



Dwayne M. Horii, Partner



Mr. Horii's practice has focused on the representation of clients in the areas of California state and local tax, federal tax disputes, and tax-exempt organizations.

Mr. Horii's representation has included matters in the following areas:

California personal income tax and franchise tax matters before the California Franchise Tax Board, Board of Equalization and California courts

Taxes directly administered by the California Board of Equalization including sales and use taxes, special taxes and fees, and state assessee property tax assessments

Disputes with the California Employment Development Department including appearances before the California Unemployment Insurance Appeals Board

Local tax issues, including documentary transfer taxes, City gross receipts taxes, payroll taxes, transient occupancy taxes, telecommunications taxes and utility taxes

Welfare and college property tax exemption issues before local county assessors and the Board of Equalization

Structuring joint ventures with tax exempt organizations including for-profit subsidiaries and unrelated business income tax issues

Technology related tax exempt organizations including universities and scientific research organizations

Executive compensation issues involving both for profit and tax-exempt organizations

Federal tax controversy practice at the administrative, Tax Court, Court of Claims and District Court levels

EDUCATION

J.D., University of Michigan Law School, 1985

B.S., University of California, Berkeley Business School, 1982

HONORS

California Law Business, Top Young Tax Lawyers in California 1992

"AV" rating from Martindale-Hubbell

Southern California Super Lawyer (Tax)

International Tax Review Leading Individual (Los Angeles)

SELECTED PROFESSIONAL AND BUSINESS ACTIVITIES

Member, State and Local Tax Committee of the State Bar of California's Taxation Section

Adjunct Lecturer in the Golden Gate University School of Accounting and Taxation (1996-present)

SELECTED PROFESSIONAL AND BUSINESS ACTIVITIES (continued)

Chair, Taxation Section of the Los Angeles County Bar

Association (2006-2007)

Member, City of Los Angeles Business Tax Advisory Committee (2000-2004)

Member, Executive Committee of the Taxation Section of the State Bar of California (1995-1998)

Member, State and Local Committee of the Taxation Section of the Los Angeles County Bar Association (former vice-chair 1991-1992)

REPRESENTATIVE TRANSACTIONS

- Represented tax exempt organization in a coordinated issue IRS audit involving the tax treatment of \$1.5 billion of funding.
- Recently represented and defended a number of high net worth individuals in California specific issues involving residency, sourcing of income from stock options and other incentive payments, treatment of charitable donations, small business stock exclusions, worthless stock deductions, limited liability company fees and trust income issues.
- Provided California tax advice for various multinational companies in connection with the franchise tax, sales and use tax and property tax implications of transactions involving the construction or acquisition of power generating facilities.
- Represented, advised and defended multinational companies on California issues involving unitary combined reports, factor issues, characterization of income as business versus nonbusiness, water's edge elections and dividend issues.
- Represented and defended board members and directors in connection with responsible person liability for California sales and use taxes and federal payroll taxes.
- Advised various tax exempt organizations on executive compensations issues, including Section 4858 compliance, the creation of incentive compensation plans, the tax implications under Sections 409A and 457(f) of employment and severance arrangements, and California specific nonprofit issues.