



Contact

**Mitchell M. Gaswirth**

**Partner**

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Mitchell M. Gaswirth is a partner in the Tax Department. His practice focuses primarily on income, gift and estate tax and related business planning. Mitchell counsels individuals, entrepreneurs and business entities in connection with the myriad income and other tax issues arising in sophisticated business transactions.

Mitchell's practice also encompasses a wide array of merger and acquisition, business formation and financing, debt restructuring, and real property acquisition, disposition and exchange transactions. His knowledge encompasses the complex and often arcane application of California's property tax regime ("Proposition 13") in a variety of business transactions directly or indirectly involving California real property.

In addition, he provides income, gift and estate tax and related business planning advice to individuals, families, and their business enterprises to help them achieve wealth preservation and tax minimization objectives. This planning includes tax minimization strategies involving grantor trusts, family limited partnerships, charitable and family "split interest" and other irrevocable trusts, and other sophisticated wealth transfer and business succession vehicles. Mitchell's wealth transfer tax planning practice focuses particularly on counseling executives, professionals, investors, and others concerning the preservation, administration and disposition of their capital. He also counsels individuals and businesses in connection with planning to minimize

California income tax burdens.

Mitchell also represents corporate and individual fiduciaries, and estate and trust beneficiaries, in a wide array of sophisticated personal planning and fiduciary administration matters, including representing private, professional, and corporate fiduciaries in connection with their administrations of complex trust arrangements for high net worth families. His fiduciary practice also encompasses substantial “Family Office” representation for multi-member families seeking to achieve complex and sophisticated income and wealth transfer tax objectives.

Mitchell’s tax practice also involves the administrative and judicial resolution of tax disputes with federal and state tax authorities. He represents taxpayers in income, estate and gift, sales and use, property, and employment tax disputes with the Internal Revenue Service, California Franchise Tax Board, and other tax authorities. Notably, Mitchell served as Lead Tax Counsel to the late Paul Newman, both at trial and in the California Court of Appeals, in the actor’s successful refund suit against the California Franchise Tax Board. The Newman case established the impropriety of the Franchise Tax Board’s formula for apportioning to California a non-resident entertainer’s income derived from both California and non-California sources.

Prior to joining Proskauer, Mitchell was a partner of the Los Angeles law firm Mitchell, Silberberg & Knupp.

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#### Practices

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Tax, Family Office, International Private Client Services, Fiduciary Litigation, Private Client Services

#### Industries

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Entertainment, Private Capital, Real Assets

#### Education

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University of California, Berkeley, School of Law, J.D.

Order of the Coif

Member, *University of California Law Review*, 1981-1982

University of California, Santa Barbara, B.A.

*summa cum laude*

#### **Admissions & Qualifications**

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California

#### **Clerkships**

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California Supreme Court - Hon. Allen E. Broussard

#### **Court Admissions**

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U.S. Court of Appeals, Ninth Circuit

Tax Court of the United States

U.S. District Court, California, Central District

U.S. District Court, California, Southern District

U.S. District Court, California, Northern District

U.S. District Court, California, Eastern District

#### **Memberships**

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Beverly Hills Bar Association (Former Chair, Section on Taxation)

#### **Awards & Recognition**

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Chambers USA: California, Tax: Estate Planning 2016

Chambers High Net Worth Southern California - Private Wealth 2016-2021, 2023-2024

Southern California Super Lawyers 2006-2018

Best Lawyers in America 2006-2024

The Legal 500 United States: Tax: Domestic Tax: West Coast 2011, 2013-2015