

## Business Formation: Taxation

---

In choosing a form of legal entity, tax considerations play a prominent role. S corporations, C corporations, general partnerships, limited partnerships, limited liability partnerships, limited liability companies—each entity has unique federal and state tax characteristics. Owing to their close familiarity with these characteristics, our attorneys can advise the entrepreneur on the choice best suited for his or her purposes. In some instances, we may recommend a hybrid entity, such as a limited partnership with a limited liability company serving as the general partner, to achieve maximum tax benefit.

### **Attorneys**

Stephen M. Greenberg

Steven S. Poulathas

Alan H. Zuckerman