

## Prentiss Willson

Mr. Willson received his A.B. degree from Occidental College in 1965, and his J.D. degree from Harvard Law School in 1968. He has over 35 years of extensive practice in state and local tax litigation and planning. After 28 years at Morrison & Foerster LLP where he was Managing Partner of the San Francisco office, co-chair of the firm's Tax Department, as well as head of the firm's State and Local Practice Group (at the time the largest law firm state tax practice in the country), he moved to Ernst & Young LLP in 1998 as a Partner and as National Director of State and Local Tax Practice and Procedure, the group in charge of state tax controversies nationwide. In 2002 he retired as a partner but continues as a consultant to Ernst & Young and a solo practitioner.

Mr. Willson has been involved in numerous landmark state tax cases, including the US Supreme Court cases of *Container Corporation v. Franchise Tax Board* (worldwide combination), *Colgate-Palmolive v. Franchise Tax Board* (same), *Allied Signal v. Director, Div of Taxation* (allocation of capital gains income), *Diamond Nat'l Corp. v. State Bd of Equalization* (national banks not subject to sales tax) and numerous *certiorari* petitions to the Court. At the state level, he has tried numerous cases in the California courts, including *Current, Inc. v. State Bd. of Equalization* (no sales tax nexus, declaring California statute unconstitutional), *JS&A Group Inc v. State Bd. of Equalization* (no sales tax nexus, declaring different California statute unconstitutional), *Yellow Freight System, Inc. v. FTB* (unitary). He has handled numerous franchise tax appeals and sales tax matters before the California State Board of Equalization. He was actively involved in the legislation that gave the Franchise Tax Board and the State Board of Equalization authority to settle cases based on hazards of litigation and has been one of the most involved practitioners in the country in reaching settlements under that legislative authority. He has also handled cases at the administrative level in many state tax jurisdictions across the country.

Mr. Willson, noted as one of the most prominent practitioners in his field, has appeared as a frequent panelist at continuing education programs throughout the country. He has also taught at Stanford Law School, University of San Francisco Law School, and at the Golden Gate University Graduate School of Taxation. He is a frequent lecturer at programs sponsored by the COST, California C.P.A. Foundation, Tax Executives Institute, CEB, PLI, etc. While in full-time law practice he was consistently selected as one of the "top one percent" of all lawyers in the United States, according to *Best Lawyers in America*. He may be reached at 415.945.9573; [p.willson@yahoo.com](mailto:p.willson@yahoo.com).