

Business Entities Law Suite

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Wolters Kluwer continues to provide authoritative, accurate, and timely analysis and resources to support your business entities law practice. Confidently advise clients with our:

- **Expert analysis and authoritative content** – Leading authorities provide the insights you need in well known-titles such as *Bromberg & Ribstein on Partnership* and *Lubaroff and Altman on Delaware Limited Partnerships*. Additionally, *Limited Liability Entities: State by State Guide to LLCs, LPs, and LLPs* provides all of your statutory content plus practice guides discussing the application and interpretation of these statutes.
- **Practice tools** – Forms, charts, and checklists in *Drafting Limited Liability Company Operating Agreements* and *The S Corporation: Planning and Operation* allow you to streamline your research, draft more confidently, and make your practice more efficient. Additionally, our two answer books provide quick answers to commonly asked questions regarding partnerships, S corporations, and limited liability companies.

LISTING OF TITLES AVAILABLE

- **Bromberg & Ribstein on Partnership, Second Edition**
Christine Hurt, D. Gordon Smith, Larry E. Ribstein, Alan R. Bromberg
- **Bromberg & Ribstein on LLPs, RUPA, and ULPA**
Christine Hurt, D. Gordon Smith, Larry E. Ribstein, Alan R. Bromberg
- **Drafting Limited Liability Company Operating Agreements, Third Edition**
John M. Cunningham, Vernon R. Proctor
- **Limited Liability Companies: Formation Operation and Conversion, Third Edition**
Robert W. Wood
- **Limited Liability Company and Partnership Answer Book, Third Edition**
Alson R. Martin
- **Limited Liability Entities: State by State Guide to LLCs, LPs and LLPs**
Bradley T. Borden, Robert J. Rhee
- **Lubaroff & Altman on Delaware Limited Partnerships**
Martin I. Lubaroff, Paul M. Altman
- **S Corporation Answer Book, Eighth Edition**
Sydney Traum, Judith Rood Traum
- **The S Corporation: Planning and Operation**
Sydney Traum, Michael Kosnitzky

Bromberg & Ribstein on Partnership, Second Edition

The definitive reference on general and limited partnership law covering formation and dissolution of partnerships, partnership property, enforcement of rights and obligations, dissolution and winding up, liability, litigating among partners, and continuation of a dissolved partnership. Bromberg and Ribstein on Partnership, Second Edition provides planning strategies, drafting tips, and other expert guidance you can put right to work in your practice. Whether advising clients or planning for your own practice, Bromberg and Ribstein on Partnership, Second Edition is unquestionably your best source of answers to partnership questions.

Contact us at 1-800-638-8437 to learn more.
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Bromberg & Ribstein on LLPs, RUPA, and ULPA

The most complete, insightful analysis of how recent statutory and judicial developments are transforming modern partnership law. This guide provides coverage of the LLP statutes currently in force in all states and the District of Columbia; a comparison of business forms, including a time-saving decision tree; quick reference charts of LLP formation requirements for all 50 states; authoritative, section-by-section analysis of the latest versions of RUPA and ULPA; full text of RUPA and ULPA; tables comparing key provisions of state LLP statutes, including liability shields and foreign LLP provisions; an 11-point checklist for reviewing LLP partnership agreements; and a separate chapter on LLLPs.

Drafting Limited Liability Company Operating Agreements, Third Edition

The treatise identifies the 10 main stages of the LLC formation process and gives you detailed, practice-oriented comments on each. In addition, you'll find valuable "red flags" spotlighting common pitfalls and risks; the text of key federal tax materials, including the "Check-the-Box Regulations" and the IRS's guidelines on the application of the Self-Employment Tax to LLC members; and the current text of the Delaware Limited Liability Company Act. *Drafting Limited Liability Company Operating Agreements* ensures that you're prepared to handle all legal and tax aspects of the LLC formation process including fiduciary issues and other critical business organization law issues facing the managers of multi-member LLCs; multi-member LLC partnership tax issues; and the unique legal and tax issues confronting owners of single-member LLCs. To assist in your analysis, you'll find a comprehensive survey of the rapidly expanding body of federal and state LLC case law plus comprehensive, authoritative forms for all basic agreements and contract clauses likely to arise in LLC formations usable in all 50 states accompanied by line-by-line instructions.

Limited Liability Companies: Formation Operation and Conversion, Third Edition

Written by a team of experts, *Limited Liability Companies: Formation, Operation and Conversion, Third Edition* explains conversions of existing partnerships and corporations to limited liability companies with in-depth legal, tax, and practical implications. It also details procedures from start to finish, including knowing when to use, how to form, and how to dissolve limited liability companies with federal tax treatment of each step. Topics discussed include comparing LLCs to S Corporations and Partnerships and exploring the reasons LLCs may want to elect to be taxed as corporations; forming the LLC; withholding taxes on payments to foreign LLCs; converting accounting and law firms to LLPs; and dissolution and liquidation.

Limited Liability Company and Partnership Answer Book, Third Edition

For most companies, doing business as a limited liability company or partnership offers significant benefits. *Limited Liability Company and Partnership Answer Book's* easy-to-read Q&A format makes clear and accessible both the legal rules and important business decisions regarding LLCs and LLPs. With more than 300 authoritative answers, you'll understand how to custom design an LLC or LLP that provides liability protection to principals and agents — and one-time taxation of revenue; weigh the pros and cons of converting your business to an LLC or LLP; capitalize on the operational, tactical, and strategic advantages of converting to an LLC or LLP; ensure compliance with the IRS and avoid "double taxation" of revenues; set up accurate and efficient tax and accounting systems; and use a family limited partnership or LLC in business succession planning. Plus, this practical handbook contains a state-by-state listing of statutory provisions regarding structure and organization; registration procedures and filing fees; a comparison chart of the LLC, LLP, regular and S corporation, limited partnership, and general partnership; and model operating agreements.

Limited Liability Entities: State by State Guide to LLCs, LPs and LLPs

Limited Liability Entities: State by State Guide to LLCs, LPs and LLPs is the country's foremost authority on the state laws governing limited liability companies, limited partnerships, and limited liability partnerships. It contains expert analysis and commentary by two of the nation's most renowned experts in this area of the law and compiles statutory and case sources in an accessible manner. The Guide provides a comprehensive overview of limited liability entities including the history and evolution of limited liability entities; an in-depth examination of the general state-law principles that govern limited liability entities, using the uniform limited liability entity laws as a basis for the discussion; and comprehensive coverage of the tax treatment of limited liability entities. In addition, the treatise provides in-depth coverage of the respective state laws that govern limited liability entities. For each state, the treatise provides commentary about the state law, including discussion of relevant case rulings. In these commentaries and when appropriate, comparisons are made to other state law and the uniform laws. The relevant state laws that govern limited liability entities are reproduced in full text.

Lubaroff & Altman on Delaware Limited Partnerships

This is a complete guide containing everything a lawyer needs to know from the birth to the death of a limited partnership. It includes complete coverage and in-depth discussion of the Delaware limited partnership law from 1983 through 2011 plus 40 useful forms prepared by the authors. The text of every section of the Delaware Revised Uniform Limited Partnership Act, as revised from 1983 through 2011, is accompanied by explanations covering all practical aspects of forming, operating, and dissolving a limited partnership that are integrated with detailed analysis of case law from Delaware. In addition, timely coverage is given to critical legal issues such as fiduciary duties of the partners; liability protections for limited partners; financial aspects of the limited partnership; reorganization of a limited partnership with or into other types of business entities; derivative actions and indemnification rights that can be granted to partners under a partnership agreement.

S Corporation Answer Book, Eighth Edition

This quick-reference guide offers authoritative information on every aspect of the S corporation that will enable you to avoid tax traps in the Small Business Tax Protection Act; maximize tax benefits of S corporation status; identify dispositions that will trigger the built-in gains tax; avoid tax liability or loss of S corporation status from passive investment income; make a qualified Subchapter S Subsidiary (QSub) election; capitalize on the permissible differences in stock rights to facilitate estate planning and ownership transfers; and determine allocation of income, losses, and deductions in the termination year of the S corporation.

The S Corporation: Planning and Operation

For over 30 years, Sydney Traum, one of the nation's leading authorities, has authored this resource considered the S Corporation taxation standard-bearer in its field. Now along with Michael Kosnitzky, Mr. Traum continues to provide quarterly analysis and updates. *The S Corporation: Planning and Operation* provides comprehensive coverage on how the Small Business Tax Protection Act affects S corporation taxation; of how the Subchapter S rules and regulations affect the election, planning, operation, and termination of today's S corporations; and hands-on analysis and practical guidance on how to make relevant rules and regulations work for your clients. Includes filled-in tax returns (1120s), sample forms, and even step-by-step instructions on how to handle situations for which the IRS does not supply printed forms.