



## Business Planning

Cullen and Dykman's Tax Department attorneys are well versed in the tax considerations relevant to businesses at every stage of their life cycle. Our tax attorneys can assist you with understanding and planning for the most tax advantageous outcome in connection with:

- Choosing a form of entity (corporation, partnership, limited liability company, sole proprietorship);
- Operating and shareholder agreements;
- S Corporation elections;
- Real estate acquisitions, leasing, dispositions, like-kind exchanges;
- Distributions, capital contributions, redemptions, buy outs;
- Dissolution and liquidation of a business.