

Jessica Wilson

Associate

San Francisco

Details

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Jessica Wilson is a tax attorney with a broad range of experience in federal, state, local, and international tax matters. Jessica's practice includes representing businesses, individuals, families, and tax-exempt organizations in complex income, gift and estate, employment tax, property tax, and local San Francisco municipal tax matters. She has favorably litigated and settled income tax issues before the Internal Revenue Service, the United States Tax Court, and the California Franchise Tax Board, has obtained penalty abatement from the Internal Revenue Service and the Franchise Tax Board for her clients, and has prepared and submitted a number of private letter rulings with the Internal Revenue Service.

Jessica has extensive experience handling California property tax matters. She contests property tax reassessments and negotiates with California county assessors' offices relating to valuation of property, appears before California county Assessment Appeals Boards, advises on application and maintenance of the Welfare Exemption for tax-exempt organizations, and provides general planning related to structuring entities that hold California real property. Jessica's state and local practice also includes considerable experience with San Francisco Municipal Code taxes, including the Gross Receipts Tax, the Commercial Rents Tax, the Empty Homes Tax, the Parking Tax, and other local San Francisco taxes.

Jessica's experience also includes structuring and planning for partnerships, limited liability companies, S corporations, and C corporations, both on the tax and corporate side. She advises foreign clients on inbound investments in the United States and FATCA compliance, works with tax-exempt organizations to obtain and maintain tax-exempt status at federal, state, and local levels, and advises exempt organizations throughout the life of the organization.

Jessica supports the corporate and employment groups with employment-related tax issues, including the application of Internal Revenue Code Section 409A, and she advises on the employment and income tax consequences of equity compensation agreements. She also works closely with the estate planning practice and has provided tax analysis and oversight on a number of complex trust and estate matters, handling all income, gift, estate, property, local, or other tax issues that might arise.

Jessica earned her J.D. at the University of California College of Law, San Francisco (Hastings), where she served as Senior Production Editor of the Hastings Law Journal, and her B.A. in political science at California State University, Long Beach.

Honors & Awards

Jessica is recognized in the 2025 and 2026 editions of the *Best Lawyers: Ones to Watch® in America* for her work in Tax Law. She was honored with the Justice & Diversity Center's Outstanding Volunteers in Public Service Award for her outstanding work with the Low Income Taxpayer Clinic.

Professional Activities

Publications & Speaking Engagements

- [“UPDATE: San Francisco Empty Homes Tax – Superior Court Judge Strikes Down San Francisco Empty Homes Tax, Grants Challengers' Motion for Summary Judgment”](#) (November 18, 2024)
- [“San Francisco Voters Enact Business Tax Changes”](#) (November 18, 2024)
- [“UPDATE: San Francisco Empty Homes Tax – San Francisco Superior Court Allows Lawsuit Challenging Tax to Proceed”](#) (December 27, 2023)
- [“San Francisco Commercial Rents Tax – San Francisco Passes Ordinance to Refund Taxpayer \\$1.8 Million Overpayment”](#) (November 16, 2023)

- [“Distinguishing Investment and Business Expenses – Family Office Structuring After Lender”](#) (February 2, 2023)
- [“San Francisco Considers Reducing Commercial and Condominium Tax Assessments Pending Data on How the Pandemic has Impacted Property Values”](#) (February 16, 2021)
- [“San Francisco Tax Propositions on the November Ballot”](#) (October 15, 2020)
- [“CARES Act: What Companies and Taxpayers Need to Know”](#) (April 1, 2020)
- [“Nonresident Service Provider Subject to California Income Tax on Services Provided to California Customers”](#) (September 17, 2019)
- [“San Francisco Passes Proposition C to Increase Gross Receipts Tax on Commercial Landlords”](#) (October 1, 2018)
- [“California’s Changing Approach to Like-Kind Exchanges”](#) (August 29, 2018)
- “The Devil in the Details: How the Complexity, Costs, and Uncertainty of Treasury Regulations Encourage Corporate Inversion” 69(1) Hastings L. J. 387-429 (December 22, 2017)

Education

- J.D., University of California College of Law, San Francisco (2018)
- B.A., California State University, Long Beach (2014)