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Bruce M. O'Brien

In his law practice, HFM Partner Bruce O'Brien's focuses on all aspects of federal and state taxation, with a particular emphasis on tax controversies, partnerships, limited liability companies, and business planning.

Mr. O'Brien represents taxpayers before the Internal Revenue Service, Franchise Tax Board, and State Board of Equalization. He also represents clients before the United States Tax Court, and he is a certified specialist in Taxation Law.

Additionally, Mr. O'Brien's practice includes handling estate planning, trusts and wills, and probate matters. He has prepared hundreds of estate plans, ranging from simple wills and trusts to complicated plans involving family limited partnerships, lifetime gifting programs, charitable trusts, and other sophisticated estate reduction techniques.

Mr. O'Brien has served on the Executive Committee of the Taxation Section of the State Bar of California, and he is a past chair of the Taxation Section of the San Diego County Bar Association. He is a co-founder and was the Chair of the Tax Court Pro Se Taxpayer Program in San Diego (1995-2004), which provides pro bono legal services to taxpayers in Tax Court who are not represented by counsel.

In addition, Mr. O'Brien has also served on numerous boards of civic and charitable organizations. He was a member of the inaugural Advisory Boards for the San Diego High School and Scripps Ranch High School Academies of Finance. He also served for ten years as a member of the Scripps Ranch High School Foundation Board of Directors.

PRACTICE AREAS

- Corporate & Securities Law
- Tax Law
- Trusts & Estates

EDUCATION

- LL.M. Taxation, University of San Diego (1986)
- J.D. University of Wisconsin (1982)
- B.A. University of Minnesota (1980)

ADMITTED TO PRACTICE

- California
- Wisconsin

CERTIFICATIONS

- Certified Specialist, Taxation Law, State Bar of California Board of Legal Specialization

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AWARDS & HONORS

- Recognized by Best Lawyers in America© (2021-2027)
- Recognized by San Diego Super Lawyers® (2008-2011)
- San Diego Magazine "Top Lawyers," recognized by Martindale-Hubbell® as an AV Preeminent Peer Review Rated Lawyer (2020)
- San Diego Super Lawyers® 2026

AFFILIATIONS

- State Bar of California (Taxation Law)
- American Bar Association (Taxation Law, Real Property, Probate and Trust Law)
- San Diego County Bar Association (Taxation Law, Estate Planning, Trust and Probate)