

2012

2012 Tax Conference Speakers

Repository Citation

"2012 Tax Conference Speakers" (2012). *William & Mary Annual Tax Conference*. Paper 682.
<http://scholarship.law.wm.edu/tax/682>

WILLIAM & MARY
58TH TAX CONFERENCE SPEAKERS
NOVEMBER 7-9, 2012

CRAIG D. BELL is a partner in the Richmond, Virginia office of McGuireWoods, where he practices in the area of State and Local Tax and Tax Litigation. Mr. Bell is the law firm's head tax litigator in federal, state, and local tax disputes at the trial and appellate levels.

Mr. Bell holds a B.S. and a M.B.A. from Syracuse University and received his J.D. from the State University of New York at Buffalo. He earned an LL.M in Taxation from the Marshall-Wythe School of Law at the College of William & Mary.

Mr. Bell is an adjunct professor at the Marshall-Wythe School of Law and at the U.S. Army's Law School. He is a member of the Edgar J. Murdock Inn of Court for Tax and is on the Board of Directors of the Community Tax Law Project, a non-profit provider of *pro bono* legal representation for low-income Virginia taxpayers in U.S. Tax Court and federal district courts. Mr. Bell is former Chair of the tax sections of the Virginia State Bar and Virginia Bar Association as well as a past Chair of the Virginia State Bar's Military Law Section. He is also a frequent lecturer on tax issues for a number of law and accounting professional organizations and tax conferences. Mr. Bell is Chairman of the Board of Directors of a publicly owned commercial bank headquartered in central Virginia.

Mr. Bell has received a number of peer accolades including election as a Fellow, American College of Tax Counsel and inclusion in *The Best Lawyers in America* in tax.

Before entering private practice, Mr. Bell spent six years on active duty in the United States Army as a Judge Advocate General. He continued his military service for an additional 21 years before retiring from the Army Reserve where he served as the Tax Advisor to The Judge Advocate General of the U.S. Army and as a Professor of Law at The Judge Advocate Generals Leadership Center and School located in Charlottesville, Virginia.

STEVEN M. FRIEDMAN is a principal in the real estate tax practice of Ernst & Young LLP, located in the firm's National Tax Department in Washington, D.C. Steve directs all services to our homebuilding, housing and land development clients. A transactional tax advisor, Steve has more than 25 years of experience in advising publicly and privately held companies, and their owners, engaged in real estate acquisition, construction, development, operation, finance, management and investment.

Mr. Friedman's principal areas of expertise include the structuring of transactions, restructurings, and cross-border and multinational real estate investment, finance and tax reporting and planning. He is recognized as an expert in real estate taxation, including real estate investment trusts, mortgage-backed securities, home building and land development, multifamily housing, and partnerships and limited liability companies. Mr.

Friedman's clients include many publicly held and multinational enterprises (and their principal shareholders), including homebuilders, apartment owners and developers, land development companies, REITs, corporations and partnerships.

Mr. Friedman is a graduate of Georgetown University (B.S.B.A.) and the Fordham University School of Law. He is a member of the Counselors of Real Estate, a Fellow of the Homer Hoyt Institute and a Fellow of the Royal Institute of Chartered Surveyors. Mr. Friedman currently serves as chair of the Advisory Committee of the William & Mary Tax Conference and on the Advisory Board of the Pacific Coast Builders Conference.

A frequent speaker, Mr. Friedman has lectured a numerous programs and institutes, including program offerings by The Urban Land Institute, The Pacific Coast Builders Conference, The American Bar Association (Tax Section, Real Estate Committee), The California Bar, The Florida Bar, The University of Southern California Real Estate Conference, The New York University Institute on Federal Taxation and The *Big Builder* and *Builder 100* Programs.

A frequent author, Mr. Friedman has written articles appearing in *The Journal of Real Estate Taxation*, *Real Estate Taxation*, *the Journal of Partnership Taxation*, *the Tax Advisor*, *Real Estate Forum*, *Commercial Investment Real Estate Journal* and *The Real Estate Journal*.

Mr. Friedman is an active member of many professional organizations, including The Urban Land Institute, The National Association of Home Builders, The Counselors of Real Estate, The National Association of Real Estate Investment Trusts, American Bar Association (Section of Taxation, Partnership Committee).

HARRY L. GUTMAN, a former chief of staff for the Joint Committee on Taxation, heads the Federal Tax Legislative and Regulatory Services (LRS) group at Washington National Tax and is the Director of the KPMG Tax Governance Institute (TGI). Under Mr. Gutman's leadership, the LRS practice gives clients immediate notification about breaking developments in tax legislation or federal tax regulations; coordinates the early identification of specific client issues concerning legislation, regulations, rulings, and other administrative pronouncements; helps clients prioritize their responses to proposed legislation and regulations; provides insight and advice to clients in anticipation of possible legislative or regulatory changes and the impact of such changes on client tax planning techniques; represents clients in the legislative and regulatory process; manages the formation of industry coalitions; and conducts "roundtable" briefings and discussions. The TGI provides a forum for board members, corporate management, stakeholders, and government representatives to explore and debate aspects of tax oversight and management, including tax risk, control and reporting.

As Joint Committee Chief of Staff from 1991 through 1993, Mr. Gutman was the primary nonpartisan advisor to the House Ways and Means and Senate Finance Committees concerning the technical, economic and revenue aspects of tax legislation. Mr. Gutman also served as Deputy Tax Legislative Counsel in the Treasury Department Office of Tax Policy. Throughout his career, Mr. Gutman has counseled major

multinational corporations on various implications of tax legislative change. He represented clients in legislative and administrative matters before the Congress, the Treasury Department and the Internal Revenue Service. Before joining KPMG, Mr. Gutman was a partner in the Washington, D.C. office of the law firm of King & Spalding.

Mr. Gutman received his undergraduate degree from the Woodrow Wilson School of Public and International Affairs at Princeton University, a B.A. degree in Jurisprudence from University College, Oxford University and his LLB from Harvard Law School.

Mr. Gutman taught at the University of Pennsylvania and Virginia Law Schools. He has served as Chairman of the Tax Policy and Government Relations Committees of the ABA Tax Section and has been a member of the Board of Advisors of the NYU/IRS Continuing Legal Education Program. He is a member of the Tax Advisory Group of the American Law Institute, the American College of Tax Counsel, the Taxation Committee of the U.S. Chamber of Commerce, the Board of Directors of the Tax Council, the NYU Federal Tax Institute Advisory Board and was a trustee of the American Tax Policy Institute. He is frequently quoted on federal tax legislative matters by the *Wall Street Journal* and the *New York Times*, as well as in the tax press.

ROBERT G. MCELROY is a tax partner with McGuireWoods LLP. He regularly advises public corporations and private companies on tax matters related to reorganizations, mergers, business acquisitions, and capital financing. He also represents emerging growth and middle market companies with tax-advantaged investment and acquisition transactions, including private equity and mezzanine debt financings. Recent transactions involved clients in diverse industries, including insurance, healthcare, manufacturing, technology and telecommunications, real estate, oil and gas, commodity trading, and retail.

Having previously served as tax counsel of a Fortune 100 multinational corporation, Mr. McElroy has substantial experience in international transactions, including tax-free restructurings, cross-border acquisitions, foreign fund investments, and debt/equity financings.

He began his career as a certified public accountant with a national accounting firm, where he served in the firm's Washington office and later assumed responsibility for tax planning, tax audit and assurance on several Fortune 500 multinational companies and a number of large, privately held national and international businesses. He is a Fellow of the American College of Tax Counsel and an adjunct professor at Virginia Commonwealth University, where he teaches in the Masters in Taxation program.

Mr. McElroy received a B.A. from Miami University; a J.D. from Cleveland-Marshall College of Law, Cleveland State University; and an LL.M., from Georgetown University Law Center.

JOAN I. OPPENHEIMER is currently a supervisory attorney in the United States Department of Justice, Tax Division, Appellate Section. Ms. Oppenheimer obtained her A.B. from Vassar College and her J.D. from Cornell Law School. She has done appellate

litigation for the Tax Division for 35 years and has argued cases in every federal circuit court of appeals and in the appellate courts of at least eight states. Her docket has included extensive tax shelter litigation.

STEPHEN L. OWEN practices in the Washington, D.C., and Baltimore, Maryland offices of DLA Piper LLP (US). He practices primarily in the areas of mergers and acquisitions, joint ventures, business transactions, corporate and partnership tax planning, real estate tax planning, and business and estate planning for closely-held enterprises and their owners. Mr. Owen represents a variety of publicly-traded corporations and REITs, as well as many successful privately-owned businesses and entrepreneurs. Mr. Owen has written on a variety of tax and business topics, including extensive works on corporate, partnership and real estate taxation, and estate planning in various professional journals. He is a member of the editorial boards of *The Journal of Real Estate Taxation* and *The Journal of Pass-Through Entities*. He is a frequent speaker on tax and business topics at nationally recognized programs including The N.Y.U. Institute on Federal Taxation, The Southern Federal Tax Institute, N.Y.U. Real Estate Tax Institute, The Federal Real Estate Tax Conference, The New Jersey Tax Institute, The North Carolina Tax Institute, The Tennessee Tax Institute, The Kentucky Tax Institute, The National Association of Real Estate Companies Tax Conference, The William & Mary Tax Conference, The AICPA Federal Real Estate Tax Conference, The AICPA National Real Estate Tax Conference, PLI Tax Planning for Domestic and Foreign Partnerships, The Texas Tax Institute and various ALI-ABA national tax programs.

Mr. Owen is a past Chair of the Partnerships and LLCs Committee of the ABA Section of Taxation and is a past Chair of the Section of Taxation of the Maryland State Bar Association. He also served as Chair of the DLA Piper Tax Practice Group from 1998 to 2008. Mr. Owen is listed in *The Best Lawyers In America* in the categories of tax law, trusts and estates law and corporate law, and *Chambers USA: America's Leading Lawyers for Business* (D.C.). He was recognized by The Washington Business Journal as one of its "2009 Top Washington Lawyers." He is also a Fellow of The American College of Tax Counsel and is an active member of Real Estate Roundtable and NAREIT. Mr. Owen was recently appointed to the William & Mary Tax Conference Advisory Council.

THOMAS J. PAULOSKI is the senior vice president/director with Bernstein Global Wealth Management in Chicago, IL. He analyzes the investment and tax implications associated with advanced estate planning and wealth transfer strategies on behalf of Bernstein Global Wealth Management's clients and their advisors. Prior to joining the firm in 2005, he was a partner in the trusts and estates department at Winston & Strawn LLP in Chicago.

Mr. Pauloski is on the faculty of the American Bankers Association National Trust and Graduate Trust schools and has taught estate planning classes at Loyola University Chicago School of Law and Northwestern University Law School.

He earned a B.S. in environmental engineering from Northwestern University and a J.D., *magna cum laude*, from Loyola University Chicago, where he served as editor-in-

chief of the Law Journal. Mr. Pauloski retired as a commander from the US Naval Reserve in 2003, with 21 years of combined active duty and reserve service.

RICHARD T. ((RICK) RICE is a newly retired member of Womble Carlyle Sandridge & Rice, LLP, where he practiced for 35 years. Rick joined the firm after graduating from Duke University (B.A. 1973) and Wake Forest University (J.D. 1977) where he was a member of the Law Review. He practiced in the firm's Business Litigation and Insurance Governmental and Tort Litigation practice groups, having served as practice group leader of the latter group for over a decade.

During his career, Mr. Rice tried a wide variety of jury and nonjury cases in the federal and state courts of Delaware, Pennsylvania, Virginia, North and South Carolina, ranging from business torts (fraud, unfair trade practices, bad faith) to complex insurance coverage litigation, securities matters, malpractice (legal, medical and accounting), trademark, pharmaceuticals, private nuisance, catastrophic injuries, trusts and estates, real estate, labor and employment, taxation and others. During his career, Mr. Rice earned the AV rating from Martindale Hubbell, and he was included in the American Board of Trial Advocates, North Carolina Super Lawyers and The Best Lawyers in America (more than 10 years in a row). Mr. Rice is currently admitted to practice before the courts in North Carolina, as well as the Fourth Circuit, Third Circuit and the United States Supreme Court. Most recently, Mr. Rice served as Counsel of Record for the Respondents in the case that is the subject of today's seminar, *United States of America v. Home Concrete and Supply, LLC*, 132 S.Ct. 1836 (2012).

WILLIAM M. RICHARDSON is a Professor of the Practice of Law at the William & Mary Law School and an Adjunct Lecturer in the Master of Accounting program at the William & Mary Mason School of Business. He previously was a partner in the law firm of Hunton & Williams LLP in Richmond, Virginia, from which he retired in 2008. His practice focused on federal income tax law, with emphasis on corporate acquisitions and reorganizations, financings, and controversy proceedings. A past Chair of the Corporate Tax Committee of the American Bar Association's Section of Taxation, he is a Fellow of the American College of Tax Counsel and a member of the Advisory Council for the William & Mary Tax Conference.

Mr. Richardson received a B.A. in Philosophy from the College of William & Mary in 1974 and a J.D. from the University of California, Hastings College of the Law, in 1978. He clerked at the Supreme Court of Virginia from 1978 to 1980, before joining Hunton & Williams in 1980.

THOMAS P. ROHMAN is a partner in the Richmond and Tysons Corner offices of McGuireWoods LLP and former chairman of the Firm's Taxation and Employee Benefits Department. Mr. Rohman represents and advises businesses and their owners on a wide range of subjects including matters relating to tax strategies for acquisitions, sales, joint ventures and reorganizations, real estate transactions, and general tax and business planning.

Mr. Rohman received his B.B.A. from the University of Notre Dame, his J.D. from Michigan State University and his LL.M. in taxation from New York University. He is also a Certified Public Accountant and a member of the American Institute of Certified Public Accountants. Mr. Rohman is co-author of a national treatise on S Corporations published by Thomson/West entitled *S Corporations: Federal Taxation*. He is a fellow of the American College of Tax Counsel, and has lectured at numerous tax seminars on various tax subjects.

He is an adjunct professor at the University of Richmond's T.C. Williams School of Law, where he teaches both partnership taxation and corporate taxation, and has been a faculty member of the graduate program at Virginia Commonwealth University teaching taxation of mergers and acquisitions. He is also involved with various tax committees of the American Bar Association and other professional groups.

DEBORAH K. ROOD is a Risk Control Consulting Director for the Accountants Professional Liability Insurance Program of Continental Casualty Company, a CNA company and the underwriter of the AICPA Professional Liability Insurance Program. She previously practiced public accounting for 16 years with a regional public accounting firm.

As a state and local tax (SALT) practice leader with a regional public accounting firm, Ms. Rood provided consulting and compliance services to clients in a variety of industries including but not limited to manufacturing, distribution, professional services and transportation. She has conducted presentations at various AICPA and state CPA society conferences and has authored numerous articles.

Ms. Rood provides risk control consulting services for CPA firms in the AICPA program. She participates in the development and delivery of risk management training and education products including the live risk management seminar and self-study programs.

Ms. Rood received a B.S. from Northern Illinois University; a MST from DePaul University; and is a Certified Public Accountant, licensed in Illinois.

Ms. Rood's professional affiliations include: American Institute of Certified Public Accountants, Illinois CPA Society, Illinois CPA Society Tax Executive Committee, Illinois CPA Society State and Local Tax Committee and is a former member of AICPA State and Local Tax Technical Resource Panel.

NEIL L. ROSE is a partner in the Virginia Beach office of Wilcox & Savage P.C. where he practices primarily in areas of tax law, business organization, estate planning & administration. Mr. Rose received his B.S. in Commerce from the McIntire School of Commerce at the University of Virginia, and his J.D. degree from the University of Virginia Law School, where he served as Notes Editor of the Virginia Tax Review, and a Masters in Taxation degree from Georgetown University Law Center. He has served as chair of the Tax Section of the Virginia State Bar, as chair of the Elder Law Section of the Virginia Bar Association and currently serves as Vice Chair of the Tax Section of the Virginia Bar Association.

While Mr. Rose was a U.S. Treasury Special Honors Attorney from 1983 until 1987, he worked in the National Office of the Internal Revenue Service. He is a Fellow in the American College of Trust and Estate Counsel and an Assistant Commissioner of Accounts for the Virginia Beach Circuit Court. He has been included in the "Best Lawyers in America". He is a member of the Norfolk-Portsmouth, Virginia Beach, Virginia and American Bar Associations and a long time board member and past president of the Hampton Roads Tax Forum; he has been a frequent speaker on LLC, taxation and estate planning topics before groups ranging from community groups to the Virginia AICPA to the ABA tax section.

WILLIAM L.S. ROWE is a partner in the Richmond, Virginia office of Hunton & Williams LLP, where he is a member of the Tax and ERISA team. His practice focuses on taxation with emphasis on state and local tax controversy matters, including administrative appeals and litigation.

Mr. Rowe was appointed by the Governor and General Assembly of Virginia to serve as a citizen member of various legislative studies of Virginia tax laws and procedures. In addition, he has chaired Task Forces that led to establishment of Tax Policy Division of Virginia Department of Taxation and Commonwealth's administrative appeals process. He is a frequent speaker at various tax conferences.

A member of the ABA, Virginia Bar Association, and the Richmond Estate Planning Council, Mr. Rowe is a Fellow of the American College of Tax Law. He is listed in *The Best Lawyers in America* for Tax Law. Mr. Rowe received his B.A. from Washington & Lee University in 1970, and earned a J.D. from the University of Virginia in 1973.

WILLIAM B. SHERMAN, chair of Holland & Knight's Tax Team, concentrates his practice in the area of domestic and international taxation. He has provided sophisticated tax planning for mergers and acquisitions, restructurings, joint ventures and investments for clients in diverse industries, such as hospitality, petrochemicals, aluminum, tobacco, real estate, transportation, telecommunications, retailing, investment management, pharmaceuticals and numerous others. In addition, Mr. Sherman has experience in a broad range of transactions involving United States investment overseas, foreign investment in the U.S., as well as international, federal, state and local taxation issues involving structuring investment management funds, corporate reorganizations, partnerships, equipment leasing, Subchapter S, executive compensation, stock options, and trusts and estates.

Mr. Sherman is a well-known lecturer and chairs the New York University's Summer Institute in Taxation's Introductory and Advanced International Tax Seminars, and its Institute on Federal Taxation International Tax Program. Mr. Sherman is also an adjunct professor of Tax Law at the University of Miami, Graduate Tax Program. He is admitted to practice in New York and Florida and has served on numerous panels with The Florida Bar and the American Bar Association, where he is the chair of the American Bar Association's Tax Section Committee on U.S. Activities of Foreigners and Tax Treaties.

Mr. Sherman received his B.A. (*cum laude*) from Brooklyn College, earned a J.D. (with honors) from Brooklyn Law School and an LL.M., Taxation from New York University School of Law.

DIANNE S. WAINWRIGHT graduated from Washington & Jefferson College in 1986 earning the Distinguished Military Graduate award; upon graduation she was commissioned as a second lieutenant in the United States Army Reserve. Ms. Wainwright is a 1990 graduate of the University of Pittsburgh School of Law. She is admitted to practice before the Pennsylvania Supreme Court, the United States District Court for both the Western and Eastern Districts of Pennsylvania and the United States Court of Appeals for the Third Circuit.

Ms. Wainwright has extensive litigation experience handling a wide variety of commercial cases including representing accountants, engineers, professional land surveyors, insurance agents, insurers and stock brokers in professional liability matters. Ms. Wainwright has defended/represented accountants in actions involving IRS investigations/tax matters, Grand Jury investigations, business valuations, governmental compliance audits, annual financial statement audits and attestation engagements. She has represented accountants and financial planning professionals before licensing boards.

Additionally Ms. Wainwright has litigated UM/UIM coverage disputes. She has represented engineers, contractors and sureties in numerous construction claims. In addition to handling civil matters in both the federal and state courts, Ms. Wainwright has litigated and mediated numerous claims filed before the American Arbitration Association.

Ms. Wainwright is a member of the Allegheny County Bar Association, and the Western Pennsylvania Women's Bar Association. She is also currently serving on the Rules Committee for the Allegheny County Bar Association. She also is a frequent speaker and presenter, providing continuing professional education to accountants, attorneys and insurance agents and brokers.

Ms. Wainwright received the Bronze Star Medal for her service in the 1991 Desert Storm Campaign as the Commander of the 630th U.S. Army Transportation Company. She remains active in Veterans organizations including the American Legion, and the American Legion Auxiliary. Ms. Wainwright volunteers with numerous non-profits and serves as a Board Member for Youth Places, a non-profit corporation serving the needs of urban youth in Pittsburgh; she is the Secretary of the Mt. Lebanon Baseball Association and a member of the Mt. Lebanon Community Relations Board as well.

EDITH E. WEISS is a Senior Manager with Dixon Hughes Goodman and has been in practice for over 25 years. Her specialties include business valuation, litigation services, mergers and acquisitions and transactional business, and financial planning. In addition, she specializes in representation before the IRS for audits, negotiations and other tax controversy issues and has contracted for several months as a forensic accountant for Taskforce 2010, investigating money laundering for the Department of Defense.

Ms. Weiss has been extensively involved with various accounting aspects of Real Estate. She has been involved in the evaluation, financing and compliance issues of transactions and has worked closely with business owners and their professional representatives in the transaction negotiation process.

Ms. Weiss has presented on such topics as real estate tax and tax credits, business valuation, occupational fraud, estate tax planning and accounting issues to the ABA Tax Section, the Internal Revenue Service, local bar associations, the Tidewater Chapter of the Virginia Society of Certified Public Accountants as well as various regional trade and banking associations.

Ms. Weiss received a B.A. at State University at Stony Brook and her MBA from Hofstra University. Ms. Weiss is a Certified Public Accountant, Accredited in Business Valuation, Personal Financial Specialist and Certified in Financial Forensics.

ANDREA MACINTOSH WHITEWAY is a partner in the law firm of McDermott Will & Emery LLP and is based in the Firm's Washington, D.C., office. She is the head of the Firm's Pass-Throughs practice. She has substantial experience in sophisticated tax planning involving the use of partnerships, including in the dispositions and acquisitions of real estate and operating businesses, complex partnership transactions, real estate investment trust (REIT) tax status and tax structured dispositions of real estate involving REITs, corporate acquisitions and mergers, corporations and structuring private REITs. Andrea advises on forward and reverse like-kind exchanges and exchanges of tenancy in common interests in real estate.

Ms. Whiteway has been listed in the 2008 to 2013 editions of *The Best Lawyers in America* in the area of tax law and has also been selected as a fellow of the American College of Tax Counsel. She is ranked by *The Legal 500 United States* and *Chambers USA* as a leader in her field. Andrea is also recognized in 2012 *Washington D.C. Super Lawyers*. She is AV rated by Martindale-Hubbell and has the highest rating by AVVO, an independent lawyer rating service.

Ms. Whiteway had the honor of being the first woman to serve as chair of the Real Estate Committee of the American Bar Association Section of Taxation. She serves as Vice Chair of the Federal Taxation of Real Estate Committee of the American Bar Association Section of Real Property, Trusts and Estates. She is also a former member of the steering committee of the District of Columbia Bar Section of Taxation and a past Chair of its Pass-throughs and Real Estate Committee. Ms. Whiteway is an active member of Urban Land Institute and serves on its Small Scale Development Council. She also serves on the Tax Policy Advisory Committee of the Real Estate Roundtable and is a member of the National Association of Real Estate Investment Trusts.

Ms. Whiteway is the author of approximately 100 professional articles and has delivered more than 100 lectures on tax topics at conferences across the United States, including at the Tax Executives Institute, NYU Federal Tax Institute, Texas Federal Tax Institute, Tulane Tax Institute, ABA Tax Section Meetings, AICPA Conferences, ALI-

ABA and Practicing Law Institute seminars, University of Texas School of Law Tax Conference, Federal Bar Association and District of Columbia Bar Association programs.

Ms. Whiteway was recognized as one of Maryland's Top 100 Women for 2007 by *The Daily Record* which presents this award to "high-achieving Maryland women who are making an impact through their leadership, community service and mentoring." In addition, she is the executive director of the Washington, D.C., Center for Public Interest Tax Law, a nonprofit corporation that provides *pro bono* representation to low-income taxpayers before the U.S. Tax Court. She has also chaired committees of the Junior League of Washington.