

WILLIAM P. STRENG

*Significant Publications:*

Books

Streng, William P. & Mickey Davis, Tax Planning for Retirement-Tax and Financial Strategies. New York, Thomson Reuters, RIAG – Warren, Gorham & Lamont, 2001; revised editions published, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010 & 2011. One Volume. After 2009 only electronic access (through RIAG Checkpoint). Prior edition (William P. Streng as sole author), Boston: Warren, Gorham & Lamont, 1989; one volume, with annual supplements through 2000.

Bittker, Boris I., Meade Emory, & William P. Streng. Federal Income Taxation of Corporations & Shareholders (with Forms). 4<sup>th</sup> ed. Boston: Warren, Gorham & Lamont, 1995. Subsequently Thomson-Reuters; RIAG, including electronic access through RIAG Checkpoint. William Streng as sole author for the year 2000 and subsequent. Revised Chapters 1,2 & 3 (2003), 5 & 6 (2006), 7 & 8 (2007), 9 & 10 (2008), 4 (2009), 12 (2010). Two volumes, with tri-annual Cumulative Supplements, including, e.g., for 2006, 2007, 2008, 2009, 2010 and 2011. Previously (i) 3<sup>rd</sup> ed., 1989; (ii) Revised (2<sup>nd</sup>) ed., 1981.

Streng, William P., & Jeswald W. Salacuse. International Business Planning: Law & Taxation - United States. Lexis-Nexis (Matthew Bender) four volumes, 2011 (and electronic access on Lexis-Nexis). Previously, published Matthew-Bender (1982), six volumes, with semi-annual supplements (through 2010).

Streng, William P. U.S. International Estate Planning. Boston: Warren,

Gorham & Lamont, 1996. One volume, with periodic revisions for electronic version, including revisions through 2005.

Streng, William P., & Allen D. Wilcox (eds.). Doing Business in China. New York: Matthew Bender, 1990. One volume, with looseleaf updates through 1996.

Streng, William P. Estate Planning: Principles, Techniques, and Materials for Estate Planning. Washington, D.C.: Tax Management, Inc., 1981. One volume.

Streng, William P., Chairman. Windfall Profits Tax. (Tax Law & Estate Planning Series; Tax Law Practice, Course Handbook Number 148) New York: Practising Law Institute, 1980.

Gifford, William C., & William P. Streng. International Tax Planning: Materials on the Planning of International Transactions. Washington, D.C.: Tax Management, Inc., 1979. One volume.

Streng, William P. International Business Transactions & Legal Handbook. Englewood Cliffs, New Jersey: Prentice-Hall, 1978. One volume.

Bureau of National Affairs - Tax Management Portfolios

Estate Planning. (Portfolio No. 800-2nd, 2006); a revision of Estate Planning. (Portfolio No. 800, 1997); a revision of Estate Planning. (Portfolio No. 11-11<sup>th</sup>, 1991); a revision of Estate Planning. (Portfolio No. 11-10<sup>th</sup>, 1987); a revision of Estate Planning After the Economic Recovery Tax Act of 1981, with Bywaters. (Portfolio No. 11-9<sup>th</sup>, 1982); a revision of Estates, Gifts & Trusts - Planning. (Portfolio No. 11-8<sup>th</sup>, 1979); a revision of Estate Planning - Post-1976. (Portfolio No. 11-7<sup>th</sup>, 1977); a revision of Estate Planning - General. (Portfolio No. 11-6<sup>th</sup>, 1975).

Choice of Entity. (Portfolio No. 700-3rd, 2007), a revision of

Choice of Entity. (Portfolio No. 700-2nd, 1999), a revision of  
Choice of Entity. (Portfolio No. 700, 1994).

Government Supported Export Credit. (Portfolio No. 64-6<sup>th</sup>, 1980).

Letters of Credit, with Fred Pedersen. (Portfolio No. 418, 1980).

Articles, Reviews, Teaching Materials, etc.

*“Fundamentals of Estate Planning and Wealth Preservation—Materials, Issues and Planning Techniques,”* for use in Estate Planning course, Spring Semester, 2011 (and prior years), University of Houston Law Center.

*“U.S. Tax Treaties: Trends, Issues & Policies - 2006 and Beyond,”* *SMU Law Review*, Vol. 59 (2006).

*“The Foreign Investment Fund Tax Structure - A United States Perspective,”* Chapter 9 in *“Taxing Offshore Investment Income,”* (Editor: John Prebble), Fiscal Publications, United Kingdom (2006).

*“IRS Treatment of the State Law Dissolution (and Revitalization) of a Corporation,”* (Practitioner’s Comment), *Tax Management Real Estate Journal*, Vol. 21, No. 11, pp. 335-336, November 2, 2005.

*“U.S. International Tax Developments - 2004,”* *The Texas Tax Lawyer*, October, 2004, Vol. 32, No. 1, p. 62.

*“U.S. Estate Planning for Nonresident Aliens Who Own Partnership Interests,”* 99 *Tax Notes* 1683 (2003); and , 31 *Tax Notes Int'l* 563 (2003) (with Michael J.A. Karlin, Richard A. Cassell, and Carlyn S. McCaffrey)

*“Form and Substance in Tax Law,”* USA National Report for 56<sup>th</sup> International Fiscal Association Congress, Oslo, Norway, August 2002, William P. Streng as principal co-reporter for the U.S. Branch. Published in *Cahier de Droit Fiscal International*, Vol. LXXXVIIa, by Kluwer Law International, The Netherlands, on behalf of the International Fiscal Association.

*“U.S. Income Taxation of Foreign Investment in U.S. Real Estate,”* included in Special Issue, *Bulletin for International Fiscal Documentation*, Vol. 55, No. 9/10, p. 454, September/October 2001.

- "Emigration and Expatriation,"* included (as Chapter 10) in *"A Guide to International Estate Planning -- Drafting, Compliance and Administration Strategies"* (Jeffrey A. Schoenblum, Editor), Section of Real Property, Probate and Trust Law, American Bar Association (2000).
- "U.S. Income Taxation of Foreign Persons Engaged in a U.S. Trade or Business,"* as included in *"Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings,"* Practising Law Institute, Vol. 11, p. 173 (1999); similar article for 2000, 2001, 2002, 2003, 2004, 2005, 2006 & 2007 editions.
- "Tax Policy in the United States: 1993 & Beyond,"* Skatterett: Tidsskrift for skatt og avgift (Norwegian tax journal) (Universitetsforlaget, Oslo), 1994 (12):41-56.
- "Introduction to Tax & Fiscal Documents"* (The Russian Petroleum Legislation Project at the University of Houston Law Center), Houston Journal of International Law, 15 (3):853-876 (Winter/Spring, 1993).
- "Russian Federation Tax Legislation Impacting Russia-Based Oil & Gas Operations: Endless (?) Transition,"* Houston Journal of International Law, 15 (2):553-631 (Winter/Spring, 1993).
- "Treaty Shopping: Tax Treaty 'Limitation of Benefits' Issues,"* Houston Journal of International Law, 15 (1):1-66 (Fall, 1992).
- (Book Review) *"International Joint Ventures -- The Legal and Tax Issues,"* (1991) by Casna, R.P., & J.E. McDermott, International Lawyer, 26:847-849 (1992).
- "The U.S.-Netherlands Income Tax Convention: Historical Evolution of Tax Treaty Policy Issues Including Limitation of Benefits,"* International Bureau of Fiscal Documentation, Bulletin (Amsterdam), 45 (1):11-17 (1991).
- "U.S. Income Tax Aspects of Compensation Planning for U.S. Expatriate Employees Based in Mexico."* Chapter 9 in: Norton, Joseph J., et al. (eds.) Doing Business in Mexico. New York, New York: Matthew Bender & Co., 1990.
- "Recent U.S. International Estate Planning Developments,"* Intertax (European Tax Review), 1988 (4):114-120 (April, 1988).
- "U.S.: Internal Revenue Service Rulings on the Utilization of Netherlands Antilles Companies,"* Intertax (European Tax Review), 1985 (2):38-39 (February, 1985).
- "U.S.: Taxation of International Business Transactions 1983,"* Intertax (European Tax

Review), 1984 (4):137-148 (April, 1984).

"*U.S.: Taxation of International Business Transactions*," Intertax (European Tax Review), 1983 (4):93-107 (April, 1983).

"*United States Income Taxation of Foreign Estates, Trusts, Beneficiaries, & Grantors of Foreign Trusts*." included in Current Legal Aspects of International Estate Planning. Chicago: American Bar Association, 1981.

"*Taxation of U.S. Citizens and Resident Employees in Mexico*." Chapter 9 in: Reiner, S. Theodore, *et al.* (eds.) Doing Business in Mexico. New York, New York: Matthew Bender & Co., 1980.

"*Tax Simplification for Small Business: Proprietorships, Partnerships and Corporations -- A Survey of Problem Areas*" in: Gustafson, Charles H. (ed.) Federal Income Tax Simplification. Philadelphia: American Law Institute - American Bar Association Committee on Continuing Professional Education, 1979.

"*Government Supported Export Credit: United States Competitiveness*," Intertax (European Tax Review), 10:401-424 (1976).

"*The Federal Tax Treatment of Political Contributions and Political Organizations*," Tax Lawyer, 29:139-180 (1975).

"*DISC Qualified Assets -- Obligations Issued, Guaranteed or Insured by Eximbank or FCIA*," Tax Adviser, 3:394-406 (1972).

#### Chapters in Multi-Volume Publication

Streng, William P., federal estate tax, gift tax, generation skipping tax and estate planning, multiple chapters in BNA Tax Management's Tax Practice Series, Washington, D.C. Bureau of National Affairs, 2007 (& previously, 2003 with Glen Eichelberger).