

James J. Wotruba

SENIOR PARTNER

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James Wotruba has a strong background and significant experience in many areas of federal income tax law with particular emphasis on partnership, joint venture, limited liability company and s corporation ownership, formation and operation related tax issues. His approach is to find tax efficient strategies to accomplish the desired economic, management and ownership goals of his clients.

Jim advises clients in a wide range of federal income tax matters with concentration in the following areas:

- Structuring complex partnership economic and tax allocation ownership arrangements, including profit interests, preferred interests and rollover equity interests
- Structuring tax efficient acquisitions, dispositions and recapitalizations using a variety of entities and techniques across many industries
- Choice of entity issues including tax classification related to taxation of the business, ownership limitation issues, tax structuring incentive issues and industry specific limitations
- Private equity fund formation and structuring
- Disclosure of certain tax risks and tax consequences with respect to private and public equity and debt offerings
- Structuring tax deferred, like kind exchange transactions

Education

- Drake University (J.D., 1987)
- University of Wisconsin (B.A., 1984)

Bar Admissions

- Missouri, 1987

Recognition

- Selected for inclusion in *Best Lawyers in America*® for Tax Law, 2021-2026

Capabilities

- Taxation of Business Transactions
- Tax
- Tax & Financial Services

