

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 taught business law at the Wisconsin School of Business and has spoken numerous times for professional associations. He served on the State Bar of Wisconsin subcommittee that helped draft 2021 Wis. Act 258, which, among other matters, updated Wisconsin's limited liability company (LLC) law in 2022. He chaired the State Bar Subcommittee on LLCs, was a codrafter of Wis. Stat. ch 183 for LLCs, and participated in the drafting of the limited liability partnership law. He is a coauthor of *Organizing a Wisconsin Business Corporation* (State Bar of Wis. 6th ed. 2022) and *LLCs and LLPs: A Wisconsin Handbook* (State Bar of Wis. 8th ed. 2023 & Supp.). He has also coauthored several articles in the State Bar's *Wisconsin Lawyer* and the Wisconsin Institute of Certified Public Accountants' *On Balance*.

Chris A. Jenny is a shareholder in the Madison office of von Briesen & Roper, s.c., and 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.

Christopher R. "Chal" Little is a partner in the Business Law Practice Group in the Milwaukee office of Quarles & Brady LLP and represents a variety of business entities and their owners, including private equity funds and their portfolio companies as well as other privately held businesses and individuals. He primarily advises clients on mergers and acquisitions; private equity and growth equity investments; choice of entity, entity formation and governance matters; and general corporate matters. Mr. Little has a B.A. from Concordia University Wisconsin and a J.D. from Marquette University Law School.

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.

Sarah E. McNally is a shareholder 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's Taxation Section.

Douglas J. Patch is a shareholder and leader of the tax practice at Godfrey & Kahn, S.C. 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, owning, restructuring, reorganizing, and selling limited liability companies, C corporations, S corporations, partnerships, and joint ventures.

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