

2005

## 2005 William and Mary Tax Conference Speakers

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## **William & Mary 51<sup>st</sup> Tax Conference Speakers**

**November 10<sup>th</sup> and 11<sup>th</sup>, 2005**

**Craig D. Bell** is a partner in the Richmond, VA office of McGuireWoods, where he serves as head of the firm's state and local tax and tax litigation groups. Mr. Bell acts as the firm's lead tax litigator in federal, state, and local tax disputes at the trial and appellate levels.

Mr. Bell holds a B.S. from Syracuse University and received his J.D. from the State University of New York at Buffalo in 1983. He earned an LL.M in Taxation from the Marshall-Wythe School of Law at the College of William and Mary in 1986.

Before entering private practice, Mr. Bell spent six years on active duty in the United States Army as a Judge Advocate General. He is currently a Lieutenant Colonel in the Army Reserves and serves as the Tax and Estate Planning Advisor to the Judge Advocate General of the U.S. Army.

Mr. Bell is an adjunct professor at the Marshall-Wythe School of Law and the Virginia Commonwealth University's Master in Taxation program. In addition, Mr. Bell serves as the director of the Community Tax Law Project, a charitable non-profit that provides pro bono legal representation for low-income Virginia taxpayers. He is also a frequent lecturer on tax issues for a number of law and accounting professional organizations.

**Cameron N. Cosby** is a partner in Hunton & Williams LLP's Tax & ERISA Team in Richmond, Virginia. His practice focuses on real estate and partnership tax matters, including real estate investment trust and real estate-related tax credits.

A graduate of the University of Virginia (B.S. in Commerce, 1985), Mr. Cosby earned his law degree from the College of William & Mary School of Law in 1990. Mr. Cosby is a member of the National Association of Real Estate Investment Trusts and the ABA Section of Taxation, Subcommittees on Real Estate and Partnerships.

Mr. Cosby is a member of the Board of Directors of Central Virginia Foodbank and serves as its General Counsel.

**Susan T. Edlavitch** is a partner in the Washington, DC office of Venable LLP. She is a federal tax specialist whose practice includes both tax planning and tax controversy work. Ms. Edlavitch practices extensively before the Internal Revenue Service, but also represents clients in a wide variety of tax matters, from corporate mergers and acquisitions to international tax planning.

She is a graduate of Washington University and holds a J.D. from the Indiana University School of Law. Ms. Edlavitch earned an LL.M in Taxation from the George Washington University Law School.

Prior to entering private practice, Ms. Edlavitch worked in the IRS Office of Chief Counsel in the Interpretive Division and later the Offices of Associate Chief Counsel for Passthroughs and Special Industries. Before specializing in tax law, she served in the Federal Communications Commission, Office of the General Counsel. Ms. Edlavitch clerked for the Honorable V. Sue Shields and the Honorable Patrick D. Sullivan of the Indiana Court of Appeals.

Ms. Edlavitch has authored a number of articles on tax issues, and was a contributing author of *Tax Planning for Real Estate Transactions*. She is also a frequent speaker and panelist for a variety of industry associations. Ms. Edlavitch is a member of the ABA Tax Section Corporate Tax and Partnership Tax Committee and the DC Bar Association Tax Section, among other professional organizations.

**Robert G. Gottlieb** is a partner in the Washington, DC office of Venable LLP. His practice focuses on real estate and taxation issues, including day-to-day matters as well as specific real estate, capital formation, financing, and business transactions.

A graduate of Pennsylvania State University, Mr. Gottlieb received his J.D. from the George Washington University Law School in 1976.

Mr. Gottlieb has taught at law schools since 1984, and is currently an adjunct professor at the Georgetown University Law Center where he teaches a graduate course on federal taxation of real estate transactions. He is a frequent lecturer on advanced tax issues, and speaks before legal and accounting professional groups, also participating in educational seminars around the country.

He is also an active member of the ABA Tax Section, and was elected to the American College of Real Estate Lawyers in 2001.

**R. Braxton Hill, III** is a partner in the Norfolk office of Kaufman and Canoles. His practice focuses on business tax transactions involving corporate mergers and acquisitions, and tax-free real estate exchanges.

Mr. Hill received his undergraduate and law degrees from the University of Virginia, and clerked with the Honorable Austin Hoyt of the U.S. Tax Court. He is also a Certified Public Accountant.

Mr. Hill has served as Editor for the Annual Conference of Federal Taxation at the University of Virginia since 1976. He serves on the IRS District Director's Joint IRS/Virginia Department of Taxation Practitioner Communications Committee, and is a fellow member of the American College of Tax Counsel. An active member of the community, Braxton served five terms as Chairman of the City of Norfolk Municipal Bond Commission.

**Richard M. Lipton** is a partner in the Chicago office of Baker & McKenzie LLP. His practice focuses on general tax planning, tax advice for mergers and acquisitions, and tax controversy and litigation.

A graduate of Amherst College, Mr. Lipton received his J.D. from the University of Chicago Law School in 1977.

Mr. Lipton has given numerous speeches at organizations throughout the United States, including the Tax Executives Institute, Practising Law Institute, ALI-ABA, American Bar Association, University of Chicago Tax Institute, and the Southern Federal Tax Institute, among others. He has written a vast number of articles published in a number of professional publications, including *Journal of Taxation*, *Journal of Passthrough Entities*, *Journal of Practical Estate Planning*, and many others. Additionally, he is the co-author of the treatise *Passive Activity Losses*.

He is a former chair of the Tax Section of the American Bar Association and the Federal Tax Committee of the Chicago Bar Association. Mr. Lipton also served as an ABA Delegate and a Fellow of the American College of Tax Counsel.

**Mary Ann Mancini** is a partner in the Trusts and Estates Section at Williams Mullen in Washington, DC. Her practice focuses on estate and business planning, taxation, and trust and estate administration. She 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 graduated from Washington College and earned a J.D. from the Catholic University of America. She received her LL.M from the Georgetown University Law Center in 1992.

Ms. Mancini was an adjunct professor at Georgetown University School of Law from 1998-2002, teaching Income Taxation of Trusts and Estates. She is currently an adjunct professor at Washington & Lee University School of Law, instructing students in Estate Planning.

Ms. Mancini is a frequent lecturer on tax issues, and has spoken before a variety of professional organizations and educational seminars. Her work has appeared in a number of industry publications. She is a Fellow of the American College of Trust and Estate Counsel and an active member of the ABA and DC Bar Association.

**Virginia E. McConnell** currently serves as the Manager of the Easement and Tax Credit programs for the Virginia Department of Historic Resources. She and her staff work closely with property owners to help them make the best decisions for the long-term future of their properties. These decisions may encompass permanent preservation through the easement program as well as current plans for sensitive rehabilitation of historic properties. Ms. McConnell is dedicated to helping landowners find solutions that respect both the public value of preserving historic landmarks for the future, and the private interests, economic and otherwise, of the owners.

Ms. McConnell graduated from Westhampton College with a degree in English, and from T.C. Williams School of Law at the University of Richmond. She is a member of the Virginia State Bar. Her past experience includes serving as the Executive Director of the Virginia Outdoors Foundation, and as a staff member at the Historic Richmond Foundation.

She has participated on various interdisciplinary committees at the Department of Historic Resources, and she has worked on preservation studies mandated by the Virginia General Assembly. She is also the Department's staff liaison to the Virginia Land Conservation Foundation, a state foundation that makes grants for the acquisition of important national and historic resources.

**Louis A. Mezzullo** is a partner in the Richmond office of McGuireWoods LLP. Mr. Mezzullo works with high net worth individuals, as well as family owned and closely held businesses regarding business, retirement, estate and succession planning involving tax and non-tax issues.

Mr. Mezzullo holds Bachelor's and Master's degrees from the University of Maryland. He received his J.D. from the University of Richmond.

After working as an associate at McGuireWoods from 1975-1979, Mr. Mezzullo founded Louis A. Mezzullo, P.C. Before returning to McGuireWoods in 2003, he was also a partner at Mezzullo and McCandish (1982-2000) and Mezzullo and Guare (2000-2003).

Mr. Mezzullo has spoken at close to one hundred professional and academic conferences. He is the author or co-author of a number of books on estate planning and related issues. Mr. Mezzullo's articles have appeared in numerous industry publications.

The Chair of the American College of Tax Counsel and the American College of Trust and Estate Counsel, he is also an active member of the ABA and Virginia Bar Association. Mr. Mezzullo has served as the editor of the *ACTEC Journal* and on the editorial board of *Trusts and Estates*. In addition, he has served as a member of the Board of Associates of the University of Richmond.

**Pamela F. Olson** is a partner in the Washington, DC office of Skadden, Arps, Slate, Meagher & Flom LLP, where she works in the Tax Group.

Ms. Olson earned B.A., M.A., and M.B.A degrees from the University of Minnesota.

Prior to joining Skadden in 1986, Ms. Olson held positions with the chief counsel's office of the Internal Revenue Service as special assistant to the chief counsel, as an attorney-advisor in the Legislation and Regulations Division, and as a trial attorney in San Diego District Counsel. Between 2001 and 2004, she was an Assistant Secretary for Tax Policy at the U.S. Department of the Treasury, where she held supervisory responsibility for providing the Secretary of the Treasury with policy analysis and recommendations relating to all aspects of domestic and international issues of federal taxation.

In 2000 and 2001, she was the first woman to serve as chair of the American Bar Association Section of Taxation. She has also served as federal tax advisor to the National Commission on Economic Growth and Tax Reform. Recently, Ms. Olson was named to the "Tax Business 50," a listing by *Tax Business* magazine of the 50 most influential individuals in tax worldwide.

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

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. He 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.

Rohman is co-author of a national treatise on S corporations published by Clark Boardman Callaghan 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 the 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

**William L.S. Rowe** is a partner in the Richmond 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 received his B.A. from Washington & Lee University in 1970, and earned a J.D. from the University of Virginia in 1970.

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 for 2005-2006.

**Blake D. Rubin** is a Partner in the Washington, DC law firm of Arnold & Porter. He practices in the area of federal taxation, with particular emphasis on matters relating to real estate and partnership taxation. He regularly represents several of the nation's 20 largest real estate developers and owners in transactional matters.

Mr. Rubin received a B.A. from Haverford College, an M.B.A. from the Wharton School of Business, and a J.D. from the University of Pennsylvania.

From 1984 through 1987, Mr. Rubin served with the Office of Tax Legislative Counsel, U.S. Department of Treasury. In that capacity, he was deeply involved in the development of the Tax Reform Act of 1986 provisions and administrative guidance affecting real estate and partnerships. Before joining the Treasury Department, Mr. Rubin practiced in Philadelphia and was an Adjunct Professor in Villanova University's Master of Laws in Taxation program, where he taught courses on tax planning for real estate transactions.

Mr. Rubin served as Chair of the District of Columbia Bar Section of Taxation, and currently is serving his second term as Chair of its Passthrough Entities and Real Estate Committee. He served as Chair of the Real Estate Taxation Committee of the ABA Section of Taxation. The author of more than 90 professional articles, Mr. Rubin has lectured on tax topics at hundreds of conferences across the country.

**Robert D. Schachat** heads the Real Estate Group in the National Tax Department of Ernst & Young, LLP in Washington, DC. He consults with clients in all federal income tax aspects of real estate and partnerships, including formations, acquisitions, exchanges, development, leases, financings, work-outs, dispositions and liquidations involving REITs, partnerships, joint ventures, limited liability companies and S corporations.

He received his S.B. from Massachusetts Institute of Technology (Phi Beta Kappa), his J.D. from Columbia Law School and his LL.M. in taxation from New York University.

Mr. Schachat has chaired several American Bar Association Real Estate and Partnership Tax Subcommittees and has served on the Executive Committee of the NY State Bar Association Tax Section. He is a member of the Board of Contributing Editors and Advisers of The Journal of Real Estate Taxation and a member of the Tax Management Advisory Board for Corporate Tax and Business Planning.

Mr. Schachat is a frequent speaker at industry and tax conferences, a co-author of the CCH treatise entitled "Taxation of REITs and UPREITs," and has published many articles in prominent tax periodicals.

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

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

He 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.

**Stefan F. Tucker** is a partner in the Washington, DC office of Venable LLP. His practice area encompasses a wide range of subjects, from mergers and acquisitions to family business planning and wealth preservation, among other topics.

Mr. Tucker holds a B.A. and J.D. from the University of Michigan.

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* (West Group, July 1989, with semi-annual supplements) 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.

Mr. Tucker is an active member and former Chair of the ABA Section on Taxation. In addition, he is a member of the District of Columbia Bar Division of Taxation, having previously served as a member of its Steering Committee. Mr. Tucker is a member of the Board of Trustees of Massachusetts School at Law at Andover, Massachusetts.

Mr. Tucker has lectured at numerous tax programs, including the Maryland Advanced Tax Institute, Hawaii Tax Institute, Southern Federal Tax Institute, Texas Tax Institute, Tennessee Tax Institute, AICPA Real Estate Conference, and the Practising Law Institute Annual Real Estate Tax Forum. 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 and continues as a lecturer at the Program.





