



## **Cameron L. Hess**

**SR. PRINCIPAL**

State Bar No. 113391

J.D. , M.B.T. (Taxation)

Certified Public Accountant

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### ▪ General Information

Cameron L. Hess, Esq., C.P.A., is a senior principal 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 the international accounting firm of *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 25 years' experience in representing a diversity of industries and closely held businesses in real estate, construction, manufacturing and services.

### ▪ Practice Areas

#### **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 chairs 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* in Los Angeles, Mr. Hess was a manager and participated in the start-up of its state and local tax practice.

### **Estate Planning**

Mr. Hess's estate planning focuses on closely held businesses and real estate succession, as well as complex estate planning with irrevocable trusts (life insurance, charitable, grantor retained annuity/unitrusts), and family limited partnerships/LLCs.

### **Education**

University of California, Berkeley, B.S. Business Administration (Accounting Focus), 1980

University of Southern California, Juris Doctor and Master of Business Taxation, 1983

### **Academic Activities**

Published: Spidell's California Taxletter (past Columnist, contributing writer), CCH Taxes (1984), The Tax Executive (1986), The California Constructor (1991), SVAA Rental Property Management, Los Angeles Lawyer.

Instructor: UC Davis CFP Program (Adjunct Instructor, Taxation, 1998-2004); CalCPA Ed Foundation (Conference Speaker), CSEA, , ISTC, SCA, , Lorman Education Services, National Business Institute, Nonprofit Resource Center (Sacramento), SCORE.

Tax Law Journal (USC)

Mortar Board Honor Society (UC Berkeley)

Beta Alpha Pi

Phi Alpha Delta

Student Member, UC Academic Senate, Committee on Student Affairs (UC Berkeley)

### **Affiliations**

American Bar Association (1980-present)

Tax Section

State Bar of California

Tax Section (Corporate and Other Business Entities Committee, past Chair, active member)

Business Section, member (Pass-through Entities Leg Committee – 1995-1997)

Sacramento County Bar Association

Tax Section

Business Section

CalCPA,

CalCPA Ed Foundation Real Estate Conference (Co-Chair/Member 2003-present)

CalCPA Estate & Financial Planning Committee (1995-1997)

Sacramento Chapter, active member

Chapter President, 2004, Board Member, 1995-2005)

Real Estate Committee (Chair, 1992-Present);

Real Estate Conference, Chair

Chapter Tax Committee

Chapter Estate and Financial Planning Committee



Sacramento Valley Rental Housing Association (2009-present, Board Director/Treasurer)  
Easter Seals Superior California (2005-present, Board Director, Audit Committee)  
California Manufacturers Association, Corporate Counsel Steering Committee (1992-1994)

#### ▪ Admissions

State Bar of California, 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

#### ▪ Representative Publications and Presentations

S Corporation Acquisitions: Planning Opportunities and Traps (November 2010)  
Property Tax Update (November 2010)  
Real Property Tax Reviews and Appeals (2010)