



TAX

Cummings & Lockwood attorneys collaborate to provide advice and counsel to clients on the complex tax-related implications that accompany both strategic events and day-to-day operations. Our Tax practice regularly provides representation related to:

- Mergers and acquisitions
- Divestitures
- Spin-offs
- Split-offs
- Joint ventures
- Real estate ventures
- Reorganizations
- Choice of entity
- Shareholder agreements
- Tax shelters
- Tax-exempt financing
- Federal and state audit support

We also advise company sponsors, lenders, corporate trustees and other fiduciaries with respect to employee stock ownership plan (ESOP) transactions, investments and other fiduciary issues. For executives, directors and other highly compensated individuals, we offer counseling and other services regarding compensation packages, fringe benefits and investment programs.

Cummings & Lockwood - *The Choice* for sophisticated legal counsel.