



Ray Fang

ASSOCIATE

San Francisco

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Ray is a Tax Associate in the San Francisco office.

Ray's practice focuses on federal tax matters for venture capital and growth equity funds, their sponsors, and the emerging growth and technology companies in which they invest. He advises on the tax aspects of fund and investment structuring, and domestic and cross border transactions throughout the lifecycle of high-growth companies and investment funds.

Ray draws on prior experience in a leading corporate transactional department and training in taxation and accounting to help clients implement tax efficient structures while aligning economic and governance objectives. He works closely with fund managers, founders, and investors on tax issues arising in fund formations, financing transactions, M&A, and secondary liquidity events.

Ray is currently pursuing an LL.M. in Taxation at New York University School of Law through its executive program for practicing attorneys.

Credentials

EDUCATION

- Cornell Law School, J.D.
- Gies College of Business, University of Illinois Urbana-Champaign, M.S., Accounting (MAS) - Taxation & Data Analytics
- University of California, Irvine, The Paul Merage School of Business, B.A., Business Administration and Management, Accounting and Finance

BAR ADMISSIONS

- California
- New York

Focus Areas

Tax

Fund Formation

Fund Operations and Compliance

Related News & Insights

INSIGHTS

Client Insight: California DFPI Suspends Implementation and Enforcement of Diversity Reporting Law

FIRM NEWS

Gunderson Dettmer Again Named #1 VC Law Firm Worldwide in PitchBook's 2025 Global League Tables

INSIGHTS

Client Insight: Annual Reminders: Securities Filings (Schedule 13D / Form 13F / Schedule 13G Filings, Form 13H Annual Update Filings), Privacy Notices and Policy Updates, Form ADV Updating Amendment Requirements, CA Venture Diversity Reporting

INSIGHTS

Client Insight: California Venture Diversity Reporting

CLIENT NEWS

Holly Ventures Announces \$33M Cybersecurity Fund

FIRM NEWS

Q3 2025 PitchBook Global League Tables Recognizes Gunderson Dettmer as Leading Law Firm

CLIENT NEWS

Ascenta Capital Announces \$325M Inaugural Fund

INSIGHTS

Client Insight: EDGAR NEXT Transition Deadline

CLIENT NEWS

TCG Crossover Announces \$1.3B Fund III

FIRM NEWS

Recent Fund Formations Represented by Gunderson Dettmer*

CLIENT NEWS

Wavecrest Growth Partners Closes \$450M Fund III

CLIENT NEWS

Flybridge Announces \$100 Million Seventh Seed Fund