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2009 William & Mary Tax Conference Speakers

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Ronald D. Aucutt is a partner in the McLean, Virginia (Tysons Corner) office of McGuireWoods LLP and is the chair of the firm's Private Wealth Services Group. Mr. Aucutt concentrates on planning and controversy matters involving the estate, gift, and generation-skipping transfer taxes, the income taxation of trusts and estates, the rules regarding tax-exempt organizations and charitable contributions, and related tax issues. He has extensive experience in assisting clients with the transfer of wealth from one generation to another, particularly including the orderly and tax-efficient succession of family-owned businesses. He also advises lawyers and other professionals on tax planning and controversy issues across the entire spectrum of estate planning and charitable giving, including the complex rules governing generation-skipping transfers under chapter 13 and the special valuation rules under chapter 14 of the Internal Revenue Code. Mr. Aucutt is experienced in resolving tax issues through rulings and technical advice in the Internal Revenue Service's National Office and in administrative appeals throughout the country. He has contributed to the formation of estate tax policy through legislation and has served as an expert witness in estate and gift tax matters.

Mr. Aucutt is a Fellow and former President (2003-04) of the American College of Trust and Estate Counsel (ACTEC), an academician of the International Academy of Estate and Trust Law and former member of its Executive Council, a former Vice Chair (Committee Operations) of the American Bar Association's Section of Taxation, a Fellow of the American College of Tax Counsel and the American Bar Foundation, a member of the Board of Directors of the Evangelical Free Church of America, and a member of the Christian Legal Society. He is also a member of the Advisory Committee of the University of Miami Philip E. Heckerling Institute on Estate Planning, the Editorial Board of *Estate Planning*, the Board of Advisors of *Business Entities*, Tax Management's Advisory Board on Estates, Gifts, and Trusts, and the Editorial Advisory Board of *Shannon Pratt's Business Valuation Update*®. In June 2009, Mr. Aucutt was listed in *Chambers Leading Lawyers* as one of top eight private wealth lawyers in the country. He was also named one of "Washington's 50 Best Lawyers" in the February 1997 issue of *Washingtonian* magazine, one of the 45 "Best Trusts and Estates Lawyers in the U.S." in the August 1998 issue of *Town & Country* magazine, a "Top Washington Lawyer" in the September 10-16, 2004 issue of the *Washington Business Journal*, one of the twelve "Top Trusts and Estates Lawyers" of the Washington, D.C. area in the September 27, 2004 issue of *Legal Times*, and one of the top 100 lawyers in the Washington, D.C. area in the 2009 issue of *Washington DC Super Lawyers*. His biography appears in *Who's Who in America*, *Who's Who in American Law*, *Who's Who in Finance and Industry*, *Who's Who in the World*, and *The Best Lawyers in America*.

Mr. Aucutt received a B.A. degree in 1967 and a J.D. degree in 1975, both from the University of Minnesota. He has been a lecturer in law at the University of Virginia School of Law. He has lectured on estate planning subjects at over one hundred tax institutes and conferences nationwide and is the author of more than fifty published articles on estate planning and other tax subjects. Mr. Aucutt is co-author of *Structuring Estate Freezes*, published by Warren, Gorham & Lamont in 1991, 1992, 1993, and 1996.

Ron and his wife Bunny live in Falls Church, Virginia. They have adult two sons, David and Jamie.

David D. Aughtry's practice focuses on civil tax litigation. Since 1986, he has managed the Chamberlain, Hrdlicka Atlanta office. David graduated from The Citadel in 1975 with a B.A. in English, from the University of South Carolina in 1978 with a Masters in Accounting and a law degree, and from Emory University in 1982 with a Masters in Taxation (LL.M.). Upon graduation from law school, David joined the IRS Office of Chief Counsel as a Trial Attorney, where he also served as a Tax Shelter Coordinator.

Mr. Aughtry taught Tax Controversy as an Adjunct Professor in the Emory University Masters in Taxation Program from 1987 through 1994 and in the Emory School of Law from 1995 through 1998 and 2003. From 1996 through 2002, he served as an Instructor for the National Institute of Trial Advocates (NITA) in its program on "Litigating before the United States Tax Court," and was selected as a fellow of the International Society of Barristers. David serves on the Board of the Southern Federal Tax Institute and is a frequent speaker at tax institutes around the country. *The Best Lawyers in America*, *Chambers USA*, and the *US Legal 500 Litigation Guide* lists him as a national authority in tax litigation. David has tried in excess of 70 tax cases, argued appeals in seven circuits, and won one lonely Supreme Court case.

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 and 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.

Mitchell D. Drossman is a Managing Director and National Director of Wealth Planning Strategies at U.S. Trust, Bank of America Private Wealth Management, specializing in sophisticated tax, estate and financial planning, and integrating a client's wealth management plan by coordinating the delivery of all wealth structuring solutions.

Prior to joining U.S. Trust, Mr. Drossman was with the New York City law firm of Proskauer Rose LLP, where he practiced exclusively in the Trusts & Estates area. Mr. Drossman is also a Certified Public Accountant and was formerly with the Big Four accounting firm of Ernst & Young, LLP.

As part of the continuing legal education program of Fordham University School of Law, Mr. Drossman taught a course entitled "Estate Planning: Beyond the Basics". Mr. Drossman lectures nationally at various tax and estate planning conferences.

Mr. Drossman is a member of the Association of the Bar of the City of New York (and its Committee on Estate and Gift Taxation, 1996-2000), the New York State Bar Association (and its Trusts and Estates Section and Estate Planning Committee), the New York State Society of CPAs, and vice chair of UJA-Federation's Trusts and Estates Specialty Group. Mr. Drossman received his J.D. *cum laude* from Brooklyn Law School where he served as Editor of the Law Review.

Steven M. Friedman is a partner in the real estate practice of Ernst & Young, located in Washington, D.C. The grandson in a family of general and subcontractors, Mr. Friedman is the firm's National Director of our Homebuilding practice. He has more than 25 years of experience in advising publicly and privately held single family and multifamily residential real estate development, construction, management and investment clients.

Mr. Friedman's principal areas of expertise include mergers and acquisitions, the structuring of transactions, restructurings, and cross-border and multinational real estate investment and finance. He is nationally recognized as an expert in the taxation of real estate and construction, partnerships and joint ventures. Mr. Friedman's clients include publicly held and multinational enterprises involved in single and multifamily home building, land development, construction, operation, management and finance. His clients include more than 20 publicly held companies. Additionally, Mr. Friedman also has served on the advisory board of 3 privately held regional real estate development and homebuilding companies.

Mr. Friedman is a graduate of Georgetown University 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 Institution of Chartered Surveyors.

A frequent speaker, Mr. Friedman has lectured a numerous programs and institutes, including recent program offerings by The Urban Land Institute, *Big Builder* and *Builder 100*, the California and Florida Bars, *PCBC – The Pacific Coast Builders Conference*, and the American Bar Association Real Estate Tax Committee.

He is a member of the Advisory Council of the William and Mary Tax Conference, a former member of the planning committee of the University of Southern California/Lusk Center's annual real estate conference and a former adjunct faculty member of USC's Graduate School of Business. Mr. Friedman previously has served on the adjunct faculty of the Graduate School of George Mason University and has been an instructor at Fordham University.

Peter J. Genz is a partner in King & Spalding LLP's Tax Practice Group. His practice concentrates on corporate, partnership, and real estate tax matters, with particular emphasis on tax planning relating to public and private real estate investment trusts (REITs) and investments by tax-exempt organizations and non-U.S. investors in real estate.

Mr. Genz served as an attorney-advisor to Chief Judge Howard A. Dawson, Jr. of the United States Tax Court (1980-1982). He has published a number of articles and outlines on tax subjects and is a frequent speaker on REIT, corporate, partnership and international tax matters at various seminars and institutes, including the NAREIT Annual Law and Accounting Conference, ABA Tax Section Real Estate Committee panels, Southern Federal Tax Institute, Georgia Federal Tax Conference, National Partnership Tax Institute, Texas Federal Tax Institute, Kentucky Tax Institute, North Carolina Tax Institute, and the IRS/George Washington University Annual Institute on Current Issues in International Taxation. He also serves as a faculty member at the ALI-ABA Real Estate Tax Seminars.

A graduate of the University of Florida (B.S.B.A. 1975), Mr. Genz earned his law degree from the University of Florida Law School in 1980. He received a master's degree in taxation from the Georgetown University Law Center in 1982. Mr. Genz is a member of the National Association of Real Estate Investment Trusts; the ABA Section of Taxation Subcommittee on Real Estate; and the ABA Section of Taxation Subcommittee on U.S. Activities of Foreigners and Tax Treaties. He chairs the REIT subcommittee of the Real Estate Committee. He is also a member of the Board of Trustees of the Southern Federal Tax Institute.

Mr. Genz is a member of the Board of Directors of the United Way of Metropolitan Atlanta. He serves as Chair of the Planned Giving Committee and previously chaired the Resource Development Committee. He is a member of the Strategic Planning Committee and a past member of the Strategic Planning Advisory Board and Alexis de Tocqueville Society Cabinet. He also served on the Task Force of the Regional Commission on Homelessness dealing with the Addiction/Mental Health Continuum.

Mr. Genz is a member and past Chair of the Board of Directors of the American Red Cross, Metropolitan Atlanta Chapter.

Carolyn Hinchman Gray received her JD from the University of Texas Law School and her LLM in Taxation from Georgetown. Carolyn clerked for the Honorable Judge Bohdan A. Futey of the Court of Federal Claims and was a litigation associate with Kirkpatrick & Lockhart (now K&L Gates) before coming to IRS Chief Counsel in 1998 as a Senior Attorney. Carolyn became Senior Counsel in 2002 and joined the IRS, Office of Professional Responsibility in 2004, as Senior Counsel. Carolyn was named Deputy Director of OPR in January 2008 and was acting Director from November 2008 to April 2009.

Glenn M. Johnson is a member of Ernst & Young LLP's US National Tax Department, Leasing group. Glenn is experienced in planning leasing and other asset-based structured transactions. In addition, Glenn has significant experience concerning deferred like kind exchange transactions where he advises on a wide range of tax and operational issues, including titling trust and securitization issues. Glenn is National Tax's subject matter professional concerning like kind exchanges of equipment and multiple asset exchange programs.

Mr. Johnson, who joined Ernst & Young in 1998, earned his LL.M. in Taxation from Georgetown University Law School; his J.D., with honors, from Boston University School of Law; and his B.A. in Economics from Wesleyan University. Mr. Johnson also is active in a number of civic and charitable organizations.

John W. Lee, III is a Professor at the College of William & Mary where he has taught the following courses: Basic Federal Income Taxation, Small Business Tax, Real Estate Taxation, Small Business Planning, Non-Profit Corporations, Corporate

Taxation, Advanced Corporate Taxation, Corporate Reorganizations, Corporate and Shareholder Taxation, Corporate Realignment, Business Planning, Business Tax Problems, Small Business Planning, Capital Transactions, Tax Accounting, Taxation of Conduit Entities, Tax Policy, Tax Research Methods, and Tax Professionalism I and II.

His education includes Georgetown Law Center, LL.M in Taxation (1970); Virginia Law School, LL.B (1968); Law Review Board of Editors, Southeastern Regional Scholarship.

In addition to teaching at the Law School, Professor Lee was also a Visiting Eminent Professor, University of Alabama Law School, 2003-04; was an Associate and then Partner with Hirschler, Fleischer, Weinberg, Cox & Allen, Richmond, Va., 1970-1981, in Federal Income Tax Practice and 1968-70 was Clerk to Judge C. Moxley Featherston, U.S. Tax Court. He has been a member of Advisory Board William & Mary Tax Conference since 1984.

William F. Machen practices tax and business planning with an emphasis on real estate development and syndication, renewable energy development and syndication, joint ventures, and mergers and acquisitions. He also concentrates in venture capital transactions, partnership taxation and business planning.

Mr. Machen has a wealth of experience in real estate syndication, affordable housing matters, historic rehabilitation, renewable energy and partnership and real estate taxation. He has represented syndicators, investors, and developers for more than 30 years in numerous syndicated and non-syndicated transactions and joint ventures, including both subsidized and conventionally financed housing, office buildings, shopping centers and hotels, rehabilitation of historic buildings, and renewable energy facilities.

Mr. Machen lectures frequently on real estate, tax and business planning issues for a variety of forums, including Massachusetts Continuing Legal Education, Foundation for Continuing Education, Bentley College, the Federal Tax Institute, the National Housing and Rehabilitation Association, the National Council of State Housing Agencies, and other panel discussions and seminars presented in cooperation with accounting firms and other industry experts.

Mary Ann Mancini is the leader of the Bryan Cave's Private Client Group, a group of over 40 Trust and Estates attorneys that practice in various U.S. and international offices of the Firm. Her practice focuses on estate, business and insurance planning. As a part of that practice she counsels high net worth individuals and families, and closely-held businesses; on entity planning, including structuring and formation; and the protection and preservation of client assets. She is experienced in planning for the closely-held business owner and the business succession and estate planning issues faced by the entrepreneur and his or her family. She is also a nationally recognized expert in techniques that utilize life insurance in estate and business plans, which

include insurance trusts, split dollar and deferred compensation arrangements and life settlements. Ms. Mancini also represents fiduciaries and beneficiaries in trust and estate matters and she has substantial experience representing her clients in estate and gift tax matters before the Internal Revenue Service.

Ms. Mancini received her LL.M. (Tax), Georgetown University, 1992, J.D. from The Catholic University of America, 1984 and B.A., Washington College, 1980

Ms. Mancini is a frequent lecturer, speaking before such organizations as: The American College of Trust & Estate Counsel; University of Miami Heckerling Estate Planning Institute; Southern Federal Tax Institute; ALI-ABA, District of Columbia Bar Association; District of Columbia Estate Planning Council; Douglass W. Conner Annual Advanced Estate Planning and Administration Seminar; Duke University Estate Planning Conference.

Deborah M. Nolan recently retired from the Internal Revenue Service after 34 years of public service. As the Commissioner of the Large and Mid Size Division (LMSB) since 2003, she served as the head of the IRS operating division responsible for the tax administration for large businesses with assets of \$10 million and over, approximately 60,000 taxpayers with annual tax liability exceeding \$200 billion. The division has over 6,000 employees and a budget of \$770 million. She was instrumental in the transformation of corporate tax administration having served as LMSB's first deputy commissioner and the executive lead of the design team for the division's creation following the Restructuring and Reform Act of 1998.

Under her leadership, the approach to improving compliance through service and enforcement approaches and dispute resolution processes and procedures were designed and implemented, including pre-filing agreements, fast track settlement, industry issue resolution, limited issue focused examinations (LIFE) and the compliance assurance process (CAP). Strategies to improve risk assessment, issue identification, and resolution were developed to recognize the changing environment for large corporations, as well as the challenges of globalization and increased corporate governance.

Ms. Nolan also served as the Deputy Assistant Commissioner (International), District Director in Connecticut and Rhode Island, and the Assistant Director of the five state Rocky Mountain District. She is the recipient of the 2001 Meritorious Presidential Rank Award and the 2005 Distinguished Presidential Rank Award. She has also served as keynote speaker, instructor and panelist at numerous corporate and practitioner seminars as well as in international forums of tax administrators around the world.

A graduate of California State University in 1974, Ms. Nolan has a Bachelor of Science degree in business administration and is licensed as a certified public accountant in the state of California.

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.

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 1970.

Robert D. Schachat leads National Tax's Real Estate Group in Washington, D.C. with Ernst & Young LLP. His experience in the real estate area includes REIT, partnership, limited liability company and S corporation formations and real estate acquisitions, operations and dispositions, and like-kind exchanges. He offers advice

in these areas regarding the structure of real estate transactions and the taxation of real estate operations. Bob's experience also includes extensive involvement in the negotiation and drafting of all types of partnership agreements, LLC operating agreements, and corporate shareholder agreements. He also assists clients on a regular basis in monitoring federal legislative and regulatory activity in the real estate area.

Mr. Schachat joined Ernst & Young LLP in 1996. From 1984 until 1996, he was a partner in a Manhattan law firm focusing on real estate. Bob has worked in the real estate area since 1980 and has published numerous articles on the subject. He chairs the Partnership Allocations and Like-Kind Exchange Subcommittees and is a member of the Committee on Government Relations of the Section of Taxation of the American Bar Association. Bob is a past co-chair of the Cost Recovery Committee and member of the Executive Committee of the Tax Section of the New York State Bar Association. He is also a member of the Board of Contributing Editors and Advisers of *The Journal of Real Estate Taxation* and the Tax Management Advisory Board for *Corporate Tax and Business Planning*. Bob is a co-author of the CCH treatise, *Taxation of REITs and UPREITs*.

Mr. Schachat has a S.B., Phi Beta Kappa, in Mathematics from the Massachusetts Institute of Technology, a J.D. from Columbia University Law School, and an LL.M. in Taxation from New York University School of Law.

Ira B. Shepard has been a professor of law at the University of Houston Law Center since 1975.

Professor Shepard practiced in New York City with the firm of Paul, Weiss, Rifkind, Wharton & Garrison from 1964 to 1971. He taught at the University of Georgia School of Law from 1971-75 and was a visiting professor at the University of North Carolina Law School from 1980-81.

He 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 Tax Section and the planning committee for the University of Texas Tax Conference, and has been president of the Wednesday Tax Forum. He currently sits on the board of the (Houston) International Tax Forum and the council of the Houston Bar Association Tax Section. He is a Fellow of the American College of Tax Counsel.

Professor Shepard regularly speaks on recent tax developments and other topics at numerous tax institutes, including the Southern Federal Tax Institute, the Tennessee Federal Tax Institute, the Tulane Tax Institute, the NYU Tax Institute, ALI-ABA, Practising Law Institute, the IRS, the Federal Bar Association, the William & Mary Tax Conference, and others too numerous to mention.

Professor Shepard received his baccalaureate degree from Harvard College and his law degree from Harvard University.

James B. Sowell is Chairman of the Real Estate Committee of the American Bar Association (Tax Section) and is a former vice chairman of the Tax Policy Advisory Committee of the Real Estate Roundtable. He is a member of the National Association of Real Estate Investment Trusts, where he is an active participant on the Government Relations Committee. Mr. Sowell also is a member of the BNA Tax Management Advisory Board (Corporate Tax and Business Planning) and is on the Board of Trustees for the Southern Federal Tax Institute. Mr. Sowell has written articles for various publications and speaks at numerous conferences.

Before joining KPMG, Mr. Sowell was with the national tax offices of other major accounting firms. Prior to that time, Mr. Sowell was with the U.S. Department of Treasury (Office of Tax Policy) where he served first as an attorney advisor and then as an associate tax legislative counsel. While at the Treasury Department, Mr. Sowell was primarily responsible for administrative guidance and legislation involving partnerships, real estate investment trusts, like-kind exchanges, and other issues. The many matters that Mr. Sowell was involved in while at Treasury included the regulations relating to partnership mergers and divisions, the partnership basis adjustment regulations, the regulations relating to amortization of intangible property, and the legislation relating to taxable REIT subsidiaries.

Prior to the Treasury Department, Mr. Sowell as an associate at King & Spalding LLP in Atlanta, Georgia.

Mr. Sowell was chief tax editor of the Florida Law Review and was a graduate editor of New York University's Tax Law Review.

Jonathan Talisman is a founding partner of Capitol Tax Partners, LLP. He has extensive experience in tax legislative and regulatory policy and tax planning.

Mr. Talisman served as the Assistant Secretary for Tax Policy for the U.S. Treasury Department. In that capacity, Mr. Talisman had primary responsibility at Treasury for policy decisions relating to all Federal tax matters, including all of the President's budget proposals, other legislation, regulatory guidance, and tax treaties. Also, Mr. Talisman directly advised the President, the Secretary of the Treasury and other senior Administration officials on matters of tax policy and legislative strategy. Mr. Talisman previously had served at Treasury as the Deputy Assistant Secretary for Tax Policy (1998-99) and the Tax Legislative Counsel (1997).

Before joining the Treasury Department, Mr. Talisman served as the Chief Democratic Tax Counsel of the Senate Finance Committee and as Legislation Counsel to the Joint Committee on Taxation. In his various roles, Mr. Talisman was significantly involved in all major tax legislation, including the Omnibus Budget Reconciliation Act of 1993, the Small Business Job Protection Act of 1996, and the Taxpayer Relief Act of 1997.

Prior to his tenure in government, Mr. Talisman worked in the Washington office of Akin, Gump, Strauss, Hauer & Feld from 1984 to 1992, where he specialized in transactional tax planning.

Mr. Talisman has served as Chair of the American Bar Association's Formation of Tax Policy Committee and presently serves on the Board of Directors of the Tax Policy Center.

Mr. Talisman holds a J.D. from the University of Virginia School of Law, and a B.S. in Commerce from the University of Virginia. He was admitted as a certified public accountant in Maryland in 1981.

Kevin E. Thorn is the Managing Partner of the Thorn Law Group in Washington, D.C. His broad range of clients includes individuals, tax professionals, partnerships, trusts, banks, closely-held businesses, accounting firms, law firms, and corporations. He is an experienced advocate in all stages of civil and criminal tax controversies including, civil examinations, criminal investigations, IRS administrative appeals, collection alternatives, ethics investigations, and other types of complex civil litigation.

Mr. Thorn has advocated on behalf of his clients before the Internal Revenue Service, the Department of Justice, the United States Tax Court, the Internal Revenue Service's Office of Professional Responsibility, the Internal Revenue Service's Whistleblower Office, and other state taxing authorities.

Currently, a large part of Mr. Thorn's practice involves representing clients with offshore accounts considering whether to participate in Federal and State Voluntary Disclosure programs. His representations have taken him around the country and the world. He has advised clients who have accounts with UBS AG, along with other public banks, private banks and financial institutions, located in Switzerland, Canada, the Channel Islands, the Bahamas, and in other off-shore jurisdictions.

Mr. Thorn was formerly a Senior Attorney for the IRS's Office of Professional Responsibility and currently represents professional tax advisors and firms throughout the country in ethical inquiries and enforcement actions. He has successfully represented numerous tax professionals, law firms, accounting firms, and other entities before the IRS's Office of Professional Responsibility (OPR), the United States Tax Court, and various other federal and state agencies.

Mr. Thorn also represents clients in both national and international litigation matters. He has extensive experience in banking, trusts and family wealth management matters and advises on issues involving not only the tax laws but, bank secrecy laws and the laws affecting financial institutions in other jurisdictions.

He is a frequent lecturer before national, state, and local professional organizations on issues involving ethics, standards of practice, return preparer penalties, and professional malpractice situations. Mr. Thorn also provides consultations for tax professionals, law firms, accounting firms and other entities on ethical issues and Circular 230.

