

Steven Lee Walker

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BAR ADMISSIONS

California

Washington

EDUCATION

University of the Pacific, McGeorge School of Law (LL.M. (Taxation), 1993);

University of the Pacific, McGeorge School of Law (J.D., 1992);

University of California, Davis (B.S.E.E., 1989).

SUMMARY

Steven L. Walker is a tax attorney in San Jose, California at the Law Offices of Steven L. Walker, A Professional Law Corporation. Mr. Walker is a former IRS Trial Attorney at the Office of Chief Counsel, Internal Revenue Service, where he furnished legal advice and representation to the IRS on all matters relating to the administration and enforcement of the Internal Revenue laws, including audits, administrative appeals, collections and federal and state litigation. Mr. Walker also worked at the California Franchise Tax Board. He is admitted to practice before the United States Tax Court, has 18 civil tax trials and 13 published United States Tax Court cases, and is a recipient of the IRS Special Act Award.

Mr. Walker is actively involved in the legal community. He is a member of the California State Bar Association and serves on the Executive Committee of the Taxation Section. Mr. Walker is the Chair of the Taxation Section of the Santa Clara County Bar Association, and serves on the Executive Committee for the Silicon Valley Bar Association.

Mr. Walker was invited to Washington D.C. in 2010 by the Taxation Section, State Bar of California, to present a position paper regarding a significant tax issue facing businesses in California. The paper proposed needed relief for California businesses and was presented to the Internal Revenue Service, United States Treasury Department, U.S. Tax Court, and Congressional personnel.

Mr. Walker is a former partner of a major international law firm in Palo Alto, California, and former Associate General Counsel of a publicly-traded Silicon Valley company.

Speaking Engagements:

Choice of Entity and Tax Considerations, The State Bar of California 2009 Annual Meeting, San Diego, California, 2009

New Rules, The IRS Can Take Your Client's Deposition, The State Bar of California 2010 Annual Income Tax Seminar, Golden Gate University, San Francisco, California, June 18, 2010

Bankruptcy: Overview of the Tax Rules and New Developments, The State Bar of California 2010 Annual Meeting, Monterey, California, 2010

Tax Aspects of Bankruptcy: The Basics You Need To Know, The Mission Society of Enrolled Agents, San Jose, California, September 18, 2010, Monterey, California, November 4, 2010

Tax and Family Law Issues-The Fundamentals, 2011 State Bar Section Cyber Institute, January 13, 2011

Best Practices: Representing a Client Before the Internal Revenue Services, 2011 State Bar Section Cyber Institute, January 26, 2011

International Tax Enforcement Update —Foreign Bank Accounts and Assets, FBARs, Foreign Account Tax Compliance Act, U.S. Taxation of Nonresident Aliens, Bank Secrecy Act, California Society of Certified Public Accountants, February 17, 2011

Published Tax Court Cases:

RACMP Enters. v. Commissioner,
No. 23954-97, United States Tax Court, 114 T.C. 211; 2000 U.S. Tax Ct. LEXIS 21; 114 T.C. No. 16, March 30, 2000, Filed

Estate of Stevens v. Commissioner,
No. 22643-97, United States Tax Court, T.C. Memo 2000-53; 2000 Tax Ct. Memo LEXIS 67; 79 T.C.M. (CCH) 1519, February 22, 2000, Filed

Jorgl v. Commissioner,
No. 11508-98, United States Tax Court, T.C. Memo 2000-10; 2000 Tax Ct. Memo LEXIS 10; 79 T.C.M. (CCH) 1318, January 11, 2000, Filed

Emert v. Commissioner,
No. 9817-f96, United States Tax Court, T.C. Memo 1999-175; 1999 Tax Ct. Memo LEXIS 212; 77 T.C.M. (CCH) 2060; T.C.M. (RIA) 99175, May 24, 1999, Filed

Addison Distrib. v. Commissioner,

Tax Ct. Dkt. No. 4838-96. Docket No. 9817-96, United States Tax Court, T.C. Memo 1998-289; 1998 Tax Ct. Memo LEXIS 292; 76 T.C.M. (CCH) 251, August 6, 1998, Filed

Lucid v. Commissioner,

Docket No. 22933-95, United States Tax Court, T.C. Memo 1997-247; 1997 Tax Ct. Memo LEXIS 282; 73 T.C.M. (CCH) 2892, June 2, 1997, Filed, As Corrected June 12, 1997

Little v. Commissioner,

Docket No. 27374-93, United States Tax Court, T.C. Memo 1996-270; 1996 Tax Ct. Memo LEXIS 285; 71 T.C.M. (CCH) 3168, June 12, 1996, Filed

Starr v. Commissioner,

Docket No. 15176-93, United States Tax Court, T.C. Memo 1995-190; 1995 Tax Ct. Memo LEXIS 191; 69 T.C.M. (CCH) 2501; T.C.M. (RIA) 95190, April 27, 1995, Filed

Wheeler v. Commissioner,

No. 8269-97, United States Tax Court, T.C. Memo 1999-56; 1999 Tax Ct. Memo LEXIS 60; 77 T.C.M. (CCH) 1454; T.C.M. (RIA) 99056, February 26, 1999, Filed

Welton v. Commissioner,

Tax Ct. Dkt. No. 5035-97, United States Tax Court, T.C. Memo 1998-414; 1998 Tax Ct. Memo LEXIS 409; 76 T.C.M. (CCH) 889; T.C.M. (RIA) 98414, November 17, 1998, Filed

Avery v. Commissioner,

Docket No. 7411-94, United States Tax Court, T.C. Memo 1995-296; 1995 Tax Ct. Memo LEXIS 298; 69 T.C.M. (CCH) 3062, June 29, 1995, Filed, As Corrected June 29, 1995

Borders v. Commissioner,

Docket No. 18389-93, United States Tax Court, T.C. Memo 1994-626; 1994 Tax Ct. Memo LEXIS 631; 68 T.C.M. (CCH) 1484, December 20, 1994, Filed

Garrett v. Commissioner,

Docket No. 16771, United States Tax Court, T.C. Memo 1997-231; 1997 Tax Court Memo LEXIS 268; 73 T.C.M. (CCH) 2799, May 19, 1997, Filed

For additional information, see www.walk-law.com

PUBLICATIONS

Author: "Equitable Innocent Spouse Relief: What You Should Know About the IRS' New Litigating Position," California Tax Lawyer, Vol. 18, No. 4, Fall 2009.

Author: "The Application of Section 482 Transfer Pricing Principals To Financial Transactions, Including Guarantees and Credit Support Arrangements," Tax Notes Today, 2010.

Author: "Representing Clients During IRS Examinations," Big News, Vol. 16, Issue 3, Solo and Small Firm Section of the State Bar of California, August/September 2010.

Author: "IRS Depositions, New Tax Court Rule May Change The Way IRS Pursues Depositions," CalCPA, October 2010.