

2006

2006 William & Mary Tax Conference Speakers

Repository Citation

"2006 William & Mary Tax Conference Speakers" (2006). *William & Mary Annual Tax Conference*. 155.
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William & Mary 52nd Tax Conference Speakers November 16 and 17, 2006

Farhad Aghdami is a partner in the Tax Section at Williams Mullen in Richmond, Virginia and is the chair of the firm's Business Succession Planning Advisory Team. He works with high net-worth individuals, executives, and business owners primarily in the areas of estate and gift tax planning, business succession planning, general tax and corporate planning, and estate and trust administration.

Mr. Aghdami is the author of several articles that have appeared in *The Tax Lawyer*, *The Journal of Taxation* and *Probate & Property*, in addition to other journals. He previously served as the Corporate Income Tax Editor for the *Virginia Tax Reporter*. Mr. Aghdami regularly speaks at national, state and local conferences and seminars on a variety of tax and estate planning topics. He is listed in *The Best Lawyers in America*. Mr. Aghdami is involved with various tax committees of the American Bar Association and other professional groups and is a former Chair of the Fiduciary Income Tax Committee of the ABA Tax Section, among others.

Mr. Aghdami graduated from the University of Virginia in 1989. He graduated in 1992 from Wake Forest University School of Law, where he received academic honors. He 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 LLP, 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 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. He is a Fellow, American College of Tax Counsel and is included 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 in the Army Reserve serving as the Tax Advisor to The Judge Advocate General of the U.S. Army and as a Professor of Law at The Judge Advocate General's Leadership Center and School located in Charlottesville, Virginia.

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.

Jeffrey R. Capwell is a partner in the Charlotte, N.C. office of McGuireWoods LLP, and is leader of the firm's Executive Compensation and Employee Benefits practice group. He helps clients design, implement and maintain stock-based compensation plans, performance bonus programs, nonqualified deferred compensation plans, director compensation arrangements and executive perquisite and fringe benefit programs. He also works with educational institutions and other tax-exempt organizations to design executive compensation arrangements and to comply with reasonable compensation requirements.

Mr. Capwell is a frequent lecturer on executive compensation and employee benefits topics. He has given presentations to the American Bar Association (Tax and Business Law Sections), the Profit Sharing/401(k) Council of America, the American Bankers Association, the Virginia Society of Certified Public Accountants, the North Carolina Association of Public Accountants, the Virginia Conference on Federal Taxation and the William & Mary Tax Conference.

He received his A.B. from Dartmouth College, and his J.D. from Syracuse University College of Law, where he was Editor-in-Chief of the *Syracuse Law Review*.

Michael J. Desmond is the Tax Legislative Counsel in the Treasury Department's Office of Tax Policy, responsible for providing the Assistant Secretary (Tax Policy) with legal advice and analysis on a broad range of issues relating to the domestic Federal tax law. Prior to joining the Office of Tax Policy, Mr. Desmond was a partner at McKee Nelson LLP in Washington, D.C., where his practice focused on large case tax litigation and tax controversy matters. Before joining McKee Nelson, Mr. Desmond was a trial lawyer with the Tax Division of the U.S. Department of Justice, and served as a law clerk to the Honorable Ronald S.W. Lew in the U.S. District Court in Los Angeles.

Mr. Desmond is an active member of the ABA's Tax Section and the former Chair of the Tax Audits and Litigation Committee of the Taxation Section of the D.C. Bar. He is also an adjunct professor of law at Georgetown University Law School. Mr. Desmond is a member of the District of Columbia Bar and the California Bar.

He received a bachelor's degree in Political Science and History from the University of California at Santa Barbara and his juris doctor *magna cum laude* from the Columbus School of Law at the Catholic University of America.

C. Wells Hall III is a partner in the Charlotte, N.C. office of Mayer, Brown, Rowe & Maw LLP where he practices in the Tax Transaction Practice Group.

He is presently a Regent of American College of Trust and Estate Counsel (ACTEC). He is a former Chair of the S Corporation Committee of the Section of Taxation of the American Bar Association, former Member, Board of Governors, North Carolina Bar Association, former Chair, National Association of State Bar Tax Sections, and former Chair, Southeast Region IRS/Bar Liaison Committee. Mr. Hall is a member of the Advisory Board for the NYU Institute on Federal Taxation and the J. Nelson Young Annual Tax Institute sponsored by the University of North Carolina School of Law. He is a member of the Editorial Board of the *Journal of Business Entities* and the *Journal of MultiState Taxation and Incentives*. Mr. Hall has published numerous articles and is a frequent lecturer at various tax conferences.

Mr. Hall graduated from Duke University School of Law in 1973 where he served as Editor-in-Chief of the *Duke Legal Research Program*. He received a B.S. with honors from North Carolina State University in 1970.

Gerald A. Kafka is a partner in the Tax Department located in the Washington, D.C. office of Latham & Watkins LLP. Mr. Kafka specializes in tax controversy and litigation matters. He began his professional career as a trial attorney in the Honors Law Graduate Program of the Tax Division of the U.S. Department of Justice, where he received the Tax Division's Outstanding Attorney Award and two Departmental Outstanding Performance Awards.

Mr. Kafka is the principal author of *Litigation of Federal Civil Tax Controversies*, a leading treatise on civil tax litigation (Warren, Gorham & Lamont, 2nd edition, 1997, with annual supplements). He has been an adjunct professor in the LL.M. (Taxation) program at the Georgetown University Law Center since 1979, where he teaches the federal tax litigation course. He also is the editor of the Procedure Department of *The Journal of Taxation*. He is a frequent speaker on tax procedure and litigation matters, including the annual ALI-ABA Federal Civil Tax Litigation program.

Mr. Kafka is active in the ABA Section of Taxation, where he formerly served as Chair of the Court Procedure Committee. He is a past chair of the D.C. Bar Tax Section Committee on Tax Audits and Litigation. He also is a Fellow in the American College of Tax Counsel and a Master in the J. Edgar Murdock American Inns of Court (U.S. Tax Court). Prior to joining Latham & Watkins, Mr. Kafka was a partner at McKee Nelson LLP.

He received his J.D. degree from the University of Cincinnati, where he was the Executive Editor of the *U. C. Law Review*, and his LL.M in Taxation from Georgetown University.

Robert G. McElroy is a partner in the Richmond, Virginia office of McGuireWoods LLP, where he heads the Business Tax Group. His practice is focused on U.S. and foreign tax planning, including tax-free reorganizations, mergers and acquisitions, and tax-advantaged capital restructuring. Formerly tax counsel to a Fortune 100 multinational corporation, Mr. McElroy represents both Fortune 500 and middle-market companies on other matters, such as divestitures, partnerships and limited liability companies, and international tax strategies. He also helps emerging-market and private companies establish tax-efficient capital structures, including preferred returns and special equity interests for corporations and partnerships.

Mr. McElroy is a Fellow of the American College of Tax Counsel. He serves on the Board of Governors of the Tax Section of the Virginia State Bar, and is an adjunct professor at Virginia Commonwealth University, where he teaches “Taxation of Reorganizations” and “Partnership Taxation” in the Masters in Taxation program. Mr. McElroy is a frequent lecturer on tax matters, including mergers, acquisitions, partnerships and international transactions.

He graduated from Cleveland Marshall College of Law and received his post-doctorate LL.M. (Taxation) from Georgetown University’s law school.

Cono R. Namorato is a member in Caplin & Drysdale’s Washington, D.C. office. He rejoined the firm in 2006 after serving for two years as Director of the Office of Professional Responsibility for the Internal Revenue Service. He had been a member of the firm for 25 years previously, joining the firm in 1978 after ten years in the Tax Division of the U.S. Department of Justice, where he served as Chief of the Criminal Section and Deputy Assistant Attorney General in charge of criminal tax enforcement nationwide. During his more recent term at the IRS, Mr. Namorato supervised the Service’s increasing efforts toward achieving compliance nationwide among tax practitioners with newly enhanced standards of conduct, and he also served as senior advisor to the Commissioner of Internal Revenue on complex enforcement matters. He began his career at the IRS, where he served as a Special Agent in the Intelligence Division (now the Criminal Investigation Division).

Mr. Namorato has held positions in the ABA Sections of Taxation and Litigation, and is a frequent speaker on matters relating to professional ethics, criminal tax and other white collar criminal enforcement issues.

He received his law degree from the Brooklyn Law School and his B.B.A from Iowa College.

Brian J. O'Connor is a partner in the Baltimore, Maryland office of Venable LLP, where he provides tax and business advice to publicly-traded and closely-held businesses and their owners. He focuses on foreign and domestic tax matters for partnerships, limited liability companies, joint ventures, both C and S corporations, real estate investment trusts and regulated investment companies. Before joining Venable, Mr. O'Connor was an attorney-advisor for the Office of Chief Counsel for the Internal Revenue Service.

Mr. O'Connor is the author or co-author of numerous articles relating to taxation in such journals as *The Journal of Taxation*, *The Journal of Pass-through Entities* and *Business Entities*. He also regularly speaks throughout the country to various professional groups on the topics of business entities and taxation. Mr. O'Connor also serves as an adjunct professor at Georgetown University Law Center where he teaches a course on partnership taxation and the preparation of partnership and limited liability company agreements. In the past few years, Mr. O'Connor also has been a primary participant in the revision of the treatise *Tax Planning for Real Estate Transactions* (Thomson-West). Mr. O'Connor is a member of the Virginia and the Maryland State Bars as well as the Virginia, Maryland and American Bar Associations.

He received his J.D. from Washington and Lee University School of Law, *magna cum laude*, and his LL.M in Taxation from Georgetown University.

Stephen L. Owen practices in the Baltimore, Maryland and Washington, D.C. offices of DLA Piper Rudnick Gray Cary US LLP where he serves as Chair of the Tax Practice Group. 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 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*, *The Journal of Pass-Through Entities* and *The Practical Tax Lawyer*. 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, and The Texas Tax Institute. 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. Mr. Owen is listed in *The Best Lawyers In America* in the categories of tax law and corporate law. He is also a Fellow of The American College of Tax Counsel.

Mr. Owen received a B.A. (*magna cum laude*) from Hampden-Sydney College in 1974, and a J.D. from The College of William and Mary in 1977.

Thomas P. Rohman is a partner at McGuireWoods LLP in Richmond, Virginia and a former chairman of the firm's Taxation and Employee Benefits Department, which includes the firm's Business Tax Group, Employee Benefit/Executive Compensation Groups, and the Private Wealth Services Group.

Mr. Rohman is also a Certified Public Accountant, a member of the American Institute of Certified Public Accountants, and he practiced with the accounting firm of KPMG Peat Marwick.

Mr. Rohman is co-author of a national treatise on S corporations published by Thomson West titled *S Corporations: Federal Taxation*. He is a Fellow of the American College of Tax Counsel, and has lectured at several tax seminars on various tax subjects.

He is on the faculty of T.C. Williams School of Law at the University of Richmond, where he teaches partnership 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.

Mr. Rohman is a graduate of Notre Dame University, and received his J.D. from Michigan State University. He earned an LL.M. in Taxation from New York University School of Law.

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.

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

Mr. 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.

He 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.

He received his baccalaureate degree from Harvard College in 1958 and his law degree from Harvard University in 1964.

D. French Slaughter, III is a principal in Multistate Tax Services resident in Deloitte LLP's Washington National Tax Office. Mr. Slaughter has extensive experience representing clients with regard to all forms of federal, state and local taxation including income and franchise tax, sales and use tax and property tax. He is active in all aspects of Deloitte's Multistate Tax practice including industry specialization, practice management and thought leadership.

He is a frequent speaker on multistate tax issues including presentations at the national conferences of Tax Executives Institute ("TEI"), the Council on State Taxation ("COST"), Broadband Tax Institute, the Paul J. Hartman State and Local Tax Forum and the Institute for Professionals in Taxation ("IPT"). Most recently he authored "*Finding Neverland: Will Delaware's New Corporate Entity Help Taxpayers Escape the 'Hook' of State Anti-PIC Laws?*" published in the *BNA Multistate Tax Reporter* (April 22, 2005).

Prior to joining Deloitte & Touche, Mr. Slaughter was a tax partner with the law firm of McGuireWoods and prior to that served with the U.S. Department of Justice Tax Division. Mr. Slaughter also taught taxation at the University of Virginia's Darden Graduate Business School including the "Taxation of Mergers and Acquisitions" course. Mr. Slaughter is a member of the American College of Tax Counsel.

He received both his undergraduate and law degrees from the University of Virginia.

Stefan F. Tucker is a partner in the Washington, D.C. office of Venable LLP. His practice encompasses the entire range of subjects from mergers and acquisitions, to entity planning, structuring and formation, to asset protection and preservation, to business transactions, to family business planning and wealth preservation. In addition, Mr. Tucker has extensive experience in federal and state income, estate and gift taxation.

Mr. Tucker served as Chair of the American Bar Association Section of Taxation from 1998 to 1999, having previously served as Chair-Elect, as its Vice-Chair/Committee Operations, as a member of its Council, and as Chair of its Committees on Real Estate and Continuing Legal Education. Moreover, he was an active member of the ABA Section of Taxation Task Force on Tax System Restructuring, with a particular focus on real estate. In addition, he is a member of its Steering Committee. Mr. Tucker is on the Board of Directors of the American Bar Retirement Association and the American Tax Policy Institute. Mr. Tucker is a member of the Board of Trustees of Massachusetts School of Law at Andover, Massachusetts. He is also a member of the Committee of Visitors of the University of Michigan Law School. He is an active member of the American Law Institute, the American College of Real Estate Lawyers and the American College of Tax Counsel. In addition, he is on the Advisory Boards of *The Journal of Real Estate Taxation* and *Practical Tax Strategies*.

Mr. Tucker was a Professorial Lecturer at Law at George Washington University Law Center from 1970 to 1990, and has been an Adjunct Professor at Law at Georgetown University Law Center since 1990, in both cases teaching Federal Taxation of Real Estate Transactions. He is the author of *Tax Planning for Real Estate Transactions* and was the co-editor of *Real Estate Income Taxation/1982*. Over the years, Mr. Tucker has written a substantial number of articles on income and estate taxation and business planning and lectured at numerous tax programs. He was the Chair or Co-Chair of the annual American Law Institute-American Bar Association Program on Creative Tax Planning for Real Estate from 1975 through 1997.

Mr. Tucker received a B.B.A. and a J.D. from the University of Michigan, where he was a member of the Order of the Coif.

Andrea Macintosh Whiteway is a partner in Arnold & Porter LLP's tax practice group in Washington, D.C. She has substantial experience in counseling clients on matters involving tax advantaged dispositions and acquisitions of real estate, partnership transactions, REIT tax status and tax structured dispositions of real estate involving REITs, corporate acquisitions and mergers, and international operations, and structuring private REITs. She advises clients on forward and reverse like-kind exchanges and exchanges of tenancy in common interests in real estate. She also handles tax controversy matters and advises non-profit organizations on a continuing basis.

She is the Chair of Continuing Legal Education for the Real Estate Taxation Committee of the American Bar Association Section of Taxation, former Chair of the Passthrough Entities and Real Estate Committee of the District of Columbia Bar Section of Taxation, and currently serves on the Steering Committee of the DC Bar Section of Taxation. She is the author of more than 70 professional articles and has lectured on tax topics at over 80 conferences across the country. In addition, she is the Executive Director of the Washington, D.C. Center for Public Interest Tax Law, a not-for-profit corporation that provides *pro bono* representation to low income taxpayers before the U.S. Tax Court. She also chairs a committee of the Junior League of Washington.

Ms. Whiteway received her B.A. from Cornell University, her J.D. from the University of Maryland School of Law, and her LL.M from Georgetown University.

B. John Williams, Jr. is a partner in the Washington, D.C. office of Skadden. He served for eighteen months as Chief Counsel for the Internal Revenue Service, a position to which President George W. Bush appointed him after confirmation by the Senate. As Chief Counsel, Mr. Williams was responsible for all IRS litigation matters in the U.S. Tax Court, IRS' recommendations to the Solicitor General on IRS appeals to the U.S. Circuit Courts, and the IRS' legal positions in regulations, rulings and other guidance. Mr. Williams helped to craft and implement IRS' strategy for interdicting tax avoidance transactions that IRS regarded as abusive. Treasury Secretary Snow awarded Mr. Williams the Treasury Medal for his contributions.

Mr. Williams is a former Judge on the United States Tax Court, Deputy Assistant Attorney General in the Tax Division of the Justice Department and Special Assistant to the Chief Counsel of the Internal Revenue Service. Among many notable cases, he litigated *Rite Aid v. U.S.*, 255 F.3d 1357 (July 6, 2001), *rev'g* 46 Fed. Cl. 500 (April 21, 2000) (invalidating the duplicated loss factor of Regulation § 1.1502-20 (a consolidated return regulation)) and *Federal Home Loan Mortgage Corp. v. Commissioner*, 121 T.C. No. 8 (filed September 4, 2003) and No. 13 (filed September 29, 2003).

Mr. Williams has been admitted to the District of Columbia Bar, the U.S. Tax Court Bar, the U.S. Court of Federal Claims Bar, the U.S. Court of Appeals for the Third, Ninth and Federal Circuits, and the U.S. Supreme Court. He is a member of the American College of Tax Counsel, the American Law Institute, and the Tax Section of the American Bar Association.

He received his J.D. with distinction from George Washington University in 1974, where he served on the Law Review. He also received his B.A. in history with honors from George Washington University in 1971, where he became a member of Phi Beta Kappa and Omicron Delta Kappa.

