

SANDRA M. SPECTOR

SENIOR COUNSEL



Sandra Spector focuses her practice on corporate taxation, international tax planning, cross border mergers, acquisitions and reorganizations, post acquisition integrations, inbound and outbound investments and transfer pricing. She also represents clients in tax matters related to residency and employment. Prior to joining the practice of law, Sandra served in the United States Air Force for nine years.

REPRESENTATIVE MATTERS

- › Advised multinational companies on international tax issues involving controlled foreign corporations and subpart F income, passive foreign investment entities, foreign tax credits, foreign investment in U.S. real property, withholding taxes and the availability of treaty benefits
- › Transfer pricing analysis and documentation in support of various intercompany transactions
- › Advised clients entering emerging markets such as China and India as well as clients setting up operations in the European Union with particular expertise in Ireland, the United Kingdom and Switzerland
- › Represented individuals before the California Franchise Tax Board in residency determinations
- › Structured cash and deferred compensation arrangements and reviewed settlement agreements, employment and independent contractor agreements and benefit plan documents to ensure compliance with tax law.

ADMISSIONS

- › United States Tax Court
- › Admitted to practice in all California State Courts

PROFESSIONAL AFFILIATIONS

- › State Bar of California, Tax Section
- › American Bar Association, Tax Section
- › Bar Association of San Francisco, Tax Section
- › Member International Fiscal Association

KEY EXPERTISE

International Tax planning and cross-border transactions

Federal and California income tax transactional planning

Federal and California employment tax matters

Federal and California residency determinations

Deferred compensation planning

PRACTICE AREAS

Tax

ACADEMIC CREDENTIALS

J.D., University of California, Berkeley, Boalt Hall School of Law

B.A., magna cum laude, University of Nevada, Las Vegas