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Some States Push the Constitutional Envelope with Unapportioned Taxes on LLCs and LLPs

As states have faced budget crises, limited liability companies ("LLCs") and limited liability partnerships ("LLPs") have proven to be a popular source of new revenue. Most states do not impose an entity level income tax on LLCs and LLPs, of course, but many states have imposed (or increased) annual filing fees or taxes on these passthrough entities, based on a variety of measures, *e.g.*, their net income, gross receipts, capital or even the number of their partners or members. Neal Gerber Eisenberg partner and Tax Practice Group member John A. Biek authored an article that appears in the January-February 2008 edition of *CCH's Journal of Passthrough Entities*.

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