



ANDREW L. GRADMAN

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Education

NYU SCHOOL OF LAW, LL.M. in Taxation, 2016.

NYU STERN SCHOOL OF BUSINESS, Advanced Professional Certificate in Law & Business, 2016.

COLUMBIA LAW SCHOOL, J.D., 2011. Articles Editor, *Science and Technology Law Review*.

STANFORD UNIVERSITY, B.A. (History), 2006.

Affiliations

- Claremont McKenna College, Visiting Lecturer of Economics (Accounting): ECON 191 CM Business Law, Spring 2026
- ABA Section of Taxation, Committee on Standards of Tax Practice, Co-chair of ethics subcommittee. 6/25-present
- ABA Section of Taxation, Committee on Tax Policy & Simplification, CLE Liaison. 9/25-present
- Member, California bar (277-237)
- Certified Tax Specialist, California Board of Legal Specialization

Quoted In

1. Wall Street Journal, [IRS Says Tax-Free Maltese Pensions Are Too Good to Be True](#). 12/21/21
2. Los Angeles Times, [This L.A. Bookstore is Leading a Revolt Against Greedy Landlords](#), 5/21/26
3. San Francisco Chronicle, [401\(k\) hardship withdrawals are at a record high. Here's what to do instead](#). 4/5/26
4. Bloomberg, [Trump's Flirtation With a Millionaire Tax Demonstrates Uncertainty Around Bill](#), 4/28/25
5. Bloomberg, [The Salary Penalty: Why Trump's Tax Bill Hits A Banker Harder Than A Plumber](#), 4/14/26
6. Journal of Taxation, [Shop Talk: How Small Can a Partner's Interest Be: Did "Small" Just Get Smaller?](#) By Sheldon I. Banoff, Richard M. Lipton, and Adam M. Cohen.
7. Tax Notes, [Toward Issuer-Based Certification of Qualified Small Business Stock](#), by Manoj Viswanathan, 4/17/26
8. Tax Notes, [The Crackdown on Malta Pension Plans May Be Quietly Ending](#), 2/16/2026
9. Tax Notes, [Areas of Concern Pile Up on Tips Deduction Guidance](#), 10/22/25
10. Tax Notes, [Tax Pros See Unfairness in Denying Service Trade Tips Deduction](#), 10/29/25
11. Law360, [Tax Overhaul Is Mixed Bag For Interest Expense Deductions](#), 7/30/25
12. Law360, [State and Local Tax Policy to Watch in the 2nd Half of 2025](#). 9/9/25
13. Cal Matters, [Why 'no tax on tips' may have limited benefits for California workers](#). 10/1/25
14. Bankrate, [If you're a fan of sports betting or casino gambling, you won't be a fan of the new tax law](#), 7/31/25
15. GoBankingRates, [4 End-of-Year Tax Planning Strategies for 2025](#), 9/11/25
16. P&C Specialist, [A Little-Noticed Change May Imperil Your Office Snacks and Coffee](#), 9/16/25

Publications

Journal of Taxation of Investments

17. [A Call for IRS Guidance on the Information Corporations Give Shareholders to Show That Stock Is QSBS](#). Fall 2023.
(A version of this paper was presented as part of the CA Lawyers Association's 2023 DC Delegation)

Tax Notes Federal

18. [To Help Gambling Addicts, Ditch the 90% Cap](#). (letter to the editor) 8/14/25.
19. [OBBBA's School Vouchers: The Ship of State Springs a Leak](#). 8/1/25.
20. [How Forgiving Recapture Gain Turns QOZs into Tax Shelters](#). 11/25/19.
21. [Incremental OZ Reform Could Be a Step Backward](#). (letter to editor) 5/9/22.
22. [The IRS \(or Congress\) Should Clarify When Structured Installment Sales Will Be Respected](#). (letter to editor) 12/20/24

Tax Notes State

23. [Opportunity Zone Planning When Penalties are a Certainty](#). 7/11/22. (Also presented in CLA's 2022 DC Delegation)

Leimberg Information Services Inc.

24. Avoiding the Trustee's "Personal Liability" for Estate Taxes. Newsletter, 3/11/25.

Bloomberg Insights

25. [IRS Can Fix Tax Trap for Unwary With Timely Qualified Appraisal](#). 11/23.
26. [Anonymous Letter to IRS Lays Out Defense of Malta Pension Plans](#). 9/11/23.
27. [Deferring Tax with IRC 453, Without Crossing the Line](#). 5/2/22.
28. [Using a Qualified Opportunity Fund to Invest in non-QOZ Property](#). 3/15/22.
29. [Cannabis Taxpayers Find Flaws in New Section 471\(c\) Regs](#). With AB FinWright, LLP. 3/11/21
30. [Hidden Tax Dangers in Cannabis Outsourcing Arrangements](#). With AB FinWright, LLP. 9/15/21

Bloomberg Tax Journals

31. [Negative Capital Freezes and Subchapter K](#). Real Estate Journal; Estate, Gifts, & Trusts Journal, 10/19/22.
32. [The Installment Method: Misuses that Make Me Lose Sleep](#). Real Estate Journal, 5/18/22.
33. [What Good is OZ Reporting if We Don't Agree on the Goals?](#) Real Estate Journal, 3/16/22.
34. [Family Offices Allow \(Some\) Taxpayers to Deduct Investment Related Expenses](#). Estates, Gift, & Trusts Journal, 3/12/20. With Alan S. Gassman et al.

ABA Tax Times

35. [Miranda Stewart, Tax and Government in the 21st Century: Book Review and Interview with the Author](#). With Jonathan Grossberg. 9/25/23.
36. [The Case For Letting Taxpayers Buy Ivermectin with Health Savings Accounts](#). 3/9/23.

California Tax Lawyer (Publication of the California Lawyers Association - Taxation Section)

37. [Personal Goodwill For New QO Funds, Business Goodwill For Old Ones: IRS May Cry "Whipsaw"](#). 2/22.

Valley Lawyer Magazine (San Fernando Valley Bar Association)

38. [Passive Losses and Real Estate Professionals](#). May 2026.
39. [Code §121: How to Save Taxes When You Sell Your Home](#). February 2026.
40. [OBBBA: The Blooper Reel](#). November 2025.

CEB Reporters

41. [QSBS Letters: Best \(and Worst\) Practices](#). Business Law Reporter. March 2022.
42. [Avoiding California Taxation: Considerations for Individuals Currently Domiciled in the State](#). Business Law Reporter. July 2021.
43. [Trustee's Personal Liability for Estate Taxes](#). Estate Planning & California Probate Reporter. November 2021.
44. [Real Estate Tax Tips During Coronavirus](#). Real Property Law Reporter. May 2020.
45. [Coronavirus Legislation Contains Employment Tax Relief, and Mixed Messages](#). Business Law Reporter. 7/20.
46. [California Taxation \(Sep. 2020\) Case Summary](#). 42 Cal. Bus. L. Rep. 2

LA Daily Journal

47. [If you squander this once-in-a-lifetime chance to make tax-free gifts, you're not a bad person](#). 11/2/21.
48. [OOZ projects have 'up to' 24 more months due to COVID-19](#). 3/19/20. With Michael Wiener.
49. [Treasury Releases Long-Awaited OoZ Regulations](#). 4/19/19. With Neda Barkhordar.
50. [Should You Change Your Accounting Method? An Emerging Cannabis Loophole](#). With AB FinWright, LLP. 6/16/20

CEB (CA Continuing Education of the Bar) blog

51. [IRS Releases Generous Guidance for QOZs During Coronavirus Pandemic](#).
52. [Poking Holes in the Final QOZ Regulations](#). 1/30/20.
53. [Limits on the Installment Method of Accounting for Gain](#). 10/15/20.
54. [California Passes Partial Tax Conformity Bill, Raising More Questions](#). 10/17/19.
55. [Split Roll Ballot Measure Could Scale Back Proposition 13](#). 10/1/20
56. [Employment Tax Relief Under the Families First and CARES Acts](#). 5/6/20

Other blogs

57. [The Stuff That Dreams Are Made Of – The Rise And Fall Of Malta Pension Plans](#). Your Tax Matters Partner. 2/2/22.
58. [The Mechanics of the Cannabis Cultivation Tax in California](#). 420cpa.com, 7/24/20. With AB FinWright, LLP.
59. [Incentive under the CARES Act to Invest in Capital Intensive Businesses During 2020](#). gradmantax.com

Update author for publications by CEB (CA Continuing Education of the Bar)

60. Advising California Employers and Employees - [Ch.7, "Tax Compliance"](#)
61. Advising California Partnerships - [Ch.3, "Tax Considerations on Formation of and Contributions to Partnership"](#)
62. Advising California Partnerships - [Ch.14, "Taxation of Transfers and Terminations of Partnership Interests"](#)
63. Business Buy-Sell Agreements - [Ch.3, "Corporate Buy-Sell Agreements"](#)
64. Drafting California Irrevocable Trusts - [Ch.14, "Grantor Retained Income Trusts \(GRITs\)"](#)
65. Drafting California Irrevocable Trusts - [Ch.15, "Grantor Retained Annuity Trusts \(GRATs\)"](#)
66. Organizing Corporations in California - [Ch.1, "Considerations Before Incorporation"](#)
67. Organizing Corporations in California - [Ch.2A, "Conversions and Mergers"](#)
68. Trade Secrets Practice in California - [Ch.15, "Taxation of Trade Secrets"](#)

Comments to Proposed Treasury Regulations

69. Notice 2025-70, regarding credit for contributions to Scholarship Granting Organizations: [comment](#)
70. REG-116610-20, "Regulations Governing Practice Before the Internal Revenue Service": Submitted [my own comment](#), and contributed to the [comment by the American Bar Association](#)
71. REG-109348-22, "Identification of Monetized Installment Sale Transactions as Listed Transactions": [comment](#)
72. REG-120186-18, Investing in Qualified Opportunity Funds, [comment](#) and [comment](#)

Presentations to Professional Audiences (selected)

73. [Selecting the Next Round of Opportunity Zones: New Evidence and Field Reflections](#). Urban Institute, 10/29/25
74. [Mistakes, Errors, and Misstatements](#), ABA Section of Taxation, San Diego, January 2026 (moderator)
75. [IRS Issued Proposed Regs for Monetized Installment Sales](#), ABA Section of Taxation, San Francisco, January 2024
76. [Employee Retention Credits: Overview and Audit Risks](#), ABA Section of Taxation, San Francisco, January 2024
77. Novogradac Spring 2022 Opportunity Zones Conference (“Structuring Insights” panel).
78. [Installment Sales](#). Portland Tax Forum, April 2022.
79. Papers presented as part of CA Lawyers Association DC Delegations:
 - 2025: [Proposal to Combat Monetized Installment Sales and Similar Abuses by Requiring Continuity of Business Enterprise in § 15A.453-1](#)
 - 2023 (see article above)
 - 2022 (see article above)
80. [Passive Losses and the Exception for Real Estate Professionals](#). Leimberg. ([handout](#))
81. [Fixing Opportunity Zone Mistakes: PLR Requests and WCSH Written Statements](#). Leimberg.
82. [Opportunity Zones 2.0: Opportunities \(and Pitfalls\) in the OBBBA](#). Leimberg. ([handout](#))
83. [What Lawyers Should Know About the New Tax Laws \(OBBBA\)](#). San Fernando Valley Bar Association.
84. [Tax Risks in Promoted Installment Sale Transactions](#), Beverly Hills Bar Association, June 2024
85. Several presentations recorded by CA Continuing Education of the Bar (CEB). [Example](#).
86. Several presentations recorded by CalCPA, e.g. on NOLs ([handout](#)) and QOZs ([handout](#)).
87. [Overcoming Opportunity Zone Working Capital Safe Harbor Challenges](#). June 12, 2024.
88. [How to Plan an Effective Exit in Opportunity Zone Investing](#). October 30, 2024.
89. [Tax Benefits for Real Estate Professionals](#). June 4, 2025. ([Handout](#))
90. [Where do Loopholes Come From?](#) 8/28/20 (Podcast - McKenna Brink)
91. [How to Understand, Mitigate, and Defend Tax Penalties](#) 10/12/21 (PodCast - Tax Girl)
92. [California Property 19: A \(Slightly Technical\) Introduction](#) 12/26/20 (solo presentation)
93. [Seminar re QOZs](#) 11/10/21 (with Lerman Law Partners)
94. [7 Common Mistakes Made By OZ Investors](#). OpportunityDB. 6/14/22.

Expert Testimony

95. Opportunity zones and conservation easements (arbitration - 2025)
96. Capital gains treatment and home office deduction (mediation - 2025)

Employment

LAW OFFICE OF ANDREW L. GRADMAN, APC	www.gradmantax.com	2020-Present
FALCON RAPPAPORT BERKMAN, LLP	Co-chair of tax department	2024
GIVNER & KAYE, APC	Associate	2018-2020
BOCARSLY EMDEN COWAN ESMAIL & ARNDT LLP	Contract Attorney	2017
JEFFER MANGELS BUTLER & MITCHELL LLP	Associate	2016
NINTH CIRCUIT COURT OF APPEALS	Staff Attorney	2014-15
U.S. DISTRICT COURT - EDCA	Law Clerk, Hon. Sandra Snyder	2013-14
U.S. ATTORNEY’S OFFICE - EDCA	Special Assistant United States Attorney	2012