
Fredrick C. Crombie

Partner

San Francisco

Details

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Fred Crombie is a trial attorney who has litigated matters in both federal and state courts. Fred's practice focuses on complex civil litigation with an emphasis on financial and commercial disputes, tax controversy, corporate fiduciary matters, and trusts and estates. He has also successfully argued cases before the Fourth and Ninth Circuit Courts of Appeals.

Before he joined Coblentz, Fred was a Trial Attorney in the Tax Division of the U.S. Department of Justice, where he litigated a variety of tax controversies involving wealthy individuals, consolidated filing groups, insolvent financial institutions, telecommunications carriers and resellers, payroll processing companies, foreign service corporations, and nonresident aliens. The Department of Justice awarded Fred with three Outstanding Trial Attorney Awards and designated him as an E-Discovery Section Representative for the Court of Federal Claims Trial Section. Prior to the Department of Justice, Fred defended technology companies in securities class actions, shareholder derivative suits, commercial and financial litigation, and copyright and trademark disputes at Gibson, Dunn & Crutcher LLP.

Fred earned his J.D. from the University of Michigan Law School, cum laude, in 2002. While there, he was an Associate Editor of the University of Michigan Journal For Law Reform. Fred received his B.A. in political science from the George Washington University in 1999.

Notable Representations

Defended startup founder against trade secret and breach of contract claims asserted by a former business partner. The case was settled short of litigation.

Litigated and settled TEFRA action challenging the IRS's disallowance of a partnership's charitable deduction for its contribution of a conservation easement to a local government.

Represented solar energy company in dispute concerning failed joint venture to develop small-scale solar utility plants. The case was settled short of trial.

Successfully defended investment fund advisor against motion to add him as a debtor to a judgment entered against the advisory firm on the alleged basis that he was the alter ego of the firm.

Achieved complete defense verdict in three-day JAMS arbitration coupled with award that reimbursed the client for all attorneys' fees incurred in its defense.

Represented corporate director in action brought by the bankruptcy trustee of a former corporate shareholder that had sold its shares before a substantial increase in the value of that stock. Fred worked with other defense counsel to obtain multiple dismissals of the complaints, and then settled the claims for a small portion of available insurance.

Obtained dismissal of class action lawsuit brought against banking institution that served as the custodian of

self-directed IRAs.

Successfully defended two-week trial on a \$14.5 million income tax refund suit, brought by a non-resident alien claiming to be engaged in the trade or business of gambling on slot machines.

Represented the government in a tax shelter case involving multi-billion dollar structured transactions that utilized partnerships, special purpose entities, bond portfolios, interest rate swaps, bond forward agreements, and American-style put options.

Negotiated settlement that extricated the government from an intra-consolidated group tax dispute between the bankruptcy trustee of a bank holding company and the FDIC as receiver of the insolvent subsidiary financial institution relating to ownership of an alleged \$374 million tax refund.

Secured judgment in excess of \$110 million on behalf of the United States in precedent-setting employment tax dispute involving ten affiliated payroll processing companies.

Assisted client in unraveling investments made with well-known personality in the food and beverage industry.

Obtained dismissal of multiple shareholder derivative complaints alleging that technology companies backdated stock option grants to their directors, officers, and employees.

Honors & Awards

As a federal trial attorney, Fred received multiple Outstanding Trial Attorney Awards for his work in representing the government in tax controversies. He also received a "Pro Bono Service Award" from a former law firm.

Professional Activities

Fred is a member of the State Bar of California and the District of Columbia Bar. He currently is a member of the Court of Federal Claims Bar Association's Board of Governors, and is former Chair of the Bar Association of San Francisco's Tax Section. He was also a panelist at the IRS Chief Counsel Lecture Series "Tax Litigation in District Courts and Court of Federal Claims."

Publications & Speaking Engagements

- Speaker, "Growing Season Series: Part 1 – Contracts and Negotiation Strategies," Napa Valley Grapegrowers (May 2020)
- Speaker, "Deposition Process From an Attorney's Point of View," 2019 Legal Professional Educational Workshop (February 16, 2019)

Education

J.D., cum laude University of Michigan Law School (2002)

B.A., George Washington University (1999)