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2008 William & Mary Tax Conference Speakers

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Farhad Aghdami is a Shareholder in the Tax Department at Williams Mullen. He works with high net-worth individuals and families, corporate executives, and business owners primarily in the areas of estate and gift tax planning, business succession planning, and general tax and corporate matters. Mr. Aghdami is a member of the Board of Directors of Williams Mullen.

Mr. Aghdami is the author of numerous articles that have appeared in *The Tax Lawyer*, *The Journal of Taxation*, *Probate & Property*, and *Trusts and Estates*. Mr. Aghdami is a co-author of *Structuring Buy-Sell Agreements*, with M. A. Mancini & H. Zaritsky (2nd Ed.; Warren, Gorham & Lamont). Mr. Aghdami regularly speaks at national, state and local conferences and seminars, including advanced programs sponsored by ALI-ABA, the ABA Tax and RPPT Sections, Duke University Estate Planning Symposium, NYU Federal Tax Institute, the University of Miami Heckerling Estate Planning Institute, Southern Federal Tax Institute, the College of William & Mary, Virginia CLE, and the Virginia Society of Certified Public Accountants.

Mr. Aghdami is a Fellow in the American College of Trust and Estate Counsel and is listed in *The Best Lawyers In America* in both the Tax and Trusts and Estates categories. For a number of years, he has been named to the *Virginia Business* "Legal Elite" in the Tax/Trusts and Estates category, and was named a Virginia "Super Lawyer" by *Law & Politics* Magazine. In addition, Mr. Aghdami previously served as an Adjunct Professor at Washington & Lee University School of Law, and currently serves as an Adjunct Professor at the T.C. Williams School of Law at the University of Richmond.

Mr. Aghdami is a past Chair of the Fiduciary Income Tax Committee of the American Bar Association Tax Section and a past Chair of the Insurance Planning Committee of the American Bar Association Real Property, Probate & Trust Section. Mr. Aghdami is a member of the Task Force on Transfer Tax Reform, the Estate Planning Council of Richmond, Inc. (Board of Directors), the Trust Administrators Council of Richmond (Past President), the University of Richmond Estate Planning Advisory Council (Past Chair), and the Private Business Study Group (Past Chair). He is Secretary of the Virginia Bar Association's Wills, Trusts & Estates Section and a member of its Legislative Committee; he is also a member of the Council of the Virginia State Bar's Wills, Trusts & Estates Section.

Mr. Aghdami is a member of the Board of Directors of The Community Foundation of Richmond and the 2006 Class of Leadership Metro Richmond.

Mr. Aghdami is a 1989 graduate of the University of Virginia and a 1992 graduate from the Wake Forest University School of Law, where he received academic honors. Mr. Aghdami received his Masters of Laws in Taxation from Georgetown University Law Center in 1995.

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.

Brian C. Bernhardt is a partner in the Richmond, Virginia, office of McGuireWoods LLP where he practices in the areas of Federal tax controversies, Federal tax litigation, and non-profit and tax-exempt organizations, focusing on their administrative relationships with the Internal Revenue Service. He is a frequent author and speaker on a variety of issues addressing taxpayer relationships with the IRS. Mr. Bernhardt received his A.B. degree in Early

Modern Anglo-American History from Brown University and his J.D. degree, *cum laude*, from The University of Michigan Law School, where he served as the Managing Articles Editor of The University of Michigan Journal of Law Reform.

Mr. Bernhardt previously served as a trial attorney with the Internal Revenue Service Office of Chief Counsel in the Detroit District Counsel Office, where he was appointed as a Special Assistant United States Attorney for the Eastern District of Michigan. He has also previously practiced as a tax attorney at Sutherland, Asbill & Brennan LLP in Atlanta, Georgia, and Raymond & Prokop, P.C., in Southfield, Michigan. Mr. Bernhardt is a member of the J. Edgar Murdock American Inn of Court for tax controversy/litigation, and Law and Politics Magazine has named him a “Virginia Rising Star Super Lawyer.” Mr. Bernhardt is a member of the Bars of the Commonwealth of Virginia; the State of North Carolina; the State of Georgia (inactive); the United States Court of Appeals for the Sixth Circuit; the United States District Courts for the Eastern and Western Districts of Michigan; the United States District Court for the Eastern District of Virginia; the United States Court of Federal Claims; and the United States Tax Court. Mr. Bernhardt is a participant in Leadership Metro Richmond’s 2008-2009 Leadership Quest class and is a member of the Board of Directors of the Community Tax Law Project, a 501(c)(3) organization for which he provides low income taxpayers with *pro bono* representation in Federal tax disputes. He is also a member of the Board of Directors and Executive Committee of the Jewish Community Federation of Richmond and the Carole and Marcus Weinstein Jewish Community Center of Richmond, a member of the Board of Directors of the Richmond Jewish Foundation, and is a member of the United Jewish Communities National Young Leadership Cabinet.

Previously, Mr. Bernhardt served as an officer of his Brown University Alumni Class, as a member of the Board of Directors of the Brown University Association of Class Leaders, and as a Member of the Board of Directors of Impact Makers, a nonprofit competitive social venture providing professional consulting services and donating its profits to community partners.

Richard G. Blumenreich is a principal in the Passthroughs group of the Washington National Tax practice of KPMG LLP. He focuses primarily on tax issues relating to partnerships, real estate, depreciation, tax credits, amortization of intangibles, and leasing.

Prior to joining KPMG, Mr. Blumenreich was with the Internal Revenue Service’s Office of Chief Counsel (1985-1993) where he was an Assistant Branch Chief in the Office of the Assistant Chief Counsel (Passthroughs & Special Industries) and an Attorney-Advisor in the Legislation and Regulations Division. While at the IRS, he worked extensively on regulations and rulings regarding the

taxation of partnerships, subchapter S corporations, depreciation, tax credits, and trusts and estates

Mr. Blumenreich earned an LL.M. in taxation from Georgetown University in 1989, a law degree from Boston University in 1985, and a bachelors degree in business and economics from Lehigh University in 1982.

Mr. Blumenreich is a member of the Committee on Government Submissions of the American Bar Association (Tax Section) and is a former Chairman of the Capital Recovery and Leasing Committee of the American Bar Association (Tax Section).

Mr. Blumenreich has written articles for various publications and has spoken at various conferences.

Dale P. Burgess is a partner in the accounting firm of Goodman & Company, LLP in the Richmond office, and is a current member of its Executive Committee. He is also a member of the firms' Real Estate Specialization Grup. He works extensively with privately owned businesses and their owners, and advises business owners in both business and personal tax planning.

Mr. Burgess has significant experience in the planning of sales and acquisitions of businesses, S corporation and LLC strategies and personal income taxation.

Mr. Burgess received his accounting degree from Virginia Tech and a master's degree from Virginia Commonwealth University. Dale is a member of the AICPA and VSCPA. He is also involved in numerous community and professional organizations.

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.

Todd D. Golub is a partner with Baker & McKenzie in Chicago. Mr. Golub's practice involves every aspect of tax work, with a particular emphasis on structuring and tax planning for corporations, partnerships, limited liability companies and other pass through entities. Mr. Golub has also advised clients on tax structuring for complex real estate transactions such as like-kind exchanges and re-financings, and he regularly advises on fund structures. Mr. Golub also regularly advises clients on tax matters such as complex mergers and acquisitions, leveraged buyouts, spin-offs, recapitalizations, workouts and restructurings, private equity and venture capital transactions, and joint ventures. He has acted as tax counsel for a Fortune 100 company's pension plan investments in funds (PE, real estate and others).

Mr. Golub is a member of the Advisory Board for the *Corporate Business Taxation Monthly* and a member of the Authors' Panel for the *Journal of Passthrough Entities*. He has written many articles on federal income tax matters for both of those publications as well as for the *Journal of Taxation; Mergers and Acquisitions*, *The Monthly Tax Journal*; and the *M&A Tax Report*. In addition, Mr. Golub is a frequent lecturer on M&A and partnership tax issues for such organizations as the Tax Executives Institute; New York University's Institute on Federal Taxation; Alliance for Tax, Legal and Accounting Seminars; ALI-ABA; the Chicago Bar Association; and various Baker & McKenzie client seminars.

Mr. Golub is a member of the American Bar Association's Section of Taxation. He is the Vice Chairman of the ABA's Committee on Partnerships and LLCs and was also former Chairman of the ABA's Subcommittee on At-Risk Rules and Passive Activity Losses. He is a member the Chicago Bar Association's Federal Tax Committee and was also former Chairman and Vice-Chairman of the Corporate Tax Subcommittee of the Chicago Bar Association.

Mr. Golub received his B.S. and J.D. from Indiana University, and his LL.M. (Taxation) from the New York University School of Law. He is admitted to practice in the State of Illinois.

Sara O. Loft is an associate in King & Spalding's Atlanta Tax Practice Group. Her practice concentrates on corporate, partnership, and real estate tax matters, with particular emphasis on real estate transactions (representing both developers and financial institutions), corporate joint ventures, investments by non-U.S. persons in the United States, and tax issues relating to tax-exempt organizations and "real estate investment trusts" (REITs).

Ms. Loft received her J.D., *cum laude*, from New York University in 2002 where she was a Florence Allen Scholar and a member of the Moot Court Board. She received a Bachelor of Arts in Journalism degree from the University of Georgia, *magna cum laude with high honors*, in 1999. Ms. Loft is a member of the State Bar of Georgia.

James H. Lokey Jr. is a partner in the Atlanta office of King & Spalding LLP. He is a member of both the Tax and the Investment Funds Practice Groups. He has significant experience in real estate and private equity investment fund formation, private equity investment structures, real estate transactions (representing both developers and financial institutions in connection with new investments as well as "workouts"), corporate joint ventures, acquisitions and reorganizations, investments by non-U.S. persons (including foreign governments) in the United States, and tax problems of tax-exempt organizations.

From 1983 to 1986, Mr. Lokey served first as Attorney-Advisor and then as Associate Tax Legislative Counsel in the Treasury Department's Office of Tax Legislative Counsel. In those positions he assisted in the development of tax regulations, rulings, and other tax policy matters and participated in the development of the Treasury Department's recommendations for Federal tax legislation, including the Deficit Reduction Act of 1984 and the Tax Reform Act of 1986. He was one of the principal authors of Treasury regulations concerning partnership allocations and participated in a number of other income tax regulation projects involving partnerships and other areas of federal income tax.

He has lectured extensively on partnership and other tax topics.

Mr. Lokey earned his B.S. degree, *magna cum laude* (Economic Theory), from David Lipscomb University in 1974. He received his J.D. in 1978 from Vanderbilt University where he received the Founder's Medal for First Honors (awarded to the student ranked first in the graduating class), was elected to the Order of the Coif, and served as Student Writing Editor of the *Vanderbilt Law Review*. Mr. Lokey is a native of Nashville, Tennessee.

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.

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.

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.

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