

Craig A. Houghton

Since 1979, Craig Houghton has worked in taxation, mergers and acquisitions, and general business law. He has litigated tax controversy cases before federal and state courts and federal, state, and local tax agencies and bodies. He is also an active volunteer with several local charities and an alumnus of Leadership Fresno.

Background

Mr. Houghton has practiced law since 1979 in the areas of taxation, mergers and acquisitions, and general business. Mr. Houghton is the Chair of the firm's Tax Practice Group. He has significant experience in corporate, partnership, individual, and real estate tax planning and transactions, business succession planning, mergers and acquisitions, and Federal, State, and local tax litigation, including tax proceedings before the United States Tax Court, the United States District Courts, the Federal appellate courts, the California State Board of Equalization, the California Franchise Tax Board, local tax boards and agencies, and the State's courts. Mr. Houghton also assists clients with general business matters, including business formations, acquisitions, reorganizations, and joint ventures.

Mr. Houghton has successfully structured the tax planning for the acquisition of one of the largest wineries in the world, structured the tax planning for the split-up of a large agricultural cooperative, structured, negotiated, and closed several complex mergers and acquisitions, structured and organized several large agricultural cooperatives, structured, negotiated, and closed several complex real estate purchases, sales, and exchanges, and structured the tax planning for Tribes, Tribal entities, and Tribal members. Mr. Houghton was instrumental in the adoption of tax legislation and regulations affecting the treatment of farmers' deferred payment contracts, farmers' preproductive period costs, farmers' cooperatives, the taxation of Tribes and Tribal entities, and taxpayers' procedural rights. Mr. Houghton was instrumental in establishing through litigation the California rules relating to the State taxation of Tribal members.

Mr. Houghton is the President of the San Joaquin Valley Chapter of the Federal Bar Association, the former Chair of the ABA Section of Taxation Business Cooperatives and Agriculture Committee, a former Vice Chair and member of the State Bar of California Taxation Section's Executive Committee, and the ABA Advisor to the National Conference of Commissioners on Uniform State Laws Uniform Limited Cooperative Association Act Drafting Committee. Mr. Houghton organized and is the Coordinator for the Tax Court Pro Bono Program of the San Joaquin Valley Chapter of the Federal Bar Association. Mr. Houghton is a frequent speaker on Federal and State tax matters. Mr. Houghton is a former trustee of the Fresno Art Museum, a former member of the Community Advisor Council of Valley Public Radio, a member of the Leadership Fresno Alumni Association, and an active volunteer.

Areas of Practice

- Agribusiness
- Corporate & General Business
- Creditors' Rights & Bankruptcy
- Estate Planning/Trusts & Estates
- Tax Compliance & Litigation
- White Collar Criminal Defense

Contact

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Education

- New York University (LL.M., in Taxation), 1982
- Hastings College of the Law, University of California (J.D., 1979)
- University of California, San Diego (B.A., Highest Honors, 1976)

Bar Admissions

- State Bar of California
- United States District Court (Central and Eastern Districts of California)
- United States Tax Court
- United States Court of Appeals (Ninth Circuit and Eighth Circuit)
- Court of Federal Claims

Cases of Significant Interest

- Peracchi v. Commissioner of Internal Revenue, 143 F. 3d 487 (9th Cir. 1998)
- Rojas v. Commissioner of Internal Revenue, 901 F. 2d 81 O (9th Cir. 1990)
- Agro-Jal Farming Enterprises, Inc. v. Commissioner of the Internal Revenue, 145 T.C. 145 (2015)