

2000

2000 William & Mary Tax Conference Speakers

Repository Citation

"2000 William & Mary Tax Conference Speakers" (2000). *William & Mary Annual Tax Conference*. 175.
<https://scholarship.law.wm.edu/tax/175>

2000 WILLIAM & MARY TAX CONFERENCE SPEAKERS

TERRY BANET

Ms. Banet is a Senior Portfolio Manager for equity and balanced accounts for J.P. Morgan's high net worth private clients. She earned her B.S. degree from Lehigh University and holds an M.B.A. from Wharton.

In addition to her work with high net worth private clients, Ms. Banet is the portfolio manager for the Sun America Tax Managed Equity Fund and the J.P. Morgan Tax Aware U.S. Equity Fund. In her 15 plus years at J.P. Morgan, she has done extensive work in product development for both U.S. and international clients and was key in helping to develop Morgan's Tax Aware equity process. She joined J.P. Morgan in 1985 after two years at Coopers & Lybrand.

JUDGE MARY ANN COHEN

Judge Cohen was appointed to the United States Tax Court in 1982 by President Regan 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.

DAVID W. LARUE

Dr. LaRue is an Associate Professor at the McIntire School of Commerce at the University of Virginia. He earned his B.B.A., his M.S. in Accountancy, and his Ph.D, with honors, from the University of Houston. Prior to joining the faculty at Virginia in 1983, Dr. LaRue taught at the University of Houston and the University of Maryland.

He teaches in the tax training programs of several big-six public accounting firms and has developed and taught numerous programs for the Internal Revenue Service Office of Chief Counsel. He has testified before Congress on several tax policy issues and has published articles in *Tax Law Review*, *Advances in Taxation*, *Advances in Accounting*, *Taxes*, and *Taxation for Accountants*.

Dr. LaRue is an active member of the American Accounting Association, the American Taxation Association, the Academy of International Business, and the Financial Executive Institute.

MICHAEL LAYMAN

Mr. Layman, a native of Harrisonburg, Virginia, is a lawyer and certified public accountant. He is the managing partner of the law firm of Layman & Nichols, P.C., with a practice emphasis on tax law matters. He graduated with honors from the McIntire School of Commerce at the University of Virginia in 1968. His major at the undergraduate level was accounting, and he passed the certified public accounting examination in 1968. Mr. Layman also graduated from the Law School at the University of Virginia in 1971.

After working in the tax department of the certified public accounting firm of Peat, Marwick, Mitchell & Co., in Charlotte, North Carolina, Mr. Layman returned to Harrisonburg in 1973 to practice law. In 1983 founded the law firm of Layman & Nichols, P.C.

Mr. Layman has lectured on estate planning, income tax planning, and retirement planning at many seminars, including the Tax Conference at the College of William & Mary, James Madison University, Virginia Continuing Legal Education (CLE) for lawyers, as well as, Bridgewater College. He is a member of the Advisory Council of the William & Mary Tax Conference.

JEANNE M. LIEDTKA

Dr. Liedtka is an Associate Professor of Business Administration at the Darden School of Business at the University of Virginia. She also serves as the Associate Dean for MBA Education. Her B.S. and D.B.A. were both earned from Boston University, in addition to the M.B.A. she received from Harvard.

She is known for her expertise in consulting, managing organizational change and leading strategic change. Her experience includes time spent on the faculty of Rutgers University, Simmons College, and IESE (Barcelona, Spain). She has also consulted for several leading companies, such as Wang Labs and Johnson & Johnson.

Dr. Liedtka has published numerous articles on Strategic Planning in such publications as *California Management Review*, *Strategy & Leadership*, *Sloan Management Review* and a recent article in *Business & Society*.

HAROLD G. MARTIN, JR.

Mr. Martin is the Principal-in-Charge of the *Business Valuation and Litigation Services Group for Keiter, Stephens, Hurst, Gary & Shreaves, P.C.*, a full-service CPA firm based in Richmond, Virginia. He has over 19 years of experience in financial consulting, public accounting and financial services. He specializes in valuations of closely-held companies; providing litigation, consulting and expert witness services for commercial disputes; and performing special financial investigations.

He serves as a member of the American Institute of Certified Public Accountants Business Valuation Subcommittee, Editor of the *AICPA ABV E-Valuation Alert*, and national instructor and technical reviewer of training materials for the AICPA Fundamentals in Business Valuation education program. He also serves as a Leader for the Virginia Society of CPAs Specialized

Services Resource Group and is the former Chairman of the Business Valuation Committee and Litigation Services Committee.

Prior to joining Keiter Stephens, he was affiliated for 13 years with “Big 5” firms and served as a Director in Financial Advisory Services for Coopers & Lybrand and as a Senior Manager in Management Consulting Services for Price Waterhouse.

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.

ROBERT G. McELROY

Robert G. McElroy is a business and tax partner with McGuireWoods LLP. His practice focuses on aspects of federal income taxation and business planning, including corporate acquisitions, mergers and asset dispositions. In addition, Mr. McElroy works extensively in establishing tax-efficient legal and capital structures for a myriad of clients, including closely held family businesses, venture capital funds, and international joint-venture alliances.

In his representation of business clients, Mr. McElroy regularly evaluates contingent liabilities, such as unclaimed property assessments. He represents clients in administrative and judicial proceedings on unclaimed property audits, and was the primary author of Virginia’s new unclaimed property statute.

In addition to previously serving as tax counsel of a Fortune 100 multinational corporation, Mr. McElroy is a Fellow of the American College of Tax Counsel. He is an active member in the Tax Section of the American Bar Association, and regularly speaks at the *Annual Institute on Using Limited Liability Entities in Virginia*. Mr. McElroy serves on the Board of Governors for the Tax Section of the Virginia State Bar and is an Adjunct Professor at Virginia Commonwealth University where he teaches *Business Acquisitions, Mergers and Reorganizations*.

GIDEON ROTHSCHILD

Mr. Rothschild is a partner with Moses & Singer in New York, New York. He received his undergraduate degree from Bernard M. Baruch College of the City University of New York and a J.D., with honors, from New York Law School.

He is the Chair of the Committee on Asset Protection of the American Bar Association, and is a nationally recognized authority on the use of offshore trusts and planning techniques for wealth preservation. He is a frequent lecturer on asset protection and estate planning to professional groups including the American Bar Association, the New York University Federal Tax Institute, the New York State Bar Association and the American Institute of Certified Public Accountants.

Mr. Rothschild is affiliated with a number of professional groups including, the Advisory Board for BNA Tax Management, the American Bar Association, New York City and State Bar Associations, and the American Association of Attorney-Certified Public Accountants.

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 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.

HARRY SCHWARZ

Mr. Schwarz is the partner-in-charge of the Roanoke office of Goodman & Company, LLP, a certified public accounting firm with offices throughout Virginia. He received a B.S. and a Master's degree in accounting from Virginia Polytechnic Institute and State University.

Prior to merging with Goodman & Company, he was president of H. Schwarz & Co., P.C. for 11 years, and affiliated with international accounting firms of Peat, Marwick, Mitchell and Co. and Deloitte, Haskins & Sells. He is a member of the Virginia Society of Certified Public Accountants, the American Institute of Certified Public Accountants, the National Association of Certified Valuation Analysts, and the American Board of Forensic Examiners.

Mr. Schwarz has spoken to many organizations throughout the State, has written articles for professional organizations, and has appeared on television and radio programs. Nationally, Mr. Schwarz has taught numerous American Institute of Certified Public Accountants courses in areas of taxation, medical practices, and valuation of businesses.

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, 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.

ANNE B. SHUMADINE

Ms. Shumadine is the president of Signature Financial Management, Inc and is a graduate of Wellesley College and the William & Mary Law School. She is an attorney, a Fellow of the Virginia Law Foundation and is listed in "Best Lawyers in America" under Trusts and Estates and Tax and in Who's Who in Finance and Industry, Who's Who of American Women and in the 2001 edition of Who's Who in America.

In addition to her role as president of Signature Financial Management, Inc., Ms. Shumadine is also a director of CENIT Bancorp. Her community involvements include chairman and past president of the Tidewater Scholarship Foundation, former rector of the Board of Visitors of Old Dominion University, co-chair of the Old Dominion Tax Conference, and member of the Advisory Board of the William & Mary Tax Conference, and the Special Issues Committee of the Virginia Bar Association. She has also served as 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.

RAYMOND M. SLABAUGH

Mr. Slabaugh is a Managing Director responsible for Palmer & Cay Consulting Group which practices throughout the U.S. He has over 30 years of experience in consulting on actuarial, benefits and human resource matters. He spent 21 years with William M. Mercer, Inc. (Meidinger) managing the mid-Atlantic operations in Richmond, establishing a Southwest region in Houston, and managing the Detroit office.

Active in coalitions and legislative affairs that relate to employee welfare benefits, Mr. Slabaugh serves on the board of the Richmond Area Business Group on Health. He is also an active member of the Hampton Roads, Blue Ridge, and Lynchburg health care coalitions. He is state chairman of the Association of Private Pension and Welfare Plans, and a member of the Southern Benefits Conference.

Mr. Slabaugh received his BA degree from Ohio Wesleyan University, and completed graduate work in Economics at the University of Connecticut. He is a 1991 graduate of the Executive Program at the University of Virginia's Darden School.

D. FRENCH SLAUGHTER

Mr. Slaughter is a partner with the law 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.

He is on the faculty of the Colgate Darden Graduate School of Business Administration at the University of Virginia, has authored numerous articles, and is 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 is 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.

BRUCE J. TEMKIN

Mr. Temkin is licensed as an enrolled actuary. He is a nationally recognized authority on qualified plans, their distributions and related retirement and estate planning. He has authored, taught and published numerous advanced continuing education programs on these subjects. These presentations include nationally sponsored conferences, such as the American Law Institute, American Bar Association, American Institute of Certified Public Accountants and the American College of Trust and Estate Council.

He is a frequent speaker accounting and legal society programs throughout the United States. Mr. Temkin is frequently quoted in various news and financial publications such as Newsweek, Fortune, The Wall Street Journal, The New York Times, Washington Post, and Nation's Business, on a variety of tax and retirement issues. Recent works include, "Creative Distribution Planning from IRAs and Qualified Plans" and the critically acclaimed book, The Terrible Truth About Investing.

STEFAN F. TUCKER

Mr. Tucker is a partner with Venable, Baetjer, Howard & Civiletti, in Washington, D.C. He received his 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 is currently 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 in 1998 and 1999, and fulfilling numerous offices in the Taxation, Committee

Operations, and 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.

RICHARD L. UPTON

Mr. Upton is the National Director of Business Development for Foley & Lardner law firm, in Washington, DC. Prior to joining the firm, Upton worked with McGuireWoods, LLP and founded The Upton Group, a marketing and marketing communications consulting firm.

As a former advertising agency managing director, he has experience in business planning, strategic planning, media advertising, consumer research, direct marketing and public relations. He has in-depth experience in the broad product and service categories of financial services, media, consumer marine products, telecommunications, law, insurance and health care.

Mr. Upton has developed several proprietary marketing programs and authored nationally published articles on the value of branding in the health care and insurance industries. Additionally, he has served as a senior management representative for leading companies and divisions such as Wausau Insurance Companies, AT&T, The Timberland Company and Columbia/HCA Healthcare Corporation.

MARK WARDEN

Mark R. Warden, Vice President with Signature Financial Management, Inc., leads the firm's investment team that analyzes investment strategies and money managers for taxable investors. He advises high net worth individuals in the areas of investment management, diversification strategies and alternative investments.

Prior to joining Signature, Mr. Warden worked in the Corporate Banking Group of NationsBank where he specialized in debt restructures. Mr. Warden received his M.B.A. from the Darden Graduate School of Business Administration and his undergraduate degree from the McIntire School of Commerce at the University of Virginia.

Active in his community, he serves on the boards of the Virginia Symphony, Chesapeake Bay Academy and the CHKD Development Advisory Board.