

2015

## 2015 Tax Conference Speakers

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**WILLIAM & MARY**  
**61<sup>ST</sup> TAX CONFERENCE SPEAKERS**  
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**CRAIG D. BELL** is a partner in the Richmond, Virginia office of McGuireWoods, where he practices in the area of State and Local Tax and Tax Litigation. Mr. Bell is the law firm's head tax litigator in federal, state, and local tax disputes at the trial and appellate levels.

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

Mr. Bell is an adjunct professor at the Marshall-Wythe School of Law and at the U.S. Army's Law School. He is a member of the Edgar J. Murdock Inn of Court for Tax and is on the Board of Directors of the Community Tax Law Project, a non-profit provider of *pro bono* legal representation for low-income Virginia taxpayers in U.S. Tax Court and federal district courts. He also served as the former Chair of the tax sections of the Virginia State Bar and Virginia Bar Association as well as a past Chair of the Virginia State Bar's Military Law Section. Mr. Bell frequently lectures on tax issues for a number of law and accounting professional organizations and tax conferences. He is Chairman of the Board of Directors of a publicly owned commercial bank headquartered in central Virginia.

Mr. Bell has received a number of peer accolades including election as a Fellow, American College of Tax Counsel and inclusion in *The Best Lawyers in America* in tax.

Before entering private practice, Mr. Bell spent six years on active duty in the United States Army as a Judge Advocate General. He continued his military service for an additional 21 years before retiring from the Army Reserve where he served as the Tax Advisor to The Judge Advocate General of the U.S. Army and as a Professor of Law at The Judge Advocate Generals Leadership Center and School located in Charlottesville, Virginia.

**DUANE W. DOBSON, JR.** is director in KPMG's Tysons Corner, Virginia, serving clients of KPMG's Chesapeake practice by providing state and local tax services. He has over twenty four years' experience in advising clients with state and local tax matters, and his experience includes:

- Working with clients to restructure their business operations into more tax efficient structures;
- Identifying refund and prospective tax savings opportunities; and
- Assisting clients in successfully resolving state and local tax controversies.

Mr. Dobson has worked with clients in many different industries, including

information technology, telecommunications, and government contracting. He is a frequent lecturer on state and local taxation issues, including events sponsored by the Tax Executives Institute, the Committee on State Taxation, the Institute for Professionals in Taxation, Maryland Society of Certified Public Accountants, the Virginia Society of Certified Public Accountants, and other national groups.

Mr. Dobson actively serves on both the State Tax Group of the Maryland Society of Certified Public Accountants and the Tax Advisory Committee of the Virginia Society of Certified Public Accountants.

Mr. Dobson has published articles in the Journal of State Taxation, the Journal of Multistate Taxation, and numerous other publications. He has also presented at both the national and local level, to clients, industry groups, and trade associations.

Mr. Dobson was named the Instructor of the Year by the Institute of Professionals in Taxation in 2008 and been an instructor for the Institute's continuing education classes for more than seven years and instructor for other trade associations for the past twenty years.

Mr. Dobson holds a BBA in Accounting, University of Texas at Austin and a M.S. in Accounting, Texas A&M. He is also a Certified Public Accountant licensed in Virginia, Maryland, and Texas and a Certified Member of the Institute of Professionals in Taxation

**ANDREW F. GORDON** practices in all areas of federal income taxation, with a focus on planning and transactional matters. He has experience advising clients on domestic and international acquisitions, mergers, joint ventures, restructurings, and spin-off transactions.

Experienced in handling audit and tax controversy matters, Mr. Gordon has represented clients in examinations and in all stages of the Internal Revenue Service administrative process. His experience also includes litigation in Tax Court.

Additionally, Mr. Gordon has advised clients on matters of tax policy, including corporate and international tax reform and energy-related government incentives. He has drafted position papers and comment letters on proposed legislation and administrative guidance, and has met with Treasury and the Internal Revenue Service on such topics.

**SETH GREEN** is the principal in charge of the International Tax group of KPMG LLP's Washington National Tax practice, focuses on structuring the operations of a wide range of private equity investors and multinational corporations. He has advised clients on issues related to internal and external financing, deferring recognition of foreign operating income, and managing the use of foreign tax credits. His work also includes issues surrounding cross-border reorganizations (including inversions) and other structures for taxable and tax-free dispositions and acquisitions.

During the 1990s, Mr. Green spent four years with the United States Treasury Department's Office of Tax Policy, first as an attorney-advisor and then as an associate tax legislative counsel. At Treasury, Mr. Green developed and reviewed administrative guidance, including regulations and revenue rulings on a wide variety of issues. In addition, he provided analysis and advice on the tax policy implications of legislative proposals. His major areas of focus included consolidated return regulations, leasing transactions, partnership taxation, corporate divisions, and reorganizations.

Mr. Green has published in the *Journal of Corporate Taxation*, and has served as an adjunct professor at the Georgetown University School of Law. He is a member of the American Bar Association Tax Section, and the District of Columbia Bar Association Tax Section. He holds an AB degree in mathematics from Harvard College; a JD degree from University of Maryland School of Law; and an LLM degree in taxation from New York University School of Law.

**PAUL M. HAMBURGER** is co-chair of the Employee Benefits, Executive Compensation and ERISA Litigation Practice Center and head of the Washington, DC office. Mr. Hamburger is also a leader of the Practice Center's health and welfare subgroup and a member of Proskauer's Health Care Reform Task Force.

Mr. Hamburger provides technical knowledge and advice to employers on all aspects of their employee benefit programs, and advises employee benefit plan trustees and service providers on ERISA and employee benefit plan-related matters. He has extensive experience in negotiating service provider and outsourcing agreements. Mr. Hamburger frequently represents clients before government regulatory agencies, including the Internal Revenue Service, Department of Labor and Pension Benefit Guaranty Corporation.

Mr. Hamburger focuses on all matters affecting employee benefit plans, including:

- 401(k) plans, ESOPs, and defined benefit plans, including cash balance pension plans
- Executive compensation plans and agreements
- Welfare benefit plans, including cafeteria plan, COBRA, and health care reform (PPACA) issues

Recognized by a number of publications for his exceptional work, Mr. Hamburger is described by *The Legal 500 United States* as "one of the best in his field; he inspires a high level of confidence and is a pleasure to work with." *Chambers USA* notes that Mr. Hamburger's clients refer to him as "a creative, business-oriented and brilliant lawyer who educates and enlightens."

As a noted thought leader in his field, Mr. Hamburger frequently speaks on employee benefit matters. In addition, he served for several years as an adjunct professor at Georgetown University Law Center teaching the LL.M. tax course on ERISA Health and Welfare Benefit Plans.

An author of numerous articles on employee benefits matters, Mr. Hamburger has produced a number of nationally-circulated loose leaf publications, published by Thompson Information Services: *Mandated Health Benefits – The COBRA Guide*, *The Guide to Assigning & Loaning Benefit Plan Money*, and *The Pension Plan Fix-It Handbook*. Most recently, he was the managing author of the 5th edition of *The New Health Care Reform Law – What Employers Need to Know (A Q&A Guide)*, published by Thompson Information Services.

**KAREN L. HAWKINS** served as the Director of the IRS Office of Professional Responsibility from April 2009 through July 2015. Prior to serving as Director, OPR, Ms. Hawkins was in private practice in California where she specialized in civil and criminal tax controversy cases for nearly 30 years. She has been a frequent speaker and writer on a variety of diverse tax law topics including: Innocent Spouse Relief, Attorney's Fees Awards; Collection Due Process; Civil and Criminal Tax Penalties; Tax Court Litigation; International Tax issues and Ethics in Tax Practice. Ms. Hawkins has a number of reported precedent-setting tax cases to her credit in the US Tax Court and Ninth Circuit Court of Appeals.

Ms. Hawkins holds J.D., MBA, and Honorary Doctor of Laws degrees from Golden Gate University in San Francisco. She also earned a M.Ed. from the University of California, Davis. Among her many honors and awards are: V. Judson Klein Award from the California Bar's Taxation Section, the National Pro Bono Award from the ABA's Taxation Section, the Jules Ritholz Memorial Award from the Civil & Criminal Tax Penalties Committee of the ABA Tax Section, and the Joanne Garvey Distinguished Alumna award from Golden Gate University. In 2012, Golden Gate University School of Law dedicated its Law Library collection in Ms. Hawkins' name.

Ms. Hawkins has relocated to Oregon where she offers expert witness and legal consulting services in federal tax ethics and controversy matters to individuals and firms across the country.

**MS. HELENA S. MOCK** is the founder of the Peninsula Center for Estate Planning and Elder Law, located in Williamsburg, Virginia. She practices in the areas of estate and tax planning, estate and trust administration, elder law and Veterans' benefits. Ms. Mock is an Adjunct Professor of Law at the College of William & Mary School of Law and Managing Attorney for the Law School's Elder Law Clinic. She is a frequent speaker on topics relating to her areas of practice and has taught in numerous continuing legal education (CLE) courses for attorneys.

A veteran herself, Ms. Mock is accredited by the Veterans' Administration to work with veterans toward obtaining benefits due them for service connected and non-service connected disabilities. Ms. Mock received her B.A. degree from the University of Maryland, M.A. degree from Old Dominion University, and J.D. degree from the College of William & Mary School of Law.

Ms. Mock is a member of the National Academy of Elder Law Attorneys, the Virginia State Bar (member, Trusts and Estates Section), the Virginia Bar Association,

the Williamsburg Bar Association, and the Peninsula Estate Planning Council. She serves on the Advisory Board for Dream Catchers in Williamsburg and the Board of Directors of Mary Immaculate Hospital in Newport News. She lives in Williamsburg with her husband of 27 years and their two children.

**STEPHEN L. OWEN** practices in the Washington, D.C., and Baltimore, Maryland offices of DLA Piper LLP (US). He practices primarily in the areas of mergers and acquisitions, joint ventures, business transactions, corporate and partnership tax planning, real estate tax planning, and business and estate planning for closely-held enterprises and their owners. Mr. Owen represents a variety of publicly-traded corporations and REITs, as well as many successful privately-owned businesses and entrepreneurs.

Mr. Owen has written on a variety of tax and business topics, including extensive works on corporate, partnership and real estate taxation, and estate planning in various professional journals. He is a member of the editorial boards of *The Journal of Real Estate Taxation* and *The Journal of Pass-Through Entities*. He is a frequent speaker on tax and business topics at nationally recognized programs including The N.Y.U. Institute on Federal Taxation, The Southern Federal Tax Institute, N.Y.U. Real Estate Tax Institute, The Federal Real Estate Tax Conference, The New Jersey Tax Institute, The North Carolina Tax Institute, The Tennessee Tax Institute, The Kentucky Tax Institute, The National Association of Real Estate Companies Tax Conference, The William & Mary Tax Conference, The AICPA Federal Real Estate Tax Conference, The AICPA National Real Estate Tax Conference, PLI Tax Planning for Domestic and Foreign Partnerships, The Texas Tax Institute and various ALI-ABA national tax programs.

Mr. Owen is a past Chair of the Partnerships and LLCs Committee of the ABA Section of Taxation and is a past Chair of the Section of Taxation of the Maryland State Bar Association. He also served as Chair of the DLA Piper Tax Practice Group from 1998 to 2008. Mr. Owen is listed in *The Best Lawyers In America* in the categories of tax law, trusts and estates law and corporate law, and *Chambers USA: America's Leading Lawyers for Business* (D.C.). He was recognized by The Washington Business Journal as one of its "2009 Top Washington Lawyers." He is also a Fellow of The American College of Tax Counsel and is an active member of Real Estate Roundtable and NAREIT. Mr. Owen was recently appointed to the William & Mary Tax Conference Advisory Council.

**CHRISTOPHER S. RIZEK** is a member in Caplin & Drysdale's Washington, D.C., office. He also serves as General Counsel to the firm. In 2014, he was listed in the elite "Leading Lawyer" list for Tax Controversy by The Legal 500.

Mr. Rizek represents taxpayers in all types of federal civil and criminal tax controversy matters. He also guides clients through IRS audits, prepares administrative claims and protests of IRS actions, and litigates tax and tax-related cases in U.S. district and appellate courts, the U.S. Court of Federal Claims, and the U.S. Tax Court. In recent years, he has represented numerous financial and professional firms in connection with IRS examinations of tax shelter compliance issues.

Mr. Rizek has a unique history of government service before joining the firm. His combination of practical and policy-level experience in government has given him special insight into the application of the tax laws and IRS procedures, which has been of great value to many of the firm's clients who are faced with complex tax controversies and litigation. From 1995-1998, he was an Attorney-Advisor and Associate Tax Legislative Counsel with the U.S. Treasury Department, Office of Tax Legislative Counsel. While at the Treasury, he was responsible for regulations and legislation involving tax practice and procedure, including the Taxpayer Bill of Rights 2 (1996) and the IRS Restructuring and Reform Act of 1998. From 1984-1988, Mr. Rizek was a Trial Attorney with the U.S. Department of Justice, Tax Division, and he received the Outstanding Attorney Award in 1986.

Mr. Rizek regularly speaks to tax, legal, and other professionals on a variety of tax issues. He has served in numerous capacities for various bar associations involved in taxation, including the ABA Section of Taxation, the DC Bar Tax Section, and the Section of Taxation of the Federal Bar Association.

Mr. Rizek is an Adjunct Professor at Georgetown University Law Center and in the Spring of 2012 he taught the course Tax Practice & Procedure (Administrative) to IRS personnel. He has also been a guest lecturer at other law schools and universities. Mr. Rizek is active in civic organizations in Anne Arundel County, Maryland where he resides, and formerly served as Chairman of the Anne Arundel County Ethics Commission.

**WILLIAM L.S. ROWE** is a partner in the Richmond, Virginia 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 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. Mr. Rowe received his B.A. from Washington & Lee University in 1970, and earned a J.D. from the University of Virginia in 1973.

**ROBERT D. SCHACHAT** leads the Real Estate Group in the National Tax Department of Ernst & Young LLP in Washington, D.C. He consults with clients in all federal income tax aspects of real estate, including REIT, partnership, limited liability company and S corporation formations, acquisitions, like-kind exchanges, development, leases, financings, workouts, dispositions and liquidations. Mr. Schachat's experience also includes extensive involvement in the negotiation and drafting of all types of partnership agreements, LLC operating agreements, and corporate shareholder agreements. He also

advises clients on a regular basis in monitoring federal legislative and regulatory activity in the real estate area.

Mr. Schachat joined Ernst & Young LLP in 1996. From 1984 until 1996, he was a partner in a Manhattan law firm practicing in the taxation of real estate. Mr. Schachat has published many articles and lectures frequently at many real estate industry and tax conferences. He serves as Vice Chair of the Real Estate Committee and is a member of the Committee on Government Relations of the Section of Taxation of the American Bar Association. Mr. Schachat is also a member of the Advisory Board of *Journal of Passthrough Entities*, the Board of Contributing Editors and Advisors of *Real Estate Taxation* and the Tax Management Advisory Board for *Corporate Tax and Business Planning*. He is co-author with Jim Lowy of the CCH treatise, *Taxation of REITs and UPREITs*. Bob has served as Vice Chair of the Tax Policy Advisory Committee of the Real Estate Roundtable and is a past co-chair of the Cost Recovery Committee and member of the Executive Committee of the Tax Section of the New York State Bar Association.

Mr. Schachat has an S.B., Phi Beta Kappa, in Mathematics from Massachusetts Institute of Technology, a J.D. from Columbia University Law School, and an LL.M. in Taxation from New York University School of Law.

**D. FRENCH SLAUGHTER** represents clients in a comprehensive range of federal, state and local taxation matters including income tax, franchise tax, gross receipts tax, sales and use tax and property tax. He has practiced before the U.S. Tax Court and both federal and state trial and appellate courts. His clients include closely held businesses as well as *Fortune* 500 companies across a variety of industries including aerospace and defense, telecommunications and media.

Mr. Slaughter also has more than 20 years of experience assisting clients in unclaimed property matters including state contract audits, voluntary compliance, escheat litigation and state legislative reform efforts. He has been noted in *The Wall Street Journal* for his work defending Delaware-domiciled corporations under audit by the State of Delaware for unclaimed property liabilities.

He also has extensive experience advising clients in a variety of life cycle events from funding and managing growth internally to mergers and acquisitions and exit strategies, including post-merger integration, restructurings and business valuation.

Prior to joining Fox Rothschild, Mr. Slaughter was a partner at another international law firm, where he helped develop the firm's tax policy practice advising clients on federal, state and international tax policy issues and controversies. He was formerly a Principal with Deloitte & Touche LLP, where he was Lead Client Service Partner for several *Fortune* 500 clients of Deloitte. He also served as practice leader of what was at the time the nation's largest unclaimed property practice. He also previously served in the Tax Division of the U.S. Department of Justice as Special Assistant to Assistant Attorney General Glenn L. Archer, Jr.



As an adjunct professor at the Darden Business School of the University of Virginia from 1986 to 2000, Mr. Slaughter taught Taxation of Mergers and Acquisitions as well as Taxation of Management Decisions.

**JAMES B. SOWELL** is Chairman of the Real Estate Committee of the American Bar Association (Tax Section) and is a former vice chairman of the Tax Policy Advisory Committee of the Real Estate Roundtable. He is a member of the National Association of Real Estate Investment Trusts, where he is an active participant on the Government Relations Committee. Mr. Sowell also is a member of the BNA Tax Management Advisory Board (Corporate Tax and Business Planning) and is on the Board of Trustees for the Southern Federal Tax Institute. Mr. Sowell has written articles for various publications and speaks at numerous conferences.

Before joining KPMG, Mr. Sowell was with the national tax offices of other major accounting firms. Prior to that time, Mr. Sowell was with the U.S. Department of Treasury (Office of Tax Policy) where he served first as an attorney advisor and then as an associate tax legislative counsel. While at the Treasury Department, Mr. Sowell was primarily responsible for administrative guidance and legislation involving partnerships, real estate investment trusts, like-kind exchanges, and other issues. The many matters that Mr. Sowell was involved in while at Treasury included the regulations relating to partnership mergers and divisions, the partnership basis adjustment regulations, the regulations relating to amortization of intangible property, and the legislation relating to taxable REIT subsidiaries.

Prior to the Treasury Department, Mr. Sowell as an associate at King & Spalding LLP in Atlanta, Georgia.

Mr. Sowell was chief tax editor of the Florida Law Review and was a graduate editor of New York University's Tax Law Review.

**STEFAN F. TUCKER** represents a wide variety of clients, from the entrepreneur and the professional, on the one hand, to publicly traded enterprises, such as real estate investment trusts, on the other hand. 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, including tax audits.

In many respects, Mr. Tucker is a generalist, even in today's world of specialists. His clients look to him to apply his breadth of experience and general knowledge in arriving at solutions to a wide range of business-oriented problems and issues and in structuring complex business arrangements and transactions. They also seek his assistance in connection with their personal financial matters and wealth preservation planning.

Mr. Tucker has represented a wide variety of companies in acquisitions and in being acquired by both United States and foreign-based companies. This practice also encompasses workouts of difficult financial asset structurings and repositionings, real

estate acquisitions, exchanges, financings and refinancings, estate planning and structuring, the review of proposed Federal tax legislation and comments on and testimony related to proposed Federal income tax regulations, family business planning and wealth preservation, and work with REITs and other publicly traded entities.

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 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 also a Visiting Lecturer at the University of Michigan Law School, teaching Business Planning and Federal Taxation of Real Estate Transactions.

Mr. Tucker is a member of the Board of Trustees of Massachusetts School at Law at Andover, Massachusetts. He is on the Advisory Boards of *Real Estate Taxation* and *Practical Tax Strategies*. Currently, Mr. Tucker is a member of the DC Tax Revision Commission, which has been tasked with advising the Mayor and Council of DC as to suggested changes in the DC tax landscape.

**LISA M. ZARLENGA** is a partner in the Washington office of Steptoe & Johnson LLP, where she is a member of the firm's Tax group. She practices in the area of federal income taxation, with a focus on corporate transactional and planning matters. Ms. Zarlenga's practice also involves tax controversy matters as well as tax policy matters with respect to proposed tax legislation or Treasury regulations.

Ms. Zarlenga is heavily involved in the tax bar, holding leadership positions with both the American Bar Association and the District of Columbia Bar Tax Sections. Ms. Zarlenga was elected to and currently serves as the Chair of the DC Bar Tax Section Steering Committee, which oversees the operation of the entire Tax Section. She has also served as the Chairman of the Corporate Tax Committee of the DC Bar. Ms. Zarlenga is an officer of the ABA Corporate Tax Committee and Professional Services Committee and also serves on the ABA Government Relations Committee.

Ms. Zarlenga has significant experience structuring tax-free and taxable acquisitions and dispositions for both public and private companies, including providing opinion letters and seeking advance rulings from the IRS. She has particular experience in the areas of section 355 spin-offs and the use of disregarded entities in corporate transactions. She is also frequently called upon to assist in restructuring financially troubled businesses and to advise clients with respect to the special rules governing consolidated groups.

Ms. Zarlenga's practice also involves advising clients in the context of complex tax controversies, both at the administrative level and in litigation. Ms. Zarlenga has advised clients during the audit process, prepared protests, participated in IRS Appeals conferences, responded to requests for technical advice, and handled matters in US district courts and the Court of Federal Claims. She has assisted in negotiating settlements both at the IRS Appeals level and once the matter has been docketed in court.