

## **KNEAVE RIGGALL**

### **Tax Law**

**Pasadena, CA 91030**

Adjunct Professor, Tax LL.M. Program (taught "Partnership Taxation I", "Corporate Taxation I" and, twice, "Taxation of S Corporations"), Loyola Law School, 2001 – 2006

Certified Taxation Law Specialist, State Bar of California Board of Legal Specialization, 1991

### **Bar Admissions**

- California, 1978
- U.S. Court of Appeals 9th Circuit, 1979
- U.S. District Court Central District of California, 1979
- U.S. District Court Southern District of California, 1979
- U.S. Tax Court, 1986
- U.S. Court of Federal Claims, 2004

### **Education**

- University of San Diego School of Law, San Diego, California, August, 1987 LL.M.
- University of California at Los Angeles School of Law, Los Angeles, California, June, 1978 J.D. *Honors*: John M. Olin Fellow in Law and Economics, 1976-77, 1977-78 *Honors*: Treasurer, UCLA Student Bar Association, 1977-78 Law Review: UCLA Law Review, Member, 1976 - 1978
- University of California at Los Angeles, Los Angeles, California, 1978 M.A. Major: Economics
- University of California at Berkeley, Berkeley, California, 1975 B.A. *Honors*: Honors in Economics, 1975 *Honors*: Highest Honors in Urban Studies, 1975 Major: Economics Major: Urban Studies

### **Published Works**

- *Three Ways to Reduce Boot in Like-Kind Exchanges*, 72 Journal of Taxation 20, 1990
- *The Income Taxation of Foreclosures (with Jerald L. Mosley)*, Los Angeles Lawyer, January, 1995
- *Comprehensive Tax Base Theory, Transaction Costs, and Economic Efficiency: How to Tax Our Way to Efficiency*, 17 Virginia Tax Review 295, 1997
- *The Tax Traps Lurking in Subchapters S*, Los Angeles Lawyer, September, 2003
- *Employment Taxes and the Failing Business*, Los Angeles Lawyer, November 1994
- *The Tax Consequences of Statutory Duke Orders*, 14 Whittier Law Review 809, 1993
- *Divorce and Section 1031: How to Fix Two of the Problems Left by Section 1041*, 69 Taxes 41, 1991
- *Deferred Swaps Can Be a Problem for Client and Advisor*, 52 Taxation for Accountants 268, 1994
- *Dual Use of Property Does Not Bar Gain Nonrecognition*, 54 Taxation for Accountants 196 and 26 Taxation for Lawyers 344, 1995
- *Income Reporting Requirements for Lawyers and Law Firms*, Los Angeles Lawyer, July/Aug., 1998
- *Income Reporting Requirements for Lawyers and Law Firms*, Monthly Digest of Tax Articles, December, 1998
- *A Proposal for the Partial Deduction of Attorney's Fees from Alternative Minimum Tax Income*, California Tax Lawyer, Summer, 1999
- *A Proposal for the Partial Deduction of Attorney's Fees from Alternative Minimum Tax Income*, Monthly Digest of Tax Articles, January, 2000
- *Tax Breaks for Broken Homes: Rolling Over Gain on the Sale of a Home*, ACFLS, February, 1992
- *Tax Breaks for Broken Homes: Outs Are Out-of-Luck and Ins Are Out-of-Pocket*, California Tax Lawyer, Summer, 1992
- *Seniors, Divorce and the Portable Assessment*, Family Law News and Review, Fall, 1990
- *Divorced Spouses Can Avoid Tax on Home Sale*, Los Angeles Daily Journal, April 5, 1991
- *Tax Tips: 30-Day and 90-Day Letters*, Los Angeles Lawyer,

March, 1989

- *Income Reporting Requirements for Lawyers and Their Clients*, The Gavel and Quill, October, 1999
- *Tax Tips: Selling a California Home*, Los Angeles Lawyer, January, 1990
- *Rolling Over Gain on a Home: Ins Must but Outs Can't*, Family Law News and Review, Spring, 1991
- *Exclusion of Gain by Home Sellers 55-years or Older*, Family Law News and Review, Fall, 1991
- *The 1031 Solution: Out-Spouses Are Not Out of Luck*, Family Law News and Review, Summer, 1991
- *Tax Breaks for Broken Homes: Out-Spouses and Section 1031*, ACFLS, April, 1992
- *Why Out-Spouses Should Notify the IRS of a New Address*, Family Law News and Review, Spring, 1992
- *Tax Breaks for Broken Homes: Even Ins Are Out-of-Pocket on the Sale of a Former Family Home*, ACFLS, June, 1992
- *Rolling Over Gain from Broken Homes: Why Outs Are Out-of-Luck*, Family Law News and Review, Fall, 1992
- *Divorce, Taxes and Harrington: Are Settlement Agreements Enforceable?*, ACFLS, November, 1992
- *1034 & 1041 or Why Two Ins Make and Out (with Joseph F. Morre)*, California Tax Lawyer, Winter, 1993
- *Rolling Over Gain from Broken Homes: Part Deux, Harrington (with Gary F. Kearney)*, Family Law News and Review, Fall, 1993
- *Deferred Sale of Home Orders and Their Tax Consequences*, Family Law News and Review, Spring, 1994

## **Representative Cases**

[\*Gardenhire v. United States\*, 209 F. 3d 1198 \(9th Cir. 2000\) \( \)](#)

## **Classes/Seminars Taught**

- Adjunct Professor, Tax LL.M. Program (taught "Partnership Taxation I", "Corporate Taxation I" and, twice, "Taxation of S Corporations"), Loyola Law School, 2001 - 2006
- Part-Time Lecturer, Master of Business Taxation Program (taught "Advanced Income Tax Planning" six times and

- "Partnership Taxation I" twice), USC School of Accounting, 1992 - 1995
- Speaker, American Law and Economics Association, May 5, 2006
  - Co-Panelist on Bankruptcy and Taxes, 2006 USC Tax Institute, January 24, 2006
  - Author/Presenter of "A Proposal to Allow the Partial Deduction of Attorney's Fees and Related Costs in Computing the Alternative Minimum Tax", 1999 Washington, D.C., Delegation of the Taxation Section of the State Bar of California, 1999
  - Evening seminar on Bankruptcy and Taxes, 1995 USC Tax Institute, January 9, 1995 - January 10, 1995
  - Speaker (35 CPE events for 7 Discussion Groups), The California Society of Certified Public Accountants, April 7, 1988 - August 2, 2004
  - Speaker (14 MCLE events for 4 Sections), Pasadena Bar Association, February 19, 1991 - November 8, 2005
  - Speaker (12 CPE events for 4 Chapters), California Society of Enrolled Agents, May 17, 1994 - October 21, 2003
  - Speaker, Los Angeles County Bar Association, Family Law Section, May 20, 1993
  - Speaker, Los Angeles County Bar Association, 24th Annual Family Law Symposium, May 9, 1992
  - Speaker (9 MCLE events), San Gabriel Valley Bar Association, February 2, 1990 - June 4, 2004
  - Speaker, San Fernando Valley Bar Association, Taxation Section, November 19, 2003
  - Speaker, Santa Monica Bar Association, Family Law Section, October 28, 1993
  - Speaker (7 MCLE events), Taxation Section of the State Bar of California, October 18, 1995 - June 19, 2005
  - Speaker, Eastern Bar Association of Los Angeles County, June 17, 1999
  - Speaker, Young Tax Lawyers Committee of the Taxation Section of the Los Angeles County Bar Association, February 23, 2006

## **Honors and Awards**

- Selected as a 2006 Southern California Super Lawyer by Los Angeles Magazine, January 26, 2006 - Present
- AV-rated by Martindale-Hubbel Law Directory, 1993 - Present
- National Merit Scholarship Finalist, 1970

### **Professional Associations and Memberships**

- Pasadena Bar Association Member
- Los Angeles County Bar Association Member
- State Bar of California, Taxation Section Member
- American Law and Economics Association Member

### **Pro Bono Activities**

- Chair, Tax Section of the Pasadena Bar Association, 1997 - Present
- Vice Chair, Committee on Pass-Through Entities, Taxation Section of the Los Angeles County Bar Association, 2003 - 2004
- Secretary, Pasadena Bar Association, 2001 - 2003
- Trustee, Pasadena Bar Association, 2000 - 2001
- Treasurer, San Gabriel Valley Bar Association, 1995 - 1998
- Program Chair, San Gabriel Valley Bar Association, 1990 - 1992
  - Taxation lawyer Kneave Riggall, of South Pasadena, California, represents clients dealing with various tax issues throughout Southern California including the cities of Glendale, Burbank, Alhambra, El Monte, Rowland Heights, San Marino, and Los Angeles, the communities that make up San Gabriel Valley, and the counties of San Bernardino and Orange.