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### **Cases Involving Limited Liability Companies**

1 RECENT CASES INVOLVING LIMITED LIABILITY COMPANIES AND LIMITED LIABILITY PARTNERSHIPS By Elizabeth S. Miller February, 2008 This paper summarizes cases that have appeared since the Limited Liability Entities - 2007 program.

### **RECENT CASES INVOLVING LIMITED LIABILITY COMPANIES AND ...**

RECENT CASES INVOLVING LIMITED LIABILITY COMPANIES AND LIMITED LIABILITY PARTNERSHIPS (includes cases since the Business Law Section Spring 2008 program survey until February 2009) Elizabeth S. Miller Professor of Law Baylor University

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School of Law Waco, Texas

## **RECENT CASES INVOLVING LIMITED LIABILITY COMPANIES AND ...**

Over the past few years, the limited liability company (LLC) has become a popular choice of business structure both inside and outside of agriculture. Colorado and Wyoming were the first states to authorize LLCs, and did so in the late 1970s. In the early 1990s, the LLC concept caught fire. Presently, all states authorize the creation of LLCs.

## **Court Rules That LLC Owner Personally Liable for Payroll ...**

This is in the case of partnership. A Limited Liability Company cannot offer incentive stock options. There is no uniformity in the statutes governing Limited Liability Companies across the U.S. This means that if a company operates in more than one state, it

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could be treated differently in different states. If you convert your existing business to a Limited Liability Company, you could incur taxes on the appreciated assets.

### **Limited Liability Company - LawTeacher.net**

First, this is a state court case that was focused primarily on the state law issue of what remedies are available to dissolve a limited liability company. This is not a tax case. Second, there are some indications that the tax issues may not have been fully briefed and considered. Third, the case is not yet officially published. On the other hand, the case is remarkably similar to the situation that was discussed and approved by the Tax Court in *Mason vs. CIR*, T.C. Memo 1988-273 (US Tax ...

### **Tax Update: The Drop-and-Swap Gets a Win! - 1031 Exchange ...**

In *Sierra Ventures*, the plaintiff, a New York limited liability

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company with a single member who is a citizen and resident of the State of New York, filed suit on January 11, 2018 against Halley Equipment Leasing, LLC, “a limited liability company organized and existing under the laws of the State of Texas, with its principal place of business located [in] Southlake, TX ....” Sierra Ventures asserted claims for breach of an Aircraft Purchase Agreement, and alleged that the Court had ...

### **Diversity Jurisdiction and the LLC**

The Largest U.S. Product Liability Cases . General Motors Co. has been making headlines again this year, but it's the type of press that no corporation ever wants to face. In February 2014, it was ...

### **The 5 Largest U.S. Product Liability Cases**

The record shows that effective May 30, 2002, Thinktank, a limited liability company (LLC) primarily involved in web design

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and web marketing, was involuntarily dissolved by the Illinois Secretary of State...due to Thinktank's failure to file its 2001 annual report as required by the Illinois Limited Liability Company Act (the Act) [Citation].

### **Cases - GitHub Pages**

"Recent Cases Involving Limited Liability Companies and Limited Liability Partnerships"; Elizabeth S. Miller; March 19, 2008; Arizona State Legislature: Section 29-654: Member or Manager as Agent; Arizona Court of Appeals, Division One: Hayden v. Pittendrih; Filed Apr. 26, 2012

### **Who Has the Authority to Bind an LLC to a Contract? | Your ...**

The Tax Court rejected this argument and held that the IRS expert's method of discounting the BIG tax liability over a 16-year period was reasonable because the facts in the case

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showed that an immediate liquidation of the company was unlikely, given the corporation's historical asset turnover ratio.

### **Valuation Discounts for Estate and Gift Taxes**

¶ 1 In this appeal, we review a court of appeals' decision concerning whether the creditors of a limited liability company (LLC) may sue individual members and managers of the LLC. *Colborne Corp. v. Weinstein*, --- P.3d ----, No. 09C724, 2010 WL 185416 (Colo.App. Jan. 21, 2010).

### **WEINSTEIN v. COLBORNE FOODBOTICS LLC | FindLaw**

"Recent Cases Involving Limited Liability Companies and Limited Liability Partnerships"; Elizabeth S. Miller; Oregon Legislature: Chapter 63 -- Limited Liability Companies; *Knapp v. Bankers Securities Corporation*: 230 F.2d 717 (3d Cir. 1956)

### **What Is a Shareholder of an LLC? | Your Business**

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The term sole proprietorship refers to a business owned and operated by one person, which is not registered as a corporation or a limited liability company. In a sole proprietorship, there is no legal distinction between the individual and the business owner. While the owner is entitled to all profits from the business, he is also responsible for the business' debts, liabilities, and losses.

### **Sole Proprietorship - Definition, Examples, Cases, Processes**

To make it easy, let me take the treatment of LLCs under the ULLCA. Under that Act, a "limited liability company" is defined as one that is formed under the laws of the particular state.

### **Charging Orders Against Out-Of-State LLCs Clarified In ...**

For purposes of diversity jurisdiction, "a limited liability company is a citizen of any state of which a member of the company is a citizen." Rolling Greens MHP, L.P. v. Comcast SCH Holdings ...



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### **Federal Diversity Jurisdiction: Proving Citizenship of ...**

Inevitably there are some small number of diversity suits filed in federal court asserting state-law claims other than dissolution between business co-owners. Even in these cases, however, there is a potential trap for the unwary plaintiff if the subject business entity is a limited liability company, as nicely illustrated by a Manhattan federal judge's decision last month in *Sullivan v Ruvoldt*, Opinion and Order, 16 Civ. 583 [SDNY Mar. 24, 2017].

### **Beware Diversity Trap in Federal Court Business Divorce**

...

These are just a few high-profile cases involving catastrophic injuries from the use of a defective product. As you can see, the product liability lawsuit is a highly specialized area of law.

### **2018 Top Product Liability Cases - Legal Reader**

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A private limited company is a type of business entity in "private" ownership used in many jurisdictions, in contrast to "public" ownership, with some differences from country to country. Private limited companies have a limited number of employees which normally is 50. Examples include LLC in the US, private company limited by shares in the UK, GmbH in Germany, společnost s ručením ...

### **Private limited company - Wikipedia**

Unlimited Liability in Limited Liability Companies Vincent DiLorenzo writes: Real estate owners and developers often form limited liability companies (LLCs) to shield themselves from liability.

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