

DESCRIPTION OF PRACTICE

Wendy Abkin specializes in tax controversies with the Internal Revenue Service (IRS) and state and local taxing agencies. She represents clients in civil and criminal tax matters at all administrative levels, including audits, appeals, collection, and, where necessary, litigation. Ms. Abkin also assists clients with state and local tax matters, representing them before the California Franchise Tax Board, the State Board of Equalization, the Employment Development Department and county Assessment Appeals Boards. Clients include individuals, businesses, non-profits and other tax-exempt entities, estates and trusts (with a particular emphasis on trusts subject to tax in California).

Ms. Abkin's practice has focused on tax controversy and litigation throughout her career. She served as a law clerk for the United States Tax Court in Washington, D.C., and subsequently as an attorney with the IRS Office of Chief Counsel in San Francisco, where she litigated cases for the IRS before the U.S. Tax Court and provided advice to the Examination and Appeals divisions on a wide variety of issues. While with the IRS Office of Chief Counsel, Ms. Abkin also worked with the Tax Exempt and Government Entities Division advising IRS personnel on qualification and operation issues of tax-exempt plans and organizations and trained agents on developing facts and legal issues for litigation.

Prior to joining Sideman & Bancroft LLP, she worked for a "Big 4" accounting firm, assisting large and middle market corporate clients with issues involving state and federal audits, tax provisions, and unique procedural matters.

PROFESSIONAL INVOLVEMENT

Ms. Abkin has been active in numerous professional organizations. She was the 2002-2003 Chair of the California State Bar Taxation Section. She has been an active volunteer for the Tax Court Pro Se Pro Bono Program (which she chaired from 1994-1998) of the California State Bar Taxation Section, providing free advice and assistance to unrepresented taxpayers appearing in the U.S. Tax Court in San Francisco. Ms. Abkin was also the 2005-2006 co-chair of the State Bar of California Council of State Bar Sections. She previously served as the Secretary, Vice-President and President of the San Francisco Tax Litigation Club and is a member of the San Francisco Tax Club and the ABA Section of Taxation.

Ms. Abkin speaks frequently on topics of tax controversy and tax procedure before professional associations for both lawyers and accountants, and she was an adjunct professor in both the School of Law and the Master's in Taxation Program at Golden Gate University in San Francisco.

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Sideman & Bancroft

Listed in *The Best Lawyers in America*®: 2009

Listed in *Northern California Super Lawyers*®: 2006, 2007, 2008, 2009

Listed in *Northern California "Top 50 Women" Super Lawyers*®: 2008, 2009

Listed in *Northern California "Top 100 Women" Super Lawyers*®: 2009

Recipient: V. Judson Klein Award, Taxation Section, State Bar of California, 2007

EDUCATION

B.A., University of California, Santa Barbara, 1980, magna cum laude

M.A., University of California, Santa Barbara, 1982

J.D., University of the Pacific, McGeorge School of Law, 1985

LL.M., Taxation, University of the Pacific, McGeorge School of Law, 1986

DECISIONS

Landsberg v. Commissioner, T.C. Memo. 2001-105 (2001)

Newman v. Commissioner, T.C. Memo. 2000-345 (2000)

Jorgensen v. Commissioner, T.C. Memo. 2000-138 (2000)

Kremer v. Commissioner, T.C. Memo. 2000-119 (2000)

Nwachukwu v. Commissioner, T.C. Memo. 2000-27 (2000)

Munoz v. Commissioner, T.C. Memo. 2000-18 (2000)

Yuen v. Commissioner, 112 T.C. 123 (1999)

Shane Michael Optical Company, T.C. Memo. 1999-267 (1999)

Chan v. Commissioner, T.C. Memo. 1997-154 (1997)

Estate of Williamson v. Commissioner, T.C. Memo. 1997-77 (1997)

Estate of Williamson v. Commissioner, T.C. Memo. 1996-426 (1996)

Estate of Luton v. Commissioner, T.C. Memo. 1996-181 (1996)

Makalintal v. Commissioner, T.C. Memo. 1996-9 (1996)

Georgiou v. Commissioner, T.C. Memo. 1995-546 (1995)

Estate of Luton v. Commissioner, T.C. Memo. 1994-539 (1994)

Evatt v. Commissioner, T.C. Memo. 1992-368 (1992)