



Erin L. Fraser

Associate

Erin Fraser focuses his practice on a variety of domestic and international tax planning and tax controversy matters.

Mr. Fraser advises public and private sector clients on the impacts of federal, state, and local taxation. He helps clients sell or transition their businesses to outside purchasers, family members, or current employees. He also helps entrepreneurs and emerging businesses find tax-efficient solutions for their concerns.

Mr. Fraser is an adjunct professor of tax at Golden Gate University in San Francisco.

While in law school, Mr. Fraser was Co-Editor-in-Chief of the *Minnesota Journal of International Law*. Prior to joining the firm, Mr. Fraser worked as an associate in the London office of an American law firm. He also worked as a law clerk at the United States Department of Justice - Eastern District of New York, and as a tax analyst at a Big Four accounting firm.

Publications

"IRS Updates Voluntary Disclosure Policy After Expiration of the Offshore Voluntary Disclosure Program," co-author, *Tax Law Alert* (December 2018)

"Recent Cases Give Hope to Offshore Account-Holders," author, *Tax Law Alert* (August 2018)

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

"Making Pass-Throughs Great Again," *Business Law Today* (January 2018)

"After Changes to Pass-Through Taxation, Will You Get a Tax Break?," *Corporate Alert* (January 2018)

"Quick Points: Tax Reform Agenda," *California Tax Lawyer* (December 2017)

"Highlights of the Republican Tax Plan, The Tax Cuts & Jobs Act," co-author, *Tax Law Alert* (November 2017)

San Francisco

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Practices/Industries

Corporate

Tax

Estate Planning & Administration

Cannabis Law

"The Roots and Fruits of § 6039G," *California Tax Lawyer* (August 2017)

"Breaking Up Is Hard to Do," co-author, *BNA Tax Planning International Review* (September 2015)

"The Only Two Certainties," co-author, *BNA Tax Planning International Review* (July 2015)

"It Pays to Plan Ahead," co-author, *BNA Tax Planning International Review* (May 2015)

"Income Tax Pitfall for Americans Living Abroad," co-author, *BNA Tax Planning International Review* (March 2015)

Presentations

"Highlights of Tax Reform for Architects," Meeting of the American Institute of Architects Silicon Valley Chapter's Custom Residential Architects Network (July 2018)

"Tax Reform & Private Mortgage Funds," California Mortgage Association's Spring Seminar (April 2018)

"Answers to Frequently Asked Questions in International Estate Planning," co-speaker, BASF (January 2018)

"Tax Reporting of Business Startup and Expansion Costs: Deduction and Amortization Rules," Strafford Live Webinar (November 2017)

Press

"Been Putting Off Disclosing Foreign Assets to the IRS? Right Time May Be Now," *Forbes* (April 2018)

"5 Moves to Reduce Your 2018 Taxes," *Consumer Reports* (April 2018)

"Rich Americans Have Found Yet Another Tax Loophole," *Bloomberg* (March 2018)

"Cooperatives May Provide End Run Around Limitations on 20% Business Deduction," *Forbes* (January 2018)

"London Mayor Settles Capital Gains Tax With IRS," *Tax Analysts* (January 2015)

Professional Affiliations

California State Bar Association: Taxation; Trusts & Estates

New York City Bar Association, Professional Responsibility Committee, Member (2014-2017)

New York City Bar Association, Committee on State and Local Taxation, Member (2014-2017)

Academic Distinctions

Co-Editor-In-Chief, *Minnesota Journal of International Law*

Education

LL.M., Tax, New York University School of Law (2014)

J.D., *cum laude*, University of Minnesota Law School (2010)

B.A., *cum laude*, University of Rochester (2005)

Admissions and Courts

California

New York

U.S. District Court for the Eastern District of Wisconsin

U.S. Tax Court

Wisconsin (Inactive)