



## ELISHA A. HARP OF COUNSEL



### Hahn Loeser & Parks LLP

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### PRIMARY PRACTICES

Estate Planning

Trusts & Estates

Taxation & Tax Controversy – Trusts & Estates

Elisha A. Harp's tax background positions her to deal with a wide array of tax issues that arise in wealth transfer and business planning, including income tax, gift and estate tax, and property tax. She uses her tax planning background to help clients efficiently and effectively structure transactions and meet compliance requirements.

### Trusts and Estates

Her trusts and estates work includes estate planning, trust, and probate estate administration, contested trust and probate matters, complex entity structuring, and pre-litigation dispute resolution. She advises on estate and gift tax, California real property tax planning, community property, income tax, and trust and estate administration for individuals, fiduciaries, and beneficiaries.

### Business Advising

Elisha has worked with business owners in partnerships, limited liability companies, and corporate structures, from formation to dissolution. She advises on structure, corporate governance, and owners' succession planning, with a focus on tax, across a variety of industries for privately held businesses of all sizes.

### Tax Planning and Controversy

In addition to estate and gift tax, Elisha's tax experience includes individual, trust, partnership, and corporate income tax, from planning through reporting, examination, and appeals. Elisha uses her experience working in tax controversy and on specialized valuation issues to advise on tax matters across offices, including for election planning, tax projections and reporting. She enjoys working on technical tax issues with accountants, inhouse financial teams, CPAs, and appraisers. She can also distill complex technical issues into understandable concepts to help clients meet structural tax planning and compliance needs.

### Non-Profit Organizations

Elisha provides representation for non-profit organizations' state and federal compliance, reporting, and governance obligations. She advises donors, non-profits and accountants on Uniform Prudent Management of Institutional Funds Act compliance and specialized applications for various non-profit sectors.

### BAR ADMISSIONS

- State of California, 2006
- Unites States, District Court for Southern District of California
- U.S. Tax Court



#### EDUCATION

- University of San Diego School of Law, LL.M in Taxation, 2010
- Merit Scholarship, Honors in Federal Tax Clinic representing low-income taxpayers in federal tax controversies with the Internal Revenue Service; Graduate Research Assistant, research and editing Business Valuation and Federal Taxes, Procedure, Law and Perspective, Second Edition, by David Laro and Shannon P. Pratt; Georgetown University Law Center, LL.M. in Taxation Visiting Student; U.S. Tax Court, Legal Intern to Senior Judge David Laro
- University of Pittsburgh School of Law, J.D., 2006
- Dean's Merit Scholarship. Thomas M. Cooley Book Award for Introduction to Australian Legal Studies. Studied abroad at Monash University, Melbourne, Australia and Canterbury University, Christchurch, New Zealand. Law Clerk Catholic Charities Immigration Services, Law Clerk Pittsburgh Refugee and Immigrant Assistance Center
- Boston College, B.A. in Political Science, History Minor, *cum laude*, 2003

#### PUBLICATIONS & SPEAKING ENGAGEMENTS

- Answering the Latest CTA Questions Following Recent Court Injunction, December 9, 2024.
- Supreme Court Strikes Down Global Tariffs: Key Implications for Businesses, February 24, 2026.

#### MEMBERSHIPS & AFFILIATIONS

- San Diego County Bar Association, Member
- Probate Attorneys of San Diego, Member
- State Bar of California, Member

#### FIRM ASSOCIATIONS

- Corporate Transparency Act Taskforce
- Associate Advisory Committee
- Women's Leadership Initiative