2001

2001 William & Mary Tax Conference Speakers

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CRAIG D. BELL

Mr. 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 for the University of Richmond Law School, Virginia CLE, the Virginia Society of CPAs, the Institute of Management Accountants, the Virginia State Bar Association, the Virginia Bar Association, and at other tax and business conferences.

Mr. Bell has written extensively on the subjects of federal, state and local taxation in various publications including: *University of Richmond Law Review, Virginia Lawyer, State Tax Notes, BNA Tax Management's Multistate Tax Report, Research Institute of America's State and Local Taxes Weekly, Kleinrock's Analysis and Explanation of Federal Taxation*, and has authored several chapters on various areas of taxation published by the Virginia Law Foundation. Mr. Bell 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 a member of the Virginia Bar Association, the Virginia State Bar, the New York State Bar Association, the Florida Bar, and the American Bar Association (Committee Member: State and Local Tax, Civil and Criminal Tax Penalties, and Tax Practice Management). He is a member of the William & Mary Tax Conference Advisory Council and the University of Richmond State and Local Tax Institute Advisory Board. 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 received his B.S. Degree in Management and Masters in Business Administration from Syracuse University, his Juris Doctor Degree from the State University of New York at Buffalo, and his Masters of Law in Taxation Degree from the Marshall-Wythe School of Law, College of William & Mary. Mr. Bell previously served six years on active duty with the U.S. Army Judge Advocate Generals Corps. and is a Lieutenant Colonel currently assigned to the 10th JAG Detachment (LSO), with duty at the Joint Services Pentagon Legal Assistance Office as Chief, Complex Estate Planning Team, and serves as the Tax Advisor (Reserve) to the Office of the Judge Advocate General, U.S. Army Legal Assistance Policy Division.

JUDGE 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. Judge Cohen received her undergraduate degree from the University of California at Los Angeles and her law degree from the University of Southern California School of Law.

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.

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.

CHARLES H. EGERTON

Charles Egerton is a partner in the law firm of Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A. and heads up its fifteen-person tax department. He received his undergraduate degree from Emory University, his law degree from the University of Florida, and an LL.M. in Taxation from New York University.

Mr. Egerton has been active in both the American Bar Association and Florida Bar Association. He is a Fellow and Regent for the Eleventh Circuit of the American College of Tax Counsel, and is also a Fellow in the American Bar Foundation.

Mr. Egerton is a frequent lecturer on tax topics. He is the author of various articles on tax topics in publications such as NYU Institute on Federal Taxation, University of Miami Institute on Estate Planning, Journal of Taxation, Journal of Passthrough Entities, Business Entities, The Tax Lawyer, Journal of Partnership Taxation, Florida Bar Journal, and the University of Florida Law Review.

T. KEITH FOGG

Since graduation from law school in 1977, Mr. Fogg has worked for the office of Chief Counsel, IRS. For the past decade, he has headed up the Richmond office. His current title is Associate Area Counsel (SBSE), Richmond. Mr. Fogg has a B.A. and M.L.T. from William & Mary and a J.D. from University of Richmond.

LISA C. GERMANO

Ms. Germano is Founder, President and General Counsel of Actuarial Benefits & Design Company, established 1989. She serves as Chairman for the AICPA Retirement Plans Committee 1998-2002 and Virginia Liaison to the IRS Southeast Key District Conference 1993-2002. Other appointments have included President, Central Virginia council on Employee Benefits and Chairman of the American Institute of Certified Public Accountants Employee Benefits Taxation Committee.

Ms. Germano received a B.B.A. in Accounting from Iona College and a J.D. from Ohio Northern University. She is author of numerous retirement planning articles in professional journals related to the pension field. She is editor, of the Panel Publishers Pension Plan Administrator newsletter, a monthly publication, 1995 to present and co-author and lecturer of the AICPA's CEA Employee Benefits Series. She is also author of How to Start a Plan Administration Practice published by the American Management Association and co-author, The 401(k) Answer Book Forms.

ROBERT G. GOTTLIEB

Robert Gottlieb has 23 years experience as a tax and business lawyer focusing on structuring and negotiating complex real estate, partnership and business transactions. As a partner of Venable Baetjer & Howard, LLP, Mr. Gottlieb advises clients in tax planning, choice of entity and structuring investments. He received a B.A., *cum laude*, Pennsylvania State University and a J.D., with honors, George Washington University.

Since 1984, Mr. Gottlieb has taught at law school and is currently an adjunct professor at the Georgetown University Law Center teaching a graduate level course in the federal taxation of real estate transactions. He is also an active member of the Tax Section of the American Bar Association.

GEORGE C. GRETES

Mr. Gretes works for the IRS, Appeals Division. He has over 30 years of experience with the IRS in Virginia. His current title is Appeals Team Manager, Richmond. Mr. Gretes has a B.A. from Old Dominion University.

PAULA M. JUNGHANS

Ms. Junghans is a partner in Piper Marbury Rudnick & Wolfe, LLP, specializing in criminal and civil tax controversy matters, white collar criminal defense and other litigation. She served as the Acting Assistant Attorney General in the Department of Justice Tax Division from January 2000 to January 2001, and as the Deputy Assistant Attorney General for criminal enforcement from October 1998 through December 1999.

From 1976 through 1998, Ms. Junghans was in private practice in Baltimore, Maryland, handling a variety of tax controversy, criminal and litigation matters. She is a member of the American College of Tax Counsel, a former chair of the ABA Tax Section's Committee on Civil and Criminal Tax Penalties, and former president of the Maryland Criminal Defense Attorneys Association.

She was the co-author of Federal Tax Litigation (Warren Gorham and Lamont, 1992 and supps.) and is a frequent speaker on tax procedure matters. Ms. Junghans graduated from the University of Maryland School of Law in 1976 and from the College of Notre Dame of Maryland in 1971.

MICHAEL L. LAYMAN

Michael L. Layman, an attorney and certified public accountant, received his Bachelor of Science Degree from the McIntire School of Commerce at the University of Virginia in 1967, and received his Juris Doctor degree from the University of Virginia Law School in 1971.

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.

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. He is the managing partner of the law firm of Layman & Nichols, P.C.

MATTHEW MAHAFFIE

Matthew Mahaffie received a BBA from George Washington University in 1986. He later received a JD, in 1991, and an MSLS, in 1996, from Catholic University. He has been a law librarian for eight years and has managed the law library at Silverstein and Mullens for almost four years. The work of the firm primarily involves federal taxation matters and the firm has overall editorial responsibility for most of the products of Tax Management, Inc.

L. PAIGE MARVEL

Judge Marvel was appointed to the United States Tax Court for a 15 year term beginning April 6, 1998 by President Clinton. Prior to her appointment, she practiced law for 24 years, concentrating her practice in the areas of federal and state tax litigation (civil and criminal). She earned a B.A., *magna cum laude*, from the College of Notre Dame of Maryland and a J.D., with honors, from the University of Maryland School of Law.

She is a Fellow of the American Bar Foundation, the Maryland Bar Foundation, and the American College of Tax Counsel. She is also a member of the American Law Institute. Judge Marvel has served as a member of the Commissioner's Review Panel on IRS Integrity, as an advisor to the American Law Institute's Restatement of the Law 3rd, the Law Governing Lawyers project, and as a co-editor of The Journal of Taxation. She has held many leadership positions in the American Bar Association Section of Taxation as well as the Maryland State Bar Association.

Judge Marvel is currently a member of the University of Maryland School of Law's Board of Visitors and the Board of Trustees of the Loyola/Notre Dame Library. She has been a frequent lecturer on tax and tax controversy topics, and has written several articles and chapters of books in the tax field prior to her appointment. She is a member of the Advisory Council of the William & Mary Tax Conference.

JOHN B. O'GRADY

John B. O'Grady received his B.A. in Political Science from the University of Michigan in Ann Arbor, Michigan. He attended Marshall-Wythe School of Law at the College of William and Mary in Williamsburg, Virginia and received his J.D. in May 1985 where he was a member of the Order of the Coif. As a partner of the firm McGuire Woods LLP in Richmond, Virginia, he is a member of the tax department and specializes in estate and gift taxation, generation-skipping transfer taxes, estate planning, and probate and chancery litigation.

John is a past Chair of the Virginia State Bar Trusts and Estates Section. He is also a member of the Legislative Committee for the Trusts and Estates Section of Virginia Bar Association. In the past John serves as an adjunct professor at the Marshall-Wythe School of Law at the College of William and Mary teaching Estate Planning. Additionally, John has taught both Estate Planning and Estate and Gift Taxation at Virginia Commonwealth University and has participated in numerous seminars. John is a Fellow of the American College of Trust and Estate Counsel.

NINA E. OLSON

Nina E. Olson is the National Taxpayer Advocate and serves as an advocate for taxpayers to the IRS and Congress. She leads the Taxpayer Advocate Service, a nationwide organization of more than 2,000 taxpayer advocates who help taxpayers resolve problems, work with the IRS to correct systemic and procedural problems, and develop legislative proposals to reduce taxpayer burden. Licensed in Virginia and North Carolina, Ms. Olson received an A.B from Bryn Mawr College and a J.D. *cum laude,* from North Carolina Central School of Law and her Masters of Law in Taxation, with distinction, from Georgetown University Law Center.

Ms. Olson maintained a private law practice for eight years, concentrating in tax controversy representation. She was the founder and Executive Director of The Community Tax Project, the first independent 501(c) (3) low income taxpayer clinic in the United States. She served as the chair of the ABA Section of Taxation Low Income Taxpayers Committee as well as the Pro Se/Pro Bono Task Force of the ABA Tax Section's Court Procedure Committee.

In addition, Ms. Olson served as an adjunct professor of law at the William and Mary School of Law and at the University of Richmond School of Law; she taught the federal tax practice seminar at both schools. She was also an adjunct professor in the Master's Program in Nonprofit Studies at Virginia Commonwealth University's School of Public Administration and Political Science.

WILLIAM L. S. ROWE

Mr. Rowe is a partner with the law firm of Hunton & Williams, in Richmond, Virginia. He received a B.A. from Washington and Lee University and a J.D. from the University of Virginia.

He 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 and Mary Tax Conference.

IRA B. SHEPARD

Mr. Shepard is a Professor of Law at the University of Houston Law Center. He received his undergraduate degree from Harvard College and his law degree from Harvard University, where he was an editor of the *Harvard Law Review*.

He practiced in New York City with the firm of Paul, Weiss, Rifkind, Wharton & Garrison from 1964 to 1971. Prior to joining the faculty at the University of Houston in 1975, Professor Shepard taught at the University of Georgia School of Law.

Professor Shepard 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 Taxation 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 and speaks regularly at numerous tax institutes throughout the country.

D. FRENCH SLAUGHTER

Mr. Slaughter is a principal with the professional services firm of Deloitte & Touche LLP in Washington, DC. He received his B.A. and J.D. from the University of Virginia. Prior to joining Deloitte & Touche, Mr. Slaughter was a partner at McGuireWoods, LLP and served as a trial lawyer and Special Assistant to Assistant Attorney General Glenn Archer, Jr., head of the Tax Division.

He has successfully represented a variety of Fortune 500 business clients in Virginia state and local tax litigation, including before the Virginia Supreme Court. Mr. Slaughter has detailed expertise and litigation experience in Virginia state and local taxation including sales and use tax, income tax, property tax, and local gross receipts tax.

Mr. Slaughter's other affiliations include faculty member of the Colgate Darden Graduate School of Business Administration at the University of Virginia, author of numerous articles, and a frequent speaker on tax issues and policies. Mr. Slaughter is a member of the Tax Policy Committee of the Virginia State Chamber of Commerce, and an immediate past chair of the State Tax Practitioners' Roundtable of the Virginia Bar Association Taxation Section. He is a Fellow of the American College of Tax Counsel.

STEFAN F. TUCKER

Mr. Tucker is a partner with Venable, Baetjer, Howard & Civiletti, in Washington, D.C. He received his B.B. A. and J.D. from the University of Michigan, and is a member of Order of the Coif. He has served as a Professorial Lecturer at Law at George Washington University and an Adjunct Professor at Law at Georgetown University Law Center.

He is an active member of the American Bar Association, serving as the Chair of the Taxation Section for 1998 to 1999, and fulfilling numerous offices in the Taxation Section prior to becoming Chair including Vice Chair/Committee Operations, and Chair of the Committees on Real Estate and Continuing Education. His professional involvement also includes membership in the American Law Institute, the American College of Real Estate Lawyers and the American College of Tax Counsel.

Over the years, Mr. Tucker has written a substantial number of articles on income and estate taxation and business planning. He has also lectured at numerous tax programs across the country. He is a member of the Advisory Council of the William & Mary Tax Conference.

DAVID J. WILFERT

David J. Wilfert is a Vice President in J.P. Morgan's Private Bank, working with private clients in the Southeastern United States on wealth optimization strategies. Prior to joining J.P. Morgan in January 1998, Mr. Wilfert practiced trust and estate law with Patterson, Belknap, Webb & Tyler, LLP, of New York City.

Mr. Wilfert has written and spoken extensively on estate planning topics. His publications include articles in Estate Planning, BNA Tax Management Memoranda, The Journal of Taxation of Investments, The Practical Tax Lawyer and Business Credit magazines. He has been an instructor in the Fordham University School of Continuing Legal Education Advanced Estate Planning Program, the New York University School of Continuing Legal Education Introductory Tax Program and the Georgetown University Law Center Advanced Estate Planning Institute. Mr. Wilfert was chairman of the spousal Elective Share Subcommittee of the Association of the Bar of the City of New York and co-author of the New York State Bar Association Report on the 1993 Proposed GST Regulations and has served as a Consultant to CCH Financial and Estate Planning. He is a member of the American Bar Association Tax Section and the New York Bar Association Trusts and Estates Law Section.

Mr. Wilfert received his B.A. from the University of Virginia in 1978 and his J.D. from the University of Virginia School of Law in 1982, where he was a member of the Virginia Tax Review.

PAUL H. WILNER

Mr. Wilner is a Tax Partner with the Bethesda, MD, CPA firm of Grossberg Company LLP. His practice concentrates on federal income tax matters involving troubled business workouts and complex real estate, partnership, and business transactions. Mr. Wilner is Chair of the AICPA Partnership Taxation Committee, past Chair of the Greater Washington Society of CPA's Federal Taxation Committee and past Chair or Member of numerous other AICPA task forces and working groups on matters related to partnership taxation and real estate. A frequent lecturer on federal taxation issues, Mr. Wilner is author of various articles on real estate and partnership taxation.