



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 has represented 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 has frequently lectured in the areas of corporate and business law, taxation and nonprofit organizations. Steve has been selected to the Minnesota Super Lawyers list for several years as well as named "Lawyer of the Year" by 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 Search Institute, Volunteers of America and Senior Resources, assisting in the formation and governance 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 served on 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

Business & Corporate Law

Family & Closely-Held Business Planning

Non-Profit & Tax Exempt Organizations

Private Wealth Planning

Education

J.D., University of Michigan, 1982, *cum laude*

BEST & FLANAGAN

B.A., Wartburg College, 1979, *summa cum laude*

Admissions

State of Arizona

State of Minnesota

U.S. District Court, District of Minnesota

U.S. Court of Federal Claims

Firm News/Articles

- › FinCEN Announces Interim Final Rule for CTA Reporting
- › Corporate Transparency Act Update
- › Filing Deadlines Back in Effect for Corporate Transparency Act
- › Updates Regarding Enforcement of Corporate Transparency Act Reporting
- › Enforcement of Corporate Transparency Act Reporting Temporarily Suspended
- › 2025 Edition of Best Law Firms® Includes 16 Best & Flanagan Practice Areas
- › Twenty-One Best & Flanagan Attorneys Included in The Best Lawyers in America® 2025 Edition
- › Corporate Transparency Act Effective January 1, 2024
- › Best & Flanagan Ranked in 2024 Edition of Best Law Firms® by Best Lawyers®
- › Sixteen Best & Flanagan Attorneys Included in The Best Lawyers in America® 2024 Edition
- › Best & Flanagan Ranked in 2023 “Best Law Firms” by U.S. News – Best Lawyers®
- › 2023 Edition of The Best Lawyers in America® Includes Eleven Best & Flanagan Attorneys
- › Best & Flanagan Ranked in 2022 “Best Law Firms” by U.S. News – Best Lawyers®
- › Eleven Best & Flanagan Attorneys Included in 2022 Edition of The Best Lawyers in America®
- › Best & Flanagan Attorneys Recognized as 2021 Super Lawyers and Rising Stars
- › Ten Best & Flanagan Attorneys Included in The Best Lawyers in America® 2021 Edition
- › Twenty Best & Flanagan Attorneys Recognized as 2020 Super Lawyers and Rising Stars
- › Estate Planning during the Coronavirus Pandemic
- › 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

Professional Associations

- › 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

- › *The Best Lawyers in America®*, 2014-present

BEST & FLANAGAN

- › Tax Law
- › Top Lawyers in Minnesota, *Minnesota Monthly*, 2022-present
 - › Tax Law
 - › Nonprofits/Charities Law
 - › Corporate Law
- › Honoree, Minnesota Super Lawyers, 2003-2021

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