

## About the Authors

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**Joseph W. Boucher** is a shareholder in Neider & Boucher, S.C, where his practice emphasizes business legal planning for closely held businesses. Mr. Boucher received his B.A. from St. Norbert College and his J.D. and M.B.A. from the University of Wisconsin and is a certified public accountant. He currently teaches business law at the University of Wisconsin–Madison School of Business and has spoken numerous times for professional associations. He chaired the State Bar Subcommittee on Limited Liability Companies, was a codrafter of Wis. Stat. chapter 183 for LLCs, and participated in the drafting of the limited liability partnership law. He is also a coauthor of *Organizing a Wisconsin Business Corporation* (State Bar of Wisconsin PINNACLE 3d ed. 2008 & Supp.). He currently serves on the committee updating Wisconsin’s LLC Law. He has coauthored several articles in *Wisconsin Lawyer*, the most recent being a January 2018 article on the fiduciary duties of LLC members and managers. Other articles he has coauthored include a July 2013 article on choosing the best limited liability entity for a lawyer’s own law firm; a December 2010 article on estate planning for digital assets, which won the Charles Dunn Award for writing excellence, presented annually by the State Bar Communications Committee; an August 2008 article, summarizing LLC developments; and a September 2005 article on *Gottsacker v. Monnier*, 2005 WI 69, 281 Wis. 2d 361, 697 N.W.2d 436 (the first Wisconsin case on limited liability companies).

**Steven R. Battenberg** is a founding member of the Madison office of Carlson Black O’Callaghan & Battenberg LLP, where he practices extensively in tax law, with an emphasis on corporate, partnership, mergers and acquisitions, and other transactional tax matters. He also has experience with nonprofit corporations, having worked closely with a number of tax-exempt corporations on organizational and tax compliance matters. Mr. Battenberg is a member of the State Bar of Wisconsin, the American Bar Association, and the Milwaukee Bar Association. He is also a former chair of the State Bar of Wisconsin Taxation Section. His undergraduate degree is from the University of Wisconsin–Eau Claire, his J.D. from the University of Iowa, and his LL.M. in taxation from the University of Washington.

**Chris A. Jenny** is a shareholder in the Madison office of von Briesen & Roper, s.c., and he focuses his practice on representing businesses in transactional and litigation matters in the areas of general corporate law, real estate, construction, and mergers and acquisitions. Mr. Jenny received his J.D. cum laude from the University of Wisconsin Law School and his B.B.A. in economics (magna cum laude) from the University of Wisconsin–Whitewater. He is a member of the State Bar of Wisconsin, the American Bar Association, and the Dane County Bar Association.

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**Douglas J. Patch** is a shareholder in the Milwaukee office of Godfrey & Kahn, S.C., and the leader of its tax practice group. He provides tax and business counsel to corporations, limited liability companies, partnerships, and individuals regarding real estate, corporate, finance, and merger and acquisition issues. He graduated magna cum laude from Marquette University with a bachelor's degree in accounting. He received his law degree (cum laude) from the University of Wisconsin Law School, where he was a member of the Order of the Coif. Mr. Patch is a member of the State Bar of Wisconsin and the Wisconsin Institute of Certified Public Accountants and speaks frequently to various groups on tax topics.

**Bret A. Roge** is a partner in the Milwaukee office of Michael Best & Friedrich LLP, where he practices extensively in tax and corporate law. He received his J.D. (cum laude) from Marquette University and worked as a tax manager with Arthur Young & Company immediately after law school, and received his B.B.A. (summa cum laude) from the University of Wisconsin–Milwaukee. Mr. Roge is a member of the State Bar of Wisconsin, the American and Milwaukee Bar Associations, and the Wisconsin Institute of Certified Public Accountants, as well as the tax section of each of these groups. He has spoken to various groups on tax topics. He has also coauthored chapters in *The Complete Guide to Wisconsin Sales and Use Taxes*, published by Michael Best & Friedrich.

**Jed Roher** is a shareholder in the Tax and Employee Benefits and Corporate Practice Groups of Godfrey & Kahn, S.C.'s Madison and Milwaukee offices and co-chairs the Emerging Companies Practice Group. Mr. Roher focuses his tax practice on partnership and corporate tax law and has significant familiarity with federal energy tax credits, new markets tax credits, Wisconsin's Early Stage Business Investment tax credits, and nonprofit tax law, particularly as it applies to health-care providers. Mr. Roher received his J.D. (magna cum laude) from the New York University School of Law, where he was a member of the Order of the Coif, and his B.A. (magna cum laude) from Yale University.

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