SAMUEL A. DONALDSON

Curriculum Vitae, January 2014

Georgia State University College of Law
140 Decatur Street
Atlanta, GA 30303
sdonaldson@gsu.edu

EMPLOYMENT

Georgia State University College of Law

Professor — June 2012 - present

University of Washington School of Law

Associate Dean for Academic Administration — 2010 – 2012
Professor — 2008 – 2012
Director, Graduate Program in Taxation — 2004 – 2010
Associate Professor with Tenure — 2004 – 2008
Assistant Professor — 1999 – 2004

- Course assignments in J.D. and LL.M. (Taxation) curricula
- Student Bar Association Philip A. Trautman Professor of the Year Award: 2002, 2004, 2006, 2008, 2011

Perkins Coie LLP

Of Counsel, Personal Planning Group — 2006 - present

Northwestern University School of Law

Harry R. Horrow Visiting Professor in International Law — Fall 2005

- Course assignments in J.D. and Graduate Tax curricula
- Outstanding LLM Tax Professor Award: 2005-06

Egger Betts Austin PLLC

Associate — 1995 – 1999

- Tax practice limited to high-end estate planning and complex business transactions
- Experience with estates up to $500+ million and business transactions up to $420 million

University of Florida College of Law

Visiting Assistant Professor — 1994 – 1995

- Course assignments in J.D. and LL.M. (Taxation) curricula
- Served on editorial board for *Florida Tax Review*, a refereed journal

EDUCATION

LL.M. (Taxation), University of Florida College of Law (1994)
Class Rank: 1 of 63; Richard B. Stephens Award as Outstanding Student in Graduate Tax Program

J.D. *Magna Cum Laude*, University of Arizona College of Law (1993)
Roger C. Henderson Distinguished Graduate Award; Jenckes Cup Trial Advocacy Competition Champion

B.A. *with Highest Honors*, Oregon State University (1990)
Double Major: History & Political Science; Phi Kappa Phi; Waldo Cummings Outstanding Student Award

BAR ADMISSIONS AND PROFESSIONAL ASSOCIATIONS

Arizona (1994, inactive) Washington (1995) Oregon (1996)
Academic Fellow, American College of Trust and Estate Counsel (ACTEC)
Inducted into National Association of Estate Planners & Councils Estate Planning Hall of Fame (2011)

TEACHING SUBJECTS

Courses in Taxation: Basic Federal Income Tax, Estate Planning, Estate & Gift Tax, Corporate Tax, Partnership Tax, International Tax, Taxation of Property Transactions, Tax Accounting (Problems of Timing)

Other Courses: Property, Wills and Trusts, Professional Responsibility, Secured Transactions, Legal Accounting

SCHOLARSHIP

Books

- FEDERAL INCOME TAX: A CONTEMPORARY APPROACH (West, Interactive Casebook Series) (with Donald B. Tobin) (2d ed. 2014).
- PRICE ON CONTEMPORARY ESTATE PLANNING (CCH) (with John R. Price) (2014 ed.).
- FEDERAL WEALTH TRANSFER TAXES (Thomson West, Black Letter Outline Series) (with Kevin M. Yamamoto) (3d ed. 2013).
- UNITED STATES INTERNATIONAL TAXATION (LexisNexis) (with Allison Christians and Philip F. Postlewaite) (2d ed. 2011).
- ACING FEDERAL INCOME TAX (West) (2008).
- FEDERAL INCOME TAXATION OF INDIVIDUALS: CASES, PROBLEMS, AND MATERIALS (Thomson West, American Casebook Series) (2d ed. 2007).
- INTERNATIONAL TAXATION: CORPORATE & INDIVIDUAL (Carolina Academic Press) (2 vols.) (with Philip F. Postlewaite) (4th ed. 2003).

Chapters and Supplements

- *Recent Developments – 2012*, *in* 47 HECKERLING INSTITUTE ON ESTATE PLANNING 1-1 (with Ronald D. Aucutt, Steve R. Akers, Charles D. Fox, Jeffrey N. Pennell, and Howard M. Zaritsky) (Tina Portuando ed., 2013).
- *Recent Developments – 2011*, *in* 46 HECKERLING INSTITUTE ON ESTATE PLANNING 1-1 (with Ronald D. Aucutt, Steve R. Akers, Charles D. Fox, Jeffrey N. Pennell, and Howard M. Zaritsky) (Tina Portuando ed., 2012).
- *Recent Developments – 2010*, *in* 45 HECKERLING INSTITUTE ON ESTATE PLANNING 1-1 (with Ronald D. Aucutt, Steve R. Akers, Charles D. Fox, Jeffrey N. Pennell, and Howard M. Zaritsky) (Tina Portuando ed., 2011).
- *Income Tax Aspects of FLPs and LLCs for Estate Planners*, *in* NEW YORK UNIVERSITY 68TH INSTITUTE ON FEDERAL TAXATION 21-1 (2010).
- *Recent Developments – 2009*, *in* 44 HECKERLING INSTITUTE ON ESTATE PLANNING 1-1 (with Ronald D. Aucutt, Steve R. Akers, Charles D. Fox, Jeffrey N. Pennell, and Howard M. Zaritsky) (Tina Portuando ed., 2010).
- *The Estate Planner's Guide to S Corporations*, *in* 42 HECKERLING INSTITUTE ON ESTATE PLANNING 3-1 (Tina Portuando ed., 2008).
- *Understanding Grantor Trusts*, *in* 40 HECKERLING INSTITUTE ON ESTATE PLANNING 2-1 (Tina Portuando ed., 2006).
- *Employee Compensation and Related Expenses*, *in* LEXISNEXIS TAX ADVISOR – FEDERAL TOPICAL Chap. 1D:8 (2006).
- *Basic Federal and State Tax Relevant to Estate Planning*, *in* WASHINGTON ESTATE PLANNING DESKBOOK 5-1 (with Karen E. Boxx) (Thomas R. Andrews et al. eds., 2005).
- PRICE ON CONTEMPORARY ESTATE PLANNING (CCH) (2d ed. Supp. 2005) (with John R. Price).
- *Income Tax Aspects of Family Limited Partnerships, in* 39 HECKERLING INSTITUTE ON ESTATE PLANNING 14-1 (Tina Portuando ed., 2005).

Articles

- *A Hitchhiker's Guide to International Estate Planning: Estate Planning for United States Citizens with Assets Abroad and for Nonresidents with United States Assets*, 33 ACTEC J. 228 (2008).
- *The Expanded Role of (Defective) Grantor Trusts*, ALI-ABA EST. PLAN. COURSE MATERIALS J. 45 (June 2007) (with M. Read Moore).
- *Super-Recognition and the Return-to-Sender Exception: The Federal Income Tax Problems of Liquidating the Family Limited Partnership*, 35 CAP. U. L. REV. 15 (2006).
- *Liquidation of the Family Partnership: The Taming of the Shrewd*, 20:2 PRAC. TAX LAW. 47 (2006).
  -- *Reprinted in* 57 MONTHLY DIGEST OF TAX ARTICLES 1 (May 2007).
- *The Easy Case Against Tax Simplification*, 22 VA. TAX REV. 645 (2003).
- *Taxes and Self-Identity*, 6-2 OPEN SPACES 12 (2003).
- *Determining Treaty Eligibility for Hybrid Entities and Their Owners,* 3-3 J. TAX'N GLOBAL TRANS. 45 (2003) (with Philip F. Postlewaite and Allison D. Christians).
  -- *Reprinted in* 2-2 J. TAX'N CORPORATE TRANS. 11 (December-January 2004).

Monographs

- *2011 Federal Tax Update*, available at http://ssrn.com/abstract=1952225
- *2010 Federal Tax Update*, available at http://ssrn.com/abstract=1715625
- *2009 Federal Tax Update*, available at http://ssrn.com/abstract=1488403
- *2008 Federal Tax Update*, available at http://ssrn.com/abstract=1288906
- *2007 Federal Tax Update*, available at http://ssrn.com/abstract=1021550
- *2006 Federal Tax Update*, available at http://ssrn.com/abstract=935747
- *2005 Federal Tax Update*
- *2004 Federal Tax Update*
- *Canadian Estate Planning Issues* (2004)
- *2003 Federal Tax Update*
- *2002 Federal Tax Update*
- *2001 Federal Tax Update*
- *Pre-Death Planning Opportunities for Taxable Estates* (2000)
- *The Best Arrow in the Quiver: Qualified Personal Residence Trusts in Contemporary Estate Planning* (2000)
- *Succession and Estate Planning for the Small Business and Owner* (2000)
- *2000 Federal Tax Update*
- *Effective Uses of "Defective" Grantor Trusts* (2000)
- *An Introduction to Federal Wealth Transfer Taxes* (2000)

PRESENTATIONS (LIMITED TO PAST FIVE YEARS)

- Portability and Defined Value Gifts: Understanding the Two New Arrows in the Quiver (Columbus Estate Planning Council, December 2013; South Dakota Estate Planning Seminar, September 2013).
- Burning Questions (and Even Hotter Answers) About Grantor Trusts (Houston Estate and Financial Forum, November 2013; Southern Federal Tax Institute, October 2013; New York City Estate Planning Council, March 2011; National Association of Estate Planners and Councils, November 2010; Salt Lake City Estate Planning Council, November 2010; Southern Nevada Estate Planning Council, September 2010; Idaho Estate Planning Council, September 2010; Hawaii Association of Public Accountants, June 2010; St. Luke's Health Foundation 18th Annual Charitable Estate Tax Strategy Seminar, May 2010; Eugene Estate Planning Council, May 2010; Southern Arizona Estate Planning Council, February 2010; Sacramento Estate Planning Council, January 2010; Ohio Northern University 15th Annual Continuing Education Seminar, November 2009; Rady Children's Hospital Foundation 14th Annual Professionals Symposium, October 2009; Portland Estate Planning Council, September 2009; Oregon Society of CPAs Northwest Tax Institute, October 2008; Southern California Tax and Estate Planning Forum, October 2008).
- A Portable Guide to the Portability Election (National Association of Estate Planners and Councils Annual Meeting, November 2013; Philadelphia Bar Institute, November 2013;).

- Estate Planning After ATRA (Atlanta Tax Forum, November 2013; Charlotte Financial Planning Symposium, September 2013; Kansas City Estate Planning Society, September 2013).
- Federal Tax Update for Estate Planners (Inland Empire Estate Planning Seminar, November 2013; Arizona Community Foundation and Jewish Community Foundation Tax and Legal Seminar, November 2013; Charles Schwab Advisor Services IMPACT Conference, November, 2013; Seattle Estate Planning Seminar, October 2013; Jewish Community Federation 17th Annual Tax and Estate Planning Seminar, October 2013; 39th Annual Minnesota Probate and Trust Law Section Conference, June 2013; Pittsburgh Foundation, May 2013; Contra Costa County Bar Association Annual Estate Tax Symposium, April 2013; Atlanta Estate Planning Council, February 2013; All Childrens Hospital 15th Annual Estate, Tax, Legal and Financial Seminar, February 2013).
- Defining the Issues with Defined Value Gifts (Southern California Tax and Estate Planning Forum, October 2013; Georgia Federal Tax Conference, June 2013).
- 2013 Federal Tax Update (Montana Tax Institute, October 2013; Tri-Valley Tax Institute, October 2013; ACTEC Southeast Regional Meeting, September 2013; Georgia Society of CPAs, July 2013; Hawaii Association of Professional Accountants Annual Meeting, June 2013; Crowe Horwath Tax Conference, June 2013).
- Income Tax Aspects of Family Limited Partnerships (Milwaukee Estate Planning Forum, October 2013; Eugene Estate Planning Council, May 2010; Spokane Estate Planning Council, May 2011; Portland Estate Planning Council, February 2011; Salt Lake City Estate Planning Council, November 2010; Washington Attorney-CPA Tax Clinic, February 2010; University of Texas Estate Planning Workshop, December 2009; New York University Tax Institute, November 2009; Ohio Northern University 15th Annual Continuing Education Seminar, November 2009; Seattle Estate Planning Council 54th Estate Planning Seminar, October 2009; Oregon Society of CPAs Annual Estate & Trust Conference, June 2009; Santa Clara University School of Law Jerry A. Kasner Estate Planning Symposium, September 2008; Southern Arizona Estate Planners Day, January 2008; Washington Women in Tax, November 2007; Washington State Bar Association CLE, November 2007; American Institute on Federal Taxation, June 2007; University of Richmond Law School 35th Annual Estate Planning Conference, May 2007; Minnesota Continuing Legal Education Advanced Estate Planning Series, July 2006; ALI-ABA Estate Planning for the Closely-Held Business Owner, July 2006).
- The New Tax Planning Paradigms (Crump Insurance Advisors Conference, October 2013).
- Dealing with Uncle Sam, Everyone's Least Favorite Relative in the Family Business (ALI Estate Planning for the Family Business, July 2013).
- A Hitchhiker's Guide to International Estate Planning (Crowe Horwath Tax Conference, June 2013; Kansas City Estate Planning Symposium, May 2011; Southern California Tax and Estate Planning Forum, October 2007).
- Fiduciary Representation (National Association of Elder Law Attorneys Annual Conference, May 2013).
- Recent Developments in Estate Planning – 2010 (Hawaii Association of Public Accountants, June 2011; Eugene Estate Planning Council, May 2011; UCLA Estate Planning Institute, May 2011; Southern Arizona Estate Planning Council, February 2011; Portland Tax Forum, February 2011; Central Arizona Estate Planning Council, February 2011; U. of Miami 45th Annual Heckerling Institute on Estate Planning, January 2011; Tri-Valley Estate Planning Council, January 2011).
- Covering Your Client's S (Corporation) (Oregon Tax Institute, June 2011; Salt Lake City Estate Planning Council, November 2010; Hawaii Association of Public Accountants, June 2010; St. Luke's Health Foundation 18th Annual Charitable Estate Tax Strategy Seminar, May 2010; 29th Annual Kansas City Estate Planning Symposium, April 2010; Southern California Tax and Estate Planning Forum, October 2008; Santa Clara University School of Law Jerry A. Kasner Estate Planning Symposium, September 2008; Philadelphia Estate Planning Council, September 2008; Washington Attorney-CPA Tax Clinic, September 2008; Community Foundation of Sarasota County, September 2008; ALI-ABA Estate Planning in Depth, June 2008; Estate Planning Council of Delaware, June 2008; U. of Miami 42nd Annual Heckerling Institute on Estate Planning, January 2008).
- Partnership Tax Issues for Estate Planners (Kansas City Estate Planning Symposium, May 2011).
- 2010 Federal Tax Update (Rocky Mountain Tax Refresher Conference, December 2010; Salt Lake City Estate Planning Council, November 2010; Tulane Tax Institute, November 2010; 16th Annual Internal Revenue Service Working Together Symposium, November 2010; Washington Society of CPAs Northwest Tax Institute, October 2010; Montana Tax Institute, October 2010; Santa Clara University School of Law Jerry A. Kasner Estate Planning Symposium, September 2010).
- Recent Developments in Estate Planning (Conejo Valley Estate Planning Council, December 2010; 9th Annual Joint Tax Seminar sponsored by the Jewish Community Foundation, the United Way of Broward County, and the

Community Foundation of Broward County, November 2010; Seattle Estate Planning Council 55th Estate Planning Seminar, November 2010; Idaho State Bar Association, September 2010; Hawaii Association of Public Accountants, June 2010; St. Luke's Health Foundation 18th Annual Charitable Estate Tax Strategy Seminar, May 2010; UCLA Estate Planning Institute, May 2010; Seattle Estate Planning Council 54th Estate Planning Seminar, October 2009; UCLA Estate Planning Institute, May 2009; Spokane Estate Planning Council, May 2009; Washington Society of CPAs Ski and CPE Seminar, January 2009; Seattle Estate Planning Council 53rd Estate Planning Seminar, November 2008; Tulane Tax Institute, September 2008; Community Foundation of Sarasota County, September 2008; UCLA Estate Planning Institute, May 2008; Washington Bankers Association Northwest Trust Conference, April 2008; Southern Arizona Estate Planners Day, January 2008; Seattle Estate Planning Council 52nd Estate Planning Seminar, October 2007; Idaho State Bar Association, September 2007).

- The Remains of the Day: Planning Decisions Regarding the Use and Disposition of a Client's Body after Death (Southern California Tax and Estate Planning Forum, October 2010).
- Taxation and the Environment (panel moderator) (Lewis and Clark Law School 15th Annual Business Law Fall Forum, October 2010).
- Impact of Entity Form on the Estate Plan (ALI-ABA Estate Planning for the Closely-Held Business Owner, July 2010; Southern California Tax and Estate Planning Forum, October 2009; ALI-ABA Estate Planning for the Closely-Held Business Owner, July 2009; ALI-ABA Estate Planning for the Closely-Held Business Owner, July 2008; Notre Dame Tax and Estate Planning Institute, October 2007; ALI-ABA Estate Planning for the Closely-Held Business Owner, July 2007).
- The Estate Planner's Guide to Corporate and Partnership Tax (Estate Planning Council of Northern Nevada, May 2010).
- Recent Changes to the Estate and Generation-Skipping Transfer Tax Laws: Who Moved Our Cheese? (Eugene Estate Planning Council, May 2010; Spokane Estate Planning Council, March 2010; Seattle Estate Planning Council, February 2010; Washington Planned Giving Council, January 2010).
- 2009 Federal Tax Update (Arizona Community Foundation and Jewish Community Foundation Tax and Legal Seminar, November 2009; 15th Annual Internal Revenue Service Working Together Symposium, November 2009; Ohio Northern University 15th Annual Continuing Education Seminar, November 2009; Montana Tax Institute, October 2009; Oregon Society of CPAs Northwest Tax Institute, October 2009).
- Liquidation of the Family Limited Partnership (Southern California Tax and Estate Planning Forum, October 2009).
- Cancellation of Debt Income – What You Need to Know (IRS Nationwide Tax Forum, July 2009).
- Pass-Through Entities and Income Tax Planning for the Closely-Held Business (28th Annual Kansas City Estate Planning Symposium, May 2009).
- The Seven Habits of Highly Effective Grantor Trusts (All Children's Hospital Foundation 11th Annual Estate, Tax, Legal and Financial Planning Seminar, February 2009; West Virginia Bankers Association Financial and Estate Planning Seminar, May 2008).

ACADEMIC SERVICE

<u>Law School Committees</u>

Continuing Legal Education (1999-2000)
Part-Time Appointments (1999-2000)
Initial Appointments (2000-01, 2004-05)
Scholastic Standards (2001-02)
Admissions (2002-03, 2003-04, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10)
Curriculum (2003-04, 2012-13, 2013-14)
Graduate Studies (2003-04)
Executive Council (2006-07, 2007-08)
Law School Dean Search (2007-08)
Faculty Merit (2008-09, 2009-10)
Strategic Planning (2013-14)

<u>Graduate Program in Taxation (2004–2010)</u>

Supervised operation of LL.M. program in Taxation with enrollment of 90+ full- and part-time students taught by four full-time faculty and 15 adjunct faculty

OUTSIDE ACTIVITIES AND INTERESTS

• Crossword Construction (puzzles published in *The New York Times*, *The Washington Post*, *The Los Angeles Times*, *Chronicle of Higher Education*, *USA Today*, *Fireball Crosswords* and *The Sun Crossword*)