1999

1999 William and Mary Tax Conference Speakers

1999 WILLIAM AND MARY TAX CONFERENCE

SPEAKERS

LAWRENCE BRODY

Mr. Brody is a partner in the Trusts and Estates/Private Client and Private Business Client Service Groups of Bryan Cave LLP in St. Louis, Missouri. He is a graduate of the University of Pennsylvania, and holds a J.D. degree from Washington University and LL.M. from New York University.

Mr. Brody is an adjunct professor at Washington University School of Law, teaching estate planning and drafting, and is a frequent lecturer and the author or co-author of numerous articles and books on the use of life insurance in estate planning and employee benefit planning.

He is a member of The American College of Trust and Estate Counsel and The American Society of CLU and ChFC programs and teleconferences. He is a member of the Advisory Committee for the Philip E. Heckerling Institute on Estate Planning of the University of Miami School of Law.

GLENN R. CARRINGTON

Mr. Carrington is a partner with Arthur Andersen LLP in their Office of Federal Tax Services in Washington, D.C. He earned his law degree from the University of Virginia. In 1987 Mr. Carrington joined the Internal Revenue Service, serving as Assistant Chief Counsel for Income Tax and Accounting from 1990 through 1994.

Prior to joining the Service, he was an associate at Caplin & Drysdale, Chartered. Mr. Carrington is a member of the American Bar Association Taxation Section and has recently been appointed Chair of the Government Relations Committee. He is an adjunct professor in the Graduate Tax Program at Georgetown University Law Center. Mr. Carrington is a frequent lecturer on tax accounting issues.

NATALIE B. CHOATE

Ms. Choate is of counsel at Bingham Dana in Boston, Massachusetts. She is a graduate of Radcliffe College and Harvard Law School. Ms. Choate is a former chairman of the Boston Bar Association Estate Planning Committee, which she founded in 1981. She is a fellow of The American College of Trust and Estate Counsel and a member of the Boston Probate and Estate Planning Forum.

She is the author of *Life and Death Planning for Retirement Benefits* and numerous articles. In addition, she is a contributing author and co-editor of the book *Drafting Wills and Trusts in Massachusetts* published by Massachusetts Continuing Legal Education, Inc.

Ms. Choate has taught estate planning courses for ALI-ABA (the American Law Institute-American Bar Association), The American College of Trust and Estate Counsel, the International Association of Financial Planners, and other organizations. She has lectured widely and her comments on estate and retirement planning have been quoted in the *Wall Street Journal*, *Newsweek*, *Kiplinger's Personal Finance*, *Forbes*, *Financial Planning* and *Financial World*.

N. JEROLD COHEN

Mr. Cohen is a partner in the law firm of Sutherland, Asbill & Brennan in Atlanta, Georgia. He was graduated from Tulane University and Harvard Law School, *magna cum laude*, where he was Book Review Editor of the *Harvard Law Review*. Mr. Cohen was appointed by President Carter to serve as Chief Counsel for the Internal Revenue Service in November 1979 and served through January 1981. He has chaired many committees within the Taxation Section of the American Bar Association and is the immediate past Chair of the Section.

He is a Fellow of The American College of Tax Counsel and a member of its Board of Regents. He served as a member of the Board of Advisors of the Internal Revenue Service's Continuing Education Program and as a member of the Advisory Group to the Staff of the Senate Finance Committee on its Subchapter C Revision Act. Mr. Cohen has published in the *Journal of Taxation*, Practicing Law Institute publications, and the *N.Y.U. Tax Institutes,* and has spoken at numerous tax institutes and other tax programs.

DENNIS W. DOHNAL

Mr. Dohnal is a partner at Brenner, Dohnal, Evans & Yoffy, P.C, in Richmond, Virginia. He is a graduate of Bucknell University and George Washington University Law School. He served as Assistant U.S. Attorney in Richmond from 1971 to 1974, and as Special Counsel to the House and Senate Courts of Justice Committees of the Virginia General Assembly from 1989-1991.

Mr. Dohnal is a member of the Richmond Bar Association and the Virginia State Bar, where he has served as Chairman of the Board of Governors of the Criminal Law Section, as a member of the Committee on Lawyer Discipline and of the Executive Committee, and as Chair of the Special Committee to Study the Virginia Code of Professional Responsibility.

W. BIRCH DOUGLASS

Mr. Douglass is a partner with the law firm of McGuire Woods Battle & Boothe in Richmond, Virginia. He received his B.A. from Hampden-Sydney College, his LL.B. from the University of Richmond, and his LL.M. from Harvard Law School.

He is a Fellow of both The American College of Tax Counsel and The American College of Trust and Estate Counsel. He has served on the Council of the Virginia Bar Association's Taxation Section and was Chairman of the Board of Governors of the Virginia State Bar's Section on Taxation. Mr.

Douglass has also served as President of the Richmond Estate Planning Council and Chairman of the University of Richmond's Estate Planning Advisory Council.

He is a member of the Family Firm Institute, lectures frequently on various tax subjects, has taught several advanced courses for the American College, and is active in the American Bar Association and other professional groups. He has just completed a term as the Chair of the Fiduciary Income Tax Committee of the American Bar Association Taxation Section. Mr. Douglass is a member of the William and Mary Tax Conference Advisory Council.

KIRKLAND M. KELLEY

Ms. Kelley is a partner with the law firm of Kauffman & Canoles, P.C., in Norfolk, Virginia, where she specializes in estate planning and estate and trust administration. She received a B.A. from Hollins College and a J.D. from Washington and Lee University School of Law, where she was Executive Editor of the *Washington and Lee Law Review*.

Ms. Kelley currently serves as Chair of the Taxation Section of the Virginia State Bar and is immediate past-Chair of the Trusts and Estates Section of the Virginia State Bar. She is a member of the Hampton Roads Estate Planning Council and the Hampton Roads Tax Forum in addition to serving on the professional advisory councils of several community foundations.

DAVID W. LARUE

Dr. LaRue is an Associate Professor at the McIntire School of Commerce at the University of Virginia. He earned his B.B.A., his M.S. in Accountancy, and his Ph.D, with honors, from the University of Houston. Prior to joining the faculty at Virginia in 1983, Dr. LaRue taught at the University of Houston and the University of Maryland.

He teaches in the tax training programs of several big-six public accounting firms and has developed and taught several programs for the Internal Revenue Service Office of Chief Counsel. He has testified before Congress on several tax policy issues and has published articles in *Tax Law Review*, *Advances in Taxation*, *Advances in Accounting, Taxes*, and *Taxation for Accountants*.

Dr. LaRue is an active member of the American Accounting Association, the American Taxation Association, the Academy of International Business, and the Financial Executive Institute.

JOHN M. LEVY

Professor Levy is Professor of Law, and Director of the Graduate Program in the American Legal System, of the Summer Law Programs Abroad and of Clinical Education at the William and Mary School of Law. He is a graduate of New York University and Syracuse University Law School. Prior to joining the faculty in 1976, he served in the Peace Corps and as Director of the Neighborhood Legal Aid Society in Richmond.

Professor Levy is co-author of *Ethics of the Lawyer's Work* and is a frequent speaker on professional responsibility and legal ethics. He has served on boards of directors of various public interest programs including the Center on Social Welfare Policy and Law and the Peninsula Legal Aid Center.

Professor Levy has chaired the Legal Panel of the American Civil Liberties Union of Virginia and the Transition Committee to the Virginia Rules of Professional Responsibility, Virginia State Bar. He was awarded the Lewis F. Powell, Jr., Pro Bono Award by the Virginia State Bar in 1998.

ROBERT G. MCELROY

Mr. McElroy is a partner at McGuire Woods Battle & Boothe in Richmond, Virginia. He received his undergraduate degree from Miami of Ohio, his law degree from the Cleveland Marshall College of Law, and his LL.M. from Georgetown University Law Center.

Prior to joining McGuire Woods, Mr. McElroy served as an international tax counsel to a Fortune 100 multinational corporation. He is a certified public accountant and has served on the American Institute of CPA Committee on International Taxation.

Mr. McElroy is a member of the International Practice Section of the Virginia State Bar, and is a member of the Committee on Taxation of the American Bar Association

LOUIS A. MEZZULLO

Mr. Mezzullo is a member of the law firm of Mezzullo and McCandlish in Richmond, Virginia. He received his B.A. and M.A. degrees from the University of Maryland, and his J.D. from the University of Richmond. Mr. Mezzullo is an adjunct professor at the University of Richmond School of Law.

Mr. Mezzullo is a Fellow and Regent of The American College of Tax Counsel. He is active in the Virginia Bar Association, having served as Chair of the Taxation Section. He is a member of the Council and is current Chair of the Business Planning Subcommittee of the Estate and Gift Taxes Committee of the American Bar Association Section of Taxation; he is a member of the Council of the American Bar Association Real Property Section, and he is active in numerous additional organizations. He is a member of the Advisory Council of the William and Mary Tax Conference.

Mr. Mezzullo has written or co-authored several books and articles on qualified retirement plans, estate planning. and limited liability companies. He is a frequent speaker at major tax and estate planning conferences throughout the country.

WILLIAM L. S. ROWE

Mr. Rowe is a partner with the law firm of Hunton & Williams, in Richmond, Virginia. He received a B.A. from Washington and Lee University and a J.D. from the University of Virginia.

He has served as Chairman of the Virginia Bar Association Committee on Taxation, on the Board of Trustees of the Virginia State Bar Section of Taxation and as Special Counsel to the Taxation Committee of the Virginia Manufacturers Association. He is a member of the American Bar Association Taxation Section and the Richmond Estate Planning Council, and a Fellow of The American College of Tax Counsel. He is a frequent author and lecturer on state tax matters. Mr. Rowe is a member of the Advisory Council of the William and Mary Tax Conference.

IRA B. SHEPARD

Professor Shepard is a Professor of Law at the University of Houston Law Center. He received his undergraduate degree from Harvard College and his law degree from Harvard University, where he was an editor of the *Harvard Law Review*.

He practiced in New York City with the firm of Paul, Weiss, Rifkind, Wharton & Garrison from 1964 to 1971. Prior to joining the faculty at the University of Houston, Professor Shepard taught at the University of Georgia School of Law.

Professor Shepard has been the Special Advisor to the Southern Federal Tax Institute since 1974. He has chaired the Continuing Legal Education and Research Committee of the American Bar Association Taxation Section and the planning committee for the University of Texas Tax Conference, and has been president of the Wednesday Tax Forum. He regularly speaks at numerous tax institutes throughout the country.

MARK J. SILVERMAN

Mr. Silverman is a partner at Steptoe and Johnson in Washington, D.C., where he heads the tax practice. He was graduated from Indiana University and from Suffolk University Law School; he holds an LL.M. from New York University.

Mr. Silverman is a member of The American Law Institute, Tax Advisory Group for the Study of Subchapter C of the Internal Revenue Code. He was formerly advisor to the Committee on Ways and Means during their consideration of revisions to the corporate tax provisions of the Internal Revenue Code.

Mr. Silverman is a Fellow of The American College of Tax Counsel. As a member of the American Bar Association, he has chaired the Corporate Tax Section and served as a Council member of the Taxation Section. He is the author of numerous articles, a frequent speaker at tax conferences, and an adjunct professor at Georgetown University Law Center.

D. FRENCH SLAUGHTER

Mr. Slaughter is a partner with the law firm of McGuire, Woods, Battle & Boothe in Charlottesville, Virginia. He received his B.A. and J.D. from the University of Virginia. Prior to joining McGuire, Woods, Mr. Slaughter served as a trial lawyer and Special Assistant to Assistant Attorney General Glenn Archer, Jr., head of the Tax Division.

He is on the faculty of the Colgate Darden Graduate School of Business Administration at the University of Virginia, has authored numerous articles, and is a frequent speaker on tax issues and policies. Mr. Slaughter is a member of the Tax Policy Committee of the Virginia State Chamber of Commerce, and is chair of the State Tax Practitioners' Roundtable of the Virginia Bar Association Taxation Section. He is a Fellow of The American College of Tax Counsel.

ROBERT H. WELLEN

Mr. Wellen is a partner in the Washington, D.C., law firm of Ivins, Phillips & Barker, where he specializes in federal tax law. He earned his B.A. at Yale College and his J.D. at Yale Law School. He received an LL.M. from Georgetown University Law Center. He served on active duty in the U.S. Judge Advocate General's Corps from 1971 to 1975. Prior to joining Ivins, Phillips & Barker, Mr. Wellen was with Fulbright and Jaworski.

He is active in the Taxation Section of the American Bar Association. In the past, he has served as chair of the Section's Committee on Corporate Tax, supervising editor of the Section's quarterly *Newsletter* and Assistant Secretary of the Section. He is also a member of The American College of Tax Counsel. Mr. Wellen frequently lectures and writes on topics relating to corporate and shareholder taxation.

JAMES J. WHEATON

Mr. Wheaton is a member of Willcox & Savage, P.C. in Norfolk, Virginia, where his practice concentrates on securities, mergers and acquisitions, and internet-related matters. He is a graduate of Wake Forest College and the University of the Virginia School of Law. He is a member of the Board of Governors of the Business Law Section of the Virginia State Bar, a member of the Council of the Business Law Section of the Virginia Bar Association, and Chairman of the Limited Liability Company Subcommittee of the Partnerships and Unincorporated Business Organizations Committee of the American Bar Association's Business Law Section.

He has also lectured nationally on the subject of limited liability companies as part of legal and accounting continuing education programs, and has been a lecturer, teaching a course on business entities, at the University of Virginia School of Law. Mr. Wheaton is chairman of the drafting committee for the Virginia Limited Liability Company Act, was a member of the American Bar Association committee that drafted the Prototype Limited Liability Company Act, and is the co-author of the *Virginia Limited Liability Company Forms and Practice Manual.*

MARK L. YECIES

Mr. Yecies, a partner with Ernst & Young, is the Director of the Mergers and Acquisitions Group in the National Tax Department, based in Washington, D.C. He has a B.A. degree from the University of Michigan, a J.D. degree from Columbia Law School, and an LL.M. degree from Georgetown University Law Center. Prior to joining Ernst & Young, Mr. Yecies was an attorney-advisor in the Office of Tax Legislative Counsel, Department of the Treasury, and the Office of Chief Counsel of the Internal Revenue Service.

He is a part chairman of the American Bar Association, Section of Taxation Corporate Tax Committee and is a member of the Advisory Board, NYU Institute on Federal Taxation, and the Board of Trustees, American Tax Policy Institute.