



Mark E. Mullin

ASSOCIATE

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AREAS OF EXPERTISE

Family Wealth Planning, Taxation

Overview

Mark E. Mullin is an associate in Shartsis Friese LLP's Family Wealth Planning and Tax Groups. His practice uniquely keeps one foot in business tax planning and the other in personal tax and estate planning. Through this combined knowledge, Mark can find and exploit unique planning opportunities for his clients, and has found a unique ability to work through and optimize even the most complicated of overlapping business, investment, trust, and charitable structures.

Mark has a deep knowledge in all areas of tax relevant to high-net-worth families and their businesses, including partnership, S corporation and fiduciary income taxation; estate, generation-skipping, and gift taxation; life insurance planning; cross-border personal tax planning; charitable gift planning; tax-exempt organization planning; basis step-up planning; multistate income taxation; California real property taxation; California documentary transfer taxation; and more. He is well-versed in bedrock family wealth transfer techniques, including family limited partnerships, grantor retained annuity trusts, life insurance trusts, charitable split interest trusts and defective grantor trusts, as well as wealth transfer planning involving carried interests. Further, as change comes to the world of estate planning, Mark's broad tax knowledge will allow his clients to flourish even if these prior wealth transfer techniques cease to function.

Prior to joining Shartsis Friese, Mark was affiliated with two other firms where he provided advice to clients on estate planning and on the structuring of complex, multijurisdictional, tax-efficient transactions. His work included planning for international and California income taxes, family offices, transfers of carried interests, qualified small business stock, debt restructuring, real estate transactions (including §1031 exchanges), and more.

Education

Rice University
B.S. in Biochemistry and Cell Biology

Northwestern University School Of Law
J.D., *Cum Laude*

Northwestern Journal of Technology and Intellectual Property
Member 2012-2014
Production Editor, 2013-2014

New York University School Of Law
LL.M. in Taxation

Admissions

California State Bar

Accolades

M. Carr Ferguson Scholarship, New York University School Of Law

David F. Bradford Memorial Prize for the best paper in the field of taxation for “Rethinking and Redefining Tax Expenditures, and the Novel Instruments that Result”