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Summary of Professional Qualifications

Admitted to Practice
Connecticut, 1973
Arizona, 1989
Federal District Court
U.S. Tax Court

Professional Practice Areas

Taxation: corporate and individual audits, appeals and litigation; private letter rulings; qualified and non-qualified retirement plans; corporate tax planning; tax-exempt entities including private foundations; non-filer representation; offers in compromise; qualified domestic relation orders; U.S. income and estate tax, Arizona income and transaction privilege (sales) tax.

Business transactions: choice of entity in business formation (proprietorship, partnership, LLC, C and S corporations, non-profits, professional corporations and LLCs); contracts; employment agreements; buy-sell agreements and succession planning; employee benefit plans including ESOPs; representation of buyers and sellers, including sale agreements, financial instruments, security agreements, UCC filings, Bulk Sales Act, non-compete agreements, etc..

Estate Planning: Probate; wills; durable powers of attorney; living wills; inter-vivos trusts, charitable remainder or lead trusts; testamentary trusts including credit shelter, QDOT and QTIP; §2503(c) trusts for minors; Crummey trusts; life insurance trusts; family limited partnerships/LLCs.

Seminars Presented

“Income Tax Issues in Estate Planning” (with Bill Curosh), Maricopa Cty. Bar Assoc. 12/8/04

“Arizona Probate: Beyond the Basics” (with Alan Wilson), Nat. Business Institute, 4/13/04

“Succession Planning for Closely Held Business”, Fin. Planning Assoc., 6/13/03

“Key Issues in Estate Planning and Probate in Arizona” (with Stephen Newmark), National Business Institute, 9/18/02.

“Many Uses of Forms in a Probate/Trust Practice” (with John Goodson and Robert Feldman), Maricopa County Bar Assoc., 9/11/02

“Survey of Advanced Estate Planning and Probate Issues in Arizona” (with R. Quinn De Angelis Jr.), National Business Institute, 7/12/02.

“Arizona Estate Planning” (with Morris Kaplan, Stephen Newmark and Charles Rains), Lorman Education Services, 1/15/02

“Post-Mortem Tax Planning and Strategies” (with Christopher Neufeld, Robert Feldman and Stephen Newmark), Lorman Education Services, 8/24/00.

“Interest on Tax Deficiencies and Underpayments”, Tax Executives Institute 11/10/98

“Succession Planning”, Phoenix Chamber of Commerce 5/19/98

“Nuts and Bolts of the Federal Estate Tax” (with John Becker), Maricopa County Bar Assoc. 5/6/98

Publications

Arizona Journal of Real Estate and Business

Numerous articles on diverse subjects, including Charitable Remainder Trusts, Qualified Personal Residence Trusts, Tax Consequences Upon Foreclosure of Mortgage, FIRPTA, Accelerated Rental Contracts, the Responsible Person 100% Penalty, Use of Buy-Sell Agreements and recognition of legal entities in the federal tax system.

Maricopa Lawyer

“The Dreaded 100% Penalty For Failure to Pay Over Taxes: Can a Responsible Person Avoid It?”, Feb. 1998

Committees and Professional Associations

Certified Tax Specialist, State Board of Legal Specialization
State Bar of Arizona, Sole Practitioner/Small Firm Section - Chair 1999-2000
State Bar of Arizona, Fee Arbitration Committee volunteer
Tax and Business Sections of State Bar of Arizona
Vice-Chair (2004-5), Estate Planning Section, Maricopa County Bar Association
College of Estate Planning Attorneys
Central Arizona Estate Planning Council
Arizona Tax Research Association

Civic, Cultural and Other

Greater Phoenix and Scottsdale Chambers of Commerce
Board of Directors, Valley Big Brothers/Big Sisters (1990-1997)
Board of Directors, Actors Workout, Inc. (1998)
Board of Directors, Quintessence Chamber Ensemble (President, 1999 - 2001)
U. S. Army, Vietnam combat veteran

Employment History

Private practice, Jan. 1997-present
Arizona Public Service Co./Pinnacle West Capital Corporation, Director of Corporate Tax, Phoenix, 1986-97
AT&T, Division Manager, Federal Tax Research and Planning, New York 1979-86
Southern New England Telephone Co., Sr. Staff Accountant, New Haven CT 1974-79
Private practice, Connecticut, 1973-74

Education

Quinnipiac College (now Quinnipiac University), 1968 B.S. Accounting *cum laude*
Univ. of Connecticut, 1973 J.D.