



## RACHEL SIMON

**Partner**  
Corporate and Tax

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Orange County  
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Rachel Simon is a partner in Rutan & Tucker's Corporate and Tax department, where she provides sophisticated legal services in the areas of tax planning, Opportunity Zone Fund structuring; federal and state tax controversy, mergers and acquisitions (including SPAC transactions), financings, and general corporate matters. Ms. Simon's practice touches a variety of industries including food and beverage, real estate, healthcare, logistics, manufacturing, and technology.

Additionally, Ms. Simon provides business, corporate and tax advice to educational, public and religious charities and private foundations. Her work includes preparing applications on behalf of non-profit entities for tax exemptions and non-profit status under federal and state tax guidelines, assisting non-profits to joint venture on projects with both non-profits and for-profit entities, dealing with excess benefit and private inurement issues, and providing guidance on non-profit governance.

In addition to her law degree, Ms. Simon holds an LL.M in Taxation from Loyola Law School and an MBA from the University of Southern California.

### Areas of Expertise:

- Corporate/Securities Law
- Mergers and Acquisitions
- Venture Capital/Private Equity
- Contract Negotiation
- Tax Structuring
- Federal and State Tax Controversy
- Non-Profit Formation and Governance

### Representative Matters

- Represented a plant based food company with tax restructuring and merger into a SPAC.

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### Related Services

- Corporate and Tax
- Tax
- Mergers and Acquisitions
- COVID-19 Resources

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### Related Industries

- Food and Beverage
- Restaurants and Hospitality
- Wholesale and Manufacturers
- Medical Devices
- Life Sciences and Healthcare

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### Bar & Court Admissions

- State Bar of California
- U.S. District Court for the Central District of California
- U.S. Tax Court

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### Education

- University of Southern California (M.B.A.)

- Represented a medical device company in restructuring and sale to private equity fund.
- Represented numerous real estate funds and developers in qualified opportunity zone structuring.
- Acts as outside corporate counsel to southern California based medical device manufacturer and several medical technology companies.
- Assisted in the formation of, and provided general counsel regarding non-profit governance issues to many non-profit organizations.
- Represented two medical device companies, a jewelry company, and a CBD company in multi-state sales and use tax compliance matters.
- Has represented numerous businesses in income tax disputed with the Internal Revenue Service and Franchise Tax Board.
- Loyola Law School (LL.M.)
- California Western School of Law (J.D.)
- Hofstra University (B.A.)

## Representative Clients (past and present)

- Tattooed Chef, Inc.
- Aspen Medical Products
- And Company, LLC
- R.D. Rubber Company
- Veteran's Canine Intelligence Academy
- California Tao
- Southwind Foods, LLC
- Certi-Fresh Foods, Inc.
- Christie's Chips, LLC
- Sonance Foundation
- Segerstrom Center for the Performing Arts
- The Elephant Cooperation
- Protempo Limited
- Sonic Health, LLC
- inVibe Labs, LLC
- NXT Biomedical, LLC
- Good Will Industries of Orange County
- Better Mortgage Corporation

## Publications

- "Coronavirus Aid, Relief and Economic Security Act: Tax Relief Provisions," Rutan & Tucker, LLP E-Alert, April 2020
- "COVID-19 Tax Relief Legislation: Extension of Tax Filing and Payment Deadlines," Rutan & Tucker, LLP E-Alert, April 2020
- "Families First Coronavirus Response Act," Rutan & Tucker, LLP E-Alert, April 2020
- "Succession Planning for Family Owned Businesses", Orange County Business Journal, June 2015
- "Changes to California Tax Apportionment Regulations on the Sale of Services and Intangible Property for Multi-State Taxpayers", Orange County Business Journal, January 2017

## Awards & Honors

- Orange County Business Journal, 2020 Women in Law

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