



**Minna C. Yang**

**PARTNER**

State Bar No. 187599

J.D., M.S. (Taxation)

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▪ **General Information**

Minna Yang is a partner with Wagner, Kirkman, Blaine, Klomprens & Youmans, LLP. With over 15 years of extensive experience, Minna is a member of the Business Transactions department which practices in the areas of taxation, business matters, real estate, estate planning and probate. Ms. Yang not only provides direct representation to clients, but serves as a practiced resource to client's primary accountants, financial advisers and other representatives.

▪ **Practice Areas**

**Business Transactions**

Ms. Yang assists clients and companies with matters including owner relationships, mergers, acquisitions, sales, exchanges, financing and debt restructuring including foreclosures, leases, partnerships, joint ventures and broker-agent relationships. In addition, Ms. Yang also specializes in related insurance planning and general business law.

**Real Property Transactions**

Ms. Yang serves several well-known real estate development companies by acting as general counsel. Her services provided include but are not limited to acquisitions, sales, 1031 exchanges, financing, reorganizations, debt restructuring, leases, partnerships, joint ventures, options, licenses, easements, development agreements, cost sharing agreements and various types of transactions related to real estate ownership.

**Federal and State Taxation Law**

With her career beginning as an accountant rather than an attorney, Ms. Yang's extensive background as a CPA and Auditor for the State Board of Equalization not only provides her with a different insight and perception on the needs of the tax community, but has also assisted 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 tax 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 efficiency.

### **Estate Planning**

Ms. Yang assist clients with all aspects of estate planning, and trust and probate administration which includes trust planning that include living trusts, marital deduction trusts, irrevocable trusts, life insurance trusts, charitable trusts, 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-cancelling installment notes, management trusts, gifting with minority and lack of marketability discounts.

### **Education**

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

### **Academic Activities**

**Adjunct Instructor:** Golden Gate University 2003-2008

**Lecturer:** 1997 to present for various professional societies and organizations such as the Continuing Education of the Bar, Society of Enrolled Agents, PCBC Executive Conference, Tax Officers Summit and the California State Bar Association.

### **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 the Sacramento County Bar Association, Tax and Business Sections  
State Bar of California, Tax Section

### **Admissions**

State Bar of California, 1997  
U.S. Tax Court, 1997  
Certified Public Accountant, Inactive