

# SCOTT EMERY

Attorney, Shareholder

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## SERVICES

### Business Law

- Business Formation, Structuring and Joint Ventures

### Estate, Trust and Probate

- Business Succession Planning
- Estate Planning
- Gift and Estate Tax

### Tax

- Executive Compensation and Employee Benefits
- Tax Planning and Compliance

## CREDENTIALS

### EDUCATION

- Master of Laws (LL.M) in Taxation, Washington University School of Law, 1998
- J.D., Washington University School of Law, 1995
- B.A., cum laude, Psychology, Arizona State University, 1991

### BAR ADMISSIONS

- Minnesota

### HONORS

- Recognized in The Best Lawyers in America® 2025: Business Law



HENSON EFRON

"My experience in tax and corporate law helps me better understand and navigate the interconnectedness of tax planning and business law. This dual perspective allows me to understand the overall goal or purpose of a transaction while identifying tax issues that may impact the outcome."

## ABOUT ME

**As a naturally curious person, I want to first understand the goals and concerns of my clients and their perspective of a matter. That way, I can deliver relevant information and provide legal counsel in a meaningful way. I bring a problem-solving orientation to advise clients on practical solutions to help them achieve their goals and resolve issues.**

I represent individuals and businesses across major areas of tax. My knowledge and experience includes:

- identifying tax risks and consequences related to business transactions, buying, or selling a business
- assisting with matters pertaining to domestic and foreign tax planning
- advising on estate-planning strategies

The tax law is comprised of various authorities, which include statutes, regulations, rulings, and case law decisions. My role is to comprehend the authorities, apply a client's situation to the relevant authorities, and to deliver practical advice concerning the particular tax question.

I strongly believe in being responsive to my clients and collaborative with colleagues. Every person deserves respect and attention. The adage, "Good manners are the lubricating oil of society," are words that I truly value and strive to live by each day.

## CLIENTS SAY:

"It's intellectually stimulating and a pleasure to converse with someone you completely trust and has the highest ethical standards, like Scott."

"No problem or question will ever go unanswered because he will always find the solution/answer."

"Scott is highly collaborative with great attention to details and incredibly thorough."

"Scott's wisdom combined with his intellect makes him stand out."

## ASSOCIATIONS

### PROFESSIONAL

- Minnesota State Bar Association, Tax Law and Employee Benefits Sections
- American Bar Association, Taxation Section

### COMMUNITY

- Past Membership, Member of the Leadership Tomorrow sub-committee of the Greater White Bear Lake Community Foundation
- Assistant coach for youth basketball, Mahtomedi

## THOUGHT LEADERSHIP

- Co-Author, "Reverse Section 1031 Exchanges," Henson Efron Thought Leadership, May 2021
- Co-Author, "Further Guidance Concerning Forgiveness of Paycheck Protection Program Loans," Henson Efron Thought Leadership, July 2020
- Author, "Additional Relief: Paycheck Protection Program and Health Care Enhancement Act Signed into Law Today," Henson Efron Thought Leadership, April 2020
- Co-Author, "Rent Relief Options for Landlords During the Coronavirus Pandemic," Henson Efron Thought Leadership, April 2020
- Co-Author, "Under the CARES Act, Qualifying Businesses Can Obtain Forgivable Loans to Cover Eligible Expenses," Henson Efron Thought Leadership, March 2020
- Co-Author, "Is Your Rental Real Estate Activity Eligible for the Qualified Business Income (QBI) Deduction?" Henson Efron Thought Leadership, September 2019