



## Christopher O. Zafrá

PRINCIPAL

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### OFFICE

350 W. Colorado Blvd.  
5th Floor  
Pasadena, CA 91105

### PRACTICE AREA & SPECIALIZATION

Mergers & Acquisitions

Tax

Tax Due Diligence and Structuring

### CREDENTIALS AND CERTIFICATIONS

CPA, California

State Bar of California

### EDUCATION

JD, University of San Francisco

MAac, University of Southern California, MAac Alumni Award Fellowship

BS, Accounting, University of Southern California, *cum laude*

BS, Business Administration, (Marketing), University of Southern California

Christopher brings over 20 years of public accounting experience to his client engagements. Christopher is a member of the firm's Mergers and Acquisition tax practice and provides buy-side and sell-side tax advisory services.

Christopher also provides tax compliance and strategic consulting services across industry sectors. Christopher's area of specialization includes the tax complexities associated with IRC Section 382 including the analysis of owner shifts with respect to stock of loss operation, calculation of estimated annual limitation(s), calculation of realized built-in gains, and modeling the estimated usage of tax attributes for federal and state purposes.

Christopher has extensive Big 4 accounting firm experience. He earned his JD from the University of San Francisco and holds a Master of Accounting from the University of Southern California. He also holds undergraduate degrees in accounting and business administration from the University of Southern California and is a *cum laude* graduate.

### Professional and Community Involvement

American Bar Association

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

California PTA, Monterey Hills Elementary School

Dads Uniting Dads in Education and Service

Filipino Bar Association

University of Southern California Alumni Association