

Graduate Tax Program Faculty

Gina M. Torielli

Professor

Director of Graduate Tax Program

B.A., with high honors, Michigan State University 1978

J.D., cum laude, Harvard Law School 1991

After graduating from Harvard Law School, Professor Torielli practiced law at the largest law firm in Michigan specializing in state and local taxation, tax-exempt organizations, and tax-exempt bonds. In 1996 she joined Howard & Howard Attorneys, P.C. and concentrated her practice in tax-exempt financing, tax-exempt organizations and state taxation. She was elected by the shareholders to serve as president and chief executive officer of that firm and was the first woman managing partner of a major Michigan law firm. She held that position for five years until 2003.

In November 2003 Professor Torielli joined Cooley as the Director of the Graduate Tax program at Cooley's Oakland County campus. She teaches Tax Practice and Procedure, Tax Exempt Organizations, and Standards and Ethics of Tax Practice in the LL.M. and Wills Estates and Trusts in the J.D. programs. Professor Torielli is an active member of the National Association of Bond Lawyers and has been a panelist for that organization and for the State of Michigan's Directions in Public Finance Conference, as well as for the Michigan Association of Homes and Services to the Aged, speaking on tax issues relating to public finance and tax-exempt bonds. She is currently a member of the tax section of the American Bar Association, and an officer of the Taxation Section of the State Bar of Michigan, and served on the State Bar of Michigan's Open Justice Commission. Professor Torielli has also served on the Tax-Exempt Financing Committee of the Tax Section of the American Bar Association since 1994.

Joni Larson

Associate Professor

Assistant Director of Graduate Tax Program

J.D., University of Montana School of Law 1989

LL.M., University of Florida College of Law 1990

Before joining the Cooley faculty in 2002, Professor Larson was Executive Assistant to Division Counsel, in the Office of Chief Counsel for the Internal Revenue Service. Her focus areas included the review of regulation projects, responding to Congressional inquiries, and coordinating substantive issues with field attorneys.

Prior to that post, she was an attorney with the Passthroughs and Special Industry Branch of the Field Service Division, where she assisted District Counsel attorneys in preparing issues for litigation, drafted Chief Counsel Advice memoranda, reviewed briefs and motions, and prepared settlement letters. Professor Larson also served as an associate attorney with the Anderson Hunter Law Firm, as a tax litigation attorney for the I.R.S., and as an attorney-advisor to Judge Irene F. Scott in U.S. Tax Court.

She served as an adjunct professor at Georgetown University, Catholic University of America, Golden Gate University and St. Mary's University School of Law. Professor Larson teaches Partnership Taxation and Tax Research and Argument Techniques in Cooley's Graduate Tax Program, and Taxation and Business Organizations in the J.D. program.

Marjorie Gell

Associate Professor

B.A. – The University of Michigan (Ann Arbor, MI)

J.D. – Wayne State University Law School (Detroit, MI)

LL.M. (Taxation) – Wayne State University Law School (Detroit, MI)

Professor Gell is a tax professor at Cooley's Grand Rapids campus, where she teaches income tax at both the J.D. level, as well as in Cooley's Graduate Tax Program.

She was previously a partner at Mika Meyers Beckett & Jones in Grand Rapids, where her practice included all aspects of federal, international, and state and local tax planning, along with general business planning and counseling. She was also formerly a tax attorney at Raymond & Prokop in Southfield, Michigan, as well as a tax consultant with KPMG LLP, an international accounting firm where she specialized in advising clients on state and local, federal and international tax matters.

Professor Gell is currently an elected member of the Michigan Tax Council, the governing body of the Taxation Section of the State Bar of Michigan, and also serves as a member of the State Bar of Michigan Standing Committee on Libraries, Legal Research, and Legal Publications. She has authored numerous tax articles in national and state tax journals. From 2005-2007, she was the editor in chief of the Michigan Tax Lawyer, and is its current co-editor.

Before joining the Cooley full-time faculty, Professor Gell was a visiting professor of Tax at the Grand Rapids campus, as well as an adjunct professor of Tax Research in Cooley's Graduate Tax Program. She was also an instructor of Tax Research at Wayne State University's M.S.T. program.

Professor Gell is the founder, former executive director and current Communications Chairperson of the Michigan Women's Tax Association, an organization of women accountants, attorneys, tax professors, students and members of Michigan industry. She is also president of the Cameron Foundation (an organization that supports various Michigan charities), as well as a board member of the Arts Council of Greater Grand Rapids. Professor Gell teaches Federal Income Tax for the J.D. program and Tax Research for the LL.M. program.

Paul Marineau

Associate Professor

B.B.A., magna cum laude, Western Michigan University 1987

B.S., magna cum laude, Western Michigan University 1987

J.D. Temple University School of Law 1992

Prior to joining the Cooley faculty, Professor Marineau was a Partner at Crowe Horwath LLP, a national public accounting firm, specializing in the area of international taxation. Based in Grand Rapids, Michigan, Professor Marineau served as the Firmwide Practice Leader – International Tax Services, the Firmwide International Liaison Partner – Horwath International and a member of the Horwath International Tax Executive Committee. Prior to his affiliation with Crowe Horwath LLP, Professor Marineau accumulated over ten years of international tax experience working in private industry, public accounting (Deloitte & Touche LLP; Ernst & Young LLP) and the legal profession, including his most recent private industry experience with a multi-billion dollar manufacturer (Alticor Corporation a/k/a Amway Corporation in Ada, Michigan) as Corporate Counsel – International Tax.

Professor Marineau teaches International Tax – Outbound and International Tax – Inbound in the LL.M Tax Program. He teaches Taxation and Wills, Estates and Trusts in the J.D. program.

Dan Matthews

Associate Professor

B.A., Michigan State University 1993

J.D., summa cum laude, Michigan State University-Detroit College of Law 1997

LL.M. (in Taxation), New York University School of Law 1998

Professor Matthews joined the Cooley faculty in 2003 from the Oakland County, Mich., law firm of Cox, Hodgman & Giarmarco, P.C., where he specialized in taxation, corporate law, and estate planning. Prior to his affiliation with that firm, Professor Matthews worked as an associate at a prominent Detroit law firm and as a tax consultant with Deloitte & Touche. Professor Matthews also served as a judicial clerk to the Hon. Richard F. Suhrheinrich, U.S. Court of Appeals, Sixth Circuit.

While a law student, Professor Matthews served on the editorial board of law review. Professor Matthews's articles have been published in *The Tax Lawyer*, *Whittier Law Review*, *University of Miami Law Review*, *Detroit College of Law Review*, *Michigan Tax Lawyer*, *Laches*, and *Mertens, Law of Federal Income Taxation*. Professor Matthews teaches Taxation, Business Organizations and Wills, Estates and Trusts in

the J.D. program. Professor Matthews teaches Taxation in the LL.M. program, and Business Organizations and Wills, Estates and Trusts in the J.D. program.

Dan Sheaffer

Associate Professor

B.A. Western Michigan University 1992

J.D., magna cum laude, Cooley Law School 1996

LL.M. University of Florida 1997

Professor Sheaffer served as corporate tax counsel for Alticor Corp., in Ada, Michigan, before joining the Cooley faculty. At Alticor, Professor Sheaffer had the lead role in tax planning and tax advice for Alticor's Asian affiliates. Before joining Alticor, he was a senior adviser for Ernst & Young LLP, in Grand Rapids, Michigan, working on international tax issues for a broad range of clients. He also served as the only tax associate in a 50-person firm, Wishart Norris Henninger & Pittman, in Burlington, N.C. Professor Sheaffer teaches Sales and Taxation in the J.D. program. He teaches Corporate Taxation, and the International Tax - Outbound courses in the LL.M. Tax Program.

ADJUNCT FACULTY

Jill Babcock

Attorney (Policy & Research) Michigan Economic Development Corporation (M.E.D.C)

Jill Babcock works at the M.E.D.C. dealing with strategic research, policy development, and legislative creation and analysis. Formerly of the Community Assistance Team, she works with a highly specialized group at the M.E.D.C. to provide economic development research and analysis for cluster based development, primarily focusing on the solar/PV industry. Ms. Babcock is responsible for the complex analysis of multi-state and country policies and programs for the New Markets unit, as well as the targeting of potential solar/PV companies. Her prior experience was at the City of Detroit operating sixteen Renaissance Zones, and implementing the various tax ramifications of the multiple tax incentive programs the City of Detroit uses for development. Ms. Babcock also acted as in-house counsel to the Assessment Division of the Finance Department for compliance with various property tax laws. She received her B.A. in English and French from the University of Detroit; a J.D. degree from University of Detroit Mercy; and an LL.M. in Taxation from Wayne State University Law School. Ms. Babcock teaches Tax Incentives in Cooley's Graduate Tax Program.

Jess A. Bahs

Attorney, Howard & Howard Attorneys PLLC

Jess Bahs' area of practice is in business law, estate planning, tax law and related litigation. He earned his B.S., with honors, from the Michigan State University of Michigan and his J.D. and LL.M. degrees from Wayne State University School of Law. He is admitted to practice in Michigan, the U.S. District Courts for the Eastern and Western Districts of Michigan as well as the U.S. Tax Court. Mr. Bahs has been a speaker and presenter to many groups on tax and business planning issues. His publications include *Michigan Partnerships, LLCs, FLLPs: Organization and Operation (Co-Author)* and *Federal Tax Practice and Procedure in Michigan (Co-Author)*. Mr. Bahs teaches Business Planning in Cooley's Graduate Tax Program.

Thomas H. Bergh

Partner, Varnum LLP

Thomas Bergh's area of practice is in tax, estate and family business planning, employee benefit plan, professional practices, and corporate and commercial law. He earned his B.S. from the University of Michigan and his J.D. and LL.M. from Wayne State University School of Law. Mr. Bergh is a principal at Varnum where he heads the firm's Benefits, Estate Planning, Succession Planning and Trust Administration practice group. His estate planning experience includes planning and drafting complex trusts of all kinds

and their administration, including audit representation before the IRS and litigation. Mr. Bergh has written numerous articles and has spoken to professional groups on many occasions about his areas of expertise. At Cooley, Mr. Bergh teaches Deferred Compensation as well as Pension and Employee Benefit Law.

Eric Carver
Partner, Dykema Gossett

Eric Carver has more than 12 years experience working in the field of taxation working for Dykema Gossett and prior to that he worked as an attorney for Lee, Gregory and Sternberg P.C.. Mr. Carver also spent 2 years working as a tax consultant for Ernst & Young. Mr. Carver is responsible for handling taxation matters in estate planning; business planning and formation; family wealth transfers; generation skipping tax; executive compensation; real estate acquisitions, development and sales; tax controversies; mergers, acquisitions and divestitures; charitable giving; charitable trusts; and private foundations. Mr. Carver earned M.B.A. and J.D. degrees from the University of Detroit, and his LL.M. in Taxation from Wayne State University Law School. His publications include: *Pet Trusts: Estate and Tax Planning Considerations Under Michigan Law, Michigan Tax Lawyer, State Bar of Michigan (2006)*; *EPIC's Prudent Investor Rule: What Every Practitioner Should Know, Michigan Probate and Estate Planning Journal, State Bar of Michigan (2000)*; *A Valuation Primer: Trends and Techniques for Estate Planners, Michigan Bar Journal, State Bar of Michigan (1998)*; *Is There a 'QSSS' In Your Future? An Examination of the Proposed Regulations for Qualified Subchapter S Subsidiaries, State Bar of Michigan (1998)* *Closely Held Businesses, ICLE Michigan Basic Handbook - Sixth Edition*. He teaches Estate and Gift Tax in Cooley's Graduate Tax Program.

Michael K. Hauser
Attorney, Maddin, Hauser, Wartell, Roth & Heller, P.C.

Michael Hauser is a Certified Public Accountant and also serves as a transactional attorney at Maddin, Hauser, Wartell, Roth & Heller, P.C. His area of practice includes partnership and corporate tax, federal taxation of real estate transactions, gift and estate tax, and general business matters. He graduated with a B.A. magna cum laude from Dartmouth College, and his J.D. degree summa cum laude from Wayne State University Law School. Mr. Hauser is a member of the State Bar of Michigan and the Oakland County Bar Association. He is the author of "Avoiding Dealer Status to Obtain Capital Gains," and "Dealer Status and the Condominium Conversion," both of which were published in the Journal of Real Estate Taxation. Mr. Hauser teaches Taxation of Real Estate in Cooley's Graduate Tax Program.

Robert Heitmeyer
Associate Area Counsel, US Dept of the Treasury (IRS)

Robert Heitmeyer has 16 years of extensive federal tax experience as both a docket attorney and supervisor with the Office of Chief Counsel, Internal Revenue Service. He has also been designated as a Special Assistant U.S. Attorney, who oversees federal tax claims filed in the United States Bankruptcy Court for the Eastern Judicial District of Michigan. His responsibilities include supervising Tax Court Calendar Sessions held in Michigan and providing legal advice to SB/SE revenue agents and revenue officers in the examination and collection divisions. He earned a J.D. degree from Thomas Cooley Law School and an LL.M. in Taxation from Wayne State University Law School. Mr. Heitmeyer teaches Advanced Income Tax in Cooley's Graduate Tax Program.

William W. Henson
Plante & Moran, PLLC

William (Bill) Henson has more than 19 years of experience working in both public accounting and industry. He specializes in cross-border tax planning and has extensive experience in structuring and due diligence for multinational acquisitions, seller side strategies for multinational dispositions, cross-border partnership planning, planning for foreign-owned US businesses, and post-acquisition restructuring. His experience includes in-depth industry experience in auto and auto supplier manufacturing, chemical and fiber manufacturing, oil and gas exploration and production, beer brewing, bottle and container manufacturing, and offshore services. Mr. Henson also has significant experience in FAS 109, U.S. international tax

compliance and transaction related tax return disclosures. He has worked for Ernst and Young LLP, BDO Seidman LLP, Shell Oil Company, Amoco Corporation and Invista Sarl (a Koch Industries subsidiary). Mr. Henson earned his J.D. from University of Houston Law Center, and his M.B.A. degree from Michigan State University. He has taught the cross border mergers and acquisition course for a "Big 4" firm and frequently speaks on international tax topics. Mr. Henson teaches International Tax (Inbound) for Cooley's Graduate Tax Program.

Daniel M. Houlf
Attorney, General Motors

Daniel M. Houlf is the director of state and local income tax at General Motors. Prior to joining GM, he spent 13 years at Ford Motor Company in Ford's state and local tax group. Mr. Houlf has also worked with the Dykema law firm as a litigation associate and as a trial attorney with the Tax Division of the U.S. Department of Justice. Prior to attending law school at Northern Illinois University, he worked as a Certified Public Accountant in Illinois. He graduated with a B.S. from Western Illinois University, and his J.D. degree magna cum laude from Northern Illinois University College of Law. A member of the State Bar of Michigan, Mr. Houlf also serves as an adjunct professor in the Thomas M. Cooley Law School LL.M. program teaching State and Local Taxation and Federal Tax Accounting.

Michael Indenbaum
Partner/Co-Chair Tax Dept, Honigman Miller Schwartz & Cohn LLP

Michael Indenbaum counsels clients in tax planning and advising for domestic and international transactions, including business acquisitions, restructurings, and debt recapitalization. Mr. Indenbaum earned his LL.M. from New York University School of Law, his J.D. and B.B.A. degrees from Wayne State University Law School. His publications include: "*Characterization of Distributions in Connection with S Corporation*," Journal of S Corporation Taxation, Warren, Gorham and Lamont, (Winter 1996); "*Tax-exempt Organizations and Section 514: The Taxation of Income Generated by Bond Reserve Funds and Similar Accounts*," Journal of Real Estate Taxation (Winter 1992); "*Tax Issues of Corporate Restructuring of Indebtedness and Recapitalization*," Tax Ideas, Warren, Gorham and Lamont, (January 1992); "*The Use of Securities in a Corporate Organization--A Post Mortem*," Michigan Bar Journal (November 1990); "*Tax-exempt Entities and Limited Partnerships: Section 514(c)(E)'s Inadequate Response to the Problem of Unrelated Debt-financed Income*," Journal of Real Estate Taxation" (Fall 1990); Editor of reference book titled, "*Buying and Selling a Business*"; and "*Tax Issues of Buying and Selling a Business*," Institute of Continuing Legal Education. He joins Cooley's Graduate Tax Program as an adjunct professor teaching Advanced Corporate Tax.

Ronald Lang
Director, Ford World Headquarters

Ronald Lang is Director of Domestic Tax at Ford Motor Company. His responsibilities include domestic planning, federal and state controversies, transfer pricing disputes, ERISA and employee benefits planning. Before joining Ford in 1994, Mr. Lang was a tax partner at the Detroit law firm Honigman Miller Schwartz and Cohn and an accountant at Ernst & Whinney. Mr. Lang received B.B.A. and J.D. degrees from the University of Michigan. At Cooley, Mr. Lang teaches Tax Accounting in Graduate Tax Program.

Paul McCord
Integrated Tax Strategies LLC

Paul V. McCord has extensive and diverse experience in federal, state, and local tax. Mr. McCord concentrates his practice in state and local tax investment incentives, planning and the resolution tax controversies for multistate and multinational corporations. He advises businesses in various industries on the tax ramifications and benefits of various organizational structures tax return positions and tax incentive opportunities. Mr. McCord received his B.S. in Business Administration from Marquette University and received his J.D. degree from the University Of Illinois College Of Law and his LL.M. in Taxation with Distinction from Georgetown University while clerking for Hon. David Laro and Hon. Juan F. Vasquez both

of the United States Court in Washington, D.C. A frequent speaker and author on federal and state tax matters, Mr. McCord has authored articles appearing in "Wayne Law Review," "Michigan Tax Lawyer," "The Michigan Business Law Journal," "Michigan Real Property Review," and the "Illinois Bar Journal." Mr. McCord teaches Current Topics in State and Local Tax in Cooley's Graduate Tax Program.

Joseph Pia
Shareholder, Hyman Lippitt, P.C.

Joseph Pia is the head of the Hyman Lippitt's Tax and Estate Planning Department. Mr. Pia's area of practice is in tax structuring, probate and estate planning, and tax matters. He received his J.D. degree from the University of Detroit Mercy School of Law, and his LL.M. in Taxation from New York University School of Law. Mr. Pia also teaches International Tax, Partnership Tax, and Estate and Gift Tax as an adjunct professor at the University of Detroit Mercy School of Law. He joins Cooley's Graduate Tax Program as an adjunct professor teaching Tax Planning for Closely-Held Businesses. Mr. Pia also teaches Taxation of Business Entities in Cooley's J.D. program.

Leroy M. Rebar
I.R.S. Estate Tax Attorney (Retired)

Leroy M. Rebar has over 44 years experience auditing some of the largest and most complex Federal Estate Tax and Federal Gift Tax Returns in the Detroit Office. At the time of his retirement in 2007, Mr. Rebar was the Senior Estate Tax Attorney in the Detroit Office. In addition to serving as an Estate Tax Attorney Mr. Rebar has experience in selecting newly filed Returns for Audit, assigning Returns for Audit, reviewing the Audit Results of other Attorneys and working with other IRS Divisions such as the IRS Service Center and IRS Area Counsel. Mr. Rebar received his J.D. Degree from the University of Detroit Law School, has testified in the U.S. Tax Court and was previously admitted to practice before the U.S. Supreme Court. At Cooley, he teaches Current Topics in Estate Planning for the Graduate Tax Program.

George H. Runstadler, III
Attorney, Berry Moorman, P.C.

George Runstadler has extensive experience in advising clients and litigating issues involving federal and local income taxes, estate and gift taxes, probate, estate, business and real estate law. He is frequently involved in organizing, transferring, merging and resolving ownership and management issues of business entities. He received a B.B.A. and M.B.A. from Wayne State University, his J.D. degree from University of Detroit, and his LL.M. in Taxation from Wayne State University Law School. He has also taught at Detroit College of Law and Walsh College. He has authored and presented material for the Michigan Bar Association, International Institute of Certified Financial Planners, Michigan Institute of Certified Public Accountants and the Michigan Institute of Continuing Legal Education. Mr. Runstadler teaches Taxation of Trusts & Fiduciaries in Cooley's Graduate Tax Program.

Francis (Frank) Seyferth
Shareholder, Foster, Swift, Collins & Smith, P.C.

Frank Seyferth is an attorney and Certified Public Accountant with over 28 years of professional experience in business tax law matters. Over the past 5 years, as an attorney at Foster Swift, he has practiced in many areas but specializes in Estate and Trust Planning, Probate Matters, Decedent's Estates, Guardianship, and Conservatorship. Prior to working at Foster Swift, he spent 4 years as a member of the Estate Planning group with Howard and Howard Attorneys P.C. He earned his J.D. from Detroit College of Law and his B.S. from Wayne State University. At Cooley, Mr. Seyferth teaches Estate Planning in the Graduate Tax Program.

Eric Skinner
Managing Counsel, Office of Chief Counsel - Internal Revenue Service

Eric Skinner has more than 14 years experience with the Internal Revenue Service Office of Chief Counsel. He currently supervises attorneys assigned to the Large and Medium Sized Business Division in the Detroit Office. Prior to IRS, Mr. Skinner worked in tax with a Big Four accounting firm. Mr. Skinner received his J.D. degree from the Detroit College of Law. He serves as adjunct faculty at the Walsh College Master's in Taxation Program. He teaches Advanced Corporate Tax and Corporate Tax in Cooley's Graduate Tax Program and Tax Fraud in Cooley's J.D. program.

**Jack Van Coevering
Counsel, Varnum LLP**

Jack Van Coevering specializes in property tax and state tax litigation and dispute resolution. He has wide-ranging experience in state and local tax litigation as chief judge of Michigan's tax court, as administrator of the Michigan Department of Treasury's administrative hearings division and as an Assistant Attorney General litigating tax cases in Michigan's trial and appellate courts. From his years both with the Michigan Department of Treasury and the Michigan Tax Tribunal, Mr. Van Coevering has a first-hand understanding of the different avenues of dispute resolution and tax administration. He graduated with a B.A. from Calvin College, and his J.D. degree from University of Michigan Law School. Mr. Van Coevering teaches Property Taxation and Valuation in Cooley's Graduate Tax Program.