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Professor of Clinical Accounting
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CURRENT POSITION

- ◆ 2002 – present: Professor of Clinical Accounting, Masters of Business Taxation program, Leventhal School of Accounting, University of Southern California.
- ◆ Courses taught:
 - ◆ Federal Tax Research and Practice
 - ◆ Taxation of Partnerships and S Corporations
 - ◆ Advanced Partnership Taxation
 - ◆ Taxation of Individuals
 - ◆ Taxation of Property Transactions
- ◆ Academic service
 - ◆ Academic Director Online MBT
 - ◆ USC Academic Senate
 - ◆ Marshall Faculty Council
 - ◆ Marshall Committee on Clinical Faculty
 - ◆ Marshall Committee on Graduate Instruction
 - ◆ Leventhal Dean Search Committee
 - ◆ Leventhal APR Committee
 - ◆ Leventhal School of Accounting Graduate Program / Curriculum Committee
 - ◆ Faculty Advisor, Deloitte Tax Case Study Competition, 2003 - present
 - ◆ National Finalists 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014
 - ◆ Third Place Winner 2010, 2013

RELEVANT EXPERIENCE

- ◆ Co-Author, CCH Expert Treatise Library: Federal Taxation of Partnerships and Partners
- ◆ Update Editor: Federal Taxes Affecting Real Estate (LexisNexis) and California Real Estate Law and Practice (LexisNexis)
- ◆ Author of numerous articles and publications, including chapters on corporations, partnerships, LLC's, and real estate transactions for LexisNexis, West Group Publishing, Matthew Bender Co., Bancroft Whitney, and BNA Tax Management Series.
- ◆ Frequent speaker and lecturer on tax topics, including presentations at NYU Federal Tax Institute, USC Institute on Federal Taxation, and the Internal Revenue Service.
- ◆ 1987 – 1998: Part-time teaching of partnership, S corporation, and corporate tax classes at University of Southern California's Masters of Business Taxation Program and Golden Gate University's Masters of Science in Taxation Program.
- ◆ Tax consultant
 - ◆ 1998 – 2002: Firm-wide tax manager for Arthur Andersen's real estate tax division, specializing in various real estate and partnership tax issues

- ◆ 1982 – 1992: More than 10 years of law firm experience providing tax and legal advisory services in the partnership, S corporation, corporate, and real estate tax areas.

EDUCATION

- ◆ LL.M. in Taxation, *magna cum laude*, University of San Diego (1986)
- ◆ Juris Doctorate degree, *magna cum laude*, Order of the Coif, Syracuse University College of Law (1982)
- ◆ Bachelor of Science degree, Sociology, *summa cum laude*, Syracuse University (1978)

PUBLICATIONS

Co-Author, *Federal Taxation of Partnerships and Partners* (CCH)

Update Editor: *Federal Taxes Affecting Real Estate* (LexisNexis) and *California Real Estate Law and Practice* (LexisNexis)

Author, “Revisiting Choice of Entity,” *USC Major Tax Planning* (2012 LexisNexis)

Author of various Special Tax Alerts and Expert Commentaries on current tax issues, LexisNexis Real Estate Law Center, <http://law.lexisnexis.com/practiceareas/real-estate>, 2011, 2010, 2009, 2008

Author, Ch. 10B, “Tax Aspects of Real Estate and Real Estate Sales,” *Powell on Real Property* (LexisNexis 2011, 2009, 2008, 2006, 2003)

Author, Ch. 83A, “Like Kind Exchanges,” *Powell on Real Property* (LexisNexis 2009, 2005, 2002)

Author, Ch.2, “Tax Issues Affecting Real Estate Financing,” *Real Estate Financing* (LexisNexis 2011, 2009, 2008, 2007)

Author, “Practice Guide 1: Federal Tax Issues Affecting Real Estate,” *Powell on Real Property* (LexisNexis 2008, 2006; 2003)

Author, Ch. 8, “Tax Free Exchange of Real Estate,” *Real Estate Financing* (LexisNexis 2007)

Author, Ch. 10A, “Choice of Vehicle for Acquiring, Holding, and Improving Real Property,” *Powell on Real Property* (LexisNexis 2007)

Author, Ch. 79G, “Tax Treatment of Condemnations and Other Involuntary Conversions,” *Powell on Real Property* (LexisNexis 2006)

Author, Ch. 22, “Taxation of Partnerships,” *California Real Estate Law and Practice* (Matthew Bender 2002)

Author, “Planning for Losses: Tricks and Traps,” *USC Major Tax Planning* (2002)

Author, "New Opportunities for REITs Bring New Concerns," *California Real Estate Journal*, Feb. 4, 2002

Author, "New Opportunities and Pitfalls in Structuring Section 1031 Exchanges," *California Real Estate Journal*, Dec. 3, 2001

Author, "Development Incentives and Taxes," *California Real Estate Journal*, Oct. 1, 2001

Co-Author, "Impact Fees and Publicly Dedicated Improvements: Are They Really Nondepreciable Intangibles?," *The Journal of Real Estate Taxation* (Summer 2001)

Co-Author, "The Impact of E-Commerce on the Real Estate Market and REITs," *The Journal of Real Estate Taxation* (Summer 2000)

Co-Author, "Noncustomary Services: Growth of the Internet Raises Qualification Issues for REITs," *Urban Land* (June 2000)

Author, "Accumulated Earnings Tax" portfolio, *Tax Management Series* (BNA 1998)

California Transactions Forms (Bancroft/Whitney / West Group 1996 - 1998)

Authored chapters entitled "General Partnerships," "Sale or Transfer of Partnership Interests," "Limited Liability Companies," "Foreign Corporations," "Dissolution and Winding Up," "Consumer Warranties," and "UCC Documents of Title"

Author, "The Implications of the Check-the-Box Regulations for Domestic Tax Planning," *NYU Federal Tax Institute* (1997)

Author, "Restrictions Loom for Tax-Free Recoveries in Employment Discrimination Suits," *California Employment Law Reporter*, Volume 1995, Issue No. II (Matthew Bender 1995)

Author, "The Role of S Corporations in Estate Planning," 1994 *UCLA-CEB Estate Planning Institute*

Author, "Disguised Sales Transactions Between Partners and Partnerships," *USC Major Tax Planning* (1993)

Tax Editor, *California Real Estate Law and Practice* (Matthew Bender 1992; updated 2001)

Author, "Tax Deferred Exchanges," *California Real Estate Law and Practice* (Matthew Bender 1992; updated 2001)

Author, "Exchanges of Real Property," *California Legal Forms* (Matthew Bender 1992)

Consultant, *Forming and Operating S Corporations* (CEB Action Guide, 1992)

Editor-in-Chief, *The California Tax Lawyer*, 1991-1992.

Author, "Passive Loss Planning Under the Activity Regulations," *USC Major Tax Planning* (1990)