Washington University School of Law

Graduate Tax Course Directory

Fall 2006 - Spring 2007
7/7/2006

General Information about the LL.M. in Taxation Program
Washington University School of Law

For over 30 years, the Master of Laws (LL.M.) in Taxation program at Washington University School of Law has offered a rigorous course of study in the field of tax law. The program provides comprehensive and specialized training to lawyers and law school graduates who plan to specialize in tax. Candidates for the LL.M. degree must have graduated from an accredited U.S. law school. In some situations, the Tax LL.M. Admissions Committee may consider students who have an undergraduate law degree or its equivalent from a foreign institution of higher learning. The Admissions Committee considers the strength of each candidate's previous law school record, affording particular attention to the candidate's prior tax course work. For lawyers in practice, the Admissions Committee also considers work experience. For more information or to apply online, go to http://law.wustl.edu/LLMTax/index.asp?id=822.

Washington University J.D. students interested in enrolling in a graduate tax course, other than those that are also part of the J.D. curriculum, must receive permission by submitting a petition to the faculty.

Tuition for the 2006-2007 academic year is $35,800 for full-time students and $1,500 per credit hour for part-time students.

Course listings can also be found on the web at http://law.wustl.edu/Registrar/courseinfo.html. Students admitted to the program may register for courses, update addresses, view grades, etc., via WebSTAC at https://acadinfo.wustl.edu. If you need assistance, contact Colleen Erker at erker@wulaw.wustl.edu or 314-935-6466. Registration for Fall 2006 courses is now open. Registration for Spring 2007 courses will take place in mid November 2006.

Program Director
Kelly A. Moore
Washington University School of Law
Anheuser-Busch Hall, Room 320E
One Brookings Drive, Campus Box 1120
St. Louis, MO 63130
Tel: (314) 935-8768
Fax: (314) 935-7961
Email: kamoore@wulaw.wustl.edu
Kelly Moore is the Director of the Graduate Tax Program and a Lecturer in Law at Washington University School of Law. He received his LL.M. in Taxation from Washington University School of Law in 1998 and his Juris Doctor from Washington University in 1994. Prior to his appointment as Director, Kelly (i) was a Staff Attorney with the United States Court of Appeals for the Eighth Circuit from 1996-1997 and (ii) was in private practice, focusing on issues related to the estate tax and the gift tax, and the income taxation and administration of trusts and estates.

**Degree Requirements**

Students pursuing the LL.M. in Taxation must satisfactorily complete 24 credits in the tax curriculum. LL.M. students must obtain a minimum grade of 79, effective Fall 2002 (75, prior to Fall 2002) to obtain credit in any course. Students are required to complete the following courses: Federal Income Tax, Corporate Tax, Partnership Tax, and Estate and Gift Tax. Candidates who have completed course work in these subjects previously may apply to waive required courses and to substitute another approved tax course. Such requests should be directed to Kelly Moore, Director of the Graduate Tax Program. Students may complete the degree in one year. Students may also pursue the LL.M. degree part-time for up to four years. Students seeking to extend their course work over more than four years must first receive the approval of the Director.
Fall 2006 Graduate Tax Course Offerings

ACCOUNTING FOR TAX LAWYERS
W77-700D sec 01 (3 credits)
Thomas F. Wheeland
Orren Adams
MON 5 – 7:30 p.m.
This course is designed to introduce the basic concepts of tax accounting and financial disclosure to tax lawyers with little to no prior exposure to accounting. Emphasis will be on the contents of standard financial statements and accounting dialect (debit and credit). The course will examine the legal consequences of accounting decisions and the lawyer's role in financial statement analysis. The final part of the course will focus on applying tax accounting concepts in the legal setting, including responding to auditor inquiries, asset valuation issues, and corporate equity issues.

ASSET PROTECTION PLANNING
David S. Dankmyer
W77-716B sec 01 (3 credits)
FRI 3-5:30 p.m.
This course will address the ethical considerations and obligations of asset protection planning, in addition, the course will discuss in depth the due diligence process, drafting of trusts and limited partnerships, offshore jurisdictions, income, gift and estate issues related to domestic, and foreign asset protection planning.

CORPORATE TAXATION (Only LLM students may register for this course)
Sarah Narkiewicz
Email kamoore@wulaw.wustl.edu to register for this course (3 credits)
W77-648A sec 01
WED 6:00 – 9:00 p.m.
This course involves an intensive study of the statutory, regulatory and case material governing corporate taxation. Topics covered include the tax consequences of corporate organization and capitalization, distributions to shareholders redemptions of stock, corporate liquidations and taxable dispositions of a corporate business (both stock and asset sales). The course will be taught from a casebook and statutory pamphlet, by a combination of the case and problem methods. Students who have not taken the basic tax course (Federal Income Tax) will be at a marked disadvantage to those who have. Students with prior experience or background in tax may be an exception. Attendance and preparation are required and sanctions will be imposed on serious offenders.

ESTATE AND GIFT TAXATION
Edward F. Reilly
W77-713A sec 01 (3 credits)
WED FRI 8:00 - 9:30 a.m.
An introduction to the Federal system of taxation as it pertains to wealth transfers, covering the gift, estate and generation-skipping transfer taxes. We will also review the recent legislation dealing with the repeal of the estate and GST Tax and track future amendments and other developments as and when/if they occur. While there will be some discussion of related Federal income tax provisions and relevant state law tax provisions, the primary focus will be on Chapters 11, 12, 13 and 14 of the Internal Revenue Code of 1986, as amended. The goal of this course is to provide an overview of this system of taxation and its application to current estate planning and related transactions, with the hope that this introduction will prove useful in subsequent courses in estate planning. While some familiarity with the Internal Revenue Code will be helpful, it is not mandatory. Similarly, prior study in the law of Future Interests, Trusts and Estates, and Property would be helpful but is not a prerequisite. The class will likely be taught from the text Federal Estate & Gift Taxation, 8th ed., by Bittker, Clark and McCough, but we will occasionally utilize handout materials.

FAMILY WEALTH MANAGEMENT
Doug Stanley/Larry Brody/Steve Laiderman
As a transactional lawyer, whether you are representing a corporation, performing estate and closely-held business planning, succession planning for business owners, or traditional income tax planning, your practice will no doubt touch upon issues relating to wealth management. In view of the uncertain future and the increasingly narrow reach of the estate and gift tax, this course expands the analysis beyond that of traditional estate planning courses. In addition to an overview of the estate and gift taxation structure, this course is intended to cover basic financial concepts, including financial investing, property and income taxation, home and real property ownership issues, life and disability insurance, retirement planning, elder law and debtor-creditor transactions as they deal with individual and family wealth. This course is suggested to be taken prior to the Estate Planning and Drafting: Advanced Topics course that is offered in the Spring semester.

**FEDERAL INCOME TAX**
Cheryl Block
W74 549B sec. 01 (4 credits)
MON TUE WED THU 10:00 a.m. – 11:00 a.m.
This four unit course is a survey of the federal income taxation of individuals, with consideration of the nature of income, where and to whom income is taxable, exclusions from the tax base, deductions, credits and the tax consequences of property ownership and disposition. The instructor emphasizes tax policy and statutory interpretation. Students will work extensively with the Internal Revenue Code. Attendance and preparation are required and sanctions will be imposed on serious offenders. The course grade will be based predominately on an in class timed final examination. No multiple choice questions. The remainder of the examination will include essays.

**FEDERAL TAX PROCEDURE**
Harry Charles
Steven La Bounty
Donald Wells
W77-704B sec 01 (3 credits)
MON 4:30 - 7:30 p.m.
This course will examine the administrative and judicial procedures for resolving federal tax disputes. Covered topics will include: Organization of the Internal Revenue Service, legal and ethical responsibilities of tax practitioners, administrative appeals procedures, Tax Court litigation, civil and criminal penalties, statutes of limitation, and collection procedures.

**PENSIONS AND TAX-FAVORED SAVINGS**
Peter Wiedenbeck
W74-599C sec 01 (3 credits)
MON TUE THUR 9:00 – 10:00 a.m.
This course in an introduction to the law governing pension and other employee benefit plans. The tax treatment of contributions to, earnings of, and distribution from qualified (i.e., tax-subsidized) and non-qualified deferred compensation arrangements will be compared. The rules governing the terms and operation of qualified deferred compensation arrangements will be compared. The rules governing the terms and operation of qualified deferred compensation plans are studied intensively, including workforce coverage, allocation of contributions and benefits, funding, fiduciary responsibility, vesting, timing and forms of distributions. The economics of deferred compensation and the dual policies of protecting employee reliance interests and properly targeting the retirement savings tax subsidy are emphasized. The course will be taught from a casebook and a statutory pamphlet. Students will work extensively with Subchapter D and related provisions of the Internal Revenue Code (including the regulations pertaining thereto), and the Employee Retirement Income Security Act of 1974 (ERISA). Attendance and preparation are required and sanctions will be imposed on serious offenders. The course grade will be based predominately on a final examination which will be an in-school open book exam, either three or four hours in length (to be determined), the majority of which will consist of essay questions, although there may also be a short-answer component. Additional course information is available on the web at http://law.wustl.edu/Faculty/Wiedenbeck
TAX PLANNING FOR REAL ESTATE INVESTMENTS: SELECT ISSUES
Michael A. Markenson
Thomas A. Duda
Jay A. Nathanson
W77-723B 01 (3 credits)
TUE 8:00 - 10:30 a.m.
The course will address: choice of entity; sale and exchange considerations for real estate investments and closely held businesses, including mergers and acquisitions, like kind exchanges, and installment sales; passive loss rules; cancellation of debt; and tax credit and other issues that arise in connection with the development of historic and non-historic structures, low income housing, and other real estate transactions.
Graduate Tax Course Offerings Spring 2007

[Note: Registration for spring courses takes place in November.]

ADVANCED EXECUTIVE COMPENSATION
A. Weinhaus
Kathleen W. Bilderback
W77-709A sec 01 (3 credits)
MON 7:30-9:00 am + THU 8:00-9:30 am
This course will examine comprehensive benefits planning for the highly compensated executive. Moving beyond the basic income tax and qualified retirement plan rules, this course will cover topics such as the design and financing of equity based compensation programs, nonqualified deferred compensation plans, and split dollar arrangements. The course will also touch on disability, cafeteria and severance plans as well as other employer provided fringe benefits. The deductibility of compensation, golden parachute issues and benefits planning for not-for-profit entities will be addressed. At the conclusion of the course, participants should be able to choose the correct mix of benefits that will help their corporate clients attract, retain and reward top executive talent.

BUSINESS ACQUISITIONS
Joseph Lehrer
W74 540B sec 01 (3 credits)
MON TUE 11:00 a.m.-12:30 p.m.
This course will be a highly practical approach to acquisitive business transactions. Emphasis will be placed on the role of the business attorney as a facilitator for the transaction, and the premise of the course is that the business attorney should enhance the value of the transaction for the business client. The Course emphasizes the multiple skills and disciplines utilized by the attorney engaged in an acquisition transaction. In that regard, we will analyze the financial, business, tax and legal issues involved in the negotiation, structuring and documentation of a business acquisition. The Course begins with an analysis of the motivations of the buyer and seller, with a brief explanation of the principles used in determining and structuring the purchase price for a business. The Course continues with an analysis of the various transaction structures used in business acquisitions and an in depth analysis of the negotiating process, legal issues and the documentation of the acquisitive transaction. The Course is best suited for a student who has an interest in business transactions as a future vocation, whether as a lawyer, financier or investment banker. Students will be expected to be prepared for and participate in class, and there will be a final exam. Pre/co-requisites: Corporations. It would be helpful, but not necessary, to have taken or be taking Corporate Taxation. Enrollment limit: 50. LLM in Tax students need Director's permission to take this course.

CLOSELY-HELD BUSINESS & SUCCESSION PLANNING SEMINAR
Bennett Keller
Scott Malin
W77-721A sec 01 (3 credits)
WED FRI 8:30 - 10:00 a.m.
This class will deal with all aspects of planning related to closely-held businesses with an emphasis on succession planning. Topics covered will include transition of the business, funding of the transition with life insurance or other devices, split-dollar insurance, buy-sell agreements, estate tax issues, shareholder disputes, valuation and conflicts of interest. The succession planning will include various techniques including recapitalizations, voting trusts, equalization for non-active family members, qualified subchapter S trusts and electing small business trusts. The estate tax portion will include specific devices such as family limited partnerships, grantor retained annuity trusts, sales to defective grantor trusts, and 6166 elections. The course will emphasize the use of case studies to illustrate the various techniques and issues.
CORPORATE TAXATION
Cheryl Block
W74-648A  (3 credits)
MON TUES THU 10:00 – 11:00 a.m.
This course involves and intensive study of the statutory, regulatory and case material governing corporate taxation. Topics covered include the tax consequences of corporate organization and capitalization, distributions to shareholders, redemptions of stock, corporate liquidations and taxable dispositions of a corporate business (both stock and asset sales). The course will be taught from a casebook and statutory pamphlet, by a combination of the case and problem methods. Students who have not taken the basic tax course (Federal Income Tax) will be at a marked disadvantage to those students who have. Students with prior experience or background in tax may be an exception. Attendance and preparation are required and sanctions will be imposed on serious offenders.

CORPORATE REORGANIZATIONS
Dan White
W77-720B sec 01 (3 credits)
TUE THU 8:00 - 9:30 a.m.
The course focuses principally upon the tax aspects of tax-free acquisitions, dispositions and related issues. The class sessions deal primarily with the application of the Internal Revenue Code to the problems assigned for class discussion. More specifically, the course covers the following topics: (i) overview of tax-free reorganizations; (ii) acquisitive reorganizations; (iii) divisive reorganizations (spin-off transactions); (iv) recapitalization, including bankruptcy reorganizations; (v) survival and transfer of corporate tax attributes; and (vi) non divisive reorganizations and reincorporations.

ESTATE PLANNING AND DRAFTING: ADVANCED TOPICS
Lawrence Brody
Steven Laiderman
Doug Stanley
W74-628A sec 01  (3 credits)
TUE 4:30 - 6:00 p.m. + THU 4:30 - 6:00 p.m.
Enrollment limit: 20
[* This is an advanced tax course -- see below for details on eligibility of J.D. students to take this course.]
This course will focus on the federal transfer tax system (gift, estate, and generation-skipping taxes) and its application to practical estate planning, both on a basic and a more advanced level. This course assumes a basic knowledge of the federal transfer tax system; courses in estate and gift taxation and trust and estates provide important background for students interested in this course, and without such a background students may find that they will need substantial self-study to keep up with the class discussion. (As noted below, a course on estate and gift taxation is a prerequisite for J.D. student enrollment.) The planning portion of this course will be taught from instructor generated outlines, which cover the basics of estate planning, as well as sophisticated estate planning techniques, including marital deduction planning, charitable planning, insurance planning and advanced trust planning. The drafting portion of this course will focus on common drafting problems and suggested solutions to drafting client will and trust documents. Depending on the time available, students may have the chance to use a computerized drafting system to draft all or a portion of the various legal documents used in the estate planning process. Class time will be devoted to a discussion of the planning techniques. The grade for the course will be based primarily on a final examination, which focuses on the planning concepts discussed in class; a small portion of the grade may be based on student participation and class meetings. Attendance is expected, but not required; again, the examination will cover what is discussed in class. Readings for each class hour will be substantial because of the advanced level of the course. 3 units.
This course is designed primarily for graduate tax students. If space is available, upper-level J.D. students may take this course provided that: (1) they have successfully completed a basic course on estate and gift taxation; and (2) they receive the permission of the Director of the Graduate Tax Program. J.D. students will be given letter grades (A, B, C, etc.), because there is no mandatory mean for this course. Therefore, the grade for this course will not be calculated into the GPA of any J.D. student in the course.]

**FEDERAL PARTNERSHIP TAXATION**
Thomas A. Boman
W77-725D sec 01 (3 credits)
SAT 9:00 a.m. - 12:00 p.m.
The course will survey Subchapter K of the Internal Revenue Code, which deals with the federal income taxation of partnerships and other pass-through entities. Subjects to be covered will include classification of entities as partnerships; tax consequences of capital contributions, partnership liabilities, and liquidating and non-liquidating distributions; allocations of profits and losses; basis of partnership interests; impact of shifts in partnership interests; and planning for family partnerships.

**INTERNATIONAL ASPECTS OF ESTATE PLANNING**
David S. Dankmyer
W77-722A (3 credits)
FRI 3:00 p.m. - 5:30 p.m.
This course will consider the income, gift and estate tax issues facing non-resident non United States citizen individuals investing in, or moving to, the United States, and of United States citizens investing or working outside the United States. This course will address planning alternatives available the global individual. In addition, this course will consider expatriation as a factor in estate planning; the income taxation of foreign trusts and their beneficiaries, including a study of the new grantor trust rules and the new rules on residence of trusts; a comparison of foreign trusts to other foreign entities; the problems of the multi-country estate; an analysis of current United States estate tax treaties; and related issues. This course does not have any prerequisites.

**INCOME TAXATION OF ESTATES AND TRUSTS**
Larry Katzenstein
W77-705A sec 01 (2 credits)
MON THU 4:00 - 5:00 p.m.
The course will survey subchapter J of the Internal Revenue Code, which deals with the income taxation of trusts and estates. Subjects covered will include an analysis of the concepts of fiduciary accounting income, distributable net income and taxable income, distributions in kind, terminating distributions, income in respect of a decedent and the grantor trust and separate share rules.

**STATE AND LOCAL TAXATION**
Harlan J. Kwiatek
Brenda L. Talent
Raymond T. Wagner, Jr
W77-711B 01 (3 credits)
TUE THU 4:30 - 6:00 p.m.
This course provides an in-depth overview of the state and local taxation of businesses and individuals. Topics include state corporation income taxes, franchise taxes, state sales and use taxes, real and personal property taxes, and state and local personal income taxes. The course also includes a survey of common state and local tax procedures, and state and local tax related constitutional issues.

**TAX FRAUD PROSECUTIONS**
David V. Capes
Harry Charles
W77-708B sec 01 (3 credits)
MON 5:00 - 8:00 p.m.
This course/seminar will examine how criminal tax fraud cases are investigated and prosecuted. Topics covered include a general survey of the Title 26 and Title 18 criminal statutes related to tax fraud, how to deal with revenue and special agents during the audit or investigation, IRS procedures involving evidence gathering, IRS and Department of Justice review of tax fraud cases, grand jury procedures, methods of proof and trial procedures, sentencing guidelines, civil considerations involved in the criminal case, money laundering and currency violations.
**Graduate Tax Faculty**

**Kathleen Bilderback** graduated from St. Louis University with degrees in Accounting and Theatre. She received her law degree and LL.M. in Taxation from the Washington University School of Law in St. Louis. She is the recipient of the 1996 Gary I. Boren Memorial Award for attaining the highest overall grade point average in the LL.M. program. Kathleen currently serves as Executive Director-Advanced Underwriting for GenAmerica Financial. In that capacity, she engages in the design of wealth transfer plans, business plans and nonqualified deferred compensation arrangement. She also manages field training and development on behalf of GenAmerica. Prior to joining GenAmerica in 1996, she was in private practice with a firm in St. Louis County. While in private practice, her areas of concentration were Estate Planning and Administration, Corporate Law and Corporate Litigation. She is a member of the Missouri and Illinois bars as well as an active member of the American Bar Association and the Bar Association of Metropolitan St. Louis. She served as volunteer Legal Chair for the Junior League of St. Louis and currently sits on the Board of Directors of the St. Louis Charitable Foundation.

**Cheryl Block** will be visiting at Washington University for the 2006-07 academic year. Professor Block received her J.D. from the State University of New York at Buffalo Law School. After clerking in the U.S. District Court for the Southern District of New York, she was an associate at Lord, Day & Lord in New York City, practicing in the tax area. She began law teaching at the University of Missouri-Columbia in 1982 and was a visiting professor at the University of New Mexico for the 1984-85 academic year. Professor Block has been on the faculty of the George Washington University Law School since 1985. She was awarded the Distinguished Faculty Service Award by the George Washington University Law School graduating class of 1992. Professor Block’s publications include, *Corporate Taxation: Examples & Explanations* and numerous law review articles on the federal income tax and federal budgeting. She is a national lecturer on taxation with Barbi Law Review.

**Thomas A. Boman** is the Vice President of Finance for Advantage Capital Partners, a venture capital firm with offices in St. Louis, New Orleans, New York and Tampa. He is responsible for tax-efficient structuring of portfolio investments, consultation with investors and portfolio companies regarding tax reporting issues, strategic financial planning and tax reporting for the Advantage affiliates. Prior to joining Advantage Capital, he was a senior manager with the St. Louis office of PricewaterhouseCoopers, LLP, where he provided tax consulting services to a variety of companies, focusing primarily on partnerships. Mr. Boman is active in the Bar Association of Metropolitan St. Louis, where he is a member of the Tax Committee and past chair of the Small Business Committee. He is also a member of the American Institute of Certified Public Accountants, the Missouri Society of Certified Public Accountants and the American Bar Association. He is a former member of the Partnership Tax Committee of the AICPA. He received both his Juris Doctor and Masters in Business Taxation degrees from the University of Minnesota and his B.A. degree from Hamline University, St. Paul, Minnesota.

**Lawrence Brody** is a Partner of Bryan Cave LLP, an international law firm, resident in the St. Louis office. He is a member of its Private Client Service Group and its Technology, Entrepreneurial & Commercial Practice Client Service Group. He is an Adjunct Professor at Washington University School of Law, teaching Estate Planning and Drafting, a visiting Adjunct Professor at the University of Miami Law School, teaching a course on Life Insurance, and is the author or co-author of numerous articles and books on the use of life insurance in estate and employee benefit planning, including two BNA Tax Management Portfolios, two books for the National Underwriter Company, and a number of volumes in the ABA Insurance Counselor Series. Mr. Brody is a member of both The American College of Trust and Estate Counsel (ACTEC) and The American College of Tax Counsel, is a frequent participant at ALI-ABA programs and Society of Financial Professionals programs and teleconferences, and has spoken at all major life insurance industry programs (including the MDRT, the Top of the Table, AALU and the International Forum), many local estate planning council meetings, a number of state bar association conferences, and many national estate planning programs. He is a member of the Advisory Committee for the Philip E. Heckerling Institute on Estate Planning, of the University of Miami School of Law, and a member of the Editorial Boards of BNA’s *Estates, Gifts, and Trusts Journal*, and the Society of Financial Service Professionals *CLU Journal*. Mr.
Brody received the designation of Accredited Estate Planner by the National Association of Estate Planners and Councils, and was one of ten individuals awarded its Distinguished Accredited Estate Planner designation in the initial class, in 2004.

David V. Capes is a partner in the St. Louis firm Capes, Sokol, Goodman & Sarachan. Mr. Capes received his bachelors degree from Rhodes College, his J.D. degree from the University of Arkansas, and an LL.M. (Taxation) degree from Georgetown University. Mr. Capes served as a trial attorney in the Tax Division of the United States Department of Justice from 1975-78 and as the Assistant U.S. Attorney for the Eastern District of Missouri from 1978-80. He has specialized in federal criminal defense cases as a private practitioner since 1980 and has been an Adjunct Professor at Washington University School of Law since 1981.

Harry Charles is a sole practitioner whose practice is limited to federal, state and local tax audits and collections. He received his A.B., MBA, and LL.M. degrees from Washington University and his J.D. degree from the University of Illinois. He holds a CPA certificate and is the former Chair of the Employment Taxes Committee of the ABA Taxation Section as well as a frequent writer and lecturer on IRS Collection practice. He is currently co-authoring an electronic book on independent contractors for the tax publisher, Commerce Clearing House, Inc., due to be completed in 2001.

David S. Dankmyer is a Senior Tax Manager for PricewaterhouseCoopers, LLP. He began his career working for the late Honorable John Heinz, Senator from Pennsylvania, before attending law school. Prior to serving as Regional Director of Estate Planning for PricewaterhouseCoopers LLP St. Louis office, he was a Manager in the family wealth planning service line of another big five professional services firm. He also was a partner of a local law firm and practiced law for about ten years. Mr. Dankmyer received his JD from St. Louis University and his Masters of Law from Boston University. He is affiliated with both the Missouri and Pennsylvania Bar Associations, BAMSL, the Estate Planning Council of St. Louis, and the Barnes-Jewish Hospital Foundation Planned Giving Council.

Thomas A. Duda is a principal in the law firm of Rosenblum. Goldenhersh, Silverstein & Zafft, P.C. He graduated from Rockhurst University in 1985 with a B.S.B.A. with an emphasis in Accounting and from St. Louis University School of Law in 1989. Since 1989, he has been licensed to practice law in the State of Missouri, and he has practiced primarily in the areas of general tax law, tax-deferred exchanges, real estate law, corporate transaction law, estate planning, affordable housing law, historic preservation law, estate and gift taxation, probate law, and employee benefits. He has been admitted to practice before the United States Tax Court. Since 1998, he has been an adjunct lecturer in the Master of Science in Taxation Program at Fontbonne College, teaching a course entitled "Taxation of Partners, Partnerships and Subchapter S Corporations."

Lawrence P. Katzenstein practices law in St. Louis as a partner at Thompson Coburn LLP. He received his undergraduate degree in 1969 from Washington University in St. Louis and his law degree in 1972 from Harvard. He is an adjunct professor in the graduate tax program of the Washington University School of Law where he teaches income taxation of estates and trusts, a former chair of the American Bar Association Tax Section Fiduciary Income Tax Committee, present chair of the charitable trust subcommittees of the Fiduciary Income Tax and Exempt Organization Committees of the Tax Section and a fellow of the American College of Trust and Estate Counsel. Mr. Katzenstein practices extensively in the estate planning and charitable giving areas, and represents many planned giving programs. He is a frequent author and lecturer on estate planning and charitable giving topics, and chairs the American Bar Association-American Law Institute annual program on charitable giving techniques. He appears annually on several American Bar Association-American Law Institute estate planning programs, and has spoken at many other national tax institutes, including the Notre Dame Tax Institute and the Miami Estate Planning Institute. He is also the creator of Tiger Tables actuarial software. Katzenstein is listed in Best Lawyers in America in the trusts and estates category. Mr. Katzenstein is married and has one daughter.

Bennett S. Keller is a member of Blumenfeld, Kaplin's Estate Planning and Business Law Practice Groups, where he concentrates his practice in estate planning, probate, and general business and corporate law. He is a member of the Region X Disciplinary Committee of the Missouri Bar, and a member of the Estate Planning Council of St. Louis He is a past Chairman of the Probate and Trust Law Steering Committee of the Bar Association of metropolitan St. Louis, and a member of the Durable Power of Attorney Subcommittee of the Missouri Bar. Mr. Keller is a former Board Member of AMC Cancer Research; the Alzheimers Association; the Lupus Foundation and the St. Louis Quarterback Club. Mr. Keller received his
B.S.B.A., cum laude, in 1981 from the University of Missouri-Columbia (accounting) and J.D. degree from the University of Missouri School of Law in 1984, where he was a member of Beta Alpha Psi and Delta Theta Phi, and a Note and Comment Editor of The Missouri Law Review. Mr. Keller is a member of the Missouri Bar, the Illinois Bar, the U.S. Tax Court and the American Bar Association (Real Property, Probate and Trust and Taxation sections).

Jay Kirschbaum is currently Senior Employee Benefits Attorney with the National Benefits Resource Department of Willis North America, Inc. He received a Master of Laws (LLM) in Taxation from New York University and his JD, with Distinction, from the University of Arizona. He has practiced for over 14 years as a tax attorney specializing in the planning, design, drafting, administration, and compliance matters related to employee benefit plans. He worked for a major life insurance company for eight years prior to joining Willis where he assisted the company's customers on a wide variety of employee benefits matters. In that capacity, Kirschbaum served as the company representative to insurance industry associations and on behalf of the company to work with federal legislators, DOL and Treasury personnel on changes to ERISA and final DOL and Treasury regulations. He also spent several years in private practice with major law firms in St. Louis.

Harlan J. Kwiatek is currently with PricewaterhouseCoopers, LLP. Mr. Kwiatek was previously Tax counsel for McDonnell Douglas Corporation. Before that he was with Touche, Ross & Company, C.P.A. and with Rubin, Brown, Gornstein & Company, C.P.A.

Scott H. Malin is a member of Blumenfeld, Kaplin's Estate Planning and Business Law Practice Groups. He practices in areas of estate planning, business succession planning, taxation, probate and general business law. Mr. Malin is a member of the Estate Planning Council of St. Louis, and a member of the Probate and Trust Law Steering Committee of the Bar Association of Metropolitan St. Louis. Mr. Malin is a frequent lecturer and speaker on estate planning, business succession planning and tax issues for various organizations including the Bar Association of Metropolitan St. Louis, The University of Missouri - Kansas City, the Chicago Bar Association and The National Business Institute. He has authored articles for such publications as Estate Planning, the Journal of Taxation, the St. Louis Bar Journal, Probate & Property, and Practical Tax Strategies. Mr. Malin co-authored a chapter on ASales, Mortgages, Leases and Exchanges, published in Missouri Estate Administration. Mr. Malin received his B.S. in Accounting in 1986 from Indiana University and his J.D., Order of the Coif, in 1989 from Washington University, where he was a member of the Washington University Law Quarterly. Mr. Malin also received his CPA certificate from the State of Illinois in 1986. He is a member of the Illinois Bar, the Missouri Bar, the United States Tax Court, the Bar Association of Metropolitan St. Louis and the American Bar Association (Real Property, Probate and Trust Law Sections).

Kelly A. Moore is the Director of the Graduate Tax Program and a Lecturer in Law at Washington University School of Law. He received his LLM. in Taxation from Washington University School of Law in 1998 and his Juris Doctor from Washington University in 1994. Prior to his appointment as Coordinator, Kelly (i) was a Staff Attorney with the United States Court of Appeals for the Eighth Circuit from 1996-1997 and (ii) was in private practice, focusing on issues related to the estate tax and the gift tax, and the income taxation and administration of trusts and estates.

Jay A. Nathanson is a principal at the law firm of Blumenfeld, Kaplan & Sandweiss, P.C. in St. Louis, Missouri, specializing in tax planning, tax controversies, transactions, and corporate and business practice. His honors and distinctions include: former trial attorney for the Tax Division of the U.S. Department of Justice; B.A. degree, with high distinction, from the University of Michigan; J.D. degree, cum laude, from the University of Miami; past president of the Tax Section of the Bar Association of Metropolitan St. Louis; adjunct professor at the Washington University School of Law in the Master's of Taxation Program; member of the St. Louis County Economic Council Business Development Advisory Board; member of the Business Law Committee of the Missouri Bar Association, Legislative Review Subcommittee; Secretary and member of the Board of Directors of Mid-America Tax Conference; included in 2001-2002 edition of the (Best Lawyers in America for Taxation); secretary and member of the Board of Directors of Mid-America Tax Conference; and Business Outreach Committee.

Edward F. Reilly is a Member of Muhm & Reilly, LLC, and concentrates his practice in the areas of estate planning, probate
and trust administration, and trust company matters. Mr. Reilly received his J.D. from Washington University in 1978, an LL.M., Tax degree from Washington University in 1986 and a B.A. from the University of Illinois in 1975. Mr. Reilly is an Adjunct Professor in the LL. M. program at Washington University School of Law, a Fellow of the American College of Trust and Estate Counsel and is an Articles Editor for the Tax Lawyer (reviewer and editor of estate planning and related articles). Mr. Reilly is a member of the Missouri Bar Association (Probate and Trust Law Revision Committee), the Bar Association of Metropolitan St. Louis, and the American Bar Association (Real Property, Probate and Trust Law).

Douglas J. Stanley is an Officer in the estate planning group at the Greensfelder, Hemker & Gale firm in St. Louis. His practice involves counseling on issues such as estate and gift tax planning, individual estate administration, business succession, and tax financial planning. He also has experience in business sales, purchases, and other corporate and partnership taxation issues. Mr. Stanley practiced as a CPA with an international accounting firm prior to graduating from Washington University School of Law, Order of the Coif, in 1991. Mr. Stanley has previously taught on an adjunct basis, and has been a frequent lecturer on a variety of business law topics. Mr. Stanley received his CPA certificate from the State of Arkansas in 1986. He is a member of the Missouri and Arkansas Bars, the Bar Association of Metropolitan St. Louis and the American Bar Association (Real Property, Probate and Trust Law Section). He is a member of the Estate Planning Council of Metropolitan St. Louis.

Raymond T. Wagner, Jr. is currently the Legal & Legislative Vice-President with Enterprise Rent-a-Car, Inc. Immediately prior, Professor Wagner served as the Director of the Illinois Department of Revenue and before that, he was the Director and General Counsel of the Missouri Department of Revenue. He was also a law clerk to the Chief Justice of the Missouri Supreme Court and he served as Counsel to the Governor. He was appointed by President Bush in 2002 to be a member of the IRS Oversight Board and was confirmed unanimously by the United States Senate. Professor Wagner is serving as chairman of the IRS Oversight Board until September 2006. He earned an LLM-Tax from the Washington University School of Law and a JD from the University of Missouri-Kansas City School of Law. He also earned a BA and MBA from St. Louis University.

Don Wells has been employed by IRS Chief Counsel for the last 20 years in the St. Louis office. He is attached to the Large and Mid-Size Business Division as a Special Litigation Assistant, a position he has held for the last 12 years. He graduated with a B.A. in English from Missouri University-Columbia, received his M.B.A. in accounting from S.M.S.U., and his J.D. from U.M.K.C. He has taught Federal Tax Procedure the last 6 years as an adjunct professor and as a guest lecturer for two years before that.

Tom Wheeland is a Tax & Legal Services Director resident in the St. Louis office of PricewaterhouseCoopers LLP. Mr. Wheeland specializes in tax consulting and compliance for property and casualty companies and is considered a thought leader in the area of deferred taxes for insurance companies. Tom served as the primary author of PWC’s publication, Deferred Taxes for Insurance Companies - A Comparison of FAS 109 and SSAP 10, and continues to assist the firm in developing deferred tax guidance for the insurance industry. Tom has been a featured speaker at various insurance forums sponsored by PricewaterhouseCoopers, the Insurance Accounting and Systems Association, the Hartford Institute on Insurance Taxation, and the BlueCross/BlueShield Association. Mr. Wheeland received his undergraduate degree in business from the University of Notre Dame in 1984 and his law degree from St. Louis University in 1988. He is a member in good standing of the Missouri Bar and the Missouri Society of Certified Public Accountants.

Daniel C. White is an associate at Bryan Cave LLP. Mr. White’s practice focuses primarily on corporate tax planning and partnership taxation. His corporate tax planning experience includes acquisitions, mergers, reorganizations and restructuring. Mr. White received his A.B. from Duke University and his J.D. from Georgetown University. Mr. White is a member of the American Bar Association Tax Section and the Bar Association of Metropolitan St. Louis.

Peter Wiedenbeck (J.D., 1979, Michigan) is an expert on federal income tax law and policy. He regularly teaches Federal Income Taxation, Corporate Tax, Corporate Tax-Reorganizations, Partnership Tax and Pensions and Employee Benefits. He has also taught Administrative Law, and occasionally teaches a seminar on U.S. Constitutional History. Wiedenbeck is the coauthor of a law school casebook on Partnership Taxation (West Pub. Co. 1989) and a new casebook on Employee Benefits.
(West. Pub. Co. 1996). He is currently writing a book (to be published by the Federal Judicial Center in 1997) introducing federal judges to the legal and policy issues surrounding federal regulation of employee benefit plans under the Employee Retirement Income Security Act of 1974. He was selected by students as the 1995 Teacher of the Year. Wiedenbeck came to the Washington University faculty in 1990 from the University of Missouri-Columbia; he has also been a visiting professor at Cornell Law School. Before entering law teaching, he practiced with the Washington, D.C. firm of Patton Boggs, specializing in tax legislative work, and served as a tax adviser to the Presidential Task Force on the Arts and Humanities.