2003

2003 William & Mary Tax Conference Speakers

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CRAIG D. BELL

Craig D. Bell is a partner in the Richmond office of McGuireWoods LLP, where he practices primarily in the areas of business taxation, state and local taxation, civil and criminal tax litigation, and general tax planning. He is an adjunct professor in tax law at the College of William and Mary School of Law, at the Virginia Commonwealth University Masters in Taxation program, and a frequent lecturer at numerous tax and business conferences.

Mr. Bell has written extensively on the subjects of federal, state and local taxation in various publications. He is a Fellow of the American College of Tax Counsel, and a Past Chair of the Virginia State Bar Section on Taxation and is a former member of its Board of Governors. He is also a member of the Virginia Bar Association's Tax Counsel. Mr. Bell is President and serves on the Board of Directors of the Community Tax Law Project and is Chairman of the Board of Directors of Southern Community Bank & Trust. He is a member of the Bars for the State of New York, Florida, and Commonwealth of Virginia. Mr. Bell is a member of the William & Mary Tax Conference Advisory Council and the University of Richmond State and Local Tax Institute Advisory Board.

He received a B.S. in Management and a M.B.A from Syracuse University, a J.D. from the State University of New York at Buffalo, and a L.L.M. in Taxation from The College of William & Mary.

HOWARD J. BUSBEE

Howard Busbee is the Assistant Dean for the Master of Accounting and Undergraduate Programs in the School of Business at the College of William & Mary. He is also an adjunct professor at the College, teaching Federal Taxation in the Undergraduate and Executive MBA programs. Prior to joining the School of Business, Mr. Busbee was a tax partner and Southeast Region Tax Director for PricewaterhouseCoopers LLP in the Richmond and Atlanta offices, practicing primarily in the areas of tax consulting for privately held businesses and personal financial services to executives. He is a CPA and a member of the Virginia State Bar.

Mr. Busbee is a member of the William & Mary Tax Conference Advisory Council, currently serving as Co-Director of the Conference and Chair of the Membership Committee. He is a past president of the Atlanta Estate Planning Council and the Atlanta Tax Forum, Trustee of the Georgia Federal Tax Conference, and past president of the William and Mary Alumni Association.

He graduated from the College of William & Mary with a B.A. degree in Accounting, and received J.D. and Master of Law and Taxation degrees from the Marshall-Wythe School of Law at the College of William & Mary.

DIANA F. CANTOR

Diana Cantor is the Executive Director of the Virginia College Savings Plan, an independent state agency created by the Virginia General Assembly to help families save for college. Ms. Cantor oversees the administration and operations of the state's Internal Revenue Code Section 529 college savings plans which include the Virginia Prepaid Education Programs, the Virginia Education Savings Trusts, and CollegeAmerica. Ms. Cantor's career has included vast and diverse experience in legal, investment, and financial management. Previously she has held the position of vice president at Goldman, Sachs & Co. in New York, serving as chief administrator of their leveraged buyout and internal investment funds and merchant banking operations. She also practiced law in the New York office of Kaye, Scholer, Fierman, Hays and Handler.

Ms. Cantor is a certified public accountant and member of the State Bar in Virginia, Florida, and New York. She is currently a member of the Commonwealth's Virginia-Israel Advisory Board. She also served as a member of Virginia's Treasury Board, the Governor's Blue Ribbon Commission on Higher Education and the Governor's Commission on Government Reform (Blue Ribbon Strike Force).

Ms Cantor has an undergraduate degree from the University of Florida's school of accounting, an M.B.A. from the University of Miami, and a J.D. from New York University.

JAMES W. C. CANUP

James W.C. Canup is a partner with McGuireWoods LLP. Mr. Canup focuses his practice on the taxation of financial instruments and products, including qualified tuition programs. Mr. Canup serves as Special Counsel to the Virginia College Savings Plan where he provides ongoing tax advice to the Virginia Prepaid Education Program, Virginia Education Savings Trust and CollegeAmerica. He also serves as counsel to State Street Global Advisors and the New Mexico qualified tuition programs (The Education Plan) and to Bank of America and the South Carolina qualified tuition program (Future Scholar), among others.

Mr. Canup was formerly a senior attorney-advisor in the Office of the Chief Counsel (Financial Institutions and Products) of the Internal Revenue Service where his duties included addressing the taxation of income accruing to states and municipalities. In addition to his work with qualified tuition programs, Mr. Canup represents issuers and underwriters in connection with REIT, asset-backed and mortgage-backed securitizations, debt and equity offerings, and corporate tax matters. Mr. Canup is a frequent speaker on section 529 plans and issues affecting tax-favored education savings options.

Mr. Canup received his B.A. from the University of Virginia, his J.D. from Washington & Lee University School of Law and his LL.M. in Taxation from Georgetown University Law Center, where he was a graduate student advisor on *The Tax Lawyer*.

JEFFREY S. CLARK

Jeffrey S. Clark has more than 20 years of experience providing tax consulting and compliance services to clients in the real estate, hospitality and construction industries. He has extensive experience in structuring transactions and federal and state tax planning opportunities in the real estate investment trust and partnership areas. Mr. Clark is an expert in tax planning as well as preparing and reviewing federal and state tax returns and other filings.

THE HONORABLE MARY ANN COHEN

Judge Cohen was appointed to the United States Tax Court in 1982 by President Reagan and reappointed in 1997 by President Clinton. She served as Chief Judge from June 1, 1996 through May 1, 2000.

Prior to her appointment to the Tax Court, she practiced law in Los Angeles as a member of Abbott & Cohen, a Professional Corporation, and predecessor firms. She has been active in the American Bar Association Section of Taxation and has participated throughout her career in numerous continuing legal education activities.

In May of 1997, Judge Cohen received the Dana Latham Memorial Award from the Los Angeles County Bar Association Taxation Section for contributions to the legal profession in the field of taxation. In 1999, she received the Jules Ritholz Memorial Merit Award from the ABA Tax Section Committee on Civil and Criminal Tax Penalties.

Judge Cohen received her undergraduate degree from the University of California at Los Angeles and a J.D. from the University of Southern California School of Law.

DENNIS A. DIERSEN, CPA

Dennis Diersen is a partner with BDO Seidman, LLP, an international accounting and consulting firm, and serves as the Director of Tax Services in the Richmond, Virginia office. Mr. Diersen consults with business clients on a variety of issues, including structuring transactions for the acquisition or disposition of business enterprises, entity structuring for business operations, succession planning, equity compensation planning, use of pass-through entities, and other income tax planning matters.

Mr. Diersen has served as an in-house instructor for BDO tax training on partnerships, S corporations, and estate and trust tax. He has written articles for publication by national publications on various topics, including inventory tax accounting and taxation of corporate distributions, and has served as a presenter at tax conferences.

Mr. Diersen is a member of the AICPA, the AICPA Tax Division and the Virginia Society of CPA's. He is active in numerous community and civic interests and serves on the board of several charitable foundations and civic organizations.

Mr. Diersen received his B.S. degree in Accounting from the University of Virginia and his Masters in Taxation from Virginia Commonwealth University. He is certified in Virginia and North Carolina.

ALLAN G. DONN

Allan G. Donn practices law at Willcox & Savage in Norfolk, Virginia. Mr. Donn has been active in numerous professional organizations including the Tax Sections of the Virginia State Bar and The Virginia Bar Association where he served as Chairman.

Mr. Donn is a member of the American Law Institute and Members Consultative Groups on Restatement of Trusts Third, Restatement of Agency, Third and Restatement of Property Third (Wills and other Donative Transfers). He is on the Board of Advisors of the Journal of Limited Liability Companies and the Journal of Passthrough Entities and the author of the Practical Guide to Limited Liability Companies, State Limited Liability Company Laws (Aspen Law & Business) and has written many articles in various tax journals.

Mr. Donn is a Fellow of American College of Tax Counsel, American College of Trust and Estate Counsel, the American Bar Foundation, and the Virginia Bar Foundation. He received a B.A. from the University of Virginia, an L.L.B from Harvard Law School, and an L.L.M in taxation from Georgetown Law School.

W. BIRCH DOUGLASS, III

W. Birch Douglass, III is a partner in the Richmond office of McGuireWoods and has substantial experience in all areas of the tax law, with a focus on estate planning and planning for closely held businesses, including advising clients in the creation of private foundations and various trust arrangements.

Mr. Douglass is involved with numerous charitable organizations, including service on the Boards of Hampden-Sydney College, Hanover Tavern Foundation, and the Virginia Museum of Fine Arts Foundation. He serves on the boards of several private foundations and closely held businesses. He is a Fellow of both the American College of Tax Counsel and the American College of Trust and Estate Counsel.

Mr. Douglass is a member of the Family Firm Institute, lectures frequently on various tax subjects, and is involved with various tax committees of the American Bar Association and other professional groups. He is a graduate of Hampden-Sydney College, received his law degree from the University of Richmond, and has an LL.M. degree from Harvard Law School.

THOMAS R. FRANTZ

Tom Frantz is president and chief operating officer of Williams Mullen. He is a partner in and co-chair of the firm's Business Department. His practice includes tax counseling, structuring and handling capital transactions, tax controversies and litigation. Drawing on his tax background, Mr. Frantz also maintains a corporate practice representing multi-national corporations, handling major mergers and acquisitions, and advising corporations on a variety of legal matters.

Before joining the firm, Mr. Frantz was a partner with Clark & Stant, which merged with Williams Mullen in 1999. An original principal with Clark & Stant, he became general counsel to Tidewater Health Care, Inc., the parent company of Virginia Beach General Hospital, in 1989. To service this client and other health care organizations, he established Clark & Stant's Health Care Practice Group.

A frequent lecturer, he has spoken about tax and corporate law to numerous regional and national professional groups, including attorneys, accountants, life underwriters, health care providers and bankers. He is admitted before the United States Tax Court, the United States Supreme Court, the United States Fourth Circuit Court of Appeals, and all Virginia courts.

Mr. Frantz is a member of the American College of Tax Counsel, the American College of Trust and Estates Counsel, the Virginia Bar Association's Taxation Section, the American Association of Attorney CPAs, the Virginia Society of CPAs, and the American Academy of Hospital Attorneys. He also is a member of the Corporation, Banking and Business Law, Taxation and Health Care Sections of the American Bar Association. Listed in three categories in The Best Lawyers in America, Mr. Frantz is a past president of the Hampton Roads Tax Forum and is a director of the William & Mary Annual Tax Conference.

Mr. Frantz graduated from the College of William & Mary with an accounting degree in 1970 and from its School of Law in 1973. He obtained his license as a Certified Public Accountant in 1973 and received his Masters in Law and Taxation from William & Mary in 1981.

J. WILLIAM GRAY, JR.

Bill Gray is a Partner at Hunton & Williams LLP in Richmond, Virginia. His practice focuses on tax-exempt organizations, charitable giving, estate planning and administration, individual and charitable trusts and personal tax planning.

Mr. Gray is a fellow of The American College of Trust & Estate Counsel, founding director and former president of the Virginia Gift Planning Council. He is a member of the American Bar Association, Taxation Section, Exempt Organizations Committee, Real Property, Probate and Trust Law Section and a member of the Virginia State Bar

Mr. Gray received a B.S. in Industrial Engineering from Rutgers University and a J.D. from the University of Virginia, where he served on the Editorial Board of the *Virginia Law Review.*

MICHAEL L. LAYMAN

Michael L. Layman, an attorney and certified public accountant, is the managing partner of the law firm of Layman & Nichols, P.C. Since 1972, Mr. Layman has practiced as a tax attorney with an emphasis on estate planning and estate administration, small business tax planning, and pension benefit planning.

Mr. Layman is a member of the William and Mary Tax Conference Advisory Council and has lectured on tax topics on behalf of the Committee of Continuing Legal Education of the Virginia Law Foundation. Mr. Layman has been a member of the Legal Advisory Board of the Small Business Council of America, Inc., and a member of the Tax Section of the American Bar Association.

Mr. Layman received a B.S. from the McIntire School of Commerce at the University of Virginia and a J.D. from the University of Virginia Law School.

ROBERT E. LEE

Robert Lee is a shareholder and director of the law firm of Cook, Heyward, Lonnes, Lee & Hopper, P.C. in Richmond, Virginia. Mr. Lee is a former chair of the board of governors for the tax section of the Virginia State Bar as well as a fellow in the American College of Tax Counsel and the American College of Trust and Estate Counsel. He is a member of theVirginia, Massachusetts and Indiana State Bars.

Mr. Lee has taught at both the Virginia Commonwealth University and the University of Richmond Law School. He is a current member of the Board of Directors of the Community Tax Law Project. Mr. Lee received a B.S. in Accounting *summa cum laude* from St. Joseph's University and an LL.B from Harvard Law School.

ROBERT G. McELROY

Robert G. McElroy heads McGuireWoods' 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 certified public accountant and a Fellow of the American College of Tax Counsel. He is an adjunct professor at Virginia Commonwealth University, where he teaches "Mergers & Reorganizations" in the Masters Program. He graduated from Cleveland Marshall College of Law and received his post-doctorate LL.M. (Taxation) from Georgetown University's law school.

LOUIS A. MEZZULLO

Louis A. Mezzullo is a member of Mezzullo & Guare, PLC, in Richmond, Virginia. His principal areas of practice are taxation and estate planning. He is an Adjunct Professor of Law at the University of Richmond Law School, where he teaches courses in those subjects. He also lectures for the Continuing Legal Education Committee of the Virginia Bar Foundation. He is listed in *Who's Who in American Law, Who's Who in Emerging Leaders and Who's Who in America* and in *The Best Lawyers in America* for tax, employee benefits and trust and estates.

He has written numerous articles on the subjects of taxation, estate planning and employee benefit and has spoken at numerous tax and estate planning conferences. He is a Fellow and Vice Chair of the American College of Tax Counsel; a Fellow of the American Bar Foundation; a Fellow of the Virginia Law Foundation; a Fellow and former Regent of the American College of Trust and Estate Counsel, as well as current chair of its Business Planning Committee and former Chair of its Employee Benefits in Estate Planning and Elder Law Committees; a Charter Fellow of the American College of Employee Benefits Counsel; an Academician and Vice President of the International Academy of Estate and Trust Law; and a member of the Richmond Bar Association; Virginia Bar Association (former Chair of its Section on Taxation); Virginia State Bar; and American Bar Association, former member of Council and current Chair of the Business

Planning Subcommittee of the Estate and Gift Taxes Committee of the ABA Section of Taxation, and past Chair of the ABA Section of Real Property, Probate and Trust Law. He is also a member and former Chair of the University of Richmond Estate Planning Advisory Council, a member and former President of the Trust Administrator's Council of Richmond. He is a former member of the Editorial Boards of Trusts & Estates magazine and the Journal of Passthrough Entities, and former editor of ACTEC Journal. Mr. Mezzullo is former co-director of the William & Mary Tax Conference.

Mr. Mezzullo received a B.A. and M.A. from the University of Maryland and a J.D. from the University of Richmond Law School

ROBERT F. MIZELL, CFA

Robert F. Mizell is a Senior Vice President with Davenport & Company LLC, where he heads the Corporate Finance Department, which is responsible for the Firm's efforts in connection with public offerings of debt and equity securities, private placements, mergers and acquisitions, venture capital, and fairness opinions. Mr. Mizell is also President of Davenport Financial Advisors LLC, a wholly owned subsidiary of Davenport & Company LLC that provides business and securities valuation, financial consulting and other advisory services. Prior to joining the firm, he was a partner with the international accounting firm of KPMG Peat Marwick.

Mr. Mizell has rendered valuation advisory services throughout his career for a wide variety of purposes, including purchases and sales of businesses and securities, estate and gift taxes, marital dissolutions, shareholder disputes, corporate reorganizations and various other purposes. He has offered expert testimony in support of his valuations and has spoken frequently on the subject of business valuation. He is a Chartered Financial Analyst and a Certified Public Accountant. He is also registered with the National Association of Securities Dealers as a General Securities Principal, Direct Participations Programs Principal and Registered Investment Advisor Representative.

He is a current member of the Board of Directors of Davenport & Company LLC and its Executive and Audit Committees. He is a former director of Manorhouse Retirement Centers, Inc., Security Filter Products Co., Inc., and Open Plan Systems, Inc. He is also a member of the following professional organizations: Richmond Society of Financial Analysts, Association for Investment Management and Research, Institute of Chartered Financial Analysts, Financial Analysts Federation, American Institute of Certified Public Accountants and Virginia Society of Certified Public Accountants.

Mr. Mizell is an honors graduate of the McIntire School of Commerce at the University of Virginia where he received his Bachelors of Science in Commerce (concentration in accounting).

DEE ANN REMO

Dee Ann is a Managing Director at Cary Street Partners. Formerly, Dee Ann was a Partner in Personal Financial Planning (PFP) with KPMG. Ms. Remo has over seventeen years of experience with KPMG, providing wealth management services to corporate executives, professionals, business owners, and other high net worth individuals. She is a frequent speaker on financial planning topics. Professional and organizational involvement includes the American Institute for Certified Public Accountants, the International Association for Financial Planning, the Institute for Certified Financial Planners, Richmond Estate Planning Council and the William & Mary Tax Conference Advisory Board.

Dee Ann earned her Bachelor of Science degree magna cum laude from West Virginia University. She is a Certified Public Accountant, Certified Financial Planner, Personal Financial Specialist and Certified Investment Management Consultant.

WILLIAM M. RICHARDSON

Bill Richardson is a Partner at Hunton & Williams in the firm's Richmond, Virginia office. Admitted to the Virginia Bar in 1978, he clerked at the Supreme Court of Virginia from 1978 to 1980, and joined Hunton & Williams in 1980. His practice focuses on federal income tax law, with emphasis on corporate acquisitions and reorganizations, financings, and controversy proceedings. A Fellow of the American College of Tax Counsel, he was Chair of the Corporate Tax Committee of the American Bar Association's Section of Taxation in 2002-2003.

Mr. Richardson is a graduate of the College of William and Mary (A.B. 1974) and the University of California, Hastings College of the Law (J.D. 1978).

THOMAS P. ROHMAN

Thomas P. Rohman is a Partner with the law firm of McGuireWoods LLP in Richmond, Virginia where he is Chairman of the Firm's Taxation & Employee Benefits Department. He represents and advises businesses and their owners on matters relating to tax strategies for acquisitions, sales, joint ventures and reorganizations, federal and state income tax controversies, and general tax and business planning. He also represents a variety of Fortune 500 clients on various corporate and partnership tax matters relating to mergers, acquisitions and strategic alliances. Mr. Rohman is also a certified public accountant, a member of the American Institute and Virginia Society of Certified Public Accountants. He is a co-author of a national treatise on S corporations published by Clark Boardman Callaghan and entitled "S Corporations: Federal Taxation." Mr. Rohman is a Fellow of the American College of Tax Counsel and has lectured at several tax seminars on various tax subjects.

Mr. Rohman is on the faculty of the T.C. Williams School of Law at the University of Richmond teaching partnership taxation (and corporate taxation). He is also involved with various tax committees of the American Bar Association and other professional groups.

WILLIAM L.S. ROWE

William L. S. Rowe is a partner with the law firm of Hunton & Williams, in Richmond, Virginia. His practice focuses on taxation with emphasis on state and local tax controversy matters including administrative appeals and litigation.

Mr. Rowe has served as Chairman of the Virginia Bar Association Committee on Taxation, on the Board of Trustees of the Virginia State Bar Section of Taxation, Chairman of the Taxation Committee of the Virginia Chamber of Commerce, and as Special Counsel to the Taxation Committee of the Virginia Manufacturers Association. He is a member of the American Bar Association Taxation Section and the Richmond Estate Planning Council, and a Fellow of the American College of Tax Counsel. He is a frequent author and lecturer on state tax matters. Mr. Rowe is a member of the Advisory Council of the William & Mary Tax Conference.

Mr. Rowe received a B.A. from Washington and Lee University and a J.D. from the University of Virginia.

IRA B. SHEPARD

Ira B. Shepard is Professor of Law at the University of Houston Law Center, where he has taught since 1975. Before joining the faculty at UH, Professor Shepherd taught at the University of Georgia School of Law (1971-75). He was a visiting professor at the University of North Carolina Law School during the 1980-81 school year. He practiced in New York City with the firm of Paul, Weiss, Rifkind, Wharton & Garrison from 1964 to 1971.

Professor Shepherd 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 boards of the (Houston) International Tax Forum and the Houston Bar Association Tax Section. He is a Fellow of the American College of Tax Counsel. He regularly speaks on recent tax developments at numerous tax institutes throughout the country.

Professor Shepherd received his baccalaureate degree from Harvard College in 1958 and his law degree from Harvard University in 1964, where he was an editor of the *Harvard Law Review*.

ANNE B. SHUMADINE

Anne B. Shumadine is President of Signature Financial Management, Inc. Ms. Shumadine is active in the community and serves as chairman and past president of the Tidewater Scholarship Foundation, Trustee of the Chrysler Museum of Art, former rector of the Board of Visitors of Old Dominion University, Special Issues Committee of the Virginia Bar Association, director of the Economics Club of Hampton Roads, chair of ODU Educational Foundation Investment Committee, and former trustee of the William & Mary Law School Foundation. She is a member of the Advisory Board of the William & Mary Tax Conference.

Ms. Shumadine is a graduate of Wellesley College and the Marshall-Wythe School of Law at the College of William and Mary. She is a Fellow of the Virginia Law Foundation, and has been listed in *Who's Who in America* and in *Who's Who in American Women*.

SAMUEL P. STARR

Sam Starr is currently the Tax Matters Partner (chief internal tax officer) for PricewaterhouseCoopers LLP (USA). Mr. Starr recently served as co-leader of his firm's Pass Through Entities practice, and has advised clients and the firm's practice offices on partnerships, limited liability companies, and S corporations.

Mr. Starr has co-authored a BNA Tax Management Portfolio on limited liability companies and various partnership tax articles. Mr. Starr also is nationally recognized for his expertise on S corporations and is the author of the two current BNA Tax Management Portfolios on the subject. In 1997, BNA Tax Management selected Mr. Starr as one of its Distinguished Authors. Mr. Starr serves as a departmental editor for RIA's Journal of Taxation, (Partnerships, S Corporations & LLCs); and he also serves on the board of RIA's Journal of Business Entities. Among other professional activities, he is an active member of the AICPA and a former chair of the AICPA's S Corporation Committee. He is an adjunct professor at Georgetown University Law Center, where he teaches taxation of limited liability companies and S corporations. Mr. Starr is a frequent speaker and is quoted in the national press on general tax matters.

Mr. Starr is a CPA and received his B.S. in Accounting, with honors, from the Pennsylvania State University, J.D. from the University of Virginia and LL.M. in Taxation from the Georgetown University Law School.

STEFAN F. TUCKER

Stef Tucker represents a wide variety of clients at Venable in Washington, D.C. 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 the District of Columbia Bar Division of Taxation, having previously served as 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 at 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.