






Elliot G. Freier

Attorney

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Elliot Freier is a Partner and concentrates his practice on the taxation of mergers and acquisitions, establishing and growing companies, bankruptcy and workout taxation and tax controversy representation.

Recognized as a leading tax lawyer by Chambers USA, Elliot counsels clients on the taxation of transactions in multiple sectors, including high tech, medical devices, retail, media and entertainment, among others. He has substantial experience advising private equity and other business clients on the tax implications of large and highly complex transactions. In collaboration with the Corporate group, Elliot helps develop innovative, sophisticated structures for acquisitions and dispositions that have provided his clients with substantial savings in taxes. He also advises startups early in their development with regard to ways in which they can minimize their tax burden for the life of the company through exit.

In addition to his transactional work, Elliot works extensively with debtors as well as creditors on tax issues involved in bankruptcies and workouts. He guides clients through the restructuring process to preserve their tax attributes and obtain a beneficial settlement with taxing authorities. He also represents corporations, partnerships and individuals in complex federal and California tax controversy matters.

As an authority on taxation and business, Elliot is frequently invited to speak on tax topics (including before the Internal Revenue Service), and he has published widely on tax planning and tax issues related to bankruptcy and transactions. He is also active in the American Bar Association (ABA) Section of Taxation, where he has chaired a committee, several subcommittees and task forces on

various business tax matters.

Prior to joining VLP, Elliot spent his career at Irell & Manella LLP, one of the preeminent national tax practices.

Practice Areas

- ➔ Tax
- ➔ Mergers & Acquisitions
- ➔ Emerging Growth Companies & Venture Capital
- ➔ Corporate
- ➔ Bankruptcy & Creditors' Rights
- ➔ Executive Compensation
- ➔ Family Offices

Admissions

- ➔ State Bar of California

Professional or Trade Affiliations

- ➔ American Bar Association, Section of Taxation, former chairman of the Affiliated & Related Corporations Committee, as well as the chair of the Subcommittee on Consolidated Returns, the Subcommittee on Affiliation and Control Issues and the Task Force on Bankruptcy and Consolidated Return Issues.
- ➔ Fellow of the American College of Tax Counsel
- ➔ USC Tax Institute Planning Committee

Education

- ➔ J.D., Yale Law School, 1986, first ever Olin Prize awarded for best paper in law and economics at the Law School
- ➔ B.A. (Economics, with highest distinction), University of Virginia, 1983, Echols Scholar, Phi Beta Kappa, Lawn Resident

Honors & Awards

- ➔ Elected as Fellow of the American College of Tax Counsel (2019)
- ➔ Recognized by The Legal 500 for both tax and tax controversy (2007-present)
- ➔ Included in The Best Lawyers in America in the area of tax law (2005-present)
- ➔ Named to the Southern California Super Lawyers list (2004-present)
- ➔ Recognized as a leading tax lawyer by Chambers USA (2003-present)
- ➔ Featured in Who's Who Legal (2003-present)
- ➔ The Best Lawyers in America Los Angeles Tax Law "Lawyer of the Year" for 2022.

Recent Publications

- ➔ Contributing author, *Collier on Bankruptcy Taxation*

- ➔ "Preservation and Use of Net Operating Losses and Other Tax Attributes," PLI's *Tax Strategies for Corporate Acquisitions, Dispositions, Financings, Joint Ventures, Reorganizations and Restructuring* (1989-2020)

Speaking Engagements

- ➔ Corporate tax issues in the 2017 Tax Act affecting bankruptcies and workouts, American Bankruptcy Institute, 2019
- ➔ Moderated panel on corporate tax issues in the 2017 Tax Act ("TCJA"), American Bar Association Tax Section Corporate Tax Committee, 2018