

# ANDY J. EPSTEIN ESQ., CPA, LLM (TAXATION)

Certified Tax Specialist State Bar of California

Certified Bankruptcy Specialist State Bar of California

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## PROFILE

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Multifaceted attorney with expertise in: tax law and finance from LL.M. in Taxation and prior career as CPA. Demonstrated legal skills in drafting sophisticated trusts; preparing and reviewing 706s, 709s, and 1041s; handling probates and conservatorships; State Bar of California, 2002; Certified Public Accountant, California Board of Accountancy, 1993; Approved as a Certified Tax Specialist; Approved as a Certified Bankruptcy Specialist, Admitted to U.S. Tax Court; U.S. District Court (Central and Southern Districts of California).

### Areas of Expertise

#### Taxation

- Researched most areas of income tax law, including international tax law.
- Extensive experience representing individuals and businesses in audit and collection matters before the IRS, FTB, BOE and EDD.
- Prepared and reviewed complex individual, corporate, partnership, trust, estate, and gift tax returns.
- Handled 1031 Exchanges of Real Property.
- Developed and implemented a plan to merge a corporation and a limited liability company completely tax free.
- Developed and implemented a plan to make a foreign government owned corporation tax free for both the corporation and its employees.
- Structured many 1031 exchanges.
- Filed several Tax Court Petitions
- Advised on the tax aspects of bankruptcy
- Excellent tax research skills. Proficient with: 1. BNA; 2. RIA; 3. CCH; 4. Westlaw; and 5. Lexis.
- I bring to the tax area both the perspective of a CPA and of a tax attorney.

#### Business Transactions

- Formed, reorganized, and liquidated both for-profit and not-for-profit corporations.
- Drafted partnership and LLC operating agreements; prepared real estate purchase, sale, and lease agreements.
- Obtained IRS 501(c) (3) ruling for not-for-profit corporations.
- Drafted corporate, securities, and tax law documents in order to convert corporations to LLCs.
- Developed organizational structure, including foreign operations for affiliated group.

#### Trusts and Estates

- Drafted estate planning documents
- Researched trust law.
- Handled probates from start to finish.
- Reorganized trust in order to save money in taxes.

#### Bankruptcy

- Filed over 100 Chapter 7 and Chapter 13 Petitions.
- Every Chapter 13 was confirmed
- Represented Debtors and Trustees in adversary proceedings and motion practice
- Represented creditors in Chapter 11 and Chapter 7 cases.

## **Litigation**

- Represented businesses, individuals, and trusts in state court litigation.
- Prepared successful demurrer that was granted without leave to amend

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## **CAREER OVERVIEW**

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<b>Law Offices of Harry Finkel, Ron Flate, and Mahoney Law Group</b>	<b>Of Counsel</b> , 2012-present
<b>Roquemore, Pringle &amp; Moore</b> , Los Angeles, CA	<i>Associate Attorney</i> , 2010-2012
<b>Andy Epstein Esq., CPA</b> , Irvine, CA	<i>Self Employed Attorney/CPA</i> , 2007–2009
<b>Ambrecht &amp; Associates</b> , Santa Barbara, CA	<i>Tax and Transactional Attorney</i> , 2006–2007
<b>Weissler Law Group</b> , San Diego, CA	<i>Tax and Transactional Attorney</i> , 2004–2006

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## **EDUCATION**

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<b>University of San Diego School of Law</b> , San Diego, CA	<i>J.D.</i> , 2002, <i>LL.M., Taxation</i> , 2003
<ul style="list-style-type: none"><li>▪ Recipient: Ralph Gano Miller Award (for ranking number one in Tax Law)</li><li>▪ Class Rank: Upper Third in JD program</li></ul>	
<b>University of Colorado</b> , Boulder, CO	<i>M.S., Accounting and Finance</i> ,
<b>University of Wisconsin</b> , Madison, WI	<i>B.A., History and Economics</i> ,