

Stuart R. Singer

Lecturer, Department of Accounting, McCombs School of Business, University of Texas at Austin

Education:

J.D., Columbia University, 1965

A.B. Dartmouth College, 1962

Academic Posts:

Adjunct Professor Law:

- UCLA School of Public Administration: Course for tax officials of developing countries on theory and practice of taxing multinational enterprises.
- University of Southern California Business School: Course in taxation for accounting majors.
- Southwestern University Law School: Course in international taxation.
- Loyola Law School: Course in international taxation.

Professional Service:

Thirty-nine of practice in tax law with major accounting and law firms in New York and Los Angeles. Significant decisions include *Krause v. Commissioner*, 99 T.C. 132 (1992), *aff'd sub. nom. Hildebrand v. Commissioner*, 28 F 3d 1024 (10th Cir. 1994) (then the largest case ever tried in the Tax Court); and *Estate of Orenstein v. Commissioner*, T.C. Memo 2000-150 (2000) (successfully arguing for the authority of the Tax Court to grant relief under the doctrine of "equitable recoupment").

Public Sector Leadership

Committee of Bar Examiners of the State Bar of California (1982-1986): Responsibilities included management of all aspects of the Bar Examination and supervision of California law schools; Chair of Liaison Committee of the Bar Examiners and California Law School Deans.

Professional Lecturing

Approximately 400 presentations before various professional, business and academic organizations in the U.S. and overseas, serving as chair of approximately fifty professional and academic conferences.

Publications

"Deferred Compensation for Executives under Section 409A", *The Tax Adviser*, July and August, 2006.

Federal Tax Compliance and Procedures: International Transactions; a 600-page practice manual published annually by Warren, Gorham & Lamont, beginning in December, 1993.

"When the Internal Revenue Service Abuses the System", 10 *Virginia Tax Review* 113 (Summer, 1990).

"Multinationals and new customs law will have broad impact on intercompany pricing", *Journal of Taxation*, April, 1983.

Foreign Investment in the United States, Practising Law Institute, 1979, 1980, 1981 and 1982 (editor).

"Tax Planning and Patent Assets", *Les Nouvelles*, December, 1982.

"Captive Offshore Insurance Companies -- An Endangered Species?" *Tax Management International Journal*, December, 1981.

"Tax Treatment of an Individual Resident's Foreign Expropriation Losses: An Analysis", *Journal of Taxation*, November, 1980.

"Current Issues in Federal Taxation of Nonresident Aliens", *The Review of Taxation of Individuals*, Summer, 1978.

"Aspects of Foreign Investments in the United States", *Tax Planning International*, April, 1977.

Regulation of Foreign Investments in the United States, Practising Law Institute, 1976 (editor).

"Current Problems of Structuring Petrodollar Loans", *Mercer Law Review*, Winter, 1976.

"Taxation of Foreign Entertainers", *Los Angeles Bar Bulletin*, 1976.

"The Interest Equalization Tax Extension Act", *Journal of Taxation*, 1971.

"Business and International Aspects of Proposed Canadian Tax Reform", *Journal of Taxation*, July, 1970.

"Proposed Canadian Tax Reform has Far-Reaching Implications for U.S. Investors", *Journal of Taxation*, June, 1970.

"U.S. Balance of Payments Policy: 1945-1969", *Tax Executive*, 1970.

"Selecting an International Finance Subsidiary", *Journal of Taxation*, 1969.

"The Eurodollar Route to Expansion Abroad", *Lybrand Journal*, 1968. Reprinted in *Management Review*, 1969.

General Guide to Foreign Direct Investment Controls, Monograph, 1968, (third edition published 1969).