

# DAVIS GRAHAM

## WILLIAM N. KREMS OF COUNSEL

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### EXPERTISE

Employee Benefits, Executive Compensation, Estate Planning & Administration, Mergers & Acquisitions, Private Equity & Venture Capital, and Taxation

### EDUCATION

University of Denver Sturm College of Law, J.D.  
University of Michigan, M.B.A.  
University of Missouri, B.S.B.A

### ADMITTED IN

Colorado

Bill Krems' practice areas include employee benefits and ERISA matters, executive compensation, estate planning, and business planning and taxation. He is a certified public accountant and served as a tax manager in the Denver office of Price Waterhouse (now PwC), and as an audit senior and then tax senior for Ernst & Ernst (now EY) in St. Louis and Detroit before moving to Denver.

Bill advises clients regarding employee benefits matters, including tax and estate planning aspects, with respect to public and corporate sector retirement plans (401(a), 403(b), and 457 plans), 125 plans, and health and welfare plans. He drafts, negotiates, reviews, and analyzes documents and issues and renders written and verbal legal opinions related to these matters.

Bill also represents clients before the Internal Revenue Service, the Colorado Department of Revenue, and other administrative agencies and boards with respect to employee benefits and tax matters.

Bill has been an instructor in the Graduate Tax

Program of the University of Denver Sturm College of Law. In addition, he has been a speaker at the Greater Denver Tax Counsel Association, Denver Tax Association, University of Denver Partnership Tax Conference, and numerous other professional, business, and lay group meetings.

Bill has been named in *The Best Lawyers in America*® for Employee Benefits, Tax Law, and Trusts & Estates and has earned an AV Preeminent® Peer Review Rating™ from Martindale-AVVO for more than 25 years.

### PUBLICATIONS

- *Federal Income Taxation of Corporations*; Amer. Law Inst. American Bar Assn. (6th ed., 1989) with H. Lidstone, Jr. and R. Robinson.
- "How to Qualify for S Corporation Status," Warren Gorham Lamont Tax Ideas, Jan. 1997 (updated from Prentice-Hall S. Corporations, Jan. 1986)
- "Companies Need to Reexamine Deferred Arrangements in Response to the American Jobs Creation Act," Oct. 2004 (Davis Graham Client Alert)

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OF COUNSEL

- “Pre-ERTA Formula Marital Deductions,” with B. Spitzer, *The Colorado Lawyer*, Sept. 1988
- “Tax Incentives for Real Estate Rehabilitations,” *The Colorado Lawyer*, July 1982
- “Widespread Changes in Minimum Tax by 1978 Act Require New Planning Approaches,” *Journal of Taxation*, Feb. 1979