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Areas of Law
Closely-held Businesses
Business Organizations
Pensions, Benefits & Compensation
-- Employee
Pensions, Benefits & Compensation
-- Employer
Estate Planning
Health & Health Care Law
Taxation Law

Bar Admissions
Minnesota, 1978
U.S. District Court, District of MN
U.S. Tax Court

Education
University of Minnesota Law School
Minneapolis, MN; 1978
J.D., *cum laude*

University of Colorado
Boulder, CO; 1974
B.S., *magna cum laude*

Todd I. Freeman

Todd I. Freeman advises clients in the areas of health, corporate, estate and tax planning with special emphasis on medical and dental practices, closely-held businesses and professional corporations. Todd is also a certified public accountant and has authored several articles that have appeared in national publications such as *The Tax Advisor*, *The Tax Practical Accountant*, *The Practical Tax Lawyer* and *Health Care Practitioner*. Todd speaks regularly at seminars and to groups including the Minnesota Medical Association, Minnesota Dental Association, Minnesota Society of Certified Public Accountants, American Bar Association (ABA) and National Business Institute.

Representative Experience:

Todd has advised on the following:

Health Care

- Professional services agreements (PSAs) and medical practice sales to hospital systems.
- Design of Stark-compliant per click equipment lease.
- Drafting legislation to preserve competition over self-referral.

Corporate

- Removal of managing general partner and takeover of business.
- Sale of retail business with over 100 locations nationwide to Fortune 500 company.
- Joint ventures with Chinese, Indian, Israeli, Polish and Singapore companies.

Estate and Tax Planning

- Tax-effective ownership succession plan of large family business to family member over other family members' objections.
- Shifting business value out of taxable estate without loss of access or control.
- Planning for recreational real estate with perpetual funding for carrying costs.