

MARK RICHARD SIEGEL

Educational Background:

LL.M. in Taxation, Emory University School of Law (Atlanta, Ga.) May, 1988

J.D., Florida State University College of Law (Tallahassee, FL.) April, 1983
Graduated with High Honors

Honors and Activities:

Order of the Coif
FSU Law Review member and Managing Editor
Book Award-Commercial Paper
Law School Appropriations Committee Chairman
U.S. District Court of Florida intern

B.S. B.A., University of Florida (Gainesville, FL.) December, 1979
Graduated with High Honors

Honors and Activities:

Dean's List
Vice President of Beta Gamma Sigma

Academic Employment:

Professor of Law, South Texas College of Law Houston
1994 - Present

Associate Professor of Law, South Texas College of Law
1992 - 1994

Assistant Professor of Law, South Texas College of Law
1990 to 1992

Courses Taught:

Federal Income Taxation
Estate Planning
Advanced Federal Income Taxation
Estate and Gift Taxation
Wills, Trusts, and Estates
Contracts I

Other Professional Employment:

Attorney Advisor, Judge Julian Jacobs, United States Tax Court, Washington, D.C.

Responsibilities: Research and analysis of factual and legal issues involved in Federal tax litigation. Draft Tax Court opinions for review by the Judge. Communicate with litigants to resolve substantive and procedural matters.

1988 to 1990

Attorney, Cohen-Pollock-Merlin, Atlanta, GA.

Responsibilities: Drafting and negotiating acquisition and financing documents and general corporate documents.

1986-1987

Attorney, Morris, Manning & Martin, Atlanta, GA.

Transactional Responsibilities: Drafting and negotiating acquisition and financing documents, equipment and commercial leases, stock option plans and general corporate documents.

Estate Planning Responsibilities: Drafting simple and tax planning wills, life insurance trusts, section 2503(c) trusts and shareholder agreements.

1984-1986

Attorney, Hansell & Post, Atlanta, GA.

Responsibilities: Tax and fiduciary law research, drafting wills, trusts and other legal documents, preparation of estate and gift tax returns and estate administration.

1983-1984

Publications:

The Need to Look Back for Sales of a Principal Residence, 41 *Southern Illinois Univ. L. Journal* ____ (forthcoming);

I.R.C. Section 1014(e) and Gifted Property Reconveyed in Trust, 27 *Akron Tax Journal* 33 (2012);

Who Should Bear the Bite of Estate Taxes on Non-Probate Property, 43 *Creighton L. Rev.* 747 (2010);

Recognizing Asset Value and Tax Basis Disparities to Value Closely-Held Stock, 58 *Baylor L. Rev.* 861 (2006);

Unduly Influenced Trust Revocations, 40 *Duq. L. Rev.* 241 (2002);

The Relation-Back Doctrine: Towards a Consistent Tax Rule for Gifts by Check, 52 *Rutgers L. Rev.* 185 (1999);

Federal Taxation, Fifth Circuit Symposium, 41 *Loy. L. Rev.* 483 (1995);

Retained Possession and Enjoyment: Searching Out the Reality for Residential Transfers, 24 *Sw. U. L. Rev.* 81 (1994);

The Internal Revenue Code's Assault on Buy-Sell Agreements, 54 *Louisiana Law Review* 149 (1993).

Building with Kirby Lumber: A Critique of Related-Party Debt Acquisitions, 28 *Tulsa Law Journal* 1 (1992). A condensed version of this article appears in the January, 1994, issue of the *Monthly Digest of Tax Articles*.

Structuring Buy-Sell Agreements for Closely Held Corporations, *The Practical Tax Lawyer* (Winter 1991).

Past-Due Child Support to Final Money Judgment: The Vanishing Exception to Wage Exemption, 10 *Fla. St. U. L. Rev.* 301 (1982).

Seminars:

Presentations:

The Forgotten GRIT, Houston Estate Planning Study Group (2005)

How Are We Coping with the Potential for Inadvertent Shifts of Benefits Among Family Members? Houston Estate Planning Study Group (2005)

Is it True about Walton?, Houston Estate Planning Study Group (2002)

A Unique Way to Fund College Expenses, Wednesday Tax Forum (1999)

A Unique Way to Fund College Expenses, Houston Estate Planning Study Group (1999)

Is the Contingent QTIP Election Back After Clack? Women Attorneys in Tax and Probate (1997)

Valuation in the Aftermath of Rev. Rul. 93-12, Houston Estate Planning Study Group (1996)

Lecturer, Real Estate Exchanges Under Section 1031 and the Final Regulations, Advanced Real Estate Law (1991), South Texas College of Law.

Lecturer, Post Death Checklist, Wills and Probate Institute (1992), South Texas College of Law.

Professional Memberships and Activities:

American Bar Association - Section on Taxation, Section on Legal Education

Florida State Bar; Georgia State Bar

Faculty Advisor to Phi Alpha Delta, Florida Law Students Association and Jewish Law Students Association