

## Controlled Group Liability Issues

Certain types of benefit plan liabilities apply to the plan sponsor as well as to the members of its "controlled group" (generally, trades or businesses linked by at least an 80 percent ownership interest, by vote or value). We regularly advise clients concerning controlled group issues, including:

- Identifying controlled group members.
- Defending liability assessments against alleged controlled group members.
- Analyzing potential liability of controlled group.