



Mark E. Mullin

COUNSEL

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AREAS OF EXPERTISE

Taxation, Family Wealth Planning

Overview

Mark E. Mullin is of counsel in Shartsis Friese LLP's Tax group. His practice covers virtually all areas of U.S. tax law, including federal income tax, state and local tax, and gift and estate tax. Through his combined knowledge, Mark advises clients holistically and exploits unique planning opportunities when addressing the most complex overlapping business, investment, personal, and charitable structures.

Mark is deeply knowledgeable in partnership, corporate, and U.S international tax, as well as the taxation of financial instruments (including digital assets) and 1031 exchanges. He has used this skill set to advise private equity, venture capital, hedge, and real estate funds on all aspects of their business. Mark also advises public and private companies on the structuring of M&A transactions.

Mark also has extensive experience in all aspects of wealth transfer and private client taxation, including the use of numerous trust, partnership, carried interest, and life insurance-based structures, which he combines with bespoke income tax saving strategies for fiduciaries, individuals, closely-held companies, charitable giving, and cross-border relationships.

Publications/Speaking

- Panelist, "QSBS with Trusts, S Corporations, and Restructuring to Allow or Maintain QSBS Eligibility", working title for presentation to be made at ABA Fall 2024 or Midyear 2025 meetings and to be made into forthcoming papers
- Panelist, "Trust Basis and Promissory Notes: In Life and At Death for Grantor Trusts", presented at the ABA Tax Section Midyear 2023 meeting in San Diego, Notre Dame Tax & Estate Planning Institute 2023, and Portland Tax Forum in 2024, to be made into forthcoming papers
- Panelist, "New Things to EAT [for §1031s]? Exploring Rev. Proc. 2000-37 and 'Intermediary Asset' Transactions" for the ABA Tax Section Midyear 2024 meeting in San Francisco
- Panelist, Presented on §280E cannabis business structuring concerns, with special focus on how choice of entity can create beneficial planning opportunities, for the ABA Tax Section Midyear 2023 Meeting
- Panelist, "Tax Issues for Cryptocurrency Investment Vehicles: U.S. Tax Law, Reporting, PTP Rules, ECI, Safe Harbors, and More", presented as a Strafford webinar in 2022 and 2023
- Author, "To PTE or Not to PTE: Estate Planning and SALT PTE Elections", in Tax Notes State, 2022

Professional Activities

California Lawyers Association Tax Executive Committee Membership, 2023-2026

American Bar Association Tax Section – Sales, Exchange and Basis Sub-Section Co-Chair 2024-2025

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"
Best Lawyers: Ones to Watch, 2024