



## LAURA L. BUCKLEY

HFM Partner Laura Buckley is a California Certified Specialist in Taxation who represents individuals and businesses with state and federal taxation matters, as well as with business transactions. Ms. Buckley specializes in cost-effective resolution of tax controversies before the Internal Revenue Service and state and local tax agencies, including the California Franchise Tax Board, the California Department of Tax and Fee Administration, the California State Board of Equalization, and the County Tax Assessor's Office.

Ms. Buckley is an Adjunct Professor at the University of San Diego School of Law, where she teaches Advanced Business Planning. She is the Chair of the California Lawyers Association's Taxation Section.

Before joining HFM, Ms. Buckley was an IRS Chief Counsel attorney and a Special Assistant United States Attorney. In 2007, she was selected as National Chair for all IRS Counsel's young attorneys for their continuing legal education. She also served as a full-time judicial extern to the Honorable Arthur L. Alarcon on the United States Court of Appeals for the Ninth Circuit.

She formerly served as Chair of the Young Tax Lawyers for the State Bar of California Bar and Vice Chair of the Corporate and Pass-Through Committee. She is also a Past Chair of the San Diego County Bar Association's Tax Section. She is a member of San Diego Downtown Rotary, Club 33.

### HER WORK INCLUDES:

- ▶ **Tax Controversy:** Ms. Buckley represents clients in all aspects of tax controversies, from audit through litigation. Her cases involve deficiency assessments, innocent spouse claims, overdue returns, partnership audits, collection due process, employment taxes, fraud and offshore tax compliance.
- ▶ **Collection Matters:** Ms. Buckley helps clients resolve unpaid federal and state taxes through various means, including Offer in Compromise and Installment Agreement. She also resolves liens and levies filed by taxing authorities.
- ▶ **Property Taxes:** Ms. Buckley represents taxpayers in property tax disputes with the County Assessor's Office and before the Assessment Appeals Board. She also assists taxpayers in acquiring property tax exemptions, such as the Welfare Exemption.

### PRACTICE GROUPS

- ▶ Bankruptcy, Insolvency & Reorganization
- ▶ Tax

### EDUCATION

- ▶ Adjunct Professor, University of San Diego, Advanced Business Planning
- ▶ LL.M., Taxation, New York University (2017)
- ▶ J.D., Southwestern University School of Law (summa cum laude) (2006)
- ▶ B.A., Gordon College (1999)

### ADMITTED TO PRACTICE

- ▶ California

### CERTIFICATIONS

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

### AFFILIATIONS

- ▶ California Lawyers Association, Taxation Section, Executive Committee Member, Chair (2020-2022)
- ▶ San Diego County Bar Association, Past Chair, Taxation Section
- ▶ American Bar Association, Taxation Section

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- ▶ **Bankruptcy:** Ms. Buckley represents debtors in resolution of bankruptcy taxes, including determining which taxes, if any, are dischargeable in a bankruptcy proceeding.
- ▶ **Business Tax Planning:** Ms. Buckley helps clients select and form new business entities, and negotiates the acquisition and sale of businesses.

## PUBLICATIONS

- ▶ *BizTech*: "How Small Businesses Can Buy Technology with Government Help." Ms. Buckley is quoted as someone who specializes in taxation about the second PPP loan program for small businesses.
- ▶ *California Real Property Journal & California Tax Lawyer Joint Issue, The Section 199A Deduction: Concepts and Examples*, RP Vol 37, No. 3.2019, CTL Vol 28, No. 2.2019, by Laura L. Buckley and Ethan B. Shakoori

## SPEAKING ENGAGEMENTS

- ▶ **Tax Law Society: Careers in Tax Law ft. OTA Chief Counsel & Big Law**, *University of San Diego*, March 16, 2021.
- ▶ **Tax Issues in Bankruptcy: Nuts and Bolts for All Practitioners (Part 2)** (*CLE Webinar, San Diego County Bar Association*), January 26, 2021.
- ▶ **Tax Issues in Bankruptcy: Nuts and Bolts for All Practitioners (Part 1)** (*CLE Webinar, San Diego County Bar Association*), December 17, 2020.
- ▶ **COVID-19: Tax Implications Affecting Employers**, *California Lawyers Association*, April 15, 2020.
- ▶ **Hot Topics in Tax Controversy**, *LevitZacks*, February 18, 2020.
- ▶ **Confronting Wild Things: Lifting the Lid on Section 199A**, *University of San Diego*, February 13, 2020.
- ▶ **Confronting Wild Things: Lifting the Lid on Section 199A**, *California Tax Bar and California Tax Policy Conference, Taxation Section of the California Lawyers Association*, November 7, 2019.
- ▶ **Tax Liabilities in Bankruptcy**, *San Diego Bankruptcy Forum*, May 1, 2019.
- ▶ **Sec. 199A Basics and Updates: Top Takeaways from Proposed Regs**, *AbacusNext*, January 17, 2019.
- ▶ **Alter Ego, Successor In Interest, and Nominee Liabilities: What They Are and The Best Tips on How to Limit Your Client's Exposure**, *University of San Diego School of Law – RJS Law Tax Controversy Institute*, July 20, 2018.
- ▶ **Important Highlights of the 2017 Federal Tax Reform Bill**, *Asian Business Association Rice Club Luncheon*, April 24, 2018.

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SPEAKING ENGAGEMENTS (continued)

- ▶ **Impact of the Tax Cuts & Jobs Act**, *USD Tax Law Society Spring Event hosted by SEMPRA Energy*, March 22, 2018
- ▶ **Important Highlights of the 2017 Federal Tax Reform Bill**, *State Bar of California Tax Section*, January 25, 2018.
- ▶ **Administrative Law Judge Training Teacher**, *Office of Tax Appeals*, Sacramento, California, November 28, 2017.
- ▶ **These Aren't the Assets You're Looking for: Handling IRS Assertions of Successor/AlterEgo/Nominee/Transferee Liability**, *2017 Annual Meeting of the California Tax Bar and California Tax Policy Conference*, November 1-3, 2017.
- ▶ **How to Advise your Business Clients on Avoiding Personal Liability for Employment Taxes**, *89th Annual Meeting for the State Bar of California*, September 30, 2016.
- ▶ **Beyond the Basics: Real Estate Professional-Passive Activity Loss Rules for the CA Bar Association**, *Young Tax Lawyers*, September 24, 2015.
- ▶ **Resolving Common Tax Issues in Bankruptcy Court**, *State Bar of California Tax Section*, July 29, 2015.
- ▶ **Advanced Section 469 Strategies for Real Estate Professionals**, *2015 Income Tax Seminar at the University of San Diego, School of Law*, June 25, 2015.

AWARDS & HONORS

- Super Lawyers® "Rising Star" (2015, 2016)
- San Diego Metropolitan Magazine's 40 Under 40
- San Diego Business Journal "Leaders in Law" Award (2019)