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## 1996 William & Mary Tax Conference Speakers

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## **MARY ANN COHEN**

Judge Cohen is the Chief Judge of the United States Tax Court. She received a B.S. degree from the University of California at Los Angeles and a J.D. degree from the University of Southern California School of Law.

Judge Cohen was appointed to the United States Tax Court in 1982 by President Reagan. She was elected as Chief Judge to serve a two year term beginning June 1, 1996. 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.

## **N. JEROLD COHEN**

Mr. Cohen is a partner in the law firm of Sutherland, Asbill & Brennan in Atlanta. He was graduated from Tulane University and Harvard Law School, magna cum laude, where he was Book Review Editor of the Harvard Law Review.

Mr. Cohen was appointed by President Carter to serve as Chief Counsel for the Internal Revenue Service in November 1979 and served through January 1981. He has chaired many committees within the Tax Section of the American Bar Association and is the immediate past Chair of that organization. He is a Fellow of the American College of Tax Counsel and a member of its Board of Regents. He served as a member of the Board of Advisors of the Internal Revenue Service's Continuing Education Program and as a member of the Advisory Group to the Staff of the Senate Finance Committee on its Subchapter C Revision Act.

Mr. Cohen has published in the Journal of Taxation, Practising Law Institute publications, and the N.Y.U. Tax Institutes and has spoken at numerous tax institutes and other tax programs.

## **HARVEY COUSTAN**

Mr. Coustan is the National Director, State Government Relations, and a Senior Tax Partner in the Chicago office of Ernst & Young LL.P. He is presently a member of the Commissioner's Advisory Group and is also the immediate past Chair of the Federal Tax Division of the American Institute of Public Accountants.

He is an assistant professor in the DePaul University Master of Science in Taxation Program and lectured at the Georgetown University Master of Science in Accountancy Program while living in Washington, D.C., where he was the Partner in Charge of his firm's Washington National Tax practice. He has authored articles for a number of publications including the Journal of Taxation, Tax Advisor, and Taxes Magazine, and he has given speeches at various forums throughout his career.

## **CHARLES H. EGERTON**

Mr. Egerton is a partner in the law firm of Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A., and heads up its 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 in the American College of Tax Counsel and the American Bar Foundation and is also a former Chair of both the Florida Bar Tax Section and the Florida Bar Tax Certification Committee. He was the primary author of the Standards for Certification of Tax Attorneys which are a part of the Florida Bar Certification Plan. Mr. Egerton is the immediate past Chair of the Partnerships Committee for the ABA Tax Section. He is a frequent lecturer on tax topics.

In addition, he is the author of various articles pertaining to tax topics in publications such as N.Y.U. Institute on Federal Taxation, University of Miami Institute on Estate Planning, Journal of Taxation, The Tax Lawyer, Journal of Partnership Taxation, Florida Bar Journal, and University of Florida Law Review.

## **PETER L. FABER**

Mr. Faber is a partner in McDermott, Will & Emery, where he heads the New York tax practice. He specializes in corporate and business tax planning and federal, state and local tax litigation. He received his A.B. from Swarthmore College with high honors and an LL.B., cum laude, from the Harvard Law School.

He has served as Chair of the American Bar Association Section of Taxation and of the Section's Committee on Corporate Taxation. Mr. Faber has testified before Congress on numerous occasions and has served as a consultant to Congressional committees on corporate tax matters. He is a Fellow and Regent of the American College of Tax Counsel and a member of the Tax Advisory Group of the American Law Institute.

He has also served as Chair of the New York State Bar Association Tax Section and as a member of the Governor's Council on Fiscal and Economic Priorities. He serves as a consultant to the New York State Department of Taxation and Finance, is on the State Tax Appeals Tribunal's Advisory Committee, and has assisted the Legislature in drafting several tax statutes.

Mr. Faber is the author of a treatise on Subchapter S and over forty articles on corporate taxation. He has lectured on tax matters at tax institutes around the country.

## **JAMES P. HOLDEN**

Mr. Holden is a partner with Steptoe & Johnson in Washington, D.C. He received his B.S. degree from the University of Colorado and his J.D. degree from Georgetown University Law Center.

Mr. Holden has served as Chair of the American Bar Association Section of Taxation (1989-90), Chair of the Advisory Group to the Commissioner of the IRS (1992-93), and Chair of the Commissioner's Review Panel on IRS Integrity Controls (1989-90). He is a Trustee of the American Tax Policy Institute, a Regent of the American College of Tax Counsel, and a member of the American Law Institute.

Mr. Holden was formerly an adjunct professor at the Georgetown University Law Center and has co-authored Ethical Problems in Federal Tax Practice, with Bernard Wolfman, and Standards of Tax Practice, with Bernard Wolfman and Kenneth Harris. He is a frequent lecturer at tax conferences.

## **PAULA M. JUNGHANS**

Ms. Junghans is a principal in the firm of Martin, Junghans, Snyder & Bernstein, P.A., in Baltimore. She graduated from the College of Notre Dame of Maryland and earned a law degree from the University of Maryland School of Law.

Ms. Junghans is Chair of the Civil and Criminal Tax Penalties Committee of the American Bar Association Section of Taxation, and President-Elect of the Maryland Criminal Defense Attorneys Association. She is a Fellow of the American College of Tax Counsel, the American Bar Foundation, and the Maryland Bar Foundation, and she has served on the Attorney Grievance Commission and Judicial Nominating Commission.

Ms. Junghans is co-author of Federal Tax Litigation, and is a frequent speaker on tax controversy and white collar criminal matters.

## **LAWRENCE P. KATZENSTEIN**

Mr. Katzenstein practices law in St. Louis as a partner in The Stolar Partnership. He received his undergraduate degree from Washington University in St. Louis and his law degree from Harvard.

He is an adjunct professor at the Washington University School of Law where he teaches estate and gift tax and income taxation of estates and trusts. He has chaired the American Bar Association Tax Section Fiduciary Income Tax Committee and the charitable trust subcommittee of the Fiduciary Income Tax and Exempt Organization Committees of the Tax Section.

Mr. Katzenstein is a Fellow of the American College of Trust and Estate Counsel and a frequent author and lecturer on estate planning and charitable giving topics. He chairs the American Bar Association-American Law Institute annual program on charitable giving techniques. He also appears

annually on several ABA-ALI estate planning programs, and has spoken at many other national tax institutes. He is also the creator of Tiger Tables actuarial software.

#### **RICHARD M. LIPTON**

Mr. Lipton is a partner at Sonnenschein Nath & Rosenthal in Chicago. He received his B.A. from Amherst College, cum laude, and his J.D., with honors, from the University of Chicago, where he was Associate Editor of the University of Chicago Law Review and was elected to the Order of the Coif.

He served as Vice Chair of the Section of Taxation of the American Bar Association from 1993-96; he previously served as a Council Director of the ABA Tax Section, Chair of the ABA Tax Section Task Force on Passive Activity Losses and the ABA Tax Section Committee on General Income Tax Problems. He is a Fellow at the American College of Tax Counsel.

Mr. Lipton has lectured extensively in the areas of passive losses, workouts and bankruptcy, and partnership and real estate taxation at tax institutes throughout the country. His publications include a treatise on Passive Activity Losses (with D. Evaul), as well as numerous articles in TAXES, The Journal of Taxation, Corporate Taxation, Tax Notes, The Journal of Partnership Taxation and other publications.

#### **L. PAIGE MARVEL**

Ms. Marvel is a partner at Venable, Baetjer and Howard in Baltimore, Maryland, and Washington, D.C. She earned a B.A., magna cum laude, from the College of Notre Dame in Baltimore and a J.D., with honors, from the University of Maryland School of Law.

Among her numerous offices, Ms. Marvel is a Council Member of the American Bar Association's Section of Taxation, a member of the Commissioner's Review Panel on IRS integrity and was a member of the Maryland State Bar Association Board of Governors (1988-90). She is an Advisor to the ALI Restatement of the Law 3rd, the Law Governing Lawyers, and a co-editor of The Journal of Taxation. She is Chair of the Procedure Subcommittee, Commission to Revise the Annotated Code of Maryland (Tax Article). Ms. Marvel is a Fellow of the American Law Institute and a Fellow and Regent of the American College of Tax Counsel.

Ms. Marvel is the author of various articles and chapters on civil and criminal tax litigation; she is a frequent lecturer on tax controversy and litigation topics. Ms. Marvel is a Fellow of the American Bar Foundation and the Maryland Bar Foundation. She is a member of the Advisory Council of the William and Mary Tax Conference.

## **LOUIS A. MEZZULLO**

Mr. Mezzullo is a member of the law firm of Mezzullo and McCandlish in Richmond, Virginia. He received his B.A. and M.A. degrees from the University of Maryland, and his J.D. from the University of Richmond. Mr. Mezzullo is an adjunct professor at the University of Richmond School of Law.

Mr. Mezzullo is a Fellow and Regent of the American College of Tax Counsel. He is active in the Virginia Bar Association, having served as Chair of the Taxation Section. He is a member of the Council and is current Chair of the Business Planning Subcommittee of the Estate and Gift Taxes Committee of the American Bar Association Section of Taxation, he is a member of the Council of the ABA Real Property Section, and he is a member of the Advisory Council of the William and Mary Tax Conference.

Mr. Mezzullo has written or co-authored several books and articles on qualified retirement plans, estate planning, and limited liability companies. He is a frequent speaker at major tax and estate planning conferences.

## **MARJORIE A. O'CONNELL**

Ms. O'Connell is founder of the Washington, D.C. law firm of O'Connell & Associates. She earned a B.A. degree, magna cum laude, from the Catholic University of America, and a J.D. degree from Georgetown University Law Center, where she was the student Editor-in-Chief of The Tax Lawyer, the journal of the American Bar Association Section of Taxation.

Ms. O'Connell has been an officer of the ABA Tax Section and served on its governing Council. Among other positions, she has served as Chair of the Tax Sections' Domestic Relations Tax Problems Committee, Vice-Chair of the ABA General Practice Section Tax Committee, Chair of the ABA Family Law Section Tax Committee, and Chair of the American Academy of Matrimonial Lawyers Divorce Taxation Committee. Ms. O'Connell is a Fellow of the American College of Tax Counsel.

Ms. O'Connell is the author of a federal tax loose-leaf service supplemented monthly and of numerous tax articles; she lectures regularly at national tax seminars. She is president of Divorce Taxation Education, Inc., a publishing and educational services company based in Washington, D.C.

## **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 regularly speaks at numerous tax institutes throughout the country.

### **SAMUEL P. STARR**

Mr. Starr is a partner in Cooper & Lybrand's National Tax Office in Washington, D.C. He received a B.S. from Pennsylvania State University, a J.D. from the University of Virginia, and an LL.M. in Taxation from Georgetown University Law Center. Mr. Starr also is a certified public accountant.

He serves as a departmental editor for the Journal of Taxation, and on the board of advisers for the Journal of S Corporation Taxation and the Journal of Limited Liability Companies. He has written Tax Management portfolios on S corporations and co-authored a portfolio on limited liability companies.

Mr. Starr has chaired the AICPA's S Corporation Committee and presently serves on the AICPA's Federal Tax Committee and the LLC Task Force. Mr. Starr is an adjunct professor at Georgetown University Law Center.