BELAN KIRK WAGNER, Partner
J.D., L.L.M. (Taxation)
Certified Specialist – Taxation Law
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Introduction

Belan Kirk Wagner is the Managing Partner of Wagner Kirkman Blaine Klomparens & Youmans LLP. Wagner Kirkman Blaine Klomparens & Youmans LLP is a full-service law firm providing both transactional and litigation services. Belan Kirk Wagner is head of the transactional department which practices in a variety of areas.

He and the other lawyers of the firm provide expert legal services in the following specialties:

- Tax Planning and Controversy Resolution
- Business Planning and Controversy Resolution
- Estate Planning, Probate and Asset Protection
- Real Estate
- Tax Exempt Organizations
- Mergers and Acquisitions
- Deferred Compensation and ERISA Compliance
- Health Law
- Expert Witness and Consulting Expert in the above fields

With over 20 years of in-depth experience in business, taxation, real estate, estate planning and controversy work, coupled with the support of other firm lawyers, Belan has developed a unique practice designed to provide multi-dimensional legal services to the business owner, executive or individual who must comply with today's complex legal system. Belan provides direct representation to clients as well as acting as an expert resource to client's primary attorneys, accountants, financial advisers and other representatives.

Real Estate

Represents several real estate development companies as general counsel. Real estate related matters include acquisitions, sales, exchanges, financing, reorganizations, debt restructuring, leases, partnerships, joint ventures, broker-agent relationships, bond issues, options, licenses, easements, subdivisions, landlord-tenant issues, foreclosures, homeowner associations, land use, zoning, syndications, private placements, condemnation, race track leases, development agreements, cost sharing agreements, shared appreciation mortgages, and litigation support. Lead attorney in various transactions ranging from $1,000,000 to $100,000,000.

Business Law

Represents companies as general counsel advising in connection with owner relationships and dispute resolution; mergers and acquisitions; employment matters; contracts; leases; deferred compensation plans; and general business law including general guidance in bankruptcy matters. Representation has included companies with five to 2,000+ employees.

Tax Law

Represents companies and individuals in virtually all aspects of tax planning and controversy resolution before federal and state taxing authorities. Representative cases include 100% employment tax penalty; ERISA compliance (DOL and IRS) involving both income tax and fiduciary liability; fraud and negligence; accumulated earnings tax; income reconstruction; tax-free exchanges; reallocation of income; substantiation; timing; characterization; mergers; consolidated returns; and collections.

Cases ranging from $25,000-$15,000,000+.

Estate Planning

Represents individuals in all aspects of estate planning and trust and probate administration. Estate plans include estates from $100,000-$250,000,000. Experience in planning including living, marital deduction, irrevocable, life insurance, charitable, special needs, grantor retained interest, and intentionally defective grantor trusts and charitable foundations. Business and asset succession planning has included recapitalizations, buy/sell agreements, split interest acquisitions, partnerships, estate freezes, private annuities, self-cancelling installment notes, management trusts, ESOP planning and gifting with minority and lack of marketability discounts. Probate and trust administration has included contested matters, asset identification and evaluation, payment of creditors, distributions of qualified plans, beneficiary identification and determination of distributive shares, post-mortem tax planning, trustee and beneficiary representation and representation in estate and gift tax audits. Asset protection has included analysis of favorable jurisdictions, utilization of trusts, limited liability companies, corporations and limited partnerships and buy/sell agreements. Incapacity planning has included powers of attorney, conservatorships and guardianships.

Health Law

Represents various health professionals in connection with their tax planning, entity selection, profit sharing design, employment agreements, leases, deferred compensation plans, buy sell arrangements, merger and acquisitions, third party contracts, practice sales, equipment leasing, BMQA compliance, affiliated entity investments, antitrust, kickback and prohibited transaction rules and other matters.

Expert Witness

Acts as a defense witness in legal/accounting malpractice cases as well as an expert in real estate, tax, and trust/probate cases. He has provided trial testimony on various complex real estate and business transactions.

Academic Activities

Adjunct Professor: Golden Gate University, 1976 to Present: Corporate Tax; Employee Retirement Plans; Estate and Gift Taxation; Federal Income Taxation-Partners and Partnerships; Federal Income Taxation-Estates and Trusts; Federal Tax Procedures; Taxation of Capital Assets; Federal Income Taxation - Corporations and Shareholders; Federal Tax Procedures; Partnership Allocations; Tax Characterization; Tax Aspects of Marital Dissolution; Limited Liability Companies; Tax Considerations of Items of Income and Expenditure.

Lecturer: 1976 to Present for various professional societies and organizations, including Continuing Education of the Bar, Continuing Practical Education, Society of Enrolled Agents, Eureka Tax Conference, Fresno Tax Conference, Northern California Tax Conference, Sacramento Board of Realtors, Society of California Accountants, Internal Revenue Service, International Association of Financial Planners, Sacramento County Bar Tax Section.

Committees, Societies and Associations: Sacramento County and American Bar Association; State Bar of California; Vice Chairman, Executive Committee on Taxation for the State Bar of California; Society of California Accountants; Comstock Club; Sacramento Board of Realtors; International Association of Financial Planners; Probate, Business and Tax Section Member of the State Bar of California; Pacific Law Journal.

Affiliations

Phi Beta Kappa
Traynor Honor Society

Education

University of California at Santa Barbara, B.A., Psychology (Magna Cum Laude), 1972
McGeorge School of Law, University of the Pacific, J.D., 1975
University of Miami, L.L.M., Taxation, 1976

Admissions

California State Bar, 1976; Certified Specialist, Taxation Law, 1985
U.S. Tax Court, 1979
U.S. District Court, Eastern District of California, 1979
U.S. District Court, Northern District of California, 1988
U.S. Court of Appeals, 7th Circuit 1987
U.S. Court of Appeals, 9th Circuit 1977

Representative Publications And Presentations

Allocating Costs of Real Estate Improvements
Alternative Minimum Tax and S Corporations
CEB, Real Estate Reporter-Tax Column
Cases and Materials on Covenants Not to Compete
CEB, Estate Planning & California Probate Reporter
Commercial Real Estate Partnerships-Tax Issues in Foreclosures
Deferring Estate Taxes under IRC Section 6166: Application of the Law to Real Estate Holdings
Drafting California Irrevocable Trust
Estate Planning Vocabulary and Fundamentals
Family Partnerships-A New Look at an Old Entity
How to Draft Wills and Other Estate Planning Documents
Income Taxation of Trusts and Estates
Ins and Outs of Pension Distributions
Nuts and Bolts of Corporate Dissolutions
Pacific Law Journal
Priorities of Tax Claims, the 100% Penalty, Tax Liens and Levies
Prohibited Transactions on Exempt Plan Real Estate Investments
Real Estate Planning with Options to Purchase
Retirement Plans and Deferred Compensation
Tax Accounting for Lease Acquisitions
Tax Aspects of Bankruptcy
Tax Consequences of Equity Participation Loans
Tax Consequences of Partnership Dissolutions
Tax Deferred Exchanges
Tax Issues in Personal Injury Claims
Tax Planning for Real Estate Dispositions and Exchanges
Taxation of Capital Assets
Taxation of Stock Transfers Between Corporate Shareholders and Employees
Trusts as an Alternative Investment Mechanism
Using California Trusts: Planning, Implementing, Administering and Terminating

AV Peer Review Rated