

## BUSINESS, CORPORATE AND TAX

Ervin Cohen & Jessup's Business, Corporate and Tax Law Department advises clients in a broad range of organizational, business, financial and operational matters. In crafting workable, creative solutions to fit our clients' needs, we apply not just sophisticated legal acumen, but also business judgment developed through years of experience. We guide our clients through all stages of their business growth, from start-up and early-stage businesses into middle market and larger companies and, finally, into succession planning and exit strategies.

Our business and corporate attorneys have established themselves as trusted advisors who guide their clients through complex circumstances by finding solutions that reduce risk while maximizing business opportunities. We provide a full spectrum of business law-related service, including:

- General business law, including acting as outside general counsel
- Structuring entities and corporate governance
- Contracts, licensing, joint ventures and other agreements
- Mergers & acquisitions, both acquiring and selling businesses
- Internet, digital media and other technology matters
- Establishing and protecting intellectual property rights
- Executive compensation
- Corporate finance
- Federal and state securities law compliance

ECJ has also long been recognized as a leader in the tax field. Our tax attorneys simplify the highly complex, and sometimes conflicting, tax laws at the federal, state and local levels. We help clients maximize the return on their investments through partnership, corporate, international and individual income tax planning, and fight to protect our clients' money when there are tax controversies. ECJ's sophisticated tax law-related services include:

- Tax analysis and structuring of transactions, including choice of entity, asset vs. stock purchases, tax-free asset monetizations, Qualified Opportunity Zones and Qualified Business Stock
- Tax aspects of mergers, acquisitions and reorganizations

### PROFESSIONALS

Yasmin Azodi  
Colleen Calkins  
David R. Eandi  
Gary J. Freedman  
Jeffrey R. Glassman  
Vanja Habekovic  
Howard F. Hart  
W. Edgar Jessup, Jr.  
Kenneth A. Luer  
Chris Manderson  
Gary Q. Michel  
Stacey Olliff

- Tax planning for settlements and judgements and payment of attorneys' fees
- Executive Compensation, including equity compensation and nonqualified deferred compensation plans
- Tax aspects of real estate development, sales, tax-deferred (Section 1031) exchanges, acquisitions, financing and leasing
- Inbound and outbound foreign investment
- Private equity and hedge fund tax planning and structuring
- Tax planning for bankruptcy reorganization and other insolvency proceedings
- Charitable giving and tax-exempt activities, including private foundations
- California state and local tax issues, including real and personal property taxes, sales and use taxes, income and franchise taxes, business license taxes and unitary tax issues

## CLIENT ALERTS

Jeffrey Glassman Quoted in the LA Business Journal on Privacy and Security Challenges  
*Los Angeles Business Journal*, 08.10.2020

Data Privacy, Retail & Consumer Goods: A Roundtable Discussion  
*Los Angeles Business Journal*, 02.24.2020

Ervin Cohen & Jessup LLP Welcomes Mayer Nazarian  
12.16.2019

ECJ Tax Partner Gary Michel Quoted in Los Angeles Times  
11.11.2019

Business Guide to the California Consumer Privacy Act of 2018: Five Steps in Preparation for Compliance  
08.01.2019

Deadline - The Digital Millennium Copyright Act (DMCA) Registration is due by December 31st, 2017  
12.19.2017

Ken Luer Quoted in Los Angeles Business Journal Forum  
10.24.2016

ECJ's Jeffrey Glassman Quoted in LABJ regarding Facebook and DMCA  
07.13.2015

ECJ's Jeffrey Glassman Shares Expertise with LABJ on Intellectual Property  
06.29.2015

## BLOG POSTS

FTC Continues Ramp Up of Enforcement Actions

*Legal Bites* *Business Law*, 11.03.2021

California Assembly Bill No. 80: Tax Treatment of Forgiven Paycheck Protection Program Loans

*Business Law* *Legal Bites*, 05.12.2021

IRS Issues Guidance on Business Meal Deductions

*Legal Bites* *Taxing Matters*, 04.16.2021

Consolidated Appropriations Act: Additional Paycheck Protection Program Loans

*Business Law*, 01.11.2021

California Privacy Rights and Enforcement Act of 2020

*Bytes, Sites & Rights*, 11.30.2020

California Privacy Rights Act Qualifies for November Ballot

*Bytes, Sites & Rights*, 06.25.2020

California Consumer Privacy Act: Training and Record-Keeping

*Bytes, Sites & Rights*, 06.11.2020

California Consumer Privacy Act: Service Providers

*Bytes, Sites & Rights*, 06.10.2020

Like-Kind Exchanges In A COVID-19 World (And What To Do About The Sharon Mitchell Decision)

*Taxing Matters*, 06.09.2020

California Consumer Privacy Act: Handling Consumer Requests

*Bytes, Sites & Rights*, 06.09.2020

California Consumer Privacy Act: Covered Businesses and Required Notices

*Bytes, Sites & Rights*, 06.08.2020

CARES Act: Loan Forgiveness Applications

*Business Law*, 05.21.2020

CARES Act: Tax Relief for Businesses

*Taxing Matters*, 04.02.2020

CARES Act: Loan Applications

*Business Law*, 04.01.2020

CARES Act: Economic Injury Disaster Loans

*Business Law*, 03.31.2020

CARES Act: Paycheck Protection Program Loans

*Business Law*, 03.31.2020

Business Guide to the California Consumer Privacy Act of 2018: Five Steps in Preparation for Compliance

*Bytes, Sites & Rights*, 08.01.2019

California Consumer Privacy Act Update: Ongoing Efforts by the Attorney General and California Senate To Refine the CCPA Through Rulemaking and Amendments

*Bytes, Sites & Rights*, 07.19.2019

Attorney General Rulemaking: Phase 2 of the California Consumer Privacy Act

*Bytes, Sites & Rights*, 02.19.2019

A Brief Summary of the Music Modernization Act

*Bytes, Sites & Rights*, 10.25.2018

The Three Stages of Technology Procurement

*Bytes, Sites & Rights*, 10.08.2018

Strategies for Navigating IT Infrastructure Upgrades

*Bytes, Sites & Rights*, 09.14.2018

California's New Privacy Bill of Rights: How The California Consumer Privacy Act of 2018 Will Empower Consumers and Create New Burdens For Data Driven Businesses

*Bytes, Sites & Rights*, 07.08.2018

Property Tax Assessor Presumed Too Much

*Taxing Matters*, 12.13.2016

Converting a Profits (or Carried) Interest Into a Capital Interest Tax-Free, Even if it is a Marketable Security

*Taxing Matters*, 07.16.2015

The Nuts and Bolts of Digital Advertising

*Bytes, Sites & Rights*, 06.23.2015

Aereo and Napster: Lessons in Licensing

*Bytes, Sites & Rights*, 08.04.2014

Be Sure to File a Protective Claim for FICA Taxes

*Taxing Matters*, 02.18.2014

## PUBLICATIONS

Tax and Corporate Partner Vanja Habekovic Profiled by the *California Business Journal*

Follow The Money

*California Business Journal*, 09.09.2019

Dividing the Assets: Different Types of Businesses

09.15.2016

Buy-Sell Agreements in a Divorce (Part 2)

06.06.2016

Did Apple Get It Right on Data Security and Privacy?

06.02.2016

Buy-Sell Agreements in a Divorce (Part 1)

05.18.2016

## EVENTS

Guide to the California Consumer Privacy Act

Webinar, 05.04.2021

Planning for a Successful Exit or Transition - Advanced Estate Planning, Tax Mitigation & Philanthropy

Webinar, 04.28.2021

Mayer Nazarian to Speak at Advanced Tax Planning Strategy Webinar

Advanced Tax Planning Strategies to Save You Money

Online Event, 04.01.2021

Unwrapping the New Stimulus Bill for Food, Beverage and Hospitality Companies [Webinar Recording]

02.03.2021

How Businesses Can Comply with the California Consumer Privacy Act

Online Event, 12.02.2020

ECJ Partners to Speak at Upcoming Real Estate Webinar with The Azzi Group

Here & Now: Adjusting to the New Market

Live Webcast, 05.12.2020

Jeffrey Glassman to Speak on the California Consumer Privacy Act

California Consumer Privacy Act

Monterey Park, CA, 03.19.2019

Upcoming Roundtable Conversations on the New 2018 Tax Law: 1/31, 2/1 and 2/6  
Roundtable Conversations on the New 2018 Tax Law  
Beverly Hills, CA, 2018

## SUCCESSSES

Ervin Cohen & Jessup Expands Recognitions on the U.S. News – Best Lawyers 2022 “Best Law Firms” List

Ervin Cohen & Jessup Partner Vanja Habekovic Among Los Angeles’ Most Influential Women Attorneys

Ervin Cohen & Jessup Expands Recognitions on the U.S. News – Best Lawyers 2021 “Best Law Firms” List

Ervin Cohen & Jessup Navigates Sale of Todd Pipe & Supply to Reece Ltd. For \$160 Million

Ervin Cohen & Jessup Guides Merger of Two Leading Water Brands Primo Water Corporation to acquire all outstanding shares of Glacier Water Services

ECJ Partner Ken Luer Completes Complex Sale of Steel Corporation

Ervin Cohen & Jessup Assists International Client with Facebook Agreement