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## ransactional Tax and M&A Planning

Did you know that nearly all business decisions made by companies with multistate operations have state and local income or franchise tax consequences? Choices of business form or structure can significantly impact the taxation of even the most simple business transaction. Companies must pay special attention to the impact of their decisions on apportionment factors, filing methodologies and other state and local tax ramifications that vary greatly among the jurisdictions.

Common transactions that require special attention are:

- Mergers and acquisitions (M&A)
- Liquidations
- Expansions and contractions
- Product introductions
- Entrance into new markets
- Refinancing and issuing debt

J.H. Cohn's State and Local Tax (SALT) professionals have the experience to help your company evaluate the state and local tax consequences of pending or past transactions. We can help achieve favorable tax positions by incorporating tax-advantaged strategies into pending transactions or by altering past transactions. Our SALT professionals are available to explore your business structure and operations, state and local tax position, and short- and long-term goals in order to provide your company with effective, strategic tax advice—whether it's a tax opinion letter, "what if" computations or guidance on day-to-day tax matters.

### Why J.H. Cohn?

In business for over 90 years, J.H. Cohn is one of the top 15 accounting and consulting firms in the United States and the largest headquartered in the Northeast. Business owners, from start-up companies to mature organizations, know they can depend on J.H. Cohn to apply our deep knowledge, experience and capabilities to identify the appropriate tax strategies that will be most effective for them. Because we work so closely with each of our clients, we are able to combine our industry knowledge and tax expertise to help them align their personal, business and tax strategies while making the most of the tax law.



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**How Are You Managing?<sup>SM</sup>**