Christopher advises individuals, businesses, non-profits, and government agencies on a range of tax planning and tax controversy matters at the federal, state, local, and international levels. He also serves as outside general counsel to small and midsized companies in need of corporate and general legal advice.

Christopher's work on federal tax matters ranges from income tax controversies involving individuals and businesses to partnership structuring and corporate mergers and acquisitions. He regularly works with entrepreneurs and start-up companies, and is one of the leading practitioners on qualified small business stock and related section 1202 issues.

At the state level, in addition to income tax-related matters, Christopher counsels individuals and entities on issues involving California property and sales and use taxes. In the international context, he has extensive experience with voluntary disclosures and related planning matters, as well as in-bound and out-bound corporate structuring.

Christopher has published extensively, with articles appearing in Tax Notes, the California Business Law Practitioner, and Law360. He also is a frequent speaker on tax issues to audiences in the United States and abroad. Christopher is certified as a legal specialist in taxation law by the California Board of Legal Specialization.

**Publications**


"IRS Form 1099-K Payment Reporting Under California AB 5," co-author, Tax Law Alert (October 2019)

"Recent Increase in IRS Enforcement of ACA Reporting Penalties," co-author, Employee Benefits and Tax Law Alert (September 2019)

"The IRS is Coming for Your Cryptocurrency," co-author, Tax Law Alert (August 2019)

"A Compendium of Qualified Opportunity Zone Proposed Regulations: Guidance and Citations for Interpreting IRC Section 1400Z-2," co-author,
Christopher A. Karachale
Partner

Tax Law Alert (May 2019)

"Qualified Opportunity Funds: Deferral and Exclusion Possibilities for Investors," Practical Tax Strategies (April 2019)


"Qualified Opportunity Funds: Parallels and Opportunities for Qualified Small Business Stock Investors," Tax Law Alert (July 2018)

"The IRS's OVDP Is Ending: Act Now to Avoid Higher Penalties (or Worse)," co-author, Tax Law Alert (March 2018)


"What is Willfulness? The Streamlined Disclosure Program and What We Know," co-author, Tax Law Alert (December 2016)

"Qualified Small Business Stock Under IRC 1202: Tax-Free Money for the Masses?" California Business Law Practitioner (Summer 2016)

"When does a TIC Agreement Create a Partnership?" co-author, Tax & Real Estate Law Alert (June 2016)

"Section 1202 - Qualified Small Business Stock, A Recipe of 100% Gain Exclusion," Tax Law Alert Video (January 2016)


"Taxpayers Must File FBARs By June 30, 2015," co-author, Tax Law Alert (June 2015)

"IRSReminder: Foreign Account and Asset Reporting Deadlines are Fast Approaching," co-author, Tax Law Alert (April 2015)

"IRS Dirty Dozen – Increased Risks for Taxpayers with Undisclosed Overseas Accounts," co-author, Tax Law Alert (January 2015)

"Qualified Trades or Businesses for QSBS Defined," *Tax Law Alert* (September 2014)


"Qualified Small Business Stock – An Explanation and Update," *The Marin Lawyer* (January 2014)


"Will LLCs be Obsolete for Holding Real Estate?," co-author, *Tax Law Alert* (April 2013)


"Fiscal Cliff Resolution Provides Pension Planning Options," *Corporate Law Alert* (January 2013)

"Franchise Tax Board Update on Qualified Small Business Stock," *Corporate Law Alert* (December 2012)

"Constitutional Crisis for Qualified Small Business Stock," *Corporate Law Alert* (September 2012)

"Foreign Account Disclosures Continue," *Corporate Law Alert* (August 2012)

"IRC Section 83 Update," *Corporate Law Alert* (August 2012)


Christopher A. Karachale
Partner


Presentations

"Qualified Opportunity Funds: A Conversation on What You Need To Know," co-presenter, BPM LLP & Hanson Bridgett LLP Collaboration (February 2019)

"IRC 1400Z Qualified Opportunity Zones," presenter, Strafford Webinar (February 2019)

"Qualified Opportunity Fund," presenter, CalCPA Education Foundation (January 2019)

"U.S. Income Tax Compliance and Reporting," co-presenter, AMCHAM India (January 2019)

"Qualified Small Business Stock," presenter, CalCPA Education Foundation (December 2018)

"199A," presenter, Marcum Year-End Tax Seminar (November 2018)


"Qualified Small Business Stock," California Lawyers Association Taxation Law Section's Income Tax Seminar (June 2018)

"Mastering the IRC Section 199A Qualified Business Income Deduction," CPE Forum of the Central Coast Meeting (June 2018)

“US Income Tax Compliance and Proposed Tax Reforms of the Trump Administration,” co-speaker, American Chamber of Commerce Philippines (October 2017)


"Tax Planning for Your Business Exit," co-speaker, American Chamber of Commerce Bangkok (October 2016)

"U.S. Income Tax Compliance and Reporting: Tax Reporting Delinquencies and Considering U.S Investments," co-speaker, American Chamber of Commerce Taipei (October 2016)

"IRC Section 1202, Qualified Small Business Stock: Tax-Free Gains for Employees and Investors," East Bay Tax Club June Meeting (June 2016)

"IRC Section 1202, Qualified Small Business Stock: Tax-Free Gains for Employers and Investors," CPE Forum of the Central Coast (June 2016)

"United States Gift and Estate Tax Law: Planning for US Spouses and Related Connections," co-speaker, AmCham Tax Meeting Webinar (March 2016)

"Qualified Small Business Stock – 2015 General Update," co-speaker, Bar Association of San Francisco (October 2015)


"New Tax Developments & The Affordable Care Act," co-presenter, WNDE's 2014 Government Tax Seminar
(December 2014)

"Property Tax: Case Study," Real Estate Conference – CalCPA Education Foundation (October 2014)

"Taxation of Personal Injury Awards: Drafting Settlement Agreements Under IRC Sec. 104," co-presenter, BASF Conference Center (May 2014)

"Unrelated Business Taxable Income Issues for Private Equity Investors," Hanson Bridgett (February 2014)


"Foreign Account Reporting and the IRS Voluntary Disclosure Programs," CPE Forum of the Central Coast (September 2013)

"Update on Recent IRS Payroll Tax Developments," co-speaker, County Payroll Managers Spring Meeting (April 2013)

"Qualified Small Business Stock," co-speaker, Keiretsu Forum Investor Academy (March 2013)


"Employee Benefits: Key Employer Issues 2013," co-speaker, Hanson Bridgett Labor & Employment Seminar (January 2013)

"Understanding Key Tax Issues In Employment Cases," 2012 Employment Law CLE Conference, Colorado Bar Association (May 2012)

Press

"Qualified Small Business Stock and The 'Substantially All' Problem," Tax Notes Federal (September 2019)

"How a Tax Loophole Is Helping Silicon Valley Workers Save Millions," New York Times (July 2019)

"Silicon Valley Wins Big With Tax Break Aimed at Small Businesses," Bloomberg (June 2019)

"Experts cast doubt on San Francisco North Bay 'opportunity zones,'" North Bay Business Journal (May 2019)

"Basis and Allocation Issues Raised in Opportunity Zone," Tax Notes (November 2018)


"Tax Tips for Family Caregivers," Where you Live Matters (February 2018)

"Tax Benefits of Senior Living," Where you Live Matters (February 2018)

"The Great 2018 Tax Season," Comstock's (February 2018)
"Cooperatives May Provide End Run Around Limitations on 20% Business Deduction," Forbes (January 2018)


"How to Combat Errors on Tax Forms," TheStreet (April 2017)

"Tax Disclosures," Taiwan Business Topics (November 2016)

"That time Democrats created a massive tax break for the rich," Politico (October 2016)

Honors & Awards


Professional Affiliations

The Tax Adviser, Board Member

Education

LL.M., Tax, New York University School of Law (2007)

J.D., University of San Francisco School of Law (2006)

M.A., Stanford University (1998)

B.A., cum laude, Middlebury College (1995)

Admissions and Courts

California

New York

U.S. Tax Court