



## John B. Mulligan, Senior Counsel

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### Areas of Practice

Trust & Estates  
Tax Law  
Trust, Estate & Fiduciary Litigation

### Bar Admissions

Nevada, California

### Education

- LL.M., Taxation, McGeorge School of Law, 1991
- J.D., McGeorge School of Law, with distinction, 1985
- B.A., University of Nevada, Reno, French with Spanish & German minor, 1981
- B.S., University of Nevada, Reno, 1974

John Mulligan, Senior Counsel at McDonald Carano, was born in Tacoma, Washington. He received his Bachelor of Science in physical education with a journalism minor in 1974. After five years of playing professional basketball in Europe, he received a Bachelor of Arts in French with a Spanish and German minor in 1981 from the University of Nevada, Reno. He attended McGeorge School of Law, where he earned his Juris Doctor degree with distinction in 1985. He received his Master of Laws degree in taxation from McGeorge School of Law in 1991.

Mr. Mulligan is a member of the Nevada State Bar, California State Bar, and U.S. Tax Court. He focuses his practice in the areas of tax planning, tax litigation, commercial law, and estate planning. He has represented clients successfully before the Franchise Tax Board, the IRS, and the Nevada Department of Taxation, as well as in Washoe County District Court.

He is married to UNR professor and writer Dr. Emma Sepulveda. They have one son, Jonathan (“J.J.”) Mulligan, who is a UNR graduate and a graduate of UC Davis Law School. John and Emma enjoy traveling worldwide and spending time at their second home in Reñaca, Chile, or at their small vineyard in San Rafael, Argentina.

### Awards and Recognition

- *Martindale-Hubbell* – AV Preeminent Peer Review Rating (since 2014)
- *The Best Lawyers in America* – Tax Law and Trust & Estates Law (2020-2021)

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**McDonald Carano LLP** ([www.mcdonaldcarano.com](http://www.mcdonaldcarano.com))

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