

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. 9th ed. 2026). He has also coauthored several articles in the State Bar’s *Wisconsin Lawyer* and the Wisconsin Institute of Certified Public Accountants’ *On Balance*.

Joseph A. Camilli is a shareholder in the Milwaukee office of von Briesen & Roper, s.c., practicing in the firm’s Business Practice Group and chairing its Start-Up and Next Level Planning Sections. He provides business counsel to corporations, limited liability companies, partnerships, and individuals regarding corporate, finance, employment, and merger and acquisition (M&A) issues. He graduated from Marquette University with a bachelor’s degree in history and economics, as well as a Master of Science in applied economics. He received his law degree from the Hamline University School of Law. Mr. Camilli is a member of the State Bar of Wisconsin and enjoys working with closely held businesses on the various challenges and opportunities they encounter, particularly around M&A transactions and business succession issues. He assisted with Wisconsin’s passage of the Revised Uniform Limited Liability Company Act, among other statutory updates, in 2022, and coauthors several chapters of *LLCs and LLPs: A Wisconsin Handbook* (State Bar of Wis. 9th ed. 2026) and *The Wisconsin Business Entity Handbook* (State Bar of Wis. 1st ed. 2024).

Christopher R. “Chal” Little is a partner 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, and other privately held businesses and individuals. His advice primarily centers on mergers and acquisitions; private equity investments, including private offerings and related securities law compliance; choice of entity, entity formation, and governance matters; and commercial contracts. In addition to his business law background, Mr. Little has experience advising small businesses (particularly S corporations) in tax, real estate, and health-care-regulatory matters. He received his B.A. from Concordia University Wisconsin and his J.D. (cum laude) from Marquette University Law School.

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’s 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.

Authors of Previous Editions

Steven R. Battenberg

Mark J. Christopher

Drew B. Coursin

Robert M. Fahrenbach

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Michael J. Klinker

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Daniel M. LaFrenz

Marcus S. Loden

Molly K. Martin

Mike G. Reinecke

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William R. West