

Stuart R. Singer

Lecturer, Department of Accounting,
McCombs School of Business
University of Texas at Austin
1 University Station, B6400
2110 Speedway
Austin, TX 78712

213-700-9503

stuart.singer@mcombs.utexas.edu

Stuart R. Singer received his BA from Dartmouth College in 1962 and his JD from Columbia Law school in 1965. He is a lecturer in the Department of Accounting, where he currently teaches international tax and taxation of mergers and acquisitions. He practiced tax law for 39 years in New York and Los Angeles, with both law firms and public accounting firms, and also taught tax classes at the University of Southern California Business School, Southwestern University Law School and Loyola Law School and the UCLA School of Public Administration (teaching a course for tax officials of developing countries on theory and practice of taxing multinational enterprises). He has given approximately 400 speeches before various professional, business and academic organizations in the U.S. and overseas, chaired more than fifty professional and academic conferences and written two books and more than fifteen articles in professional journals.

While in active practice, Professor Singer's significant litigation decisions included *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").

Expert Witness and Litigation Consultancy

Professor Singer has consulted on and testified in controversies in federal and state courts, covering tax issues as diverse as the use of offshore holding companies and consequential disclosure questions; consolidated returns; tax-free distributions from corporations, partnerships; sale and distribution of interests in divisions of business operated by closely-held corporations; the use of investment tax credits; the use of asset-protection trusts to protect beneficiaries from claims of the IRS and restructuring of tax shelter investments.

Principal Publications

Federal Taxation of Business Organizations and Their Owners (co-author with Lorence L. Bravenec); textbook for advanced tax classes. Wolters Kluwer CCH, 2013.

"The Effect of New §409A on Deferred Compensation for Executives", *The Tax Adviser*, July, 2006 and August, 2006.

"Costly Cash -- Deferred Executive Compensation Plans", *Executive Legal Adviser* (the Texas Lawyer). (co-author). 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. (co-author)

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

"Tax Planning and Patent Assets", Les Nouvelles, December, 1982. (co-author)

"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. (co-author)

"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. (co-author)

"Business and International Aspects of Proposed Canadian Tax Reform", Journal of Taxation, July, 1970. (co-author)

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

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

"Selecting an International Finance Subsidiary", Journal of Taxation, 1969. (co-author)

"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). (co-author)