ERIN L. FRASER

2532 Santa Clara Avenue, Alameda, CA 94501 | (415) 379-0843 | elfraser@protonmail.com

PROFESSIONAL SUMMARY

Trusts and estates attorney with 12+ years of practice spanning elite law firms and Big 4, specializing in complex estate planning, trust structuring, and cross-border wealth transfer for ultra-high-net-worth individuals and family offices. Experience as an adjunct professor with a demonstrated ability to translate sophisticated legal concepts into rigorous, accessible instruction. Extensive publication record in tax and estate planning journals, with media recognition as a subject-matter authority. LLM in Taxation from NYU School of Law.

PROFESSIONAL EXPERIENCE

McDermott Will & Emery LLP | San Francisco, CA

Associate Attorney | December 2021 – Present

Market-leading private client practice serving international and domestic family offices and ultra-high-net-worth individuals in complex trust, estate, and tax planning matters.

- Counseled private foundation through dissolution process, navigating IRS requirements, California Attorney General registration, and related tax and regulatory compliance
- Advised on and drafted transactional documents for $4 billion trust decanting, coordinating with fund managers, investment advisors, and family office counsel on multi-generational wealth transfer
- Advised cross-border ultra-high-net-worth clients on international trust and estate structuring, including U.S. reporting requirements, treaty analysis, and wealth transfer planning across multiple jurisdictions
- Established and advised on ongoing operations of Nevada private trust company for cross-border ultra-high-net-worth client, reducing administrative burden on family office staff and streamlining fiduciary governance
- Advised on post-death trust administration and multi-billion dollar asset transfer to private foundation, coordinating estate settlement across investment, legal, and fiduciary teams
- Reviewed and negotiated tax provisions in partnership and trust agreements, advising on fiduciary obligations, distribution structures, and tax risk mitigation
- Advised foundation donors on registration with California Attorney General while maintaining donor privacy, and on fundraising logistics to avoid private inurement issues

Farella Braun + Martel LLP | San Francisco, CA

Senior Associate | July 2019 – November 2021

Private client practice focusing on strategic estate and trust planning for international and domestic family offices and high-net-worth individuals.

- Secured favorable IRS examination outcome for charitable entity, avoiding tax penalties through comprehensive technical research and audit memoranda preparation
- Advised Singapore-based family on U.S. real property ownership and cross-border estate structuring, minimizing reporting requirements and tax exposure while coordinating multi-jurisdictional wealth planning
- Researched and documented complex federal tax issues related to $400 million transaction, analyzing estate tax inclusion risks and preparing technical memoranda supporting tax positions
- Collaborated with corporate, real estate, and external advisors on single-family office reorganization, restating operating agreements for family entities and structuring intergenerational wealth transfer
- Successfully unwound U.S. trust structure for non-citizen resident, facilitating international relocation while ensuring compliance with fiduciary, tax, and cross-border reporting obligations

Hanson Bridgett LLP | San Francisco, CA

Associate Attorney | October 2017 – July 2019

Tax, employee benefits, and estate planning practice advising exempt organizations, public sector clients, and high-net-worth individuals.

- Conducted technical research on federal and state tax issues, including analysis of 2017 tax law changes and planning opportunities
- Successfully obtained California property tax exemptions for nonprofit real property owners, advising exempt organizations and for-profit entities on applicable rules, exemptions, and compliance requirements

- Provided technical tax guidance to public sector clients on transactions involving sales and use tax and income tax compliance

Hartog, Baer & Hand APC | Orinda, CA

Associate Attorney | March 2017 – September 2017

Estate planning attorney for medium and high-net-worth individuals, focusing on California and cross-border matters.

- Drafted estate planning documents and counseled on tax-efficient property transfer strategies
- Advised on estate administration and complex tax matters requiring technical research and analysis

Butler Snow LLP | London, England

Associate Attorney | June 2014 – April 2016

Private client attorney advising on cross-border estate planning, expatriation tax, and international wealth structuring for high-net-worth individuals and entities.

- Drafted opinions on valuation discounts and estate tax considerations for foreign partnership holdings in the expatriation context, analyzing wealth transfer implications under IRC § 877A
- Represented taxpayers in IRS Offshore Voluntary Disclosure Programs, conducting research and preparing technical memoranda for voluntary disclosure submissions
- Drafted cross-border U.S.–U.K. estate plans coordinating treaty provisions, dual-jurisdiction fiduciary obligations, and tax compliance across both legal systems
- Counseled nonprofit on high-profile cross-border fine art transaction and advised clients on U.S. federal tax consequences of foreign real estate transactions and cross-border wealth structuring

Deloitte Tax LLP | Milwaukee, WI

Tax Consultant | January 2011 – September 2012

Big 4 tax practice serving corporate, pass-through entity, and high-net-worth clients with federal and state tax compliance, planning, and technical research.

- Conducted federal and state tax research on complex corporate and pass-through entity issues using primary sources and technical databases
- Prepared technical tax memoranda and workpapers for client deliverables and audit documentation
- Assisted with tax compliance projects and multi-jurisdictional tax analysis for corporate clients
- Collaborated with senior managers and partners on technical research projects and client service matters

ADDITIONAL EXPERIENCE

Contract Attorney | Law Offices of Patrick Mullin, New York, NY (September 2016 – March7)

State and Local Tax Law Clerk | McDermott Will & Emery LLP, New York, NY (January 2014 – May 2014)

Law Clerk | U.S. Attorney's Office EDNY, Brooklyn, NY (March 2013 – November)

Fellowship Attorney | Legal Aid Society of Milwaukee, Milwaukee, WI (September 2010 – December)

EDUCATION

New York University School of Law, New York, NY

LL.M. in Taxation | May 2014

University of Minnesota Law School, Minneapolis, MN

J.D., cum laude | May 2010

Honors: Minnesota Journal of International Law, Co-Editor-in-Chief | Law School Public Service Award

University of Rochester, Rochester, NY

B.A. in Economics and Political Science, cum laude and with distinction | May 2005

PUBLICATIONS & MEDIA COMMENTARY

Technical Tax Articles

- 'Making Pass-Throughs Great Again,' Business Law Today (Jan. 2018)
- 'The Roots and Fruits of § 6039G,' California Tax Lawyer (Aug. 2017)
- 'Quick Points: Tax Reform Agenda,' California Tax Lawyer (Dec. 2017)
- 'Way, Way Back: Retroactivity in the Proposed 2801 Regulations,' The Tax Packet (Dec. 2015)

- 'Breaking Up Is Hard to Do,' BNA Tax Planning Int'l Review (Sept. 2015)
- Additional articles in BNA Tax Planning Int'l Review: 'The Only Two Certainties' (July 2015), 'It Pays to Plan Ahead' (May 2015), 'Income Tax Pitfall for Americans Living Abroad' (Mar. 2015)

Media Commentary

Quoted as technical expert on international tax compliance, tax reform, and business deduction strategies in The Wall Street Journal (2020), Forbes (2018), Bloomberg (2018), and Consumer Reports (2018)

BAR & COURT ADMISSIONS

California (2016) | **New York** (2014) | **U.S. Tax Court** (2011) | **U.S. District Court, EDWI** (2010)

Wisconsin (2010; inactive status 2023)

PROFESSIONAL RECOGNITION & ACTIVITIES

- Trust and Estates Section of the California Lawyers Association, Executive Committee, informal volunteer (2023–Present)
- Best Lawyers, Ones to Watch (2020, 2021, 2022)
- Super Lawyers, Northern California Rising Star (2020, 2021)
- Tax Section of the California Lawyers Association, Corporate and Pass-Through Entity Committee, Co-Chair (2019–2020)
- Golden Gate University, Braden School of Taxation, Adjunct Professor (2019)