

## SCOTT N. MCCALLUM

Scott McCallum was born and raised in Fresno, California, where he graduated Cum Laude from California State University, Fresno in 1977 with a degree in Accounting.

After passing the CPA exam, Scott attended Southwestern University School of Law where he was a member of Law Review. While in Law School, Scott served as an extern for the Honorable M. D. Crocker, United District Court Judge for the Eastern District of California. In 1981 Scott graduated Magna Cum Laude from Law School, became a member of the California Bar, and was admitted to practice before the United States Tax Court and the U.S District Court Eastern District of California. Scott is also a Certified Public Account, currently in inactive status.

From 1981 to 1985, Scott was commissioned as a Trial Attorney for the Office of Chief Counsel of the Internal Revenue Service, primarily representing the Commissioner in United Tax Court Litigation in the State of Nevada. Scott returned to Fresno in 1985, and began private practice in the areas of Estate Planning, Probate and Trust Administration, Business, and Real Estate Transactions, Business Formations, Acquisitions and Dispositions. Since 1990, Scott was a shareholder in the Fresno Law Firm of McCallum & de Goede, until he joined Borton Petrini in March of 2022.



### Education:

- California State University Fresno, 1977
- Southwestern University School of Law, 1981

### Admitted:

- State Bar of California, 1981
- United States Tax Court, 1981
- U.S District Court Eastern District of California, 1981

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