

About the Authors

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 the *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.

Daniel M. LaFrenz focuses on business and tax law issues, including state and federal income tax, international tax, mergers and acquisitions, new market tax credit (NMTC) financing, and state sales tax concerns. A certified public accountant (CPA), Mr. LaFrenz also advises clients on federal and multistate income tax compliance, tax-exempt entity compliance, and insurance compliance matters, such as insurance company formation and regulation.

Marcus S. Loden is a shareholder with von Briesen & Roper, S.C., where he practices business law, business succession planning, trusts and estate planning, and taxation. He received his B.A. with distinction from the University of Wisconsin–Madison, his J.D. from Marquette University Law School, and his LL.M. in taxation from the New York University School of Law. Mr. Loden has been a frequent lecturer at business law and estate planning seminars. He is also a member of the State Bar’s Business Law and Real Property, Probate and Trust Law Sections.

Sarah E. McNally is an attorney in the Milwaukee office of Godfrey & Kahn, S.C., where her practice is concentrated in the area of tax law, with a focus in the area of pass-through and corporate taxation, including mergers and acquisitions of pass-through entities and transactions involving regulated investment companies. Ms. McNally received her J.D. (summa cum laude) from the University of Wisconsin Law School, where she served as senior managing editor for the *Wisconsin Law Review*. She received her B.S. with distinction from the University of Wisconsin–Madison. She is a member of the American Bar Association Section of Taxation. Ms. McNally has spoken on partnership planning issues at the annual meeting of the State Bar of Wisconsin Taxation Section.

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.

Timothy C. Smith is an attorney in the Tax and Employee Benefits Practice Group in the Milwaukee office of Godfrey & Kahn, S.C. His practice focuses primarily on the federal and state aspects of mergers, acquisitions, reorganizations, spin-offs, like-kind exchanges, and other business and real estate transactions. Mr. Smith advises clients on the tax consequences of forming, owing, restructuring, reorganizing, and selling limited liability companies, C corporations, S corporations, partnerships, and joint ventures.

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