



Fred B. Weil
Partner

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Areas of Focus

- Corporate
- · Family Wealth Planning
- Nonprofit Law
- Tax

Fred is the senior member of the firm's Tax Practice and has practiced law for more than 56 years in the areas of taxation and corporate law, often combining his skills in both areas. He handles both planning and dispute resolution in tax matters, including administrative appeals and Tax Court cases for individuals, estates, forprofit entities, and nonprofit entities, as well as. the tax implications of real property transactions.

His corporate work includes taxable and tax-free mergers, acquisitions, spin-offs, and the planning of day-to-day corporate matters and transactions.

Additionally, his corporate practice includes ownership dispute resolution in privately held companies, including tax-favored restructuring of business entities. Fred's work in this area is primarily comprised of ownership disputes involving members of family-owned companies, and property settlements relating to marital dissolutions.

Publications

"Ninth Circuit Affirms CCRC's GAAP Accounting Method for Recognizing Deferred Entrance Fees," author, American Health Law Association (November 2024)

"In *Moore v. United States*, Supreme Court Takes up Constitutional Challenge with Wide-Reaching Tax Implications," co-author, Tax Legal Alert (July 2023)

"IRS Clarifies Eligible Like-Kind Property under Proposed Section 1031 Regulations," co-author, *Tax*



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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)

"Modifications of the Tax Cuts and Jobs Act of 2017 in the CARES Act," co-author, *Tax Law Alert* (March 2020)

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

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

"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)

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

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

"California Revised Uniform Limited Liability Company Act," co-author, *Corporate Law Alert* (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)

"Business Divorce: I Love You - Not (Part 2)," Business Brief (November 2011)

"Professional Service Goodwill: Who Owns It?," co-author, *Hanson Bridgett Business Alert* (October 2011)

"Business Divorce: I Love You - Not," Business Brief (August 2011)

"Splitting the 'Difference'," Business Law Alert (April 2011)

"Divorce—Corporate Style," The Marin Lawyer (July 2009)

"Free Your Trapped 'C' Corporation Earnings," The USF Entrepreneur (August 2004)

"The Two Sides of Charitable Remainder Trusts," Pers. Fin. Plan. (Sept./Oct. 1990)

"New Taxes Tarnish Luster of Golden Parachutes," 19 Mergers & Acquisitions 54 (1985)

"New S Corporation Rules Revised and Explained by Technical Corrections Act, Temporary Regs," 11 Tax'n For Law. 272 (1983)

"Subchapter S Corporations Made Simpler by New Law, But Not all Changes are Improvements," 29 Tax'n For Acct. 348 (1982)

"Rethinking Professional Corporations After Tax Equity," 3 Fin. & Est. Plan. (1982)

"Uniform Gifts to Minors Act—Some Second Thoughts on Its Usefulness as an Estate Planning Tool," co-author, 55 Tax 271 (1977)

Presentations

Marcum Hanson Bridgett Year-End Tax Seminar (November 2018)

Press

"9th Circuit Upholds CCRC's US Tax Court Victory," Hanson Bridgett Press Release (October 2024)

Honors & Awards

Moraga Citizen of the Year (2019)

Professional Affiliations

Contra Costa County Bar Association

American Bar Association, Section of Taxation

Moraga-Orinda Fire Protection District, Director (2003-2016)

Acalanes Union High School District, Former Trustee (1987-2000)

Moraga Elementary School District, Former Trustee (1979-1987)

Moraga Education Foundation, Founder (1982)

Education

J.D., University of Chicago Law School (1967)

B.S., Illinois Institute of Technology (1964)

Admissions and Courts

California

Illinois