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Firm Leadership

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Areas of Focus

- Corporate
- Employee Benefits
- Tax
- Nonprofit Law

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Christopher advises individuals and businesses 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 a variety of companies, providing general corporate and related business guidance.

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 nationally recognized on qualified small business stock (QSBS) and related section 1202 issues. He has been quoted in the *New York Times, Bloomberg*, and *Business Insider* regarding QSBS.

At the state level, in addition to income tax-related matters, Christopher counsels individuals and entities on issues involving California property 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 and is a fellow of the American College of Tax Counsel.

Publications

“Policy Shift in Washington State: Proposed Law Would Tax QSBS Gains,” co-author, Tax Legal Alert (February 2026)

“The Golden State Showdown: California Billionaires v. Proposed Wealth Tax,” co-author, Tax Legal Alert (January 2026)

“Is a QSBS Constitutional Crisis Looming in New Jersey?,” co-author, *Tax Notes* (July 2025)

“Will QSBS Become even Bigger and More Beautiful?,” co-author, Tax Legal Alert (June 2025)

“United States Tax Planning for Foreign Founders Moving to the US: Planning for Qualified Small Business Stock Benefits,” co-author, Tax Insight & Analysis (March 2025)

“How LLCs May Help Maximize Qualified Small Business Stock Benefits,” co-author, Tax Legal Alert (March 2024)

“Interactive Guide to Qualified Trades or Businesses for QSBS Qualification,” co-author, Tax Insights & Analysis (December 2023)

“Beyond the QSBS Basics: Addressing 10 Common Inquiries,” co-author, *SVB Private* (December 2023)

“Updated Index to IRS Administrative Guidance on Qualified Trades or Businesses,” co-author, Tax Insights & Analysis (November 2023)

“The Turbulent Market’s Impact on Qualified Small Business Stock Exclusions,” co-author, *SVB Private* (September 2023)

“Stacking Qualified Small Business Stock: New Guidance on Anticipatory Assignment,” co-author, *Tax Notes Federal* (July 2023)

“Matter of Nag and Rudd - Deal Considerations for Founders with QSBS,” co-author, Tax Legal Alert (April 2023)

“Preserving QSBS in the Midst of the Silicon Valley Bank Crisis,” co-author, Tax Law Legal Alert (March 2023)

“IRS Draws a Line in the Sand for QSBS Qualification,” Tax Law Alert (January 2022)

“The Future of Section 1202 and the Qualified Small Business Stock Exclusion: Planning Around Potential QSBS Repeal,” *Bloomberg Law* (November 2021)

“Biden’s Proposed Tax Increases: Qualified Small Business Stock Exclusion Even More Important,” *Bloomberg Tax* (September 2021)

“Biden Tax Changes Preserve QSBS Benefits: and Make the Exclusion More Valuable,” *Tax Law Alert* (June 2021)

“New Favorable Qualified Small Business Stock Guidance for Fintechs and Insurtechs,” Tax Law Alert (April 2021)

“IRS Reverses Position on Deductibility of Paycheck Protection Program Loan Expenses,” co-author, *Tax Law Alert* (January 2021)

“COVID Relief for Qualified Opportunity Funds,” co-author, *Tax Law Alert* (June 2020)

“Can Qualified Small Businesses Get a PPP Loan under the CARES Act?,” *Business Disruption Strategies Law Alert* (April 2020)

“Paycheck Protection Program Loans – Affiliation Rules Updated,” *Business Disruption Strategies Law Alert* (April 2020)

“PPP Loans Coming for Independent Contractors and Self-Employed Individuals,” co-author, *Business Disruption Strategies Law Alert* (April 2020)

“IRS Allows Amended Partnership Returns for Bonus Depreciation and Other CARES Act Changes,” co-author, *Tax Law Alert* (April 2020)

“SBA Issues Guidance on PPP Loans for Law, Accounting, and Other Service Partnerships,” *Business Disruption Strategies + Tax Law Alert* (April 2020)

“The IRS and FTB Delay Tax Deadlines by Up To 90 Days,” co-author, *Tax Law Alert* (March 2020)

“Tax Day Extended to July 15 – Now Matches Payment Deadline,” co-author, *Tax Law Alert* (March 2020)

“San Francisco Offers Relief to Local Small Businesses in Response to COVID-19,” co-author, *Tax Law Alert* (March 2020)

“Final Opportunity Zone Regulations Released,” co-author, *Tax Law Alert* (December 2019)

“Insight: IRS Form 1099-K in the Technology Platform Defense to California AB 5,” co-author, *Bloomberg Tax* (December 2019)

“IRS Issues New Guidance on Cryptocurrency: Hard Forks and Other Utensils Are Taxable,” co-author, *Tax Law Alert* (November 2019)

“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, *Tax Law Alert* (May 2019)

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

“Chapter 3: Choosing the Appropriate Business Entity,” co-author, *Forming and Operating: California Limited Liability Companies Third Edition* (January 2019)

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

“Proposed Regulations for Qualified Opportunity Funds: A Summary of New Guidance Interpreting IRC Section 1400Z-2,” author, *Tax Law Alert* (November 2018)

“Buy Me Some Peanuts and Crackerjacks? IRS Provides Guidance on Tax Deductions for Business Meals Provided with Entertainment,” co-author, *Employee Benefits Alert* (October 2018)

“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)

“Why Qualified Small Business Stock Matters Even More Under Trump Tax Reform,” *Tax Law Alert* (January 2018)

“New Guidance on Qualified Small Business Stock Requirements,” *Tax Notes* (July 2017)

“Taxpayers Face Offshore Account Disclosure Dilemma,” co-author, *Law360* (April 2017)

"Delinquent Filers Despair: IRS's Dirty Dozen List Demonstrates Ongoing Dangers," co-author, *Tax Law Alert* (March 2017)

"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)

"FBAR Filing Fiascos Forthcoming? Blame Congress – Not the IRS," co-author, *Tax Law Alert* (August 2015)

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

"IRS Reminder: 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)

"Still Opportunities for S Corporation Elections to be Effective for 2014," co-author, *Tax Law Alert* (January 2015)

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

"Taxation of Employer Provided Automobiles – Baby You Can Drive My Car," *Employee Benefits Law Alert Video* (April 2014)

"Foreign Accounts and FATCA," co-author, *Tax Law Alert* (April 2014)

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

"Property Tax Relief for Tenants of California Public Retirement Systems," co-author, *Tax Law Alert* (June 2013)

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

“California QSBS Resolution Afoot?,” co-author, *Tax Law Alert* (April 2013)

“2013 Tax Issues,” co-author, *Corporate Law Alert* (February 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)

“The Greening Code,” *The M&A Tax Report*, Vol. 20, No. 11 (June 2012)

“Unreasonably Low S Corporation Pay,” co-author, *Tax Notes*, Vol. 135, No. 7 (May 2012)

“Revenge of the Tax Nerds,” *The M&A Tax Report*, Vol. 20, No. 10 (May 2012)

“Form 5471—The Next FBAR,” *The M&A Tax Report*, Vol. 20, No. 9 (April 2012)

“A Tale of Caps and Return of Capital,” *The M&A Tax Report*, Vol. 20, No. 8 *(March 2012)*

“Occupy Their Options,” *The M&A Tax Report*, Vol. 20, No. 7 (February 2012)

“The Deductibility of Group Bonuses,” *The M&A Tax Report*, Vol. 20, No. 6 (January 2012)

“The ABCs of Foreign Bank Accounts,” co-author, *Tax Notes*, Vol. 134, No. 5 (January 2012)

“Repatriated Dividends—Think Different,” *The M&A Tax Report*, Vol. 20, No. 5 (December 2011)

“Sentence Diagramming for Code Sec. 197 Intangibles,” *The M&A Tax Report*, Vol. 20, No. 2 (September 2011)

“Persistent Partnership Problems Parsed,” co-author, *The M&A Tax Report*, Vol. 20, No. 1 (August 2011)

“S Corporation Planning for the Final Exit,” *The M&A Tax Report*, Vol. 20, No. 1 (August 2011)

“Deducting Restitution Under the Origin of the Claim Doctrine,” co-author, *Tax Notes*, Vol. 132, No. 4 (July 2011)

“Unified Business Enterprise Theory Flies First Class,” *The M&A Tax Report*, Vol. 19, No. 12 (July 2011)

“Options in the Web 2.0 Bubble,” *The M&A Tax Report*, Vol. 19, No. 11 (June 2011)

“Restitution and the Origin of the Claim,” *The M&A Tax Report*, Vol. 19, No. 10 (May 2011)

“What WB Acquisition Says About Attorney-Client Partnerships,” co-author, *Tax Notes*, Vol. 131, No. 1 (April 2011)

“Partnership Agreements: Do Sweat the Small Stuff,” *The M&A Tax Report*, Vol. 19, No. 9 (April 2011)

“Ordinary Losses for Squeezed-out Shareholders,” co-author, *The M&A Tax Report*, Vol. 19, No. 6 (January 2011)

“What to Do if Your Foreign Account Is a PFIC,” co-author, *Daily Tax Report*, Vol. 2010, No. 216 (November 2010)

“Morris Trust and More,” *The M&A Tax Report*, Vol. 19, No. 4 (November 2010)

“Who Pays for Unlawful Imprisonment?” co-author, *Los Angeles Daily Journal* (September 2010) *San Francisco Daily Journal* (September 2010)

“Home Workers and the Debate Over “Who’s a Statutory Employee” Under the Internal Revenue Code,” co-author, *Business Law News*, Issue 2 (2010)

“Acquiring or Selling the Privately Held Company,” *The M&A Tax Report*, Vol. 19, No. 1 (August 2010)

“When Facilitative Merger Costs May Be Deductible,” *Bowne Review for CFOs & Investment Bankers* (June 2010) abstracted from “Documenting Deductible Deal Costs,” *The M&A Tax Report*, Vol. 18, No. 8 (March 2010)

“Deducting With Occam’s Razor,” *The M&A Tax Report*, Vol. 18, No. 11 (June 2010)

“Sovereign Seizures,” *The M&A Tax Report*, Vol. 18, No. 9 (April 2010)

“When Golden Parachutes Rip,” co-author, *The M&A Tax Report*, Vol. 18, No. 8 (March 2010)

“Documenting Deductible Deal Costs,” *The M&A Tax Report*, Vol. 18, No. 8 (March 2010)

“The 409A Hit Parade Continues,” *The M&A Tax Report*, Vol. 18, No. 7 (February 2010)

“Home Workers: Employee Status Hidden in Plain Sight,” co-author, *Tax Notes*, Vol. 126, No. 4 (January 2010)

“Can Home Workers Be Independent Contractors?” co-author, *California Tax Lawyer*, Vol. 19, No. 1 (Winter 2010)

“Tax and Liability Dictate Business Form,” co-author, *Business Law News*, Issue 3 (2010)

“M&A: What You Need to Know Now 2009,” co-author, *The M&A Tax Report*, Vol. 18, No. 5 (December 2009)

Presentations

“Bill Harris to Showcase Evergreen Wealth and Tax Strategies for Options, RSUs and QSBS,” Evergreen Wealth (October 2025)

“High Impact Tax Strategies,” Financial Planning Association (September 2025)

“Tax Treatment of SAFEs and Convertible Debt,” Strafford (June 2025)

“Understanding QSBS Eligibility and Maximizing Your QSBS Benefits,” Valur Podcast (May 2025)

“How to Maximize the Benefits of Qualified Small Business Stock,” co-presenter, Founder’s Club: QSBS Dinner (May 2025)

“Qualified Small Business Stock (QSBS): $10 Million Tax-Free Secret w/ Attorney Christopher Karachale,” The Liquidity Event Podcast (March 2025)

“Tax Planning for Qualified Small Business Stock,” Los Angeles County Bar Association (March 2025)

“Advanced Qualified Small Business Stock (“QSBS”) Planning and Considerations,” ABA Tax Section 2025 Midyear Tax Meeting (February 2025)

“Unlocking the Full Potential of QSBS - Advanced Insights for Investors and Founders,” co-presenter, J.P. Morgan (October 2024)

“Founders Financials - Tax Tactics for Scaling Success,” co-presenter, Goldman Sachs Private Wealth Management (October 2024)

“Fund CFOs Dinner at NYC Summit,” co-presenter, Primary Ventures’ NYC Summit (September 2024)

“Tax Planning with Qualified Small Business Stock (QSBS),” Adero Partners (June 2024)

“Section 1202 and Partnerships,” ABA Section of Taxation May Tax Meeting (May 2024)

“Deep Dive Into QSBS (Qualified Small Business Stock),” UBS Presidio Partners (March 2024)

“QSBS Bootcamp for Founders, Investors and Employees of Early-Stage Companies,” SVB Private Webinar (October 2023)

“The Future of Qualified Small Business Stock: A Review of Current Practices and Consideration of the Unanswered Questions,” San Francisco Estate Planning Council (November 2022)

“Basics of Accounting for Lawyers 2021,” Practicing Law Institute Webinar (July 2021)

“Paycheck Protection Program Round 2: Update,” California Lawyers Association Webinar (January 2021)

“Top 10 Issues on Global Transfer Pricing in COVID-19 Times,” co-presenter, Taxsutra & KNAV Webinar (June 2020)

“Unprecedented Times: Top 10 Tips for Keeping Your Law Firm Going in the COVID-19 Crisis,” California Lawyers Association Webinar (April 2020)

“Section 1202 Qualified Small Business Stock: Maximizing Tax Advantages of Gain Exclusion and Deferral,” Strafford Webinar (February 2020)

“Qualified Opportunity Zone Investments: Deferral and Exclusion Opportunities,” The CPE Forum of the Central Coast (January 2020)

“Equity Compensation for U.S. Taxpayers Living Abroad,” AmCham Philippines’ Financial Services and Taxes & Tariffs Committee Meeting (January 2020)

“IRC 1400Z Qualified Opportunity Zones for Individual Investors: Tax Deferral and Reduction Opportunities,” co-speaker, Strafford Seminar (December 2019)

“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)

“What’s New Under the New Tax Law,” Keiretsu Forum (August 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)

“Unrelated Business Taxable Income Issues for Tax-Exempt Entities holding Real Property,” Northern California Community Loan Fund (August 2017)

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

“Tax Planning for Your Business Exit,” co-speaker, American Chamber of Commerce Bangkok (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)

“Small Business Stock: Section 1202 Tax Advantages,” Strafford Webinars (August 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)

"Employee v. Independent Contractor," "How the U.S. Tax System Works: IRS Employment Tax Audits," "Fringe Benefits for Autos and Other Vehicles," "Accident and Health Plans: Other Accident and Health Issues," "Cafeteria Plans & Educational Assistance Plans," WNDE Government Tax Seminar (December 2013)

"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)

"Outbound Transactions & U.S. Federal Tax," Strafford Webinars (January 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

"Who Wants to Be a Millionaire? California Billionaires," *The New York Times* (February 2026)

"Unlocking QSBS for Startup Founders with Christopher Karachale," Insurtechs: YouTube (September 2025)

"The 2025 QSBS Overhaul: New Rules, Bigger Opportunities," First Citizen's Wealth (September 2025)

”QSBS Opinion Letters, OBBBA Updates, and SAFEs with Chris Karachale,” *QSBS, Solved* (August 2025)

”How Republicans Supervised Silicon Valley’s Favorite Tax Break,” *New York Times* (July 2025)

”Silicon Valley’s Favorite Tax Break Gets Stronger Under GOP’s Proposed Spending Bill,” *Bloomberg Law* (June 2025)

“Tech Millionaires Chase Billionaire Tax Shields With ‘Swap Fund’,” *Bloomberg Law* (April 2024)

”Could QSBS Save You Big in Taxes? How to Decide Whether it’s Right for Your Business,” *They Got Acquired* (May 2022)

”A Lavish Tax Dodge for the Ultrawealthy Is Easily Multiplied,” *New York Times* (December 2021)

”A ‘Two Horses’ Strategy to Salvage a Major Tax Break for Investors in Startups,” *Financial Planning* (December 2021)

”Tax Proposal Targeting Silicon Valley,” *The Financial Executive Podcast* (September 2021)

”Big Tax Changes Are Brewing. What You Need to Know,” *Barron’s* (September 2021)

”Tech Millionaires Fear Their Favorite Tax Break Will Be Chopped,” *Bloomberg Wealth* (September 2021)

“Plan to Revive I.R.S. ‘Wealth Squad’ Puts the Richest on Notice,“ *The New York Times* (June 2021)

“As U.S. Capital Gains Tax Hike Looms, Wealthy Look for Ways to Soften the Blow,” *Thomson Reuters* (April 2021)

“Virtual State Tax Administration Poised to Stick After Pandemic,” *Bloomberg Law* (January 2021)

“Businesses Sue Over Paycheck Protection Program Guidelines,” *The Daily Journal* (May 2020)

“Law Firms May be Able to Apply for Paycheck Protection Loans,” *The Daily Journal* (April 2020)

“There’s a Way to Gift Your Family Members Millions When You Sell Your Startup, Tax Free,” *Business Insider* (February 2020)

“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)

“IRS Could Replace Offshore Voluntary Disclosure Program,” *Law360* (April 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)

“Accountants Hit By Phase-Outs Under New Tax Law,” *Accounting Today* (January 2018)

“IRS Still Vague On Large Business Audit Details,” *Law360* (May 2017)

“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

Super Lawyers, Tax; Business & Corporate (2013-2017)

Professional Affiliations

The Tax Adviser, Board Member

American College of Tax Counsel, Fellow

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