GALEK TAX LAW

CERTIFIED TAX LAW SPECIALIST

JASON J. GALEK CURRICULUM VITÆ

CERTIFICATION

Certified Specialist in Taxation Law, The State Bar of California Board of Legal Specialization.

EDUCATION

Golden Gate University School of Law, *LL.M. Taxation*, 2008.
University of the Pacific, McGeorge School of Law, *J.D.*, 2005.
University of California, Berkeley, *B.A.*, *English Literature*, 1996.

LEGAL EXPERIENCE

Galek Tax Law, San Francisco & Folsom, California
Certified Tax Law Specialist, January 2023 through the present
Practice focuses on two key areas: strategic tax planning and effective representation in tax controversy and litigation. I provide thoughtful and comprehensive guidance to clients, both individuals and businesses, navigating the complexities of tax laws. In tax planning, I develop customized strategies aligned with clients' goals, covering a range of tax issues from international tax considerations to employment tax matters. My objective is always to ensure compliance while thoughtfully minimizing tax liabilities. My role in tax controversy and litigation involves representing clients during federal, state, and local tax audits, where I strive for fair treatment and reasonable outcomes. My experience in tax litigation and appeals involves a careful and strategic approach to effectively present my clients' cases in court and during negotiations. I also assist clients in resolving tax debts and protect them from aggressive collection actions. My expertise in various tax matters enables me to offer comprehensive advice, prioritizing your needs and best interests.

Wagner, Kirkman, Blaine, Klomparens & Youmans, LLP, Mather, California
Of Counsel, June 2021 through October 2022
Practice focused on providing strategic tax planning and expert corporate and partnership taxation guidance. I worked closely with individuals and businesses to navigate the complexities of tax laws, offering customized strategies aligned with my clients' goals. Specializing in tax planning, I developed comprehensive solutions that ensured compliance and effectively minimized tax liabilities. My expertise extended to intricate aspects of

corporate taxation, where I assisted businesses in optimizing their tax positions while adhering to regulatory requirements. My expertise in corporate taxation included a special emphasis on S corporations, where I guided businesses through the specific tax considerations and advantages of this unique structure. My work in partnership taxation involved a deep understanding of partnerships' unique challenges and opportunities. I focused on crafting tailored tax strategies that addressed the specific needs of each partnership structure, ensuring both efficiency and compliance. Prioritizing clear communication and a thorough understanding of my clients' objectives, I delivered tax solutions that met current needs and positioned clients for long-term financial success.

Galek Law, San Francisco, California
Partner, February 2014 through June 2021
Practice focused on two key areas: strategic tax planning and effective representation in tax controversy and litigation. I provided thoughtful and comprehensive guidance to clients, both individuals and businesses, as they navigated the complexities of tax laws. In tax planning, I developed customized strategies aligned with clients' goals, covering a range of tax issues from international tax considerations to employment tax matters. My objective was always to ensure compliance while thoughtfully minimizing tax liabilities. My role in tax controversy and litigation involved representing clients during federal, state, and local tax audits, where I strived for fair treatment and reasonable outcomes. My experience in tax litigation and appeals involved a careful and strategic approach to effectively presenting my clients' cases in court and during negotiations. I also assisted clients in resolving tax debts and protected them from aggressive collection actions. My expertise in various tax matters enabled me to offer comprehensive advice, always prioritizing the needs and best interests of my clients.

Moodys Tax Law LLP, Calgary, Alberta, Canada
Senior Tax Attorney/U.S. Advisory Group Lead, September 2020 through May 2021
As the Lead of the U.S. Tax Advisory Group, my practice provided comprehensive tax services to Canadian clients, focusing on high-net-worth individuals and entrepreneurs expanding into the U.S. market. My specialization in U.S. domestic tax issues encompassed a range of inbound tax matters critical to cross-border expansion, including transfer pricing, estate and trust tax planning and compliance. I gained extensive experience structuring cross-border transactions for Canadian businesses entering the U.S. market, covering acquisitions, restructurings, and intellectual property transfers, while ensuring compliance with FIRPTA and U.S.-Canada tax treaty requirements. My proficiency in international tax compliance, especially in U.S. withholding procedures, was key in effectively representing clients during tax controversies with federal and state taxing authorities. In my role, I prioritized significant client interaction, providing customized tax planning strategies aligned with each client's objectives. This role entailed ensuring compliance, minimizing liabilities, and offering strategic advisory services for businesses navigating the complexities of U.S. tax laws during their expansion efforts. As the group lead, my responsibilities extended to active engagement in business development, mentorship of junior attorneys and staff, and overseeing the delivery of high-level tax advisory services. My approach was characterized by a comprehensive understanding of U.S. and international tax laws and an acute insight into the unique challenges Canadian businesses operating in the U.S. faced, ensuring they received thorough support in their growth and compliance efforts.

Golden Gate University, San Francisco, California
Adjunct Professor, Real Estate Taxation, 2016 through April 2020
Real Estate Taxation (LLM 326), my course explored the tax implications of real estate ownership, imparting in-depth knowledge on a wide range of pertinent topics to my students. The curriculum encompassed acquisitions, operations, sales and exchanges, conversions and abandonments, financing aspects, leasing, and various forms of entity ownership. My teaching methodology blended theoretical knowledge with practical applications. This approach was designed to ensure that students not only understood the tax benefits associated with real estate ownership but also the practical implications of these principles in real-world scenarios. The course format included engaging lectures, detailed case studies, and interactive discussions, all encouraging students to analyze and apply tax concepts in realistic settings critically. A significant aspect of my teaching was the emphasis on personalized mentorship. I provided tailored guidance and feedback to students and professionals, focusing on nurturing their professional development and enhancing their ability to navigate the complexities of real estate taxation effectively. My primary objective was to ensure that, by the end of the course, students achieved a comprehensive and practical understanding of the subject matter, thereby equipping them with essential skills for their future careers in taxation and real estate.

Murphy, Pearson, Bradley & Feeney, San Francisco, California
Senior Tax Associate, April 2008 through February 2014
Practice focused on tax controversy and tax abatement. My responsibilities included representing a diverse clientele, ranging from businesses and individuals to CPAs, accountants, their firms, enrolled agents, and taxpayers before the Internal Revenue Service and various state and local taxing authorities. My expertise spanned a broad spectrum of tax-related issues, encompassing tax matters, accounting malpractice defense, trust and estate litigation, and planning. A significant aspect of my role was serving as tax panel counsel for CAMICO Mutual Insurance Co., further enhancing my exposure to complex tax issues as I defended policyholders in malpractice actions before California and federal courts. I was involved in notable cases, such as Knape v. United States, 713 F.3d 1164 (9th Cir. 2013), where I played a key role as the principal researcher and brief writer. In this case, I prepared the petition for a writ of certiorari for the U.S. Supreme Court, focusing on the abatement of a failure-to-file penalty under IRC § 6651(a)(1). In another notable matter, Ashland v. Commissioner, TC Memo 2012-187, TC Memo 2012-209, I served as the second chair in a special 5-day trial session. This trial addressed a whipsaw matter involving the disallowance of a guaranteed payment deduction and the allocation of capital gains. My proficiency in litigation and trial advocacy, underpinned by a steadfast commitment to professional ethics, has effectively represented clients in complex tax disputes and litigation matters.

Acuña & Casas, P.C., Walnut Creek, California
Associate, July 2006 through July 2007
Practice focused on trust, estate planning, and litigation, particularly on trust and probate administration. I managed complex legal matters in this role, including will contests, trust accountings, and fiduciary litigation. Additionally, I provided comprehensive estate planning services, ensuring a personalized approach to each client. This involved meticulously tailoring estate plans to meet each individual's unique needs and objectives. This comprehensive approach in estate planning and litigation allowed me to deliver the highest level of service and support to my clients and ignited my interest in exploring the intricate interplay between trust, estate law, and taxation. This growing fascination and the complexities of fiduciary and estate matters

ultimately inspired me to pursue an LL.M. in Taxation. This advanced degree was a natural extension of my practical experience in the field, enhancing my understanding of the tax implications in trust and estate planning. It also enabled me to provide even more detailed and informed guidance to my clients.

Benedetti & Associates, Walnut Creek, California
Associate, October 2005 through July 2006
Practice focused on advocating for and defending the civil rights of children with disabilities under Federal and California civil rights laws. This role involved a deep commitment to ensuring equal opportunities and access for children with disabilities, specifically in education. My responsibilities included representing families in legal proceedings, negotiating with educational institutions and healthcare providers, and ensuring compliance with laws such as the Individuals with Disabilities Education Act (IDEA) and the Americans with Disabilities Act (ADA). Through this work, I developed a keen understanding of the legal frameworks that protect the rights of individuals with disabilities and gained significant experience in litigation and negotiation. This position required a comprehensive approach to each case, considering not just the immediate legal challenges but also these children's long-term wellbeing and rights. Here, I first recognized the critical importance of future planning for individuals with disabilities – a realization that ultimately steered my career toward trusts and estates.

Kerosky & Associates, San Francisco, California
Summer Associate, Summer 2004
As the primary writer and researcher for the petition for review and reply brief in the notable case of *Krotova v. Gonzales*, 416 F.3d 1080 (9th Cir. 2005), I played a key role in an appeal before the Ninth Circuit Court of Appeals. This pivotal case revolved around Russian Jewish refugees whom the Board of Immigration Appeals had denied religious asylum. My responsibilities included conducting extensive legal research and analyzing precedent case law, as well as scrutinizing immigration statutes and asylum regulations. This research aimed to construct a compelling argument highlighting the intricacies and nuances of religious asylum, especially in the context of Russian Jewish refugees. As the primary drafter, I meticulously prepared the petition and reply brief, ensuring each argument was clearly articulated and supported by legal precedents and sound reasoning. Working closely with seasoned attorneys, I received valuable mentorship and constructive feedback. This collaboration was crucial in honing my legal writing and research skills.

Disability Rights Advocates, Oakland, California
Senior Litigation Paralegal, September 1996 through June 2003
Provided litigation support to attorneys in plaintiff-side civil rights, high-impact non-profit law firm; performed legal research and drafted pleadings and discovery responses under the supervision of attorneys; trained first-year attorneys, law clerks, and summer associates on propounding and responding to discovery and preparing pleadings for civil filing in federal and California courts; possessed primary responsibility for preparing and editing brochures and marketing materials, including firm’s website implementing international internet accessibility standards for people with disabilities.

PUBLICATIONS

- **Severable Water Rights As IRC § 170 Charitable Deduction Property**, Tax Notes State (June 20, 2022).
- **A Taxonomy Of Tax Professionals,** Canadian Accountant (Mar 30, 2021).

- **Quick Point, California's Efforts to Adopt "First Time Abate" Penalty Relief**, California Tax Lawyer (Volume 26, Number 3, 2017).
- **Interview: Sharyn Fisk,** California Tax Procedure Journal (June 1, 2017).
- **Provisions of the Affordable Care Act Mandate in a Nutshell**, San Francisco Attorney Magazine (December 2015).
- **Incorporeal Punishment: Corporate Suspension and Forfeiture for Tax Noncompliance,** Contra Costa Lawyer, Tax Edition, Vol. 28, Number 2 (March 2015).

SPEAKING ENGAGEMENTS

- **Tax Bootcamp**, California Lawyers Association Taxation Section Annual Meeting, November 2022.
- **Update on International Tax Compliance**, California Lawyers Association Annual Conference, October 2019.
- **Ethical and Professional Responsibilities in Maintaining a Tax Practice**, California Young Tax Lawyers Sixth Annual Conference, May 2019.
- **Maximizing Tax Benefits in Employment Settlements for Plaintiffs and Defendants**, Marin County Bar Association Employment Section, November 2017.
- **Bridging the Gap Between California and Federal Controversy Practice**, East Bay Tax Club, October 2017.
- **To W2 or Not To W2, Perils & Solutions Arising From Misclassification of Employees**, San Francisco Bar Association, August 2017.
- **Bridging the Gap Between California and Federal Controversy Practice**, California State Bar Taxation Section, Tax Procedure & Litigation Committee, March 2017.
- **Introduction to Tax Controversy Training, A Training for Attorneys, CPAs, and Enrolled Agents**: Bar Association of San Francisco Justice and Diversity Center, December 2016.
- **Everything You Want to Know About Tax Controversy Law But Are Afraid to Ask:** Bay Area Young Tax Lawyers, November 2016.
- **The Affordable Care Act for the Solo/Small Firm Practitioner :** San Francisco Tax Club, September 2016.
- **Tax and Other Issues Impacting Individuals and Small Businesses Post-Disaster - Tax and Other Issues Impacting Individuals and Small Businesses Post-Disaster:** Practising Law Institute, April 2016.
- **The Affordable Care Act for the Solo/Small Firm Practitioner :** Bar Association of San Francisco, January 2016.
- **Affordable Care Act Penalties and Exemptions, Navigating the Mandate**: Bay Area Young Tax Lawyers, Golden Gate University, March 2015.
- **Affordable Care Act Penalties and Exemptions, Navigating the Mandate**: Bay Area Young Tax Lawyers, Golden Gate University, March 2015.
- **KALW 91.7 FM "Your Legal Rights":** Affordable Care Act exemptions and penalties for 2015, January 2015.
- **The Tax Man Cometh: Dealing with Tax Notices and Audits; Using Litigation and Bankruptcy to Your Advantage**: Panelist, Contra Costa County Bar Association 20th Annual MCLE Spectacular November 2014.

- **NASBTS 35th Annual Meeting**: Roundtable discussion on professionalism and pro bono for tax lawyers at the National Association of State Bar Tax Sections 35th Annual Meeting, October 2014.
- **KALW 91.7 FM "Your Legal Rights"**: Discussion of year-end tax tips for 2014, October 22, 2014.
- **Removing Tax Penalties Through Reasonable Cause Abatement**: Contra Costa County Bar Association, June 2014.
- **You Might Be a Tax Return Preparer, If . . .**: Golden Gate University, January 2014.

COURT ADMISSIONS

- California Supreme Court (California Bar No. 239638).
- U.S. Supreme Court.
- U.S. Court of Appeals for the Ninth Circuit.
- U.S. Court of Federal Claims.
- U.S. Tax Court.
- U.S. District Court, all California Districts.

PROFESSIONAL ASSOCIATIONS

- **American Bar Association**, Member, 2014 through present.
- **Bar Association of Sacramento County,** Member, 2022 through present.
- **Bar Association of San Francisco**, Member, 2008 through present.
- **Bar Association of San Francisco Barristers Board of Directors**, Treasurer, 2015 through 2016; Director, 2014 through 2016.
- **Bar Association of San Francisco Barristers Taxation Section**, Chair, 2013; Vice-Chair, 2012.
- **Bar Association of San Francisco, Taxation Section**, Executive Committee Member, 2016 through 2017.
- **Bay Area Young Tax Lawyers**, Executive Committee Member, 2015 through 2016.
- **California Lawyers Association (Formerly California State Bar), Governance Committee,** 2020-2023.
- **California Lawyers Association, Taxation Section (Formerly California State Bar, Taxation Section), Executive Committee,** 2017-2020 term, 2019-2020 DC Delegation Co-Chair (2018-2019) Chair (2020), Webinars (2019), California Tax Lawyer Articles Editor (2019-2020), Pro-Bono Initiative.
- **San Francisco Tax Club**, Member, 2015 through present.

VOLUNTEER ACTIVITIES

- **American Bar Association National Virtual Settlement Day,** Volunteer Attorney (2019 – present).
- **Bar Association of San Francisco Justice and Diversity Center**, Day of Docket Clinic (2015 – present).
- **California Lawyers Association, Taxation Section,** Office of Tax Appeals, Volunteer Attorney (2020-present).
- **Grapevine,** Founding Member, Lawyers for Good of San Francisco (2023 – present).

HONORS & AWARDS

- **American Bar Foundation,** Life Fellow.
- **Super Lawyers Selectee,** Northern California – Taxation (2019 – 2023).
- **Justice and Diversity Center of The Bar Association of San Francisco,** Outstanding Volunteer (2015 – 2020).