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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. He also served as the 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. Mr. Bell frequently lectures on tax issues for a number of law and accounting professional organizations and tax conferences. He 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.

BRANDON C. CARLTON is a principal in Ernst & Young LLP's National Tax Department's Federal Tax Services group in Washington, D.C. Mr. Carlton advises clients on federal tax methods, credits, and inventory issues, and is currently assisting clients nationwide with the implementation of the tangible property capitalization regulations and the new revenue recognition standard. Mr. Carlton works with a wide variety of clients in all industries.

Mr. Carlton served in the US Treasury Department's Office of Tax Policy from September 2007 to January 2012, where he was Associate Tax Legislative Counsel. At Treasury, Mr. Carlton was the lead tax policy advisor on a variety of legislative and regulatory matters in the areas of accounting methods (including income recognition, expense recognition, capitalization, depreciation and expensing, long-term contracts, and inventory), accounting periods, the R&D credit, the section 199 manufacturing deduction, the new markets tax credit, the Alternative Minimum Tax, and loss provisions, among others. Mr. Carlton was also deeply involved in developing rules for energy grants under

the American Recovery and Reinvestment Act of 2009, for the therapeutic discovery project credit, and for certain health care tax provisions under the Affordable Care Act of 2010.

In his time at Treasury, he helped publish nearly 75 pieces of formal guidance including the tangible property capitalization proposed and temporary regulations, a number of capitalization safe harbors for specific industries, and several pieces of guidance on tax revenue recognition including guidance on advance payments and proposed regulations on the percentage completion method of revenue recognition.

Before joining Treasury, Mr. Carlton was a senior manager at Ernst & Young LLP and coordinated Ernst & Young LLP's national retail and consumer products tax network.

Mr. Carlton holds an LL.M. in Taxation from the Georgetown University Law Center, a J.D. from the University of Texas School of Law, an M.B.A. from the University of Utah, and a B.S. from Brigham Young University. He is an attorney licensed in the state of Texas. Mr. Carlton is also an adjunct professor of income tax accounting at the Georgetown University Law Center, where he has taught since 2007.

ELIZABETH E. DRIGOTAS is a Principal in the Washington DC office of Deloitte Tax LLP, focusing on employee benefits and executive compensation. Ms. Drigotas practices primarily in the areas of nonqualified deferred compensation and equity compensation, including in the context of mergers and acquisitions. Prior to joining Deloitte Tax, Ms. Drigotas worked as an Attorney Advisor in the Office of the Benefits Tax Counsel for the U.S. Treasury Department. During her tenure there, she participated in a number of regulatory projects including golden parachute regulations, incentive stock option regulations, and regulatory projects related to qualified plans. She is a frequent speaker and writer on issues concerning employee benefits and compensation, in particular on the implementation of section 409A and is one of the principal authors of 385-5th T.M. Deferred Compensation Arrangements.

Ms. Drigotas received an A.B. in History from Bowdoin College in Maine, and a J.D. from the University of North Carolina at Chapel Hill. She is a member of the Employee Benefits Committee, Section of Taxation, American Bar Association, the State Bar of Texas and the Maryland State Bar Association.

C. WELLS HALL, III is a partner in Nelson Mullins Riley & Scarborough's Charlotte office where he advises clients on the federal, state, and multi-state tax aspects of acquisitions, reorganizations, restructuring of business entities, and private equity transactions, and estate and gift tax planning in connection with such transactions.

Represents taxpayers before the Internal Revenue Service, the North Carolina Department of Revenue, the North Carolina Employment Security Commission, and Tax Commissions of multiple states in individual and corporate tax audits and appeals; regularly handles transactions and tax planning involving pass-through entities, including merger and acquisition transactions when an S corporation or LLC is the target. Much of his legal experience has been involved in the finance, healthcare, and real estate sectors; Represents sponsors of real estate investment funds, including limited partnerships, limited liability companies, real estate investment trusts, UPREITs, and combined fund structures; Recently participated in preparation of comments by the ABA Section of Taxation on the proposed

Treasury Regulations under Section 1411 of the Internal Revenue Code (net investment income tax); One of original drafters of the North Carolina S Corporation Income Tax Act, and the Model S Corporation Income Tax Act endorsed by the American Bar Association and the Multi-State Tax Commission; Member of drafting committee for the original enactment and subsequent revision of the North Carolina Limited Liability Company Act (1993, 1999, 2013)

KURT L.P. LAWSON, a partner with Hogan Lovells, **FOCUSES** on new and complex benefits issues, often involving multiple overlapping statutes or jurisdictions. And Mr. Lawson is highly regarded in these sectors he's been individually ranked by *Chambers USA* since 2010, appeared in *Best Lawyers in America* since 2007, and named by Washington, D.C. *Super Lawyers* since 2008.

Mr. Lawson works with employers, insurance companies, banks, PE funds, and individuals on a wide range of benefits matters, including cash balance and other tax-qualified plans, 403(b) and other plans for tax-exempt employers, health reform and other welfare plan challenges, executive compensation, and fiduciary and prohibited transaction issues.

He also tackles issues that have drawn attention only recently, such as executive compensation in partnerships and LLCs; alternative investments by pension plans and IRAs; special health reform issues involving employers, insurance companies, religious institutions, and universities; employee classification issues for tax, minimum wage, and other purposes; and funding relief for multiple-employer plans.

From 1989 through 1993, Mr. Lawson served in the U.S. Department of Treasury's Office of Benefits Tax Counsel. Currently, he's a council director of the American Bar Association's Tax Section and previously chaired the Tax Section's employee benefits committee. He's also a member of the board of the American College of Employee Benefits Counsel. He speaks and writes regularly on tax and benefits topics, and was an adjunct professor at the Georgetown University Law Center from 2004 to 2013.

ROBERT G. McELROY is a tax partner with McGuireWoods. He advises public and private companies on tax matters related to mergers, business acquisitions and capital restructurings. He also counsels emerging-growth and middle-market companies in structuring and closing tax-advantaged investments and acquisitions, including private equity and mezzanine financings and contingent or convertible equity rights. Recent transactions crossed diverse industries, including insurance, healthcare, manufacturing, technology and telecommunications, real estate, oil and gas, commodity trading, and retail.

Having previously served as tax counsel for a Fortune 100 multinational corporation, Mr. McElroy has substantial experience in tax-free restructurings and international transactions, including cross-border acquisitions and debt/equity financings. His responsibilities included international operations in the United States, Europe and South America. He began his career as a certified public accountant with a national accounting firm. Mr. McElroy served in the accounting firm's Washington, D.C., office and later

assumed responsibility for tax planning, tax audit and assurance on several Fortune 500 multinational companies and a number of private businesses.

Mr. McElroy frequently lectures on tax matters, including mergers, acquisitions, partnerships and international transactions. He is a regular presenter at tax conferences, including the annual William & Mary Tax Conference and the annual Virginia Conference on Federal Taxation at the University of Virginia. He is also a frequent in-house instructor for CPAs at prominent accounting firms.

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.

EVAN M. MIGDAIL represents corporations, associations, tax-exempt organizations and governments before Congress, the Administration, and federal agencies with a concentration on tax, trade, matters affecting international law and commerce, and various aspects of Federal healthcare policy, including the implementation of the Affordable Care Act (ACA) and Medicare and Medicaid. He represented the Government of Puerto Rico with regards to a major expansion of its healthcare system under the ACA.

Mr. Migdail has also represented a broad range of US companies that do business in Mexico and Mexican entities in commercial matters in the United States, and before Congress and the executive branch. He has assisted major US companies in their efforts to initiate business operations in Mexico.

In private practice for almost 20 years, Mr. Migdail previously served as an assistant to a United States senator, assistant legislative director for a national trade association and as an attorney/advisor to an independent federal government agency. His experience in tax law is both in the legislative area and in substantive representation of clients in controversies before the Internal Revenue Service, and at the highest policymaking levels at the Department of the Treasury.

Mr. Migdail received a B.A. and M.A., University of Pennsylvania, *summa cum laude* and J.D. from Villanova University.

RICHARD W. NENNO is a Senior Managing Director and Trust Counsel in Wealth Advisory Services at Wilmington Trust Company, Wilmington, Delaware. Mr. Nenko has nearly 40 years of estate planning experience and is admitted to the practice of law in Delaware and Pennsylvania. He is a Fellow of the American Bar Foundation, an observer on the Uniform Law Commission committee that is drafting a Uniform Divided Trusteeship Act, a member of the Bloomberg BNA Estates, Gifts, and Trusts Advisory Board, a Distinguished Accredited Estate Planner, and a Registered Trust and Estate Practitioner. Prior to joining Wilmington Trust Company in 1982, he was an associate in the Estates Department of the Philadelphia law firm of Ballard, Spahr, Andrews & Ingersoll.

Mr. Nenno is a cum laude graduate of Princeton University with an A.B. degree from the Woodrow Wilson School of Public and International Affairs. He earned his J.D. degree from Harvard Law School.

Mr. Nenno is recognized as a national speaker and published authority on estate planning issues. He has presented at the Heckerling Institute on Estate Planning, the ALI-ABA Planning Techniques for Large Estates Conference, the IBA/ABA International Wealth Transfer Practice Conference, the Notre Dame Tax and Estate Planning Institute, the AICPA Advanced Estate Planning Conference, the NYU Institute on Federal Taxation, the Southern California Tax and Estate Planning Forum, and the Practising Law Institute Estate Planning Institute. He is a member of the American Bar Association, Section of Real Property, Trust & Estate Law (Member of Council) and Section of Taxation; Delaware State Bar Association (Past Chair: Estates and Trusts Section); Estate Planning Council of Delaware, Inc. (Past President); Philadelphia Bar Association.

BRIAN J. O'CONNOR co-chairs the Tax and Wealth Planning Group for the national law firm of Venable and practices in its Baltimore, MD, Washington, DC and Tysons Corner, VA offices. In addition to his role of managing the Tax and Wealth Planning Group, Mr. O'Connor provides sophisticated tax and business advice to publicly-traded and closely-held businesses and their owners. His practice focuses on foreign and domestic tax matters for partnerships, limited liability companies, joint ventures, both C and S corporations, real estate investment trusts ("REITs") and regulated investment companies ("RICs"). He is also regularly consulted by wealthy individuals and entrepreneurs on federal and state income tax matters and federal estate and gift tax issues.

Mr. O'Connor handles all types of tax matters for clients of all sizes. As a transactional tax attorney, he works on transactions ranging from small sales transactions to merger or acquisition transactions in the billions of dollars. Similarly, as a tax controversy attorney, he has represented both individual clients in small audit matters and publicly-traded corporate clients in tax disputes with amounts at issue in excess of one billion dollars. His clients often find his in-depth knowledge and broad experience very helpful in addressing both their everyday tax needs and their most difficult tax problems.

Mr. O'Connor is an adjunct professor in the graduate tax program at Georgetown University Law Center where he teaches an advanced course on partnership taxation and the preparation of partnership and limited liability company agreements. His course at Georgetown focuses heavily on the technical tax aspects of partnerships as well as the practical business and tax drafting considerations that arise in partnerships with special partners such as tax-exempt organizations, foreign investors and REITs.

Before joining Venable, Mr. O'Connor was an attorney-advisor for the Office of Chief Counsel for the Internal Revenue Service in Washington, DC where he worked on high profile legislative projects, regulations and other published guidance relating to partnerships, S corporations, trusts, common trust funds and cooperatives. His valuable experience and continuing connections with the government, when combined with his significant private practice experience, permit Mr. O'Connor to provide unique insights to his clients, both large and small, on important tax and business issues.

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.

WILLIAM M. RICHARDSON is a Professor of the Practice of Law at the William & Mary Law School and a former Adjunct Professor in the Master of Accounting program at William & Mary's 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.

Professor 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.

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.

STEVEN R. SCHNEIDER is a partner in Baker & McKenzie's Washington, DC office, where he focuses on tax. He started his career as a lawyer in the IRS' national office and has had many years of national-level law firm and Big-4 accounting firm experience. Mr. Schneider also previously chaired the ABA Partnership Tax Committee. He has been teaching an advanced tax course on drafting partnership and LLC agreements at Georgetown University Law Center since 2005 and has published numerous articles on tax for *Taxes: The Tax Magazine*, *Tax Notes*, *Bloomberg BNA* and *Journal of Taxation*, among many others.

Mr. Schneider is a nationally recognized tax lawyer who focuses his practice on transactional, controversy and tax policy matters. He has significant tax experience in partnerships, REITs, S corporations, real estate, private equity, energy and inbound real estate investment. He also has significant experience advising on a broad spectrum of real estate asset classes, including office, multifamily, retail and hospitality.

Mr. Schneider has represented large global real estate funds, developers and institutional investors in federal income tax matters relating to international and domestic real estate acquisitions, dispositions and restructurings; successfully represented clients in significant federal tax controversy matters, including IRS audits and appeals and regularly represents private equity funds in tax structuring, diligence and documentation.

Mr. Schneider received a B.S. *summa cum laude*, University of Missouri at Columbia; a J.D. Order of the Coif, Washington University School of Law and an LL.M. with Distinction, Georgetown University Law Center.

STEPHEN M. SHARKEY – is a partner in the Tax Practice Group of DLA Piper. He joined the firm in 1987 and practices out of its Baltimore office.

Mr. Sharkey has a broad-ranging practice that combines expertise in federal and state tax aspects of real estate and other investments with more than 25 years of experience as a transactional attorney representing clients in sophisticated joint venture and financing transactions. His practice has a particular emphasis in real estate tax and finance matters, including (i) representing developers and institutional investors in structuring, negotiating and implementing complex partnership and joint venture arrangements (including UBTI

issues of tax-exempt investors), (ii) representing real estate owners, developers and non-profit organizations in historic tax credit and new markets tax credits financing transactions; (iii) planning and executing like-kind exchange transactions; (iv) federal and state tax planning for real estate projects generally; and (v) structuring and creative use of non-corporate entities (limited liability companies, limited partnerships and statutory trusts).

DOUGLAS L. SIEGLER is a partner in the Washington office of Venable LLP, specializing in individual tax and estate planning and estate administration. He is a Fellow of the American College of Trust and Estate Counsel, a past Chair of the Estate and Gift Taxes Committee of the ABA Tax Section, and a past Vice Chair of the Postmortem Transfer Tax Planning Committee of the Real Property Probate & Trust Law Section. He is also a member and past Director of the District of Columbia Estate Planning Council.

Mr. Siegler is a frequent speaker on estate planning topics and has written for the *Real Property Probate and Trust Journal*, *Tax Management International Journal*, *The Journal of Taxation*, *Estate Planning*, and *the Journal of International Taxation*. In addition, he is the author of *BNA Tax Management Portfolio*, #842, "Transfers to Noncitizen Spouses."

Mr. Siegler is a past member of the Governing Board of St. Albans School, as well as past Chairman of its Development Committee and Planned Giving Committee. Mr. Siegler is a former member of the Board of Trustees of Concord Hill School, and a former Board member and General Counsel of the Historical Society of Washington, DC. He and his wife Charlotte live in Bethesda and have two children, Rachel and Nathaniel.

Mr. Siegler received his B.A. degree from Princeton University (*cum laude*, 1983) and J.D. degree from Duke University School of Law (with Honors, 1986).