

CAMERON L. HESS, Associate
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Introduction

Cameron L. Hess, Esq., C.P.A., is an associate attorney with Wagner Kirkman Blaine Klomprens & Youmans LLP and practices in the transaction department in the areas of taxation and business law. A Certified Public Accountant, formerly practicing with KPMG, Mr. Hess' practice includes entity formation (limited liability companies, family limited partnerships, nonprofit organizations and other) and state and local tax controversies (sales tax, franchise tax and property tax). Mr. Hess has over 18 years' experience in representing a diversity of industries and closely held businesses in real estate, construction, manufacturing and services.

Real Estate

Mr. Hess has represented clients with respect to the acquisition, development and syndication of real estate businesses, including new project formation. Mr. Hess recently represented one of the largest Sacramento area real estate home builder/developer acquisitions (over \$100 million). Mr. Hess is chair of the CalCPA Sacramento Chapter Real Estate Committee.

Business Law

Mr. Hess advises closely held businesses with respect to various aspects of their businesses, including general business law, business acquisitions, financing and sales. His focus covers the full life cycle of businesses from formation to transaction planning, business sales and succession planning. Mr. Hess's practice emphasizes the use of pass-through entities, including partnerships, limited liability partnerships and limited liability companies.

Nonprofit Law/Planned Giving

Mr. Hess represents nonprofit entities with respect to nonprofit formation, administration and fund raising. Mr. Hess advises a number of Sacramento-based nonprofits in special areas including unrelated business income tax, sales tax and planned giving. Mr. Hess has lectured extensively, including before the Nonprofit Resource Center and the CalCPA Nonprofits Committee.

Federal and State Taxation

Mr. Hess assists in all stages of client representation for federal and state tax controversies, including audit examination, administrative appeals and Tax Court cases. Because of Mr. Hess's background as a CPA, he has been actively involved in complex tax cases involving record reconstruction and documentation. Examples of tax controversies include unitary/combined reporting issues, properties tax appeals, and sales tax on business transfers. While with KPMG, Mr. Hess was a manager for the Los Angeles Office of state and local tax practice where, for

several years, he practiced exclusively state and local tax planning and controversy representation. Mr. Hess regularly authors and lectures on tax topics and was previously a columnist with Spidell's California Taxletter.

Estate Planning

Represents clients in extensive areas of complex estate planning, including irrevocable trusts, life insurance trusts, charitable trusts, grantor retained annuity trusts and unitrusts, and family limited partnerships. Business succession planning has included buy/sell agreements, family partnerships and limited liability companies, private annuities, self-cancelling installment notes and minority interests discounts.

Academic Activities

Published in The California Constructor, SVAA Rental Property Management, Spidell's California Taxletter, Taxes, National Business Institute, The Tax Executive, Los Angeles Lawyer (Topics include limited liability companies, property taxes, limited partnerships, corporations, city business taxes, employee benefit plans).

Instructor: Taxation and Tax Planning for Certified Financial Planners, U.C. Davis, frequent lecturer before the California Society of Enrolled Agents, Inland Society of Tax Practitioners, Society of California Accountants, Lorman Education Services, National Business Institute.

Education

University of California, Berkeley, B.S. Accounting, 1980
University of Southern California, M.B.T., 1983
University of Southern California, J.D., 1983

Admissions

California State Bar, 1984
U.S. Court of Appeals, 9th Circuit, 1984
U.S. District Court, Eastern District of California, 1984
U.S. District Court, Central District of California, 1991
U.S. Tax Court, 1991
Certified Public Accountant, 1988

Affiliations

Officer of CalCPA Sacramento Chapter, Past President, Legislative Liaison to statewide Cal CPA Financial Planning Committee
California Society of Certified Public Accountants (CalCPA), Chair of the Real Estate Committee
Sacramento Chapter

Member of Sacramento County Bar Association, Tax and Business Sections
State Bar of California, Tax Section
American Bar Association, 1980-present
California Manufacturers Association, Corporate Counsel Steering Committee, 1992-1994
Sacramento Metropolitan Chamber of Commerce, State Bar Partnerships and Limited Liability
Companies Committee, 1995-1997
Easter Seals Director
Tax Law Journal
Mortar Board Honor Society
Beta Alpha Pi
Phi Alpha Delta
Student Member of California Academic Senate