



Steven R. Kruger  
**Attorney**

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Steven R. Kruger is a member of the firm's Business Law practice group. His main areas of concentration are advising and working with closely-held and family owned businesses and professional firms, analyzing and providing advice on business and personal income tax matters, and creating and advising nonprofit and tax exempt organizations. In the course of this work, Steve and his colleagues at Best & Flanagan consciously work in a cooperative and collaborative way with their clients' advisors.

Steve helps closely-held businesses, especially family businesses, engage in strategic and structural planning. Steve works closely with the firm's Private Wealth Planning group to develop integrated solutions for issues related to family entities and investments, trust administration and estate planning. Steve understands and has significant experience with the unique complexity, dynamics, issues, opportunities and challenges that exist in family businesses.

Steve also works with a variety of non-family closely-held businesses in a number of different industries. He represents numerous professional firms, including physicians, architects, dentists, accountants and other lawyers. He assists clients with forming and restructuring corporations, limited partnerships and LLCs. In addition, he helps clients with the sale and purchase of businesses. Steve also assists clients with the creation of tax exempt private foundations and public charities and related tax and legal compliance issues. He is a frequent lecturer in the areas of corporate and business law, taxation and nonprofit organizations. Steve has been named a "Super Lawyer" by Minnesota Law & Politics for several years as well as among the Best Lawyers in America. Steve also holds a CPA certificate (inactive).

His charitable work has included serving on the Board of Directors of non-profit corporations such as Volunteers of America and Senior Resources, assisting in the formation of several nonprofit corporations, and assisting with a church merger. He is also on the Minnesota State Advisory Board for Fellowship of Christian Athletes and the Heart Advisory Committee for the University of Minnesota Medical Foundation. Steve also takes part in a number of volunteer and community activities, including church activities and coaching.

## **Areas of Practice**

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Business & Corporate Law  
Family & Closely-Held Business Planning  
Non-Profit & Tax Exempt Organizations  
Private Wealth Planning

## **Education**

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J.D., University of Michigan, 1982, *cum laude*  
B.A., Wartburg College, 1979, *summa cum laude*

## Admissions

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State of Arizona

State of Minnesota

U.S. District Court, District of Minnesota

U.S. Court of Federal Claims

## Firm News/Articles

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- > Best Lawyers in America 2019 List Includes Seven Best & Flanagan Attorneys
- > Ten Best & Flanagan Attorneys Named 2019 Minnesota Super Lawyers
- > Nine Best & Flanagan Attorneys Named 2018 Minnesota Super Lawyers
- > Ten Best & Flanagan Attorneys Named 2017 Minnesota Super Lawyers
- > Ten Best & Flanagan Attorneys Named 2016 Minnesota Super Lawyers
- > Eight Best & Flanagan Attorneys Recognized Among The Best Lawyers In America® 2014
- > Eight Best & Flanagan Attorneys Named 2013 Minnesota Super Lawyers
- > Thirteen Best & Flanagan Attorneys Named as Super Lawyers®
- > Best & Flanagan 2010 Minnesota Super Lawyers

## Professional Associations

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- > American Bar Association (Business Law and Taxation Sections)
- > Minnesota State Bar Association (Business Law, Corporate Counsel and Taxation Sections)
- > Hennepin County Bar Association

## Awards & Recognition

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- > Minnesota Super Lawyers, 2003-2019