



## PARTNERSHIPS, LLCs, LLPS AND JOINT VENTURES

Tax law and regulatory changes have prompted many Cummings & Lockwood clients to utilize joint ventures and other partnership vehicles in an increasing variety of transactions.

With extensive experience in partnership, limited liability company (LLC), limited liability partnership (LLP) and tax law, our attorneys counsel clients with regard to the most appropriate structures for their ventures, as well as prepare and file the appropriate documentation.

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