



## Daren R. Shaver

Partner

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### Areas of Focus

- Corporate
- Tax
- Emerging Companies
- Vineyard and Wine Law
- Family Office Services



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Daren advises individuals and businesses on a vast range of tax planning and tax controversy matters at the federal, state, local, and international levels. He has a wealth of experience providing outside general counsel to entrepreneurs, founders, start-ups, and their investors.

He possesses extensive expertise with respect to partnership structuring, equity compensation arrangements, liquidity transactions (including QSBS benefits under Section 1202 of the Code), and mergers and acquisitions.

Daren's insight and thought leadership on federal and state income tax matters have been quoted or published in *Bloomberg*, *Fortune*, *Barron's*, and *Law360*.

### Publications

“Unlock Capital Gains Tax Relief While Revitalizing Communities,” co-author, Hanson Bridgett Tax Legal Alert (February 2026)

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

“Tax Court Decision Says Think Twice Before Amending Your Variable Prepaid Forward Contract,” co-author, Tax Insights & Analysis (December 2023)

“Unconventional Profits Interest Structure Receives U.S. Tax Court Blessing,” Tax Insights & Analysis (May 2023)

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

“From Coders to Brokers: New Proposed 1099-B Reporting for Crypto Miners and Software Developers,” *Tax Law Alert* (August 2021)

“Business Realities in the Age of COVID-19,” co-author, *Seniors Housing Business* (June 2020)

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

“No Deduction for You: Notice 2020-32 Restricts PPP Loan Deductions but Prominent Lawmakers Balk,” co-author, *Business Disruption Strategies Law Alert* (May 2020)

“New Guidance Released Regarding Carryback of Net Operating Losses Under the CARES Act,” *Tax Law Alert* (April 2020)

“California Property Tax Payments and COVID-19,” *Tax Law Alert* (April 2020)

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

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

## **Presentations**

“Tax Considerations in M&A Transactions: Navigating Federal Rules and Strategic Pitfalls,” co-presenter, My Law CLE and Federal Bar Association Webinar (June 2025)

“Wake Up To Money,” *co-speaker*, BBC Radio 5 (May 2025)

“Putting the Success in Succession Planning - Legal and Tax Considerations,” *co-presenter*, Matson Money Succession Summit (October 2024)

“Valuation and Deal Structure: It’s All in the Details,” M&A Succession Summit (September 2024)

“Tax Planning Strategies and Structures for Today’s M&A Market,” Celesq Webinar (March 2024)

“Advanced Tax Considerations for M&A Transactions,” Strafford Webinar (January 2024)

“Hot Topics in Income Tax Planning: Case Studies,” 2023 Ralph Grant Institute CPA Conference (December 2023)

“Structuring and Negotiating M&A Transactions,” 2023 Ralph Grant Institute CPA Conference (December 2023)

“Hot Federal Tax Law Updates and Planning Issues—2023,” CalCPA Webinar (September 2023)

“Relief for Late S Corporation Elections: Revenue Procedures 2013-30 and 2022-19, Reasonable Cause, and Form 2553,” co-presenter, Strafford Webinar (June 2023)

“Qualified Opportunity Zones in 2021: Current Issues and Recent Developments,” East Bay Tax Club Meeting (May 2021)

“Qualified Opportunity Zones and Energy Projects: Tax Incentives and Recent Developments,” co-speaker, Strafford Webinar (October 2020)

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

“Qualified Opportunity Fund Partnership Investments Under 1400Z: Special Timing and Deferral Opportunities,” Strafford Webinar (August 2019)

“Split-Roll Initiative Challenges Prop 13,” Commercial Brokers Association (June 2019)

## **Press**

“Billionaires are Ramping Up Their California Exits on Threat of Wealth Tax,” *Bloomberg Law* (January 2026)

“OpenAI Walks Back For-Profit Plan, Nonprofit to Keep Control,” *Bloomberg Law* (May 2025)

“OpenAI in Regulator Talks to Become For-Profit Company,” *Bloomberg Law* (November 2024)

“Unconventional Profits Interest Structures Find New Support,” *Law360* (May 2023)

“The SVB Fallout is Showing the World’s 5th-Largest Economy (California) is Flailing as Easy Money Goes Extinct,” *Fortune* (March 2023)

“The Carried-Interest Tax Isn’t Dead Yet. Here’s Why.,” *Barron’s* (August 2022)

“Elon Musk’s California Exit Can Save Him \$2 Billion in Taxes,” *Bloomberg* (November 2021)

“R&D Tax Credit: A Viable Option to Reduce Tax Burdens?,” *Cannabis Business Times*  
(December 2020)

## **Education**

LL.M., Tax, New York University School of Law (2019)

J.D., University of Pennsylvania Carey Law School (2008)

B.A., *magna cum laude* Union College (2005)

## **Admissions and Courts**

California

U.S. Tax Court