

# Business Tax

## APPROACH

Every significant event in the life cycle of a business has federal and state tax consequences. For many clients, there are also international tax consequences as well. Hidden tax traps can quickly unravel arrangements that have not been analyzed carefully. Ruberto, Israel & Weiner's tax attorneys anticipate tax issues and structure transactions to minimize our clients' tax hit.

## CONTACT

What taxing issue is on your mind? For more information, contact **Gary Bubb** at (617) 570-3538 or [gcb@riw.com](mailto:gcb@riw.com).

## SERVICES

We are experienced in all areas of tax law, and can provide tax advice to clients in the following areas:

### ENTITY FORMATION

Choosing the right form of entity (S-corp., C-corp., limited liability company, partnership, and business trust) for the business being conducted.

### TAX CONTROVERSIES

Dealing with the IRS and the Department of Revenue at the examination and appeals levels.

### MERGERS & ACQUISITIONS

Structuring taxable and tax-deferred M&A deals from the buy- and sell- side.

### EQUITY COMPENSATION

Structuring compensation arrangements for C-level executives and other key personnel (stock options, restricted stock, phantom stock, profits interests, bonuses, deferred compensation, and severance).

### PUBLIC CHARITIES & PRIVATE FOUNDATIONS

Formation, tax qualification, and operation of charitable and other non-profit organizations.

### PARTNERSHIP TAXATION

Ensuring that the operating agreements for the most popular form of business entity – the

## CONTACT

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## PROFESSIONALS

**Gary Bubb**

**David Musen**

**Russell N. Stein**

**Colby S. Trace**

limited liability company taxed as a partnership – can survive IRS scrutiny and get the clients the tax treatment they expect.

#### **INTERNATIONAL TRANSACTIONS**

Analyzing the U.S. and treaty tax treatment of in-bound and out-bound international business transactions.

#### **IMPORTANT ISSUES**

Assessing the current hot-button tax topics such as independent contractor/employee characterization, multi-state sales tax and nexus issues, nonqualified deferred compensation under Section 409A of the Internal Revenue Code, and carried interest in private equity and hedge fund deals.