

# William Sider

PARTNER



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## Practice Areas

- Tax
- Mergers & Acquisitions
- Estate & Wealth Planning
- Tax-Exempt Organizations

## Education

- New York University  
 School of Law  
 LL.M. in Taxation
- University of Michigan  
 Law School  
 J.D.
- University of Michigan  
 Bachelor's degree with  
 high distinction

## Bar Admissions

- Michigan
- Utah

## Court Admission

- U.S. Federal Courts

## Overview

Bill Sider is an attorney in our Tax practice group. He is a member of our Board of Directors and immediate past CEO of our firm. Bill concentrates his practice on tax structuring and implementing sophisticated transactions on behalf of our diverse client base, including private equity firms, venture capitalists, REITs, private foundations, and entrepreneurs. His expertise is in tax issues arising from merger and acquisition transactions, debt restructurings, real estate ventures, and wealth transfer strategies. Bill has written and lectured extensively on a variety of tax topics, including equity incentives, real estate workouts, limited liability companies, REITs, and angel investment strategies. He works closely with attorneys throughout our practice groups to develop innovative solutions and address tax consequences before they arise.

## Publications

- "Capital Gains Exclusion for Qualified Small Business Stock Made Permanent," Co-Author, SRR Journal (Spring, 2016).
- "Profits Interests as Equity Incentives" Co-Author, SRR Journal (2007)
- "529 Plans may Benefit Americans Living in Israel", Quest Magazine (Israel), March 2007
- "Entity Selection: A Case of Alphabet Soup," Transaction Trends, 1st Quarter, Winter, 1999
- "Planning Opportunities Involving Entity Conversion," ICLE Connection, Volume 1, Issue 7, April 1998
- "Michigan LLC Update," MACPA Newsletter, Vol. 17, No. 2, September 1997
- "Recent Letter Rulings Help Clarify the Tenant Services REITs May Provide," Journal of Real Estate Taxation, Vol. 24, No. 4, Summer, 1997
- "Final Check-the-Box Regulations: Ready, Set Go!," Journal of Limited Liability Companies, Vol. 3, Number 4, Spring, 1997
- "Check the Box Proposed Regulations Make LLCs Even More Appealing," Journal of Limited Liability Companies, Vol. 3, Number 2, Fall, 1996
- "Practitioners Eagerly Await the Check-the-Box Proposal," Michigan Tax Lawyer, Vol 21, Issue 4, 4th Quarter, 1995
- "Partnership Taxation – What's Hot and What's Not," Michigan Bar Journal, Volume 74, No. 10, October 1995
- "Recent Developments in Taxation Law: Partnerships and LLCs," Institute of Continuing Legal Education, State of the Law Course Handbook, September 1995
- "Self Employment Tax Rules Exclude Some LLC Members," Taxation for Accountants, Volume 54, No. 3, March 1995
- "Practical Aspects of Converting Existing Entities into Limited Liability Companies," Michigan Bar Journal, Volume 74, No. 1, January 1995
- "IRS Announces Majority Interest Safe Harbor for Limited Liability Companies," Michigan Tax Lawyer, Vol. 20, Issue 3, 3rd Quarter, October 1994
- "Real Estate Workouts Aided by the 1993 Tax Act," Michigan Bar Journal, Volume 73, No. 3, March 1994
- "The Section 704(c) Proposed Regulations," Michigan Tax Lawyer, Vol. 19, Issue 4, 4th Quarter, 1993

## Speaking Engagements

- Speaker, Opportunity Zones and Section 199A in the New Tax Act, Michigan State Bar, Real Property Law Section, Annual Summer Conference, 2018
- Speaker, Wealth Transfer for Real Estate Owners, Michigan State Bar, Real Property Law Section, Annual Summer Conference, 2011
- Speaker, Material Tax Consequences of Real Estate Workouts, Michigan State Bar, Real Property Law Section, Annual Summer Conference, 2010
- Speaker, Tax Issues for Angel Investors, Great Lakes Angels, 2003
- Speaker, Tax Considerations for Artists, Athletes and Entertainers, Advanced Entertainment Law Seminar, Institute of Continuing Legal Education, 2002
- Speaker, Are REITs Right?, Michigan State Bar, Real Property Law Section, Annual Summer Conference, 1999
- Speaker, Tax Tips, Traps and Benefits for the Modern Business, Michigan State Bar, Business Section, 11th Annual Business Law Seminar, 1999
- Speaker, Current Tax Issues and Transactions Involving Real Estate, Institute of Continuing Legal Education, 1999
- Speaker, How to Do a Deal with a REIT, University of Michigan Real Estate Forum, 1998
- Speaker, Entity Conversions and Cross Entity Mergers, Institute of Continuing Legal Education, 1998
- Speaker, Choice of Entity, Institute of Continuing Legal Education, 1997
- Speaker, Practical Applications of LLCs, Institute of Management Accountants, 1996
- Speaker, Drafting LLC Operating Agreements, Institute of Continuing Legal Education, 1996
- Speaker, Entity Classification Under the Check the Box Regulations, 8th Annual Business Law Seminar, Michigan State Bar, Business Section, 1996
- Speaker, LLC Update, Michigan State Bar, Taxation Section, Annual Meeting, 1994—1995
- Adjunct Professor of Law, Taxation, Detroit College of Law, 1989—1993

## Affiliations

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- State Bar of Michigan, Tax Section, 1994—1998, Council Member
- State Bar of Michigan, Taxation Section, 1994—1995, Chairperson, Partnership Committee
- American Bar Association Taxation Section
- Frankel Jewish Academy, Board of Directors, Immediate Past President, Board Member 2007—2019
- Camp Michigania, Camps Counsel, 2008—2011
- Jewish Community Relations Council, 2005—2008

## Recognition

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- Best Lawyers in America, 2014—2022
- Best Lawyers in America, 2016 Lawyer of the Year —Tax Law
- Michigan Super Lawyer, 2006—2020
- Dbusiness Top Lawyer, 2012—2015, 2019, 2020