

# LTX 2215: Tax Plan. for Closely Held Bus

The course deals with the tax and non-tax considerations involved in the establishment and operation of a closely held business entity including: the choice of the legal form of the entity; the formation process; alternative means of compensating the owner and employees including fringe benefit alternatives; the tax treatment of transactions between the entity and the owner; various concerns in the acquisition and disposition of the business entity through either a taxable or non-taxable transaction; alternative means of attracting investors; as well as an overview of the estate planning considerations involved in the ownership of a closely-held business.

**Credits:** 2.0