

## CROSS-BORDER LIMITED PARTNERSHIP STRUCTURING FOR U.S. & CANADIAN CITIZEN-OWNED BUSINESS

Hodgson Russ serves as general U.S. tax counsel for a large, privately held business with Canadian owners (senior family members) and U.S. owners (junior family members). For this client, we provide services related to cross-border limited partnership structures; U.S. tax planning for Canadian acquisitions, including use of Canadian unlimited liability companies; 338 elections; tax planning for cross-border distributions of profits; use of family trust structures for U.S. estate tax planning and creditor protection purpose; and general integration of U.S. and Canadian tax rules and objectives.

## Attorneys

Thomas Nelson

## Practices & Industries

Business Tax
Canada-U.S. Cross-Border
International Tax
International Trusts & Estates