

Douglas H. Frazer

Partner

Brookfield, Wisconsin

262-754-2850

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Service Areas:

- Appellate
- Business
- International
- Litigation
- Tax
- Trusts & Estates

Education:

- J.D., Northwestern University School of Law
- B.A., Oberlin College

Admissions:

- Arizona
- Wisconsin
- U.S. Supreme Court
- U.S. Court of Appeals for the 7th Circuit
- U.S. District Court for the Eastern and Western Districts of Wisconsin
- U.S. Bankruptcy Court for the Eastern and Western Districts of Wisconsin
- U.S. Tax Court

For more than 40 years, Douglas has represented individuals, corporations, partnerships, trusts, not-for-profits, and bankruptcy, divorce, decedent's estates and trusts, and receivership estates in tax and related matters. His knowledge of issues related to tax controversy and litigation, environmental taxation, tax planning, and estate planning has aided hundreds of clients. He has substantial experience representing both individuals and companies before the IRS, the Wisconsin Department of Revenue, and the Wisconsin Department of Workforce Development in connection with tax examinations, collection matters, trials, and appeals. He advises individuals, corporations, partnerships, trusts, estates and Not-for-Profit Organizations.

Often a speaker on tax-related subjects, Douglas is the author of the Complete Handbook of Investigations & Privacy Rights 3rd ed. published by Woodstock Avenue Press. He has written many tax and estate planning articles in both the popular and scholarly press. For a number of years, he wrote a tax advice column for the Milwaukee Journal Sentinel. He currently writes articles for various legal publications and historical pieces for North Shore Living.

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After being awarded a B.A. at Oberlin College, Douglas spent a year as a Thomas J. Watson Fellow in Israel. At the Northwestern University School of Law, he was the articles editor for the Journal of Criminal Law and Criminology. After law school, he served as law clerk to the Honorable Thomas Tang of the Ninth Circuit Court of Appeals and for five years was a senior trial attorney at the U.S. Department of Justice tax division.

Affiliations

- Member and Past Chair – Wisconsin Lawyer Editorial Board
- Village President – Village of Fox Point (2017-2023); Trustee (2010-2016)
- Weed Commissioner – Village of Fox Point (2011-Present)

Awards & Recognitions

- Super Lawyers® in Wisconsin – Tax Law – 2005, 2007-2012, 2014-2024, 2026
- Invader Crusader Award – The WI Invasive Species Council and The WI Dept. of Natural Resources – 2019
- Messenger Award Winner for " The Cranberry Brief," written for The Messenger, the Milwaukee Bar Association publication, June 2015
- Best Lawyers® – Best Lawyers in America – Litigation and Controversy – Tax; Tax Law – Since 2007
- Burton Award for Legal Writing 2006 for " Absurdist Humor and the Form-Substance Dialectic in Tax Law" – Tax Notes 2006
- U.S. Department of Justice Tax Division Outstanding Attorney 1992
- Thomas J. Watson Fellow 1980-81
- Phi Beta Kappa

Books

- Discover Fox Point: History, Homes and Heart of a Village, 1st ed, 2026
- The Complete Handbook of Investigations & Privacy Rights, 3rd ed, Woodstock Avenue Press, 2012
- 40,000 Selected Words: Organized by Letter, Sound, and Syllable, 1st ed, Communication Skill Builders, 1998

Feature Articles

- "Eminent Domain and the Claim to the Pedagogical High Ground" – North Shore Living, March 2025
- "Theodore Kronshage and The Estate on Barnett Lane" – North Shore Living, September 2024
- "Fox Point's Brooks Stevens and His Industrial Design Revolution" – North Shore Living, October 2023
- "Theft is a Travel Hazard. Here's How You Can Avoid It" – Go World Travel Magazine, September 2023
- "Max Nohl - Deep Water Diving Pioneer" – North Shore Neighbors, June 2023
- "Two Billboards Inside Fox Point, Wisconsin" – North Shore Neighbors, May 2022
- "Virtual Meetings - The Fox Point Experience" – North Shore Neighbors, February 2022
- "A Guide to Local Government Services" – North Shore Neighbors, December 2021
- "The Beach Club" – North Shore Neighbors, November 2021
- "North Shore Geology" – North Shore Neighbors, October 2021
- "Thalman Homes" – North Shore Neighbors, September 2021
- "The Milwaukee Country Club and the Formation of River Hills" – North Shore Neighbors, August 2021
- "Eleanor Chelimsky's Peregrinations and the Short, Happy Movie Career of her Son Thomas" – North Shore Neighbors, July 2021
- "Long-Time Bayside Resident Alan Marcuvitz Reflects on His Participation in the Growth and Development of the North Shore" – North Shore Neighbors, June 2021
- "The North Shore Country Club in Bayside" – North Shore Neighbors, May 2021
- "The Origins and Development of Fairy Chasm and the Fox Point Club - Part III" – North Shore Neighbors, March 2021
- "The Origins and Development of Fairy Chasm and the Fox Point Club - Part II" – North Shore Neighbors, February 2021
- "The Origins and Development of Fairy Chasm and the Fox Point Club" – North Shore Neighbors, January 2021
- "Little Dancer Arrives in Fox Point" – North Shore Neighbors, November 2020
- "Fox Point's Chicken Keepers" – North Shore Neighbors, October 2020
- "Ken Leindecker at Rest" – North Shore Neighbors, September 2020
- "Up in the Sky - Commercial Air Traffic over the North Shore" – North Shore Neighbors, August 2020
- "Local Government Emergency Powers - Part 2" – North Shore Neighbors, July 2020

- "Local Government Emergency Powers - Part 1" – North Shore Neighbors, June 2020
- "Fox Point Files - Commercial Shipping Off the Fox Point Shoreline - Part 2" – Fox Point of View, May 2020
- "Fox Point Files - Commercial Shipping Off the Fox Point Shoreline - Part 1" – Fox Point of View, April 2020
- "Fox Point Files - Jack Cheeks Leaves the Lights On" – Fox Point of View, March 2020
- "Fox Point Files - Fox Point Solar" – Fox Point of View, February 2020
- "Fox Point Files - Indian Creek Salmon Run" – Fox Point of View, January 2020
- "Fox Point Files - Bicycle Safety" – Fox Point of View, December 2019
- "Fox Point Files - Pedestrian Safety" – Fox Point of View, November 2019
- "Fox Point Files - Bee Keeping in the Neighborhood" – Fox Point of View, October 2019
- "Fox Point Files - Volunteer" – Fox Point of View, September 2019
- "Fox Point Files - The Legacy of Past Village Presidents Reinhart and Dengel" – Fox Point of View, August 2019
- "Fox Point Files – Ken Leindecker and Old Dutch Cemetery" – Fox Point of View, July 2019
- "Fox Point Files – A Revised Comprehensive Plan" – Fox Point of View, June 2019
- "Fox Point Files – A Look Back Through the Eyes of Past Village Board Members, Part 3" – Fox Point of View, May 2019
- "Fox Point Files – A Look Back Through the Eyes of Past Village Board Members, Part 2" – Fox Point of View, April 2019
- "Fox Point Files – A Look Back Through the Eyes of Past Village Board Members, Part 1" – Fox Point of View, March 2019
- "Fox Point Files – Four and a Half Things Fox Point Residents Want to Know" – Fox Point of View, February 2019
- "Fox Point Files – Fox Point Adds Buckthorn and Garlic Mustard to its "No Grow" List" – Fox Point of View, January 2019
- "Fox Point Files – Fox Point Welcomes Backyard Chickens" – Fox Point of View, December 2018
- "Fox Point Files – The Future of Public Art in Fox Point" – Fox Point of View, November 2018
- "Fox Point Files – Dogs and Cats" – Fox Point of View, October 2018
- "Fox Point Files – What Lies Behind the Walls of the Village Hall" – Fox Point of View, September 2018
- "Fox Point Files – Peter Stormonth and His Legacy in Fox Point, Part 2" – Fox Point of View, July 2018
- "Fox Point Files – Peter Stormonth and His Legacy in Fox Point, Part 1" – Fox Point of View, June 2018
- "Fox Point Files – A Short History of Fox Point Schools, Part 2" – Fox Point of View, May 2018
- "Fox Point Files – A Short History of Fox Point Schools, Part 1" – Fox Point of View, April 2018
- "Fox Point Files – Citizen Engagement" – Fox Point of View, March 2018
- "Fox Point Files – The Shape of Things: Fox Point Boundaries, Part 2" – Fox Point of View, February 2018
- "Fox Point Files – The Shape of Things: Fox Point Boundaries, Part 1" – Fox Point of View, January 2018
- "Fox Point Files – The Other Homes of the Bacon Estate" – Fox Point of View, December 2017
- "Fox Point Files – Making the (Bacon) Barn a Home" – Fox Point of View, November 2017
- "Fox Point Files – Midcentury Modern Architecture in Fox Point" – Fox Point of View, September 2017
- "Fox Point Files – The Wisconsin Open Meetings Law, Part 2" – Fox Point of View, August 2017
- "Fox Point Files – The Wisconsin Open Meetings Law, Part 1" – Fox Point of View, July 2017
- "Fox Point Files – Fox Point: A Community for Kids" – Fox Point of View, April 2017
- "Fox Point Files – Fox Point and the Village Form of Government" – Fox Point of View, March 2017
- "Fox Point Files – Snow Plow" – Fox Point of View, February 2017
- "Fox Point Files – Fox Point Farmers' Market Turns 15" – Fox Point of View, January 2017
- "Fox Point Files – Elections" – Fox Point of View, December 2016
- "Fox Point Files – Fox Point Beer Gardens: Then and Now" – Fox Point of View, November 2016
- "Fox Point Files – Property Tax Assessments and Appeals to the Board of Review" – Fox Point of View, October 2016
- "Fox Point Files – The Mary Nohl House Restoration" – Fox Point of View, August 2016
- "Fox Point Files – Fox Point Leads Successful Effort to Change Chargeback Law" – Fox Point of View, July 2016
- "Fox Point Files – Fox Point Foundation" – Fox Point of View, June 2016
- "Fox Point Files – The North Shore Library" – Fox Point of View, May 2016
- "Fox Point Files – The North Shore Health Department" – Fox Point of View, April 2016
- "Fox Point Files – The Secret Life of Municipal Bonds" – Fox Point of View, March 2016
- "Fox Point Files – The Cell Tower, the School and the Give and Take of Local Control, Part 2: The School" – Fox Point of View, February 2016
- "Fox Point Files – The Cell Tower, the School and the Give and Take of Local Control, Part 1: The Cell Tower" – Fox Point of View, January 2016
- "Fox Point Files – The Leenhouts Legacy in Fox Point" – Fox Point of View, December 2015

- "Fox Point Files – Wildlife Control" – Fox Point of View, November 2015
- "Fox Point Files – Near-Lake Village Footpaths" – Fox Point of View, October 2015
- "Fox Point Files – New Leadership in the Village" – Fox Point of View, September 2015
- "Fox Point Files – Fox Point's Historical Landmarks" Fox Point of View, July 2015
- "Fox Point Files – Fox Point and Its Railroad Line" – Fox Point of View, June 2015
- "Fox Point Files – More History of the Fox Point Police" – Fox Point of View, May 2015
- "Fox Point Files – A Short History of the Fox Point Police" – Fox Point of View, April 2015
- "Fox Point Files – Communications Center" – Fox Point of View, March 2015
- "Fox Point Files – Footbridge Reborn" – Fox Point of View, February 2015
- "Fox Point Files – Meet the Village Board" – Fox Point of View, January 2015
- "Fox Point Files – The Village Board" – Fox Point of View, December 2014
- "Fox Point Files – New Village Administrative Leadership Team" – Fox Point of View, November 2014
- "Fox Point Files – The Bacon Estate" – Fox Point of View, October 2014
- "Fox Point Files – North Shore Library's New Director" – Fox Point of View, September 2014
- "Fox Point Files – The Jewish Federation's Karl Campus And The Country Day And University Schools Before It" – Fox Point of View, August 2014
- "Fox Point Files – Cardinal Stritch University" – Fox Point of View, July 2014
- "Fox Point Files – The Town Club" – Fox Point of View, June 2014
- "Fox Point Files – The North Shore Library" – Fox Point of View, April 2014
- "Fox Point Files – Economics of Waste Recycling Pick-Up" – Fox Point of View, March 2014
- "Fox Point Files – Annals of Administration: Public Construction Contracting" – Fox Point of View, February 2014
- "Fox Point Files – Helen Van Dyke, British War Relief, and The Most Excellent Order of the British Empire" – Fox Point of View, January 2014
- "Fox Point Files – Village Attorney" – Fox Point of View, December 2013
- "Fox Point Files – The Streets of Fox Point" – Fox Point of View, September 2013
- "Fox Point Files – Wild Kingdom" – Fox Point of View, August 2013
- "Fox Point Files – Bird City" – Fox Point of View, July 2013
- "Traveling On The Habonim (South Africa) Summer Camp Train" – Madison Jewish News, June 2013
- "Fox Point Files – A House on North Bell Road" – Fox Point of View, June 2013
- "Fox Point Files – Stormwater" – Fox Point of View, May 2013
- "Fox Point Files – Sewers, Part 2" – Fox Point of View, April 2013
- "Fox Point Files – Sewers, Part 1" – Fox Point of View, March 2013
- "Fox Point Files – Trees" – Fox Point of View, February 2013
- "Wisconsin's Off-The-Beaten-Track Destinations, Part 2" – TravelWisconsin.com, January 25, 2013
- "Fox Point Files – Recycling: Fox Point Picks It Up!" – Fox Point of View, January 2013
- "Fox Point Files – Fox Point Houses of Worship, Part 3" – Fox Point of View, December 2012
- "The Sheboygan and Kohler Loop: Off-The-Beaten-Track Destinations, Part 1" – TravelWisconsin.com, November 26, 2012
- "Fox Point Files – Fox Point Houses of Worship, Part 2" – Fox Point of View, November 2012
- "Fox Point Files – Fox Point Houses of Worship, Part 1" – Fox Point of View, October 2012
- "Fox Point Files – Fox Point Fire, Rescue, and Dispatch" – Fox Point of View, August 2012
- "Fox Point Files – Village Trails, Paths & Short-Cuts" – Fox Point of View, July 2012
- "Fox Point Files – Construction & Land Use: Inspection, Permitting, and Review" – Fox Point of View, June 2012
- "Fox Point Files – Doctor's Park" – Fox Point of View, May 2012
- "Fox Point Files – Three Fox Point Sports Luminaries" – Fox Point of View, April 2012
- "Fox Point Files – The Fox Point Caucus" – Fox Point of View, March 2012
- "Fox Point Files – The Fox Point Pool" – Fox Point of View, February 2012
- "Fox Point Files – A Concise Guide to the Village Budget" – Fox Point of View, January 2012
- "Fox Point Files – The North Shore's Water" – Fox Point of View, December 2011
- "Fox Point Files – Annals of Administration: The Village Manager and the Village Clerk" – Fox Point of View, November 2011
- "Fox Point Files – The Faces and Facets of the Department of Public Works" – Fox Point of View, October 2011
- "Fox Point Files – Hidden in Plain View: The Chipstone Foundation's Museum of Decorative Art" – Fox Point of View, September 2011

- “Fox Point Files – Weeds” – Fox Point of View, August 2011
- “Fox Point Files – A Planned Community, a Civic Center, and the Fox Point (Stormonth) School” – Fox Point of View, June 2011
- “Fox Point Files – Ten Things to Know About the Fox Point Police Department” – Fox Point of View, May 2011
- “Fox Point Files – The Secret History of the Bridge Lane Ravine Footbridge” – Fox Point of View, April 2011
- “Fox Point Files – Lakefront Terrace: The Story of Beach Drive” – Fox Point of View, March 2011
- “Fox Point Files – Great Moments in Fox Point History: The Golf Club” – Fox Point of View, February 2011
- “Fox Point Files – Des Égouts de Berkeley Boulevard” – Fox Point of View, January 2011
- “Fox Point Files – Village Justice: Fox Point Municipal Court” – Fox Point of View, December 2010
- “Fox Point Files – History of Railroads in Fox Point” – Fox Point of View, November 2010
- “Fox Point Files – Village Antecedents: Land Sale in Green Bay” – Fox Point of View, October 2010
- “Fox Point Files – Meet Douglas Frazer” – Fox Point of View, September 2010

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Legal Articles

- "Wisconsin's Northern Border Conflict Revisited" - Wisconsin Lawyer, February 2026
- "Finding (and Maybe Keeping) Lost Property: Epilogue" – InsideTrack, July 2024
- "Finding (and Maybe Keeping) Lost Property" – InsideTrack, January 2024
- "“Messing” with Mom’s Estate – A Lawyer’s Guide" – NAEPC Journal of Estate and Tax Planning, December 2023
- "Boswell's Entail: A Study in Legal Reasoning" – Real Property, Trust & Estate Law Journal, Fall/Winter 2021
- “Bicycle Weekend: The Lake Michigan Ferry Circuit” – MBA Messenger, Fall 2019
- “A Short Guide to the Wisconsin Open Meetings Law”– MBA Messenger, Summer 2017
- “A Brief Explanation of Wisconsin’s Local Forms of Government”– MBA Messenger, Spring 2017
- “Property Tax Assessments and Appeals to Municipal Boards of Review”– MBA Messenger, Fall 2016
- “The Art of the Statute”– MBA Messenger, Summer 2016
- “Does the Constitution Follow the Flag?”– MBA Messenger, Winter 2015
- “Trust and Estate Matters: Identifying the Client”– Wisconsin Lawyer, July 2015
- “Destination Chili”– MBA Messenger, Summer 2015
- “One Lawyer’s Perspective: A Guide to the State Bar of Wisconsin”– Inside Track, March 2015, vol. 7, no. 6
- “The Cranberry Brief”– MBA Messenger, Fall 2014
- “The Law of Library Fines”– MBA Messenger, Summer 2014
- “For the Sake of Argument: a Working Lawyer’s Clear-Eyed Look at Legal Education and the Practice of Law”– MBA Messenger, Spring 2014
- “Annals of Election Night Reporting”– MBA Messenger, Fall 2013
- “As I See It: James Bond or Jay Gatsby? An ‘Operation’ to Recover a Judgment Abroad”– Wisconsin Lawyer, June 2013
- “Adventures in Professional Self-Improvement: the Destination CLE”– MBA Messenger, Spring 2013
- “Lawyers, Gab, and the Blarney Stone”– MBA Messenger, Winter 2012
- “Flatulence and the Vagaries of Proximate Cause as introduced by Rufus T. Firefly”– MBA Messenger, Fall 2012
- “Justice Delayed is Justice Denied: the Enduring Lessons of Bleak House”– MBA Messenger, Summer 2012, Page 8
- “A Lawyer’s Guide to IRS Audits of Lawyers”– Wisconsin Lawyer, April 2012
- “Reconstructed and Possibly Imagined Minutes of Special Meeting of Weed Commission”– MBA Messenger, Spring 2012
- “The Mannerly Lawyer: Etiquette and Legal Practice”– MBA Messenger, December 2011, Page 16
- “A Guide to Wisconsin’s Lesser Municipal Offices”– MBA Messenger, Fall 2011, Page 16
- “Klein at Work, Klein at Rest”– MBA Messenger, Summer 2011, Page 15
- “The Romance and Risk of Secret Offshore Accounts”– Wisconsin Lawyer, April 2010
- “The Trials of a North Shore Village Judge”– MBA Messenger, Winter 2010, Page 16
- “A Guide to Food at the Law Factory”– MBA Messenger, Fall 2010, Page 16
- “Portrait of an Attorney as a Visual Artist”– MBA Messenger, Summer 2010, Page 14
- “Collecting A Wisconsin Judgment Abroad”– MBA Messenger, Spring 2010, Page 10
- “Absurdist Humor and the Form-Substance Dialectic in Tax Law”– Tax Notes, 2006
- “Dr. Strangelove Unleashes the Secrets to a Certain Widely Held U.S. Debt Instrument: Or How I Learned to Stop Worrying and Love the Savings Bond”– Taxation of Financial Products, 2005
- “The Clergy, the Constitution, and the Unbeatable Double Dip: The Strange Case of the Tax Code’s Parsonage Allowance”– The Exempt Organization Tax Review, 2004
- “Tax Deductions for Settlements with Government Agencies”– Wisconsin Lawyer, March 2003
- “To Catch A Thief: Civil Strategies For Embezzlement Cases”– Wisconsin Lawyer, February 2002
- “A Collateral Matter: The Priority Battle Between the Tax Authorities and Deposit Account Financing Lender”– The Banking Law Journal, 1999
- “Lien Priority Retention with a Little Help from the Dead”– The Journal of Lending & Credit Risk Management, May 1, 1997
- “The 45-Day Rule: A Primer for Avoiding Contests over Collateral”– Journal of Commercial Lending, June 1, 1995

Notable Representations

- Served as court-appointed special master or successor trustee in highly contested estate and trust cases
- Reduced a married couples' federal tax liability from $43 million to $15,000, and saved their house from IRS foreclosure
- Assisted an individual under "federal supervision" secure a $1,800,000 refund from the Internal Revenue Service and a $65,000 refund from the Wisconsin Department of Revenue
- Managed defense for a well-regarded business owner in connection with a criminal tax investigation
- Advised individuals in connection with offshore account matters
- Prosecuted and argued cases before the U.S. district courts, the Seventh Circuit Court of Appeals, the U.S. Tax Court, and the Wisconsin Tax Appeals Commission
- Tried matter in Wisconsin Circuit Court in connection with disposition of decedent's remains
- Gained offer in compromise settlements for individuals and businesses in connection with liabilities owed to the Internal Revenue Service, Wisconsin Department of Revenue, Wisconsin Department of Workforce Development, Illinois Department of Revenue, and the Indiana Department of Revenue
- Represented individual and business in IRS and Wisconsin Department of Revenue examinations—including matters involving trust fund liability, TEFRA, voluntary disclosure, sales and use tax, valuations, and exceptions to the discharge of indebtedness income rule
- Negotiated a "Petition for Compromise of Taxes for the Inability to Pay," reducing the individual's liability to less than 2 percent of the more than $1 million the department said was owed.

Service Areas Subspecialties

- Litigation
  - Appeals in State & Federal Court
  - Trials in State & Federal Courts
- Trusts & Estates
  - Estate Planning
  - Probate
  - Trust Administration