

**PARTNER**

## Jeffrey W. Curcio

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### PRACTICE AREAS

Corporate and Business

Healthcare

Nonprofits

Tax and Estate Planning

### EDUCATION

Boston University  
LL.M. in Taxation, 1982

University of the Pacific,  
McGeorge School of Law  
J.D., 1981  
*Traynor Society*

California State University,  
Hayward  
B.S., 1976  
Business Administration

### ADMISSIONS

California

U.S. District Court, Eastern  
District of California

United States Tax Court

### LEADERSHIP

Sacramento Rotary Board  
Member (July 1, 2011 – June  
30, 2013)

Sisters of Mercy  
Community Council  
(2005-2009)

Our Lady of the  
Assumption, Parish  
Council (2000-2004)

### OVERVIEW

Jeffrey Curcio represents clients before the Examination, Appeals and Collection Divisions of the IRS. His primary emphasis is on income tax matters for all types of taxpayers, but he also is involved with planning and controversies concerning other federal and state tax matters. Jeff served as Managing Partner of the firm from 2002 through 2004.

Jeff also has an active business practice, representing clients in many industries, including accounting, advertising, agriculture, architecture, consulting, construction, engineering, healthcare and law. His representation involves all phases of business counseling, including formation through dissolution of partnerships, limited liability companies, and corporations. He has extensive experience in contract negotiation and drafting, in such areas as employment, mergers and acquisitions, reorganizations, consulting and buy-sell agreements.

In addition to his active practice, Jeff is a member of the Sacramento County Bar Association's Tax Section, serving as Chair from 1991 – 1992. He is also a member of the Healthcare and Business Sections of the County Bar. Admitted to the California State Bar in 1982, he is also admitted to practice before the U.S. District Court for the Eastern District of California and the U.S. Tax Court.

Jeff served as Adjunct Professor in the School of Taxation at Golden Gate University from 1987 through 2003, and has been recognized with an "Outstanding Faculty" award. He participated in the California Chamber of Commerce's statewide presentations on the California Limited Liability Company Act. Jeff has also been a seminar presenter for many tax and business programs.

Jeff graduated from California State University at Hayward with a B.S. degree. He holds a J.D. from McGeorge School of Law, and an LL.M. in Taxation from Boston University. Jeff also attended Salzburg University and received a certificate in International Legal Studies and Jurisprudence. He is a member of the scholastic Traynor Society at McGeorge School of Law, and received *The American*

Our Lady of the Assumption, Parish School Board, President (1998-1999)

Our Lady of the Assumption, Parish School Board (1996-1999)

Sacramento County Bar Association Tax Section, Executive Committee, Chair (1991-1992)

Leadership Sacramento Program Graduate, Sacramento Metropolitan Chamber of Commerce

Past-active member of the Active 20-30 Club of Sacramento, a service to youth organization ("A man never stands so tall as when he kneels to help a child")

## MEMBERSHIPS

American Bar Association – Tax Section

San Luis Obispo County Bar Association

Sacramento County Bar Association, Tax, Healthcare, and Business Law Sections

*Jurisprudence Awards* for highest grades in the classes of Contracts and Business Associations. Jeff wrote for McGeorge's *Pacific Law Journal*, Volume 11.

Jeff is an AV Preeminent Peer Review Rated attorney, the highest rating given by Martindale-Hubbell for legal ability and ethical standards. He is named in the 2020-2024 editions of *The Best Lawyers in America* for excellence in Corporate Law and he was voted the *Best Lawyers 2023 "Lawyer of the Year"* for Corporate Law in Sacramento. He is also listed in the 2019-2023 editions of *Northern California Super Lawyers* and was named in *Sacramento Magazine's* Top Lawyers Lists for excellence in tax law in 2018 and 2020 through 2023, and for excellence in business law in 2020.

## EXPERIENCE

### Representative Matters

- Advising clients in a variety of business transactions as to the federal and state tax aspects
- Representation before the IRS and Franchise Tax Board, with a particular emphasis on income tax matters
- Representing entities and individuals in all phases of business counseling, including formation through dissolution
- Asset and stock acquisitions/sales
- Corporate reorganizations and mergers
- Executive compensation programs

### Speaking Engagements

- Shareholder Agreements, Transfer Restrictions, and What It All Means to Your Family Business, Capital Region Family Business Center (2017)
- LLC Trends and Developments, National Business Institute, (2008)
- Setting Up a Non-Profit 501(c)(3) Organization – Sacramento County Law Library (2007)
- LLC Trends and Developments – National Business Institute (2007)
- Organizing and Advising Closely Held Businesses – California Continuing Education of the Bar (2006)
- Golden Gate University, Adjunct Professor – Graduate Tax Program, (1987-2003)
- Land Conservation Issues, Lorman Education Services (2001)
- Healthcare Corporate Compliance Programs, Lorman Education Services

- Intermediate Sanctions, Sacramento County Bar Healthcare Section

## Publications

- [“COVID-19 Tax Impacts,”](#) co-authored with B.J. Susich and Brian P. Bowen (May 11, 2020)
- [“COVID-19 Tax Relief,”](#) IRS provisions developed to help taxpayers, businesses and others affected by the coronavirus, co-authored with B.J. Susich and Brian P. Bowen (April 7, 2020)
- [“How to Claim the New Tax Credits,”](#) New guidance for employers wishing to take advantage of some of the tax credits being offered in recent federal legislation implemented to address COVID-19, co-authored with B.J. Susich and Brian P. Bowen (March 30, 2020)
- [“So You Want To Buy/Sell a Business?”](#) (March, 2010)
- [“Comparison of Business Entities,”](#) (March, 2009)
- [“Due Diligence Request List,”](#) (March, 2009)
- “Healthcare Industry Acquisitions,” *Business Law News* (Spring, 1995), co-authored with Cary M. Adams and Patricia J. Hartman
- “The California Limited Liability Company Act – A New Option for California Businesses,” *Sacramento Business Journal* (October, 1994)

## HONORS

- Voted *Best Lawyers* “Lawyer of the Year” for Corporate Law in Sacramento (2023)
- Named in *The Best Lawyers in America*, Corporate Law (2020-2024)
- AV Preeminent Peer Review Rating from Martindale-Hubbell
- Listed in *Northern California Super Lawyers*, Tax Law (2019-2023)
- Named in *Sacramento Magazine’s* Top Lawyers List, Tax Law (2018, 2020-2023), Business/Corporate (2020)
- ALM Top Rated Lawyer in Northern California (2018)