

MINNA C. YANG, Partner
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Introduction

Minna C. Yang, Esq., C.P.A. is a Partner with Wagner Kirkman Blaine Klomprens & Youmans. Minna C. Yang is a member of the Transactional Department which practices in the areas of taxation, business, real estate, estate planning and probate.

Business Transactions

Assists companies in connection with owner relationships, mergers and acquisitions; contracts, leases, deferred compensation plans, buy-sell and related insurance planning; and general business law.

Real Property Transactions

Assists several real estate development companies as general counsel. Provides services to clients regarding other real estate related matters including acquisitions, sales, 1031 exchanges, financing, reorganizations, debt restructuring, leases, partnerships, joint ventures, options, licenses, easements, development agreements, cost sharing agreements, and other various types of transactions related to real estate ownership.

Federal and State Taxation Law

Ms. Yang's background as a CPA and Auditor for the State Board of Equalization has helped with her active involvement in complex tax cases where she has represented companies and individuals in virtually all aspects of tax planning and controversy resolution before federal and state taxing authorities. Representative cases include the following: 100% employment tax penalty; income tax and fiduciary liability; fraud and negligence; income reconstruction; tax-free exchanges; reallocation of income; substantiation; timing; characterization; mergers; consolidated returns; and collections. Ms. Yang is also instrumental in structuring business transactions for tax efficiency.

Estate Planning

Represents clients in all aspects of estate planning and trust and probate administration which includes trust planning including living trusts, marital deduction trusts, irrevocable trusts, life insurance trusts, charitable trusts and foundations, special needs trusts, grantor retained interest trusts, and intentionally defective grantor trusts. Business and asset succession planning has included recapitalizations, buy/sell agreements, split interest acquisitions, partnerships, estate freezes, private annuities, self-canceling installment notes, management trusts, gifting with minority and lack of marketability discounts.

Academic Activities

Adjunct Instructor, Golden Gate University 2002 through 2003
Lecturer, 1997 to Present for various professional societies and organizations

Affiliations

Chair Elect on Income and Other Taxes Committee of the California State Bar Tax Section
California Society of Certified Public Accountants
American Institute of Certified Public Accountants
Member of Sacramento County Bar Association, Tax and Business Sections
State Bar of California, Tax Section

Education

California State University, Sacramento, B.S., Accounting, 1986
Golden Gate University, San Francisco, M.S. Taxation, 1990
Lincoln Law School, Sacramento, 1996

Admissions

California State Bar, 1997
U.S. Tax Court, 1997