



## RONALD A. HENDERSON

Director

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Business & Finance  
Estate Litigation  
Estate Planning  
Tax Law  
Trusts & Estates

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Fresno  
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“

The hardest thing in the world to understand is the income tax.

-Albert Einstein

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### RONALD A. HENDERSON

Ron Henderson is a senior tax partner with our firm where he brings extensive practical experience and attention to the representation of businesses and individuals in income, employment, sale and use taxes, and property tax matters, both as an advisor and as an advocate on such tax issues, including federal and State income taxes employment taxes, state sales tax and property taxes, tax controversies, appeals and litigation. A former employment tax specialist with the IRS audit division, he brings an understanding of dealing with the IRS and tax agencies in general. He works closely with his clients in all stages and facets of the tax planning process.

Ron enjoys the analysis of complex tax situations and guiding clients and fellow attorneys through it. He is well-versed in taxation issues affecting closely held businesses, and his day-to-day practice focuses on partnership and limited liability company agreements and tax issues related thereto, purchase and sale agreements, employment agreements, deferred compensation agreements, settlement agreements and Subchapter S and Subchapter C corporation tax issues. His experience enables him to identify and address the many tax issues arising in complex transactions, including mergers and acquisitions, and issues facing start-up companies. For example, in the sale or purchase of a business, Ron may advise not only on partnership and corporate income tax implications, but also on federal and California income tax issues faced by individual sellers or buyers, and on California sales and property tax considerations.

Ron actively represents his clients in IRS audits, in California FTB, EDD and SBE audits, and related tax controversy and procedural matters such as innocent spouse, tax liens and statute of limitations issues, frequently working closely with the client's accountants, and in disputes before the United States Tax Court and the Federal District Court. He has successfully sued the IRS to recover almost a million dollars in penalties asserted for late filing of W-2s on behalf of a construction company. He also handles matters involving property and local taxation issues, frequently advises businesses and individuals in local real property transfer tax matters. He has successfully argued a case before the California Supreme Court involving

exceptions to the requirement to exhaust administrative remedies before local assessment appeal boards for property taxes. Working closely with members of the firm's business and real estate practice group, Ron has extensive experience in dealing with the complex tax issues in real estate development, including the drafting of complex partnership and LLC agreements, purchase and sale of real estate agreements and Section 1031 exchanges.

To unwind and recharge the batteries, Ron enjoys woodworking, hiking and cooking.

## EDUCATION

- LL.M., University of the Pacific, McGeorge School of Law
- J.D., San Joaquin College of Law
- B.A., Mathematics, California State University

## AREAS OF PRACTICE

- Business & Finance
- Estate Litigation
- Estate Planning
- Tax Law
- Trusts & Estates

## AWARDS AND HONORS

- Presidential Citation for work at the IRS, 1979
- AV<sup>®</sup> Preeminent<sup>™</sup> Peer Review Rated (the highest rating available), by Martindale-Hubbell

## ARTICLES AND PRESENTATIONS

- Quoted, "Proposed Rules Would Create 'Federal Registry of Small Business Owners,'" The Business Journal, February 24, 2022

## PROFESSIONAL AND COMMUNITY ACTIVITIES

- Member, State Bar of California
- Member, California Lawyers Association, Taxation Section, Tax Procedure and Litigation Committee
- Member, California Lawyers Association, Business Law Section
- Member, Fresno Estate Planning Council
- Former Adjunct Professor, San Joaquin College of Law, Taxation

## ADMISSIONS

- California
- U.S. District Court, Eastern District of California

- U.S. Tax Court