Kenneth B. Tillou

Shareholder

Kenneth Tillou has extensive experience in the areas of income taxation, employee benefits and executive compensation. Mr. Tillou advises on the tax and employee benefit aspects of mergers and acquisitions, including tax planning for acquisitive and divisive reorganizations, single entity reorganizations and bankruptcy reorganizations, taxable asset and stock sales, leveraged buy-outs and acquisitions through joint venture entities.

In the area of tax planning, Mr. Tillou also assists with tax planning for the formation of new businesses, redemptions, liquidations, workouts, like-kind exchanges, leveraged leasing transactions, restructuring of partnership capital and debt, and partnership real estate transactions.

He also designs, implements and consults on the administration and termination of stock option plans, employee stock purchase plans, phantom stock and other synthetic equity plans, defined benefit pension plans, 401(k) plans, profit sharing plans, money purchase pension plans, ESOPs, non-qualified deferred compensation plans and SERPs, cafeteria plans, group health plans, disability and life insurance plans and other employee benefit plans and programs. He also provides consultation with respect to executive employment agreements, consulting agreements and change in control agreements.

Mr. Tillou has been awarded an AV rating – the highest awarded by Martindale-Hubbell. He has also been included in the 2008-2022 editions of *The Best Lawyers in America*® for Employee Benefits (ERISA) Law and Mergers and Acquisitions Law. Mr. Tillou is continuously listed in editions of *Utah Business* magazine as one of Utah's Legal Elite.

Publications and Speaking Engagements:

- Update - 2013 Federal Income Tax Increases
  January 3, 2013
- Planning for Pending Federal Income Tax Increases
  August 2012

CONTACT INFORMATION

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VCard

PRACTICE AREAS

- Business and Finance
- Tax
- Corporate Tax
- Equipment Leasing
- Mergers, Acquisitions, and Divestitures
- Private Equity Fund Formation
- Executive Benefits and Compensation

EDUCATION

- 1982, J.D., Washington & Lee University, summa cum laude, Order of the Coif, Editor-In-Chief, Washington & Lee University Law Review
- 1979, B.S. Accounting, magna cum laude, Canisius College

BAR ADMISSIONS

- 2000, Utah

PROFESSIONAL ACTIVITIES

- Utah State Bar
- American Bar Association, Tax and International Law sections

CLERKSHIPS

- 1982-1983, Clerk to the Honorable Richard J. Cardamone, Judge, U.S. Court of Appeals, Second Circuit