



# THE WAGNER LAW GROUP

## ESOPs

### Our Expertise

The Wagner Law Group is highly experienced in every aspect of employee stock ownership plans (ESOPs) on behalf of both public and private companies across a diverse range of industries. ESOP transactions involve complex tax and fiduciary issues, and we are experienced in navigating across the full range of legal and regulatory requirements. Our lawyers have the practical experience and legal knowledge to help any client, whether it be the plan sponsor, trustee, participants, lender or the selling shareholder group. We also serve as an independent fiduciary in ESOP matters.

### Our team of attorneys can assist with the following:

- Plan design, and feasibility
- Plan documentation and related loan or trust documentation
- IRS and DOL audits
- Federal and state tax issues
- DOL fiduciary issues
- Reporting and disclosure
- Distribution and repurchase obligations
- Pass through voting requirements
- ESOP litigation
- Dividend deduction rules
- S Corporation ESOPs
- Leveraged and non-leveraged ESOPs
- Securities law issues involving the use of employer stock, including S-8 registration



Super Lawyers



- Strategic use of ESOPs for acquisitions, financings, liquidity, or tax deferral on sale of closely held employer securities

Our clients include publicly traded and closely held corporations, selling shareholders, lenders, ESOP trustees and ESOP participants.

[www.wagnerlawgroup.com](http://www.wagnerlawgroup.com)

**Boston:**

125 High Street,  
Oliver Street Tower, 5th Floor  
Boston, MA 02110  
Tel: (617) 357-5200

**Boynton Beach:**

1880 N. Congress Avenue, Suite 200  
Boynton Beach, FL 33426  
Tel: (561) 293-3590

**Cedar Rapids:**

1120 Depot Lane SE, Suite 100  
Cedar Rapids, IA 52401  
Tel: (319) 449-6948

**Chicago:**

180 N. LaSalle Street, Suite 3700  
Chicago, IL 60601  
Tel: (847) 990-9034

**Lincoln, MA:**

55 Old Bedford Road, Suite 303  
Lincoln, MA 01773  
Tel: (617) 532-8080

**Los Angeles:**

17777 Center Court Drive N. Suite 613  
Cerritos, California 90703  
Tel: (562) 459-4500

**New York:**

200 Park Avenue, Suite 1700  
New York, NY 10166  
Tel: (212) 338-5159

**San Diego:**

8677 Villa La Jolla Drive, Suite 888  
San Diego, CA 92037  
Tel: (619) 232-8702

**San Francisco:**

315 Montgomery Street, Suite 900  
San Francisco, CA 94104  
Tel: (415) 625-0002

**St. Louis:**


1099 Milwaukee Street, Suite 140  
St. Louis, MO 63122  
Tel: (314) 236-0065


**Tampa:**


101 East Kennedy Boulevard, Suite 2140  
Tampa, FL 33602  
Tel: (813) 603-2959


**Washington, D.C.:**

1015 18th St., N.W., Suite 801  
Washington, DC 20036  
Tel: (202) 969-2800

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