Eva Wolf

OF COUNSEL

617-248-4832 ewolf@choate.com

Eva Wolf assists high-net worth individuals and families to transfer wealth to succeeding generations in a tax efficient manner.

Prior to joining Choate, Eva was an attorney in the IRS Office of Associate Chief Counsel (International). Earlier in her career, Eva was an adjunct professor at Loyola Law School, where she taught estate and gift taxation, and a partner in the Los Angeles office of a global law firm.

Focus Areas

Choate Wealth

Recognition

- *Performance Award*, IRS Office of Chief Counsel (2022 – 2024)
- *Special Act Award*, IRS Office of Chief Counsel (2024)
- *Quick Hit Award*, IRS Office of Chief Counsel (2022)
- *Southern California Rising Star*, Super Lawyers (2018 – 2020)
- *Women Worth Watching*, Profiles in Diversity Journal (2018)
- *Rising Star of Charitable Advising*, California Community Foundation (2017)

Representative Engagements

- Defended an individual in a gift tax audit in which the IRS challenged the valuations of several real properties and business entities, saving the individual approximately $1,500,000 in gift tax.
- Drafted Delaware and South Dakota irrevocable trusts for an individual who wished to be an anonymous benefactor.
- Obtained a private letter ruling that granted an extension of time to elect to treat a qualified terminable interest property (QTIP) trust as two separate trusts, saving the surviving spouse approximately $3,000,000 in generation-skipping transfer (GST) taxes.

Publications and Presentations

- "GRATs in Practice: A Guide to Administration and Navigating New IRS Positions," Speaker, Boston Bar Association Webinar, June 2026
- "§§ 643(i), 679, 6039F, 6048, & 6677 Final Treasury Regulations," Co-Author, forthcoming
- "Tax Treaties & Dispute Resolution," Panelist, Practising Law Institute, July 2025
- 35 Private Letter Rulings, Co-Author, May 2021 – May 2025
- "§ 2801 Final Treasury Regulations," Co-Author, January 2025
- "Trust, Estate and Gift Tax Technical Resource Panel," Panelist, AICPA Fall Tax Division Meetings, November

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2024

- "§§ 643(i), 679, 6039F, 6048, & 6677 Proposed Treasury Regulations," Co-Author, May 2024
- "Contemporary Issues in Estate, Gift and Trust Taxation," Instructor, IRS Office of Chief Counsel, September 2023
- "Nuts & Bolts of Private Letter Rulings," Guest, Trust Me! Podcast, February 2023
- "Nuts & Bolts of Private Letter Rulings," Speaker, ABA Midyear Tax Meeting, February 2023
- "An Underutilized Wealth Planning Tool: Private Letter Rulings," Speaker, The USC Tax Institute, January 2023
- "Webinar: Nuts & Bolts of Private Letter Rulings," Speaker, California Lawyers Association, December 2022
- "Private Letter Rulings," Speaker, Fiduciary Trust International, October 2022
- "2022 Ethics IVT," Panelist, IRS Office of Chief Counsel, June 2022
- "Private Letter Rulings," Speaker, Beverly Hills Estate Planning Council, March 2022
- "The Audit Process," Guest, Trust Me! Podcast, December 2021
- "Chief Counsel Advice 202118008," Co-Author, May 2021
- "Preparing Gift and Estate Tax Returns and the Audit Process," Guest, John Hancock Advanced Markets Podcast, April 2018
- "Estate and Gift Tax Return Preparation and Audit Tips," Co-Speaker, Beverly Hills Bar Association, February 2018
- "Estate and Gift Tax Return Preparation and Audit Tips," Co-Author, Estate Planning (WG&L), September 2017
- "Dodging Bullets and Navigating Minefields: Helpful Tips for Preparing Estate and Gift Tax Returns and Resolving Audits from Two Former IRS Attorneys," Co-Speaker, The USC Tax Institute, January 2017
- "Estate Planning: Looking at Our World Through Income Tax Glasses," Co-Speaker, CalCPA, December & October 2016
- "Estate and Gift Tax Returns: Common Mistakes and How to Fix Them," Co-Speaker, ProVisors Estate and Succession Planning Affinity Group, February 2016
- "A Former IRS Attorney's Perspective on Common Mistakes in Estate and Gift Tax Returns," Speaker, Estate Counselors Forum, January 2016
- "Estate Planning: Looking at Our World Through Income Tax Glasses," Co-Speaker, ProVisors Estate and Succession Planning Affinity Group, October 2015
- "Estate Planning: Looking at Our World Through Income Tax Glasses," Co-Author, 67 Major Tax Planning 131, 2015
- "Appraisals for Estate Planning Attorneys," Speaker, Jeffer, Mangels, Butler & Mitchell LLP, March 2014
- "Gift Tax Returns: Common Mistakes and How to Fix Them," Speaker, Jeffer, Mangels, Butler & Mitchell LLP, June 2013
- "Introduction to the Federal Estate Tax," Speaker, IRS, September 2012
- "Introduction to the Federal Gift Tax," Speaker, IRS, September 2012

Education & Credentials

- Loyola Law School, LLM (Tax) (2009) *First Honors Award*
- University of Arizona College of Law, JD (2007) Notes & Comment Editor, *Arizona Journal of International and Comparative Law*
- Arizona State University, BA (2003)

Admissions

- California