

Curriculum vitae of

WILLIAM P. STRENG

Vinson & Elkins Professor of Law (Emeritus)

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Education & Professional Licenses:

Bachelor of Arts, History, Wartburg College, 1959.

Juris Doctorate, Northwestern University School of Law, 1962.

Licensed, *State Bar of Texas, 1976.*

Admitted to Practice, *United States Tax Court.*

Previously licensed, *State Bars of Illinois (1962), Iowa (1962), & Ohio (1964).*

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Academic Affiliations:

Professor of Law (Taxation & Estate Planning Law), Vinson & Elkins Endowed Chair Professorship, University of Houston Law Center, Houston, Texas; 1985-2019, teaching Federal Income Taxation, Federal Corporate Taxation, International Taxation, Estate Planning, Conflict of Laws & Tax Accounting.

Professor of Law, Southern Methodist University School of Law, Dallas, Texas; 1973-1980, teaching Federal Income Taxation, Corporate Taxation, Estate & Gift Taxation, Estate Planning, Trusts, Problems of Doing Business Abroad, Tax Accounting.

Member, Tax Section Executive Committee, Association of American Law Schools, 1996-2001; Committee Chair, 1999-2000.

Faculty & Advisory Board Member, Academy of International Taxation, Public Finance Training Institute, Ministry of Finance, Republic of China (Taiwan) & Southern Methodist University School of Law (Dallas, Texas); 1984-1995; Faculty, summer 2016 & summer 2017.

Lectureships & Visiting (Temporary) Academic Affiliations:

Visiting Professor, International Graduate School of Social Sciences, Department of International and Business Law, Yokohama National University, Yokohama, Japan; Spring, 2005.

Visiting Professor, The University of Texas School of Law, Austin, Texas; Spring, 2002, teaching Federal Income Taxation and International Taxation.

Primary Co-Reporter for United States Branch, International Fiscal Association, General Congress, Oslo, 2002, report concerning "Form and Substance in Tax Law."

Visiting Professor, University of Leiden, Law Faculty (International Tax Center), Leiden, The Netherlands, May-June, 1997, June, 1998, June, 2000, May, 2007, and May-June, 2009, teaching U.S. corporate taxation and U.S. international taxation courses.

Visiting Fellow, Victoria University Faculty of Law, Wellington, New Zealand; Spring, 1996, various lectures.

Visiting (Fulbright) Professor, University of Stockholm Law Faculty, Stockholm, Sweden; Fall, 1993, teaching International Taxation.

Professor, University of Houston Law Center's "Mexican Legal Studies Program," Mexico City, Mexico; Summers, 1993, 1994, teaching "Business Planning Issues."

Co-Reporter, Tax & Fiscal Group, University of Houston Law Center's *Russian Petroleum Legislation Drafting Project*; 1991-1993.

Visiting Professor, New York University School of Law, New York, New York; Spring, 1990, teaching Federal Income Taxation and U.S. Foreign Taxation-II.

Distinguished Lecturer, The University of Hong Kong Law Faculty; Spring, 1992.

Visiting Professor, Rice University, Houston, Texas; 1987-1989, teaching Business Law course for undergraduates.

Adjunct Law Professor, University of Texas School of Law, Austin, Texas; Spring, 1983, teaching International Taxation.

Visiting Professor, Ohio State University College of Law, Columbus, Ohio; Winter & Spring quarters, 1977, teaching Federal Income Taxation and U.S. International Taxation.

Co-Reporter for United States Branch, International Fiscal Association, General Congress, Copenhagen, 1979.

Legal Practice & Professional Affiliations:

Partner, Bracewell, LLP (formerly Bracewell & Patterson and formerly Bracewell & Giuliani) law firm, Houston, Texas, & Head, Tax Section, 1980-1985; Consultant to the firm - 1985-2011.

Of Counsel, Haynes & Boone (law firm), Dallas, Texas; 1977-1979.

Deputy General Counsel, Export-Import Bank of the United States, Washington, D.C.; 1971-1973.

Attorney-Advisor, Office of the Assistant Secretary for Tax Policy (Office of Tax Legislative Counsel), United States Department of the Treasury, Washington, D.C.; 1970-1971.

Associate attorney, Corporate & Tax Law Practice, Taft, Stettinius & Hollister (law firm), Cincinnati, Ohio; 1964-1970.

Law Clerk for The Honorable Justice Lester L. Cecil, Chief Judge, United States Court of Appeals for the Sixth Circuit in Cincinnati, Ohio; 1963-1964.

Foundation Director, Martha, David & Bagby Lennox Foundation, Paris, Texas (formerly Houston, Texas); 1990-present; also, President and Chairman of the Board, 1998 to present.

Consultant/Expert Witness respecting various international and corporate taxation, and trusts and estate planning controversies.

Member, Houston, Texas & American Bar Associations, including ABA Section of Taxation, 1974-present.

Law School Academic Representative, State Bar of Texas, Taxation Committee, 2004-2005 & 2007-2008.

Advisory Board, International & Comparative Law Center, Southwestern Legal Foundation, Dallas, Texas; 1985-1988.

Advisory Board, Estates, Gifts & Trusts, Bloomberg BNA, Tax Management, Inc., Washington, D.C.; 1980-present.

Member, American Law Institute, 1982-present, and Member, Tax Advisory Group, American Law Institute, Philadelphia; 1982-1985.

Participant, American Tax Policy Institute, Washington, D.C., 1993-2010.

Member and U.S. Branch Council Member, International Fiscal Association, 1977-present.

Member, International Academy of Estate and Trust Law, San Francisco, CA, 1982-2012.

Member, Globalization Task Force, American Bar Association, Tax Section, 1999-2000.

Fellow, American College of Tax Counsel, 2001–present.

Associate (non-European) Member, European Association of Tax Law Professors, 2002–present.

University of Houston (including Law Center) Service Commitments:

Member, Faculty Executive Committee, University of Houston Law Center, 2002–2003, 2011-2012 & 2012-2013.

Chair, Curriculum Committee, University of Houston Law Center, 2005-2006.

Member, Admissions Committee, University of Houston Law Center, 2004-2009.

Chair, Law Center Graduate Studies Committee, University of Houston Law Center, 2003-2005.

Member, Law Center Graduate Studies Committee (Coordinator for LL.M. Tax Program), University of Houston Law Center, academic years 1990-1994, 1997-2005; 2012-2018.

Chair, Lateral Hiring Committee, University of Houston Law Center, 1998-1999.

Member, Faculty Recruitment Committee, University of Houston Law Center, 2010-2011, 1986-1988 (chair).

Member, Tenure & Promotion Committee, University of Houston Law Center, 1990-1993, 1997-1998; 1999-2001, 2009-2010, 2012-2013, 2013-2014.

Member, Dean Search Committee, College of Business Administration, University of Houston, 1997-1998.

Member, General Counsel Search Committee, University of Houston System, 1997.

Member and Steering Group participant, Coalition for Excellence, University of Houston, 1994-1996.

Significant Publications:

Books/Treatises

Streng, William P., Estate Planning. Bloomberg BNA/Wiley, 2016 (one volume; 736 pages); E-book also available.

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, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020 and 2021. One Volume. After 2009 edition electronic access only is available (through RIAG Checkpoint), discontinued 2022. Original 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). 4th ed. Boston: Warren, Gorham & Lamont, 1995. Subsequently Thomson-Reuters, RIAG, including electronic access through RIAG Checkpoint. William Streng as the sole author for the calendar year 2000 and subsequent. Revised Chapter 1 (2019), 2 & 3 (2003), 5 & 6 (2006), 7 & 8 (2007), 9 & 10 (2008), 4 (2009), 11 (2017), 12 (2010), 13 (2012), 14 (2012) & 15 (2015). Two volumes, with tri-annual Cumulative Supplements, including supplements, e.g., for 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023. Prior complete revised editions: (i) 2nd ed., 1981; and, (ii) 3rd ed., 1989.

Streng, William P., & Jeswald W. Salacuse. International Business Planning: Law & Taxation - United States. Lexis-Nexis (Matthew Bender), three volumes, 2011 (and electronic access on Lexis-Nexis), including multiple supplements (2012, 2013, 2014, 2015, 2016 & 2017). Previously, published by Matthew-Bender (1982), six volumes, with semi-annual supplements (through 2010 for prior edition).

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.

Bloomberg BNA (Bureau of National Affairs) - Tax Management Portfolios

Estate Planning. (Portfolio No. 800-3rd, 2013); a revision of Estate Planning (Portfolio No. 800-2nd, 2006); a revision of Estate Planning (Portfolio No. 800, 1997); a revision of Estate Planning (Portfolio No. 11-11th, 1991); a revision of Estate Planning (Portfolio No. 11-10th, 1987); a revision of Estate Planning After the Economic Recovery Tax Act of 1981, with Bywaters. (Portfolio No. 11-9th, 1982); a revision of Estates, Gifts & Trusts - Planning. (Portfolio No. 11-8th, 1979); a revision of Estate Planning - Post-1976. (Portfolio No. 11-7th, 1977); a revision of Estate Planning - General. (Portfolio No. 11-6th, 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. 64-6th, 1980).

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

Articles, Reviews, Teaching Materials, etc.

“Estate Planning Fundamentals - Family Wealth Preservation & Gratuitous Transfers of Property Ownership,” (including electronic availability) for use in the Estate Planning course, Spring Semester, 2019 (and for multiple prior academic 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 56th International Fiscal Association Congress, Oslo, Norway, August 2002, William P. Steng 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 articles for editions for years 2000 through 2018.

"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. M^cDermott, 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 Bloomberg BNA Tax Management's Tax Practice Series, Washington, D.C. Bureau of National Affairs, 2007 (& previously, 2003 with Glen Eichelberger).

Selected Presentations & Speeches
(including written course materials)

"*Tax Treaties*," one week courses for International Tax Academy, Training Institute, Ministry of Finance, Republic of China (Taiwan), concerning the OECD Model Income Tax Convention, Taipei, Taiwan, August, 2016 and August, 2017.

"*Estate Planning - Selected Recent Tax and Related Developments*," presentation at UH Law Center Federal Tax Update Program, February, 2014.

"*U.S. Trust and Tax Law*," presentation to International Fiscal Association, Chile branch meeting, and Law Faculty, University Diego Portales, Santiago, Chile, August, 2010.

"*Choice of Entity - Selection in Uncertain Times*," presentations at Houston Bar Association, Section of Taxation (October, 2009); Tulane Tax Institute (October, 2009) and Corpus Christi Estate Planning Council (November, 2009)

"*Structuring Outbound Investments from the United States: Examining The Obama Administration's International Tax Proposals*," at Houston Bar Association, Section of International Law (September, 2009), Houston, Texas

"*U.S. Income Tax Treaties - Trends, Issues & Policies - Recent Developments - Future Prospects*," at Houston International Tax Forum (April 2009), Houston, Texas

"*Tax Planning Using U.S. Income Tax Treaties*," 2008 Annual Tax Conference, Austin CPA Chapter, December 2008

- “U.S. Income Tax Treaties - Trends, Issues & Policies - Recent Developments - Future Prospects,”* at Houston Bar Association, Section of Taxation (November 2008), Houston, Texas
- “U.S. Tax Treaties - Trends, Issues & Policies - Recent Developments - Future Prospects,”* at Florida Bar Section Tax Program entitled “International Income Tax & Estate Planning” (October 2007), Miami, Florida
- “U.S. Tax Treaties - Trends, Issues & Policies, Recent Developments - Future Prospects,”* Houston Tax Roundtable, April 2007.
- “Recommendations for U.S. Tax Reform: International Tax Aspects,”* moderator and speaker, 34th Annual Conference of the USA Branch of the International Fiscal Association, San Antonio, Texas, (February, 2006).
- “U.S. International Taxation - Proposals for 2006 Legislation,”* Houston International Tax Forum (February 2006).
- “International Estate Planning - 101,”* Texas Society of Certified Public Accountants, 2005 Advanced Estate Planning Conference (August 2005).
- “International Estate Planning - 101,”* Houston Bar Association, Probate, Trusts & Estates Section (January 2005).
- “Income Tax Treaties-Recent Developments and Evolving Issues,”* Houston International Tax Forum, March, 2004.
- “Current International Tax Developments,”* Houston Bar Association, Section of Taxation, February, 2004.
- “Income Tax Treaties - Recent Developments, Evolving Issues & International Tax Cooperation”*, Houston Tax Roundtable, November 2003.
- “U.S. Estate Planning for Nonresident Aliens who Own Partnership Interests,”* ABA Section of Taxation, Committee on U.S. Activities of Foreigners and Tax Treaties, Washington, D.C., May 2003.
- “Emigration and Expatriation–Tax Principles and Use in International Estate Planning”*, Florida Bar Association program on “International Estate Planning”, Miami, Florida, October, 2001 and October, 1999.

"How Will Estate Tax Repeal or Reform Affect Real Estate?", ABA Section of Taxation, Real Estate Committee, Washington, D.C., May 2001.

"Current Developments in Estate, Gift, GST and Fiduciary Income Tax", Tulane Tax Institute, Tulane Law School, New Orleans, October, 1999 and November, 2000.

"Current U.S. International Tax Developments", Houston Tax Forum, October, 2000.

"U.S. Income, Estate & Gift Taxation of Expatriates--Considering Some Tax Policy Fundamentals", Houston Bar Association, Section of Taxation, February, 2000.

"International Taxation for the 21st Century," organizer & moderator for program, American Association of Law Schools, Annual Meeting, Tax Section program, Washington, D.C., January 2000.

"Emigration and Expatriation--Tax Principles and Use in International Estate Planning," Houston Tax Roundtable, January, 2000.

"Primer on International Taxation (Part 1)," American Bar Association Section of Taxation, winter meeting, 1999.

"Russian Petroleum Law Developments," Houston Journal of International Law, Program Moderator; May, 1998.

"International Taxation Course," Program for attorneys from Chinese Petroleum Corporation, University of Houston College of Business Administration; March, 1998.

"International Estate & Income Tax Planning for Individuals," Taxation Section, Houston Bar Association; February, 1997.

"U.S. Taxation of Expatriating Individuals: Considering the Legislative Proposals & the Appropriate Scope of U.S. Tax Jurisdiction," Houston Tax Roundtable; May, 1996.

Keynote speaker at national meeting, International Fiscal Association, New Zealand Branch, The Grand Chateau, New Zealand; February, 1996; and several presentations to the Law Faculty, Law Society, & New Zealand Inland Revenue Department; February-March, 1996.

"*International Corporate Taxation*," presentation to the Corporate Tax Committee, Taxation Section, American Bar Association; Los Angeles, January, 1995, & Washington, D.C., May, 1995.

"*Allocating Economic Rights under the Mexico-U.S. Income Tax Treaty*," presentation to the International Law Section, Houston Bar Association; June, 1995.

"*Tax Planning under the Mexico-U.S. Income Tax Treaty*," presentation to the Tax Section, Houston Bar Association; December, 1994.

"*International Demergers*," presentation to the Houston International Tax Forum; October, 1994.

Panelist on Demergers (international corporate spinoffs) at International Fiscal Association Annual Congress, Toronto, Canada; August, 1994.

European lectures (Fall, 1993):

1. International Fiscal Association, Stockholm, Sweden;
2. Handelshögskolan I Stockholm (The Stockholm School of Economics);
3. Institutt for Offentlig Rett, Universitetet I Oslo (Public & International Law Institute, University of Oslo, Norway);
4. International Fiscal Association, Oslo, Norway;
5. Oikeustieteellinen Tiedekunta, Turun Yliopisto (Faculty of Law, University of Turku, Finland);
6. Law Faculty, Helsingin Yliopisto (Helsinki University), Finland;
7. International Fiscal Association, Helsinki, Finland;
8. Juristenfakultät, Universität Leipzig, Leipzig, Germany;
9. Juristische Fakultät, Universität Konstanz, Konstanz, Germany;
10. German-American Lawyers Association, Köln (Cologne), Germany.

"*Limitation of Benefits Under U.S. Income Tax Treaties*," Houston International Tax Forum, 1992.

"*The Netherlands-United States Income Tax Convention*," Dutch-U.S. Meeting, International Fiscal Association, 1990.

"*Dividends & Redemptions*," Subchapter C Seminar, Houston Tax Executives Institute, 1990 & 1989.

"*Intra-Family Purchases/Sales: Split Purchases, Remainder Interest Sales, & Similar Techniques*," Texas CPA Estate & Financial Planning Conference, 1988.

"*International Estate Planning Developments*," U.S.A. Branch, International Fiscal Association, Washington, D.C., 1988.

"*The Impact of New Tax Legislation in Mexico & the United States*," Program on Current Legal Issues in U.S./Mexico Trade & Investment, International Law & Practice Section, American Bar Association, Chicago, 1987.

"*Current Developments of U.S. Taxation of International Financial Transactions*," Southern Methodist Institute on International Finance, Dallas, 1986.

State Bar of Texas - Continuing Legal Education Seminars & Courses
(Written Course Materials & Presentations)

"*Current U.S. International Tax Developments*," Advanced Tax Law Course, 2000.

"*Structuring International Transactions -- Ten Questions to Ask Your Advisor*," Advanced International Law Institute, 1996.

"*Taxation Issues in International Trading*," Advanced International Law Institute, 1994.

"*Russian Investment & Trade Focus*," Advanced International Law Institute, 1993.

"*Inbound Investment: Planning; Choice of Entity*," Advanced Tax Law Course, 1992.

"*Mexico/U.S. Trade & Investment Law*," Advanced International Law Course, 1989.

"*Foreign Related Transactions*," Sixth Annual Advanced Tax Law Course, 1988.

Recent Awards:

State Bar of Texas, Section of Taxation, designated as "Outstanding Texas Tax Lawyer" 2019.

Additional Affiliations:

Member, Cosmos Club, Washington, D.C., since 1980

Member, International Loehe Society, 2022.

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