
STEWARD HAMILTON CPA INC.

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M&A & Business Exit Tax Planning | Complex Partnership Tax | IRS & FTB Controversy

PROFILE

Richard Kossler is the founding partner of Steward Hamilton CPA Inc. in Irvine, California. His career includes public accounting roles at KPMG and EY and service as a Senior Vice President at The TCW Group, with responsibilities spanning corporate tax and investment fund tax operations.

Richard advises owners and counsel on business sales, acquisitions, ownership changes, and complex partnership structures. He combines transaction and partnership tax planning with IRS and California Franchise Tax Board representation, including cannabis disputes under §280E, and coordinates the tax analysis with the financial records and legal documents.

PRACTICE FOCUS

M&A & business exit tax planning

Asset and equity sales, acquisitions, restructurings, owner tax modeling, and purchase-price allocations.

IRS & FTB controversy

Business examinations, document responses, tax position support, cannabis disputes under §280E, and penalty relief.

Complex partnership tax planning

Partner admissions and buyouts, ownership transfers, capital accounts, debt and basis issues, and entity/owner tax coordination.

Corporate & owner tax planning

Consolidated and multi-entity returns, S corporation issues, qualified small business stock (QSBS), and California residency planning.

CREDENTIALS

Certified Public Accountant (California)

Master of Business Taxation, University of Southern California

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