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PUBLICATIONS

24 Compendium, Book, Treatise Titles (of 50+ Volumes)

1. William Byrnes & Robert Munro, Lexis Guide to FATCA Compliance, 2nd Edition (LexisNexis Matthew Bender *forthcoming* 2014)
2. William H. Byrnes, IV & Robert J. Munro, International Withholding Tax Treaty Guide 2nd Edition (LexisNexis Matthew Bender, New York 2013)
3. William Byrnes, Practical Guide to U.S. Transfer Pricing, 3rd Edition (LexisNexis Matthew Bender *forthcoming* 2013)
4. William Byrnes & Robert Bloink, The Nat'l Underwriter Co., 2014 Tax Facts on Individuals and Small Business (Summit Business Media Company *forthcoming* 2013)
5. William Byrnes & Robert Bloink, The Nat'l Underwriter Co., 2014 Tax Facts on Insurance & Employee Benefits (Summit Business Media *forthcoming* 2013) Vol. 1 & Vol. 2
6. William Byrnes & Robert Bloink, The Nat'l Underwriter Co., 2014 Tax Facts on Investments (Summit Business Media Company *forthcoming* 2013)
7. William Byrnes & Robert Munro, Lexis Guide to FATCA Compliance (LexisNexis Matthew Bender 2013)
8. William Byrnes & Robert Bloink, Nat'l Underwriter Advanced Markets (Summit Business Media 2012) Vol. 1 – Vol. 8
9. William Byrnes & Robert Bloink, The Nat'l Underwriter Co., 2013 Tax Facts on Insurance & Employee Benefits (Summit Business Media 2012) Vol. 1 & Vol. 2
10. William Byrnes & Robert Bloink, The Nat'l Underwriter Co., 2013 Tax Facts on Investments (Summit Business Media Company 2012)
11. William Byrnes & Robert Munro, Money Laundering, Asset Forfeiture and Recovery, and Compliance- A Global Guide (LexisNexis Matthew Bender 2011) (multi-volume)
12. The Nat'l Underwriter Co., 2012 Tax Facts Online on Insurance & Employee Benefits (William Byrnes & Robert Bloink ed., Summit Business Media Company 2011) Vol. 1 & Vol. 2
13. The Nat'l Underwriter Co., 2012 Tax Facts online on Investments (William Byrnes & Robert Bloink ed., Summit Media Company 2011)
14. William Byrnes & Robert Bloink, Selected Provisions and Analysis of the Tax Relief Act of 2010 (Summit Business Media 2011)
15. William Byrnes & Robert Bloink, Advanced Underwriting Service- Advanced Sales Reference Service (Summit Business Media 2010) Vol. 1 – Vol. 8
16. William Byrnes & Robert Munro, International Trust Laws & Analysis (& Company Laws) (Kluwer Law International 2008) Vol. 1 - Vol. 9
17. William H. Byrnes, IV & Robert J. Munro, Foreign Trade Briefs (2nd Ed. (LexisNexis Matthew Bender, New York 2008) Vol. 1 & Vol. 2
18. William H. Byrnes, IV & Robert J. Munro, International Withholding Tax Treaty Guide (LexisNexis Matthew Bender, New York 2008) (1948)
19. William H. Byrnes, IV & Robert J. Munro, Tax Havens of the World (LexisNexis Matthew Bender, New York 2008) (1974) Vol. 1, Vol. 2, & Vol. 3

20. William H. Byrnes, Principles of International Taxation (Central Law Training-Wilmington 2004)
21. William H. Byrnes, Principles of International Taxation (electronic book in cooperation with Kluwer Law International 1998)
22. William H. Byrnes, Tax Treaties (electronic book in cooperation with Kluwer Law International 1998)
23. Barry Spitz & William H. Byrnes, Tax Reform for South Africa (International Law & Tax Institute, Geneva 1995)
24. Barry Spitz, Exchange Control Encyclopedia (William H. Byrnes, IV ed.) (International Law & Tax Institute, Geneva 1995)

22 Selected Chapters in Treatise and Books

1. William H. Byrnes, *Patents, Franchises, Trademarks and Tradenames in,* 4 Mertens Law of Fed Income Tax 22C (Thomson-West April 2013)
2. William H. Byrnes, *Taxation on Nonlife Insurance Companies Chapter, in* 11 Mertens Law of Fed Income Tax 44 (Thomson-West February 2013)
3. William H. Byrnes, *Taxation Chapter, in* Foreign Trade Zones (Edward Elgar 2012)
4. William H. Byrnes & Jason A. Fiske, *Examination and Audit of Returns, in* 14Mertens Law of Fed Income Tax §49B:1-181 (Crystal Galin ed. Thomson-West 2011)
5. William H. Byrnes & Robert Kiggins, *United States, in* International Tax Systems and Planning Techniques 823-900 (Sweet & Maxwell 2011)
6. William H. Byrnes, *Chapter 57 Statute of Limitations on Assessment and Collections, in* 15Mertens Law of Fed Income Tax § 57:1-149 (Thomson-West 2011)
7. William H. Byrnes & Patrick Ryll, *United States, in* International Tax Systems and Planning Techniques 741-814 (Sweet & Maxwell 2010)
8. William H. Byrnes & Jason A. Fiske, *Deduction of Interest, in* 7 Mertens Law of Fed Income Tax § 26:1-251 (Thomson-West 2010)
9. William H. Byrnes & Jason A. Fiske, *Accounting Periods, in 2* Mertens Law of Fed Income Tax § 13:-1411 (Thomson-West 2010)
10. William H. Byrnes, IV & Jason A. Fiske, *Community Property, in* 3 Mertens Law of Fed Income Tax § 19:1-119 (Thomson-West 2010)
11. William H. Byrnes & Christopher M. Sove, *Deduction of Expenses for Production of Income, in* 6 Mertens Law of Fed Income Tax § 25A:1-131 (2010)
12. William H. Byrnes, IV, Jason A. Fiske & Christopher Sove, *Business Expenses: Deductible or Capitalizable, in* 6 Mertens Law of Fed Income Tax §25:1-449 (Thomson-West 2009)
13. William H. Byrnes, IV & Christopher M. Sove, *Depreciation, in* 5 Mertens Law of Fed Income Tax §23A:1-407 (Thomson-West 2009)
14. William H. Byrnes, IV & Jason A. Fiske, *Annuities, Rent, Interest and Other Income, in* 1Mertens Law of Fed Income Tax §6A:1-256 (Thomson-West 2009)
15. William H. Byrnes, IV & Christopher M. Sove, *Depletion and Other Deductions Related to Natural Resources, in* 5 Mertens Law of Fed Income Tax §24:1-370 (Thomson-West 2009)
16. William H. Byrnes, IV & Christopher M. Sove, *India: India E-Commerce Taxation, in* Global E-Business Law & Taxation 51 (Oxford University Press 2009)
17. William H. Byrnes, IV & Christopher M. Sove, *Singapore: E-Commerce Taxation in Singapore, in* Global E-Business Law & Taxation 87 (Oxford University Press 2009)
18. William H. Byrnes, IV, Christopher Sove & David Herzig, *Nonresident Aliens and Foreign Corporations, in* 12 Mertens Law of Fed Income Tax §45:1-345 (Thomson-West 2008)
19. William H. Byrnes, IV, Larry Fedro, Christopher Sove, *Claims for Refund*, *in* 15 Mertens Law of Fed Income Tax §58:1-144 (Thomson-West 2008)
20. William H. Byrnes, IV, Robert Bloink et al., *Income Tax Returns and Disclosures*, *in* 13 Mertens Law of Fed Income Tax §47:1-338 (Thomson-West 2008)
21. William H. Byrnes, IV, Robert Bloink et al., *Alimony and Divorce, in* 8 Mertens Law of Fed Income Tax §31A:1-270 (Thomson-West 2008)
22. *United States, in* International Tax Systems and Planning Techniques 65 (Sweet & Maxwell 1999) (William H. Byrnes, IV, ed.)

Approximately 1,000 Articles

1. William H. Byrnes, in process, *in* Mertens Law of Fed Income Tax- Developments & Highlights _-_ (Thomson-West October 2013)
2. William H. Byrnes, in process, *in* Mertens Law of Fed Income Tax- Developments & Highlights _-_ (Thomson-West August 2013)
3. William H. Byrnes, FATCA's Coming Attractions: Mid-Summer Opening of the IRS' FATCA Portal and the Signing of Fifty-Plus Intergovernmental Agreements, *in* Mertens Law of Fed Income Tax-Developments & Highlights _-_ (Thomson-West June 2013)
4. William H. Byrnes, *FATCA's Double Edged Application: Reporting of Foreign Holders' US Accounts,* Offshore Investment Magazine (March 2013)
5. William H. Byrnes & Robert Bloink, *Taxmaggedon Averted: The American Taxpayer Relief Act of 2012's New Era of Tax Certainty*, *in* Mertens Law of Fed Income Tax- Developments & Highlights _-_ (Thomson-West February 2013)
6. William H. Byrnes & John Walker, *There Is An End to Everything, To Good Things As Well As Bad: A Summary of the 2012 Sunsets and Taxmageddon*, *in* Mertens Law of Fed Income Tax-Developments & Highlights 8-21 (Thomson-West July 2012)
7. William Byrnes & Robert Munro, Overview of United Kingdom Anti-Money Laundering Law, LexisNexis Emerging Issues Analysis (2012).
8. Albert Gil Soriano & William H. Byrnes, *FACTA's February 2012 Proposed Regulations with Softened Compliance: Carrots But Mostly Sticks, in* Mertens Law of Fed Income Tax-Developments & Highlights 8-21 (Thomson-West Mar. 2012)
9. William H. Byrnes, *To Provide Pay? Determining the Employer's Best Option for Employer-Based Health Care Coverage under the Affordable Care Act in* Mertens Law of Fed Income Tax-Developments & Highlights 9-17 (Thomson-West Jan. 2012)
10. William H. Byrnes, Benjamin S. Terner, & Tyler Voss, *Investment Fund Managers' Carried Interest: Low Rates on High Gain*, *in* Mertens Law of Fed Income Taxation- Developments & Highlights 7-15 (Thomson-West Nov. 2011)
11. William H. Byrnes & Benjamin Terner, *What's New with Gifting?,* Mertens Law of Fed Income Taxation- developments and highlights 10-19 (Thomson-West Sept. 2011)
12. William Byrnes & Benjamin S. Terner, *Caring and Sharing (An Estate Tax Exemption Between Spouses): An Overview of the Portability of the Spousal Credit, in* Mertens Law of Fed Income Taxation- developments & highlights 5-12 (Thomson-West June 2011).
13. William H. Byrnes & Benjamin S. Terner, *Tax Relativity: Codification of Economic Substance Doctrine, in* Mertens Law of Fed Income Taxation- developments & highlights 10-20 (Benjamin S. Terner ed., Thomson-West May 2011)
14. William H. Byrnes, *Foreign Protected Cell Insurance Companies: A Comparative Analysis,* 26 Tax Talk (June 2011)
15. William H. Byrnes & Hannah Bible, *New Tax Legislation Encourages Small Business to Change Their Thoughts on Charity, Public Relations, and Expenses, in* Mertens Law of Fed Income Taxation- developments & highlights 8-20 (Thomson-West Feb. 2011)
16. William H. Byrnes, *Preparing for FACTA, in* 26 Tax Talk (Feb. 2011)
17. William H. Byrnes, *FBAR Changes for 2011, in* 25 Tax Talk (Dec. 2011)
18. William H. Byrnes & Hannah Bible, *Can I Get your 1099 Info With My "To Go" Order, in* Mertens Law of Fed Income Taxation- developments & highlights 5-10 (Thomson-West Oct. 2011)
19. William H. Byrnes, *Wealth Management, Where Do We Go From Here?, in* Offshore Investment Magazine Issue (Thomson-West Sept. 2010)
20. William H. Byrnes & Hannah Bible, *Transitionally Divorcing to Obtain the Tax Treatment of Domestic Partnerships, in* Mertens Law of Fed Income Taxation- developments & highlights 11-25 (Thomson-West Aug. 2010)
21. William H. Byrnes & Hannah Bible, *Self-Employment Taxes and Their Discrimination of Barbershop Trios for French Quartets, in* Mertens Law of Fed Income Taxation- developments & highlights 10-17 (July 2010)

22. William H. Byrnes, *Foreign Tax Credits and Loopholes Act of 2010, in* LexisNexis' Emerging Issues(LexisNexis Aug. 2010)
23. William H. Byrnes & Christopher M. Sove, *Recent Changes Affecting Americans with Foreign Financial Accounts, in* Mertens Law of Fed Income Taxation- developments & highlights 11-18 (Thomson-West Apr. 2010)
24. William H. Byrnes & Christopher M. Sove, *Too Good to be True? Tax Consequences of Stranger- Owned Life Insurance, in* Mertens Law of Fed Income Taxation- developments & highlights 13-19 (Thomson-West Dec. 2009)
25. William H. Byrnes, *A Commentary on Obama's International Tax Proposals, in* LexisNexis' Policy Analysis (Thomson-West June 2009)
26. William H. Byrnes, *International Financial Services- The Winners and Losers,* Offshore Investment Magazine, Sept. 2008, at 2
27. William H. Byrnes, *Education Pursuant to AML Legislation: What the US needs to learn from the UK,* Offshore Investment Magazine, Oct. 2007, at 19
28. William H. Byrnes, *Obtaining/changing jobs in the Evolving International Financial Services Industry,* Offshore Investment Magazine, Oct. 2006, at 23
29. William H. Byrnes, *A Study of US Private Foundations,* Offshore Investment Magazine, Nov. 2005, at 30
30. William H. Byrnes, *Do Private Charitable Foundations Deserve Tax Exemption Status,* Offshore Investment Magazine, July. 2005 at 20
31. William H. Byrnes, *Ancient Roman Munificence: The Development of the Practice and Law of Charity, 57* Rutgers L. Rev. 1043 – 1110 (69 pages) (2005)
32. William H. Byrnes, *The Private Foundation's Topsy Turvy Road in the American Political Process,* 4 Hous. Bus. & Tax L.J. 498 - 592 (96 pages) (2005)
33. William H. Byrnes, *International Tax Education in the Financial Service Industry,* Offshore Investment Magazine, Oct. 2004 at 11
34. William H. Byrnes, *A Review of the Development of an Internet Delivered LL.M Program in the United States,* United States, 3 University of Warwick School of Law- Journal of Information Law & Technology (2001)
35. William H. Byrnes, *Developments in Transfer Pricing: The OECD 1994 Draft Report & the United States Treasury Regulations,* 2 Eur. Law Student L. Rev. 44, 44-97 (1995)

- 650+ articles co-authored and published by the Journal of Advanced Markets (Summit Business Media) **http://nationalunderwriteradvancedmarkets.com/** and Advanced Markets Intelligence (AdvisorFYI) http://www.advisorfyi.com/
- 200+ articles co-authored and published by AdvisorOne (Summit Business Media) **http://www.advisorone.com/author/william-h-byrnes?page=1**)
- 50+ articles co-authored and published on LifeHealthPro (Summit Business Media): **http://www.lifehealthpro.com/author/william-h-byrnes**)
- http://www.cutimes.com/author/william-h-byrnes-esq-and-robert-bloink-esq-llm

2 Subscription Newsletters (weekly & monthly)

- Tax Facts Intelligence (monthly) (Summit Business Media) **http://w3.nexis.com/sources/scripts/info.pl?313052**
- Journal of Advanced Markets (weekly) (Summit Business Media) **http://www.foliomag.com/2011/summit-business-hires-expand-advanced-markets-advisorfx#.UIsZVm9X22U**

Government Commissions

- Report to the British Virgin Islands of the Impact of a UK FATCA Type Arrangement On The Economy of the British Virgin Islands, And In Particular the Financial Services Sector (2013) pp. 200.
- Report to the United Kingdom Foreign and Commonwealth Office on the Crown Overseas Territories of Bermuda, Cayman Islands, British Virgin Islands, Turks & Caicos Islands, Anguilla and Montserrat and on The States of Barbados, Bahamas and Panama Regarding the Regulatory, Competitive, Economic and Socio-Economic Impact of the European Union Code of Conduct on Business Taxation and Tax Savings Directive (Primary author 2004) pp. 900.
- United States Revenue Collection Procedures & Practices in the Light of the United States Constitution, South African Revenue Service (1995).

Editorial Advisory Positions

- Leader, Financial Advisory Publications, Reference Division, Summit Business Media (2010 -)
- Editorial Board of the Law Review of the Attorney General of the State of Minas Gerais (Brazil) [***Revista Jurídica da Advocacia-Geral do Estado de Minas Gerais***].
- Author, Framework and Classification System for Comparison of World's Fiscal Regimes
  For Kluwer Law & Tax International, for the benefit of the International Fiscal Association database project (1998-1999). Created a framework and classification system for a comparative analysis of all countries' fiscal systems, this being the organizational skeleton for a planned multi-volume electronic database of the last fifty years of International Fiscal Association cahiers and other publications as well as a comparative chart to overlay jurisdictional fiscal regimes.
  Consulting Editor, Kluwer International Law, a division of Wolters Kluwer Academic Publishers, 1996-2001.

MindMaps

- Creator and Co-Author, MindMaps for LexisNexis Law Communities: International Tax Maps (2010)
  http://www.lexisnexis.com/Community/taxlaw/content/TaxLawCommunityMindMap.aspx
- Mindmap blog for US tax http://cmsove.googlepages.com/
- Mindmap blog for AML http://amlsample.googlepages.com/

73 Book Supplements

1. *Supplement, in* FOREIGN TRADE BRIEFS- INTERNATIONAL WITHHOLDING TAX TREATY GUIDE 2 (Release 135) (with Dr. Robert J. Munro) (LexisNexis June 2013)
2. *Supplement, in* Foreign Trade Briefs 2nd Ed. 1 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York, Mar. 2013)
3. *Supplement, in* INTERNATIONAL TRUST LAWS & ANALYSIS (& COMPANY LAWS) 1 (Wolters Kluwer 2013) (with Dr. Robert J Munro)
4. *Supplement, in* FOREIGN TRADE BRIEFS- INTERNATIONAL WITHHOLDING TAX TREATY GUIDE 1 (with Dr. Robert J. Munro) (LexisNexis Mar. 2013)
5. *Supplement, in* Tax Havens of the World 1 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2013)
6. *Supplement, in* INTERNATIONAL TRUST LAWS & ANALYSIS (& COMPANY LAWS) 1 (Wolters Kluwer 2012) (with Dr. Robert J Munro)
7. *Supplement, in* FOREIGN TRADE BRIEFS- INTERNATIONAL WITHHOLDING TAX TREATY GUIDE 1 (with Dr. Robert J. Munro) (LexisNexis 2012)

8. *Supplement, in* Money Laundering, Asset Forfeiture and Recovery, and Compliance- A Global Guide 1 (with Dr. Robert J Munro) (with Jason Fiske ed., LexisNexis 2012)
9. *Supplement, in* Foreign Trade Briefs 2nd Ed. 1 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2012)
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15. *Supplement, in* Tax Havens of the World 2 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2012)
16. *Supplement, in* Foreign Trade Briefs 2nd Ed. 3 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2012)
17. *Supplement, in* Tax Havens of the World 3 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2012)
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21. *Supplement, in* Foreign Trade Briefs 2nd Ed. 4 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2012)
22. *Supplement, in* Tax Havens of the World 4 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2012)
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31. *Supplement, in* Tax Havens of the World 2 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2011)
32. *Supplement, in* Tax Havens of the World 3 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2011)
33. *Supplement, in* Tax Havens of the World 4 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2011)
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61. *Supplement, in* INTERNATIONAL TRUST LAWS & ANALYSIS 4 (Wolters Kluwer 2009) (with Dr. Robert J Munro)
62. *Supplement, in* FOREIGN TRADE BRIEFS- INTERNATIONAL WITHHOLDING TAX TREATY GUIDE 1 (with Dr. Robert J. Munro) (LexisNexis 2009)

63. *Supplement, in* FOREIGN TRADE BRIEFS- INTERNATIONAL WITHHOLDING TAX TREATY GUIDE 2 (with Dr. Robert J. Munro) (LexisNexis 2009)
64. *Supplement, in* FOREIGN TRADE BRIEFS- INTERNATIONAL WITHHOLDING TAX TREATY GUIDE 3 (with Dr. Robert J. Munro) (LexisNexis 2009)
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67. *Supplement, in* Foreign Trade Briefs 2 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2009)
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70. *Supplement, in* Tax Havens of the World 1 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2009)
71. *Supplement, in* Tax Havens of the World 2 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2009)
72. *Supplement, in* Tax Havens of the World 3 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2009)
73. *Supplement, in* Tax Havens of the World 4 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2009)

SELECTION OF 75 ACADEMIC, GOVERNMENT, ASSOCIATION, CONFERENCE PRESENTATIONS

1. *Intergovernmental Agreements & Automatic Exchange With the USA: Is This The End of the United States as the World's Largest Offshore Centre*? Moscow State University & University of Amsterdam, Moscow, October 25, 2013.
2. *To be determined subject of jurisprudence and charity*, Siberian Federal University, September 25, 2013.
3. *Categorization of Trusts by FATCA and the Intergovernmental Agreements*, HSBC, Switzerland, April 19, 2013.
4. *Consequences for the Accidental (Latin) American and US Reciprocal Automatic Exchange*, Credit Suisse, Switzerland, April 19, 2013.
5. *Intergovernmental Agreement Shopping for Definitions*, UBS, Switzerland, April 18, 2013.
6. *Where Will Deposits in the US Flee?,* Julius Bear, Switzerland, April 18, 2013.
7. *Will non-US banks continue do business with US Expats*? Hinduja, Switzerland, April 17, 2013.
8. *FATCA's Impact on US Banking by Mexican Clientele*, UBP, Switzerland, April 17, 2013.
9. *FATCA Implications for Latin American Clientele of Swiss Banks*, LACTAM – Swiss Chamber of Commerce Switzerland (April 16, 2013).
10. *FATCA's Compliance for San Diego Financial Institutions*, SDCBA CLE, San Diego April 10, 2013.
11. Outcomes, Measures and Assessment in International Legal Exchanges, Section on International Legal Exchange, AALS Congress, (New Orleans), January 7, 2013.
12. *De que modo outras culturas juridicas esperam se relacionar com o Brasil?*, Forum de Coordenadores dos programs de pos-graducao em direito, supported by the OAB and CAPES, November 30, 2012.
13. *FATCA's Impact on Foreign Investment in US Real Estate and Related Products from 2013*, Thomson/Sweet & Maxwell authors conference (London), November 8, 2012.
14. *Leveraging ART (Alternative Risk Transfer) for Difficult to Value Assets*, Financial Services workshop (Spain), October 18, 2012.
15. Pedagogical Approaches, Curriculum Offerings, and Best Practices for Capacity Building in the Financial Services and Legal Industry, Government-Industry Workgroup (UTech, Kingston, Jamaica) September 20, 2012.
16. *Developing an Effective Anti-Money Laundering compliance regime*, LexisNexis Video CLE (permanent collection) (New York) April 26, 2012.

17. *FATCA Update*, LexisNexis Video CLE (permanent collection) (New York) April 25, 2012 (afternoon).
18. *Issues with Developing FATCA Compliance Systems*, CITCO (New York) April 25, 2012 (morning).
19. *Best Practices for Distance Education Development & Delivery*, KeyNote Address, and a panel discussion, WOSA (Indian National Board of Accreditation Congress), March 25 – 28, 2012
20. *How Well Do You Know Your Clients: Compliance/AML Issues/Crossing Borders*, AICPA, January 12, 2011
21. *How New Custody Rule Impacts CPA Financial Planners*, AICPA, January 11, 2011
22. *The Nuance of Regulatory and Financial Reform*, AICPA, January 10, 2011
23. *Exploring Alternative LLM programs: Executive, Mixed Delivery, and Dual Degrees (Non-US and Cross-Discipline).* American Association of Law Schools Section on Graduate Programs for Non-US Lawyers Program Organizer (January 7, 2011)
24. *Treaty Override of the Japan-United States Tax Treaty: A three part analysis addressing public finance & public policy, international relations, and tax policy.* Waseda University Tokyo (Japan) Friday November 19th, 2010 (2 hours) *(Japanese translation of paper, Waseda Asia Review No. 11 (2012) at p.74.
25. *New Developments of the Spanish-United States Tax Treaty*, University of Valencia (Spain) November 4, 2010 (2 hours)
26. *New Avenues for US Real Estate Investments – Distressed Income Producing Commercial Properties*, Thomson-Reuters **International Tax Systems & Planning Techniques** conference London October 28, 2010
27. *The Compliance Costs to Business and Government versus the Expected Revenue Collection for the Overlapping Compliance Regimes of the USA (and there applicability to South Africa),* SAIT Johannesburg, October 13, 2010
28. *Using Econometrics and Predictive Modeling for Allocation of Resources to Counter Organized Crime*, April 22, 2010.
29. *Researching Current Trends and Strategies of Organized Crime Regarding Money Laundering*, (2009) with interactive media project exploring a predictive artificial intelligence system for trends in AML.
30. *Preparing for the New European Driven Wealth Management Model*, Financial Planners Association of the Certified Financial Planners, Palm Springs April 28, 2009.
31. *Business Process Outsourcing and Legal Services – Issues with India, Florida Bar Association, Orlando, November 14, 2008.*
32. *Tax Risk Management: The Relationship Circle, Vertex Annual Congress, San Diego October 22, 2008.*
33. *Transfer Pricing: Multi-Purpose Functional Analysis (Tax Department as the Hero)*, Vertex Annual Congress, San Diego October 21, 2008.
34. *Are Financial Institutions Optimally Utilizing Their AML Compliance Expenditures?*, *opening address* Cambridge Symposium on Economic Crimes, Jesus College, Cambridge Aug 30 – Sept. 6, 2008.
35. *New Neuroscience Understanding of Expertise*, American Accounting Association annual congress, Anaheim, Aug 2008.
36. *How to Approach' for Online Programs*, CALI Conference, University of Nevada School of Law June 2007.
37. *Obtaining the Skills Required for Performing Tax Process Outsourcing*, All India Federation of Tax Practitioners at the New York Bar Association May 29, 2007.
38. *The Economic State of International Financial Services and Its Socio-Economic Impact*, EU Intra–Government Conference, non-governmental representative head line presenter and moderator among the EU Government officials and their territories and the IMF and Caribbean Development Bank, May 2007.
39. Risks *and opportunities in a global economy-perspective on the Investment Horizon*, American Academy of Financial Management & Pervasive Learning Solutions, New York April 7, 2007.
40. *Charitable Supporting Foundations*, Lisbon, November 1-3, 2005.
41. *Education for the Financial Services Industry*, American Academy of Financial Management Conference, Geneva, December 9-10, 2004.

42. *Assessing Profits Margins Savings from Labour and Services Outsourcing*, Seville, October 7 - October 8, 2004.
43. *Risk Management and Asset Protection*, University at Sea (Mediterranean), July 20-August 1, 2004.
44. Co-Chair, Conference on Offshore Tax Planning, Compliance & Money Laundering, Cayman Islands, March 25-26, 2004.
45. *Report of Findings to the United Kingdom Government, Regulators, and Industry on the 'Byrnes Report' with Conclusions for New Opportunities in Financial Services*, EuroMoney's 5th Annual Financial Services Conference, London, May 26-27, 2004.
46. *Report of Findings to the British Virgin Islands Government, Regulators, and Industry on the 'Byrnes Report' with Conclusions for New Opportunities in Financial Services*, BVI's Community College, BVI, April 27-29 2004.
47. *Measuring Outcomes for Graduate Programs*, Section on Post Graduate Legal Education, AALS Annual Conference January 4, 2004.
48. *Procedural Elements of Tax Information Exchange from Banks*, Colorado Bankers Association, December 12, 2003.
49. *US Tax System and Emphasis on US Transfer Pricing Regulations*, Bangalore Chamber of Industry, December 8, 2003.
50. *Global Tax Information Exchange – The EU, DTA, TIEAs, and Other Means: Can States Treaty Shop to Obtain Information on Anyone?* Bombay Management Association Conference Proceedings, Mumbai, India, December 5-6, 2003.
51. *Tax Information Exchange Between the USA and Switzerland – By DTA and Other Means*: *How Does Due Process and the Attorney-Client Privilege Fit In,* Swiss Bankers Academy of Finance, Zurich, Switzerland, October 21-22, 2003.
52. *The Missing Link: When Did the Company Limited by Guarantee Mutate From that Limited By Shares?*, Malta, October 9-10, 2003.
53. *Taking an E-Commerce Business Offshore*, IBLS Strategic Global Summit for E-commerce, Orange County, Ca., September 18-19, 2003.
54. Co-Chair, Conference on Offshore Tax Planning, Compliance & Money Laundering, Cayman Islands, June 4-6, 2003.
55. Co-Chair, Conference on Offshore Tax Planning, Compliance & Money Laundering, Miami, December 4-6, 2002.
56. *Deductible Charitable Gifts for High Profile Person, Portugal, October 31-November 1, 2002.*
57. Co-Chair, Conference on Offshore Tax Planning, Compliance & Money Laundering, Bahamas, May 2-4, 2002.
58. *United States & Canadian Perspectives of the Company Limited By Guarantee, Portugal, October 25-26, 2001.*
59. *Online legal education: a US LLM program*, Journal Of Information Law and Technology BILETA Conference Proceedings, Warwick School of Law, April, 2001.
60. Referee for Published Conference Proceedings, "International Conference on Emerging Trends in E-commerce" Multimedia University, Kuala Lumpur, Malaysia, 21–23 November 2000.
    - Author of four papers for Workshop *Electronic B2B Markets Platforms, The Emerging Trend*.
    - Topic I: Emerging Trends in Electronic Commerce
    - Topic II: Emerging Trends for 2001 "3D and B2B/B2C" (Asian Focus)
    - Topic III: E-commerce: Business & Tax
    - Topic IV: Online legal education: a US LLM program.
61. *New Products for a New Offshore Environment*, Malta, October 19-20, 2000.
62. *Tax Issues for Dot Com Founders, Management, Operations and Investment Structures*, Bombay Management Association Conference Proceedings, Mumbai, India (December 1-2, 2000).
63. *Creating E-course Materials: Integration of the Instructivist, Constructivist, and Contextualist Approaches,* CALI Conference Proceedings at Chicago Kent College of Law, Chicago, June 21-24, 2000.

64. *The economics behind the OECD approach to developing jurisdictions – is liberalism dead?* Vancouver Society of Certified Financial Analysts, Vancouver, Canada, February, 2000.
65. *Controlled Foreign Corporation legislation: a comparative overview,* Bombay Management Association Conference Proceedings, Mumbai, India (December 1999).
66. *Transfer Pricing Documentation and Audits,* Bombay Management Association Tax Planning Conference Proceedings, Mumbai, India (December 4-5, 1998).
67. *Rabbi Trust – Law and Planning*, Marbella, Spain (October 21-23, 1999).
68. *Offshore Tax Planning at Work for You,* South Africa, March 1998.
69. *Tax Credit Financing, Hybrid Company Planning*, HSBC Banking Corporation Workshop, South Africa March, 1998.
70. *International Tax Planning Conference*, Bombay Management Association Tax Planning Conference Proceedings, India, December 5-6, 1997.
71. *Transfer Pricing,* IBC Tax Planning Conference, South Africa, March 19, 1997.
72. *International Tax Planning Seminar,* New Delhi, India, February 21, 1997.
73. *Anti-Avoidance Principles and Legislation, A Comparative Global Analysis,* Bombay Management Association Tax Planning Conference Proceedings, Mumbai, India, December 6-7, 1996.
74. *Transfer Pricing*, Conference Chaired, AIC Tax Planning Conference, Sandton, South Africa, March 18-19, 1996.
75. *A State's Civil Liability under Treaty of Rome Article 215, Europa Institute Workshop*, University of Amsterdam, Faculty of Law, Amsterdam (October 1994).

SELECTION OF 40+ MULTI-DAY ACADEMIC, GOVERNMENT, ASSOCIATION, INSTITUTIONAL TRAININGS

- *International Tax & Investment Planning* UTech Jamaica (July 12-14, 2013).
- *International Tax & Investment Planning* UTech Jamaica (April 5-7, 2013).
- Anti Money-Laundering, SOFISA Bank (Miami) for International Compliance Association (ICA), January (2 days) 2007.
- Creator and Lecturer for 15 Society of Trust & Estate Practitioner (STEP) Advanced Diploma two-day workshops with examinations for Singapore, Hong Kong, London, Jersey, Guernsey, Isle of Man, Geneva, Zurich, London, Bermuda, Bahamas, Cayman, BVI, TCI, and Miami (November 2004 through April 2005).
- *Advanced International Tax Planning and Offshore Financial Centers* EuroMoney-Institutional Investor Conference, London (March 10-12, 2003).
- *Advanced International Tax Planning and Offshore Financial Centers* EuroMoney-Institutional Investor Conference, London (October 2002).
- Co-Trainer for two-day training, *Advanced International Tax Planning and Offshore Financial Centers Techniques for Public Companies*, Lisbon Stock Exchange, Portugal, (June 2002).
- *Advanced International Tax Planning and Offshore Financial Centers* EuroMoney-Institutional Investor Conference, Miami (April 24-26, 2002).
- *Advanced International Tax Planning and Offshore Financial Centers* EuroMoney-Institutional Investor Conference, London (February 25-27, 2002).
- *Advanced International Tax Planning and Offshore Financial Centers* EuroMoney-Institutional Investor Conference, Miami (October 22-24, 2001).
- *Advanced International Tax Planning and Offshore Financial Centers*, EuroMoney-Institutional Investor Conference, London (October 17-19, 2001).
- New legislation for the financial services industry, presentation of policy materials to government, Port Louis, Mauritius, September 3-5, 2001.
- Co-Trainer for two-day training: E-Commerce Taxation, Port Louis, Mauritius, August 18-19, 2001.
- *Advanced International Tax Planning and Offshore Financial Centers* EuroMoney-Institutional Investor Conference, London (July 2-4, 2001).
- *Advanced International Tax Planning and Offshore Financial Centers* EuroMoney-Institutional Investor Conference, London (January 29-30, 2001).

- *Advanced International Tax Planning and Offshore Financial Centers*, EuroMoney-Institutional Investor Conference, London (August 21-23, 2000).
- *Advanced International Tax Planning and Offshore Financial Centers*, EuroMoney-Institutional Investor Conference, Hong Kong (November 20-22, 2000).
- *Advanced International Tax Planning and Offshore Financial Centers*, EuroMoney-Institutional Investor Conference, Singapore (July 5-7, 2000).
- Sole trainer for three-day training: *The Offshore Industry after the OECD Report,* policy workshop for government, Port Louis, Mauritius, June 19-20, 2000.
- *International Tax Planning and Offshore Financial Centers*, EuroMoney-Institutional Investor Conference, London (March 13-15, 2000).
- *International Tax Planning and Offshore Financial Centers*, EuroMoney-Institutional Investor Conference, Hong Kong (December 7-9, 1999).
- *Advanced International Tax Planning and Offshore Financial Centers*, EuroMoney training course, London, (October 25-29, 1999).
- Primary speaker (during 4 days training) on *New Legislation and Direction Offshore Industry,* Government of Dominica Policy Round Table Conference Proceedings, September 1-4, 1999.
- *Advanced International Tax Planning and Offshore Financial Centers*, EuroMoney training course, London, (June 21-25, 1999).
- Creator of multiple in-house bank training programs from 1994 – 1997.

ACADEMIC POSITIONS

Thomas Jefferson School of Law (current)

- Associate Dean, Graduate & Distance Education
    - ABA Self Study Committee, 2010
    - Law School 5-Year Strategy Committee, 2009
    - Graduate Programs Committee, from 2007

St. Thomas University School of Law

- Professor of Law, with Tenure, 2005-2006
- Associate Professor of Law, Tenure Track 2002-05
- Visiting Professor of Law, 2000-02
    - ABA & AALS Self Study Committee, 2004-05
    - SACS Self Study Committee, 2002-03
    - Law School Administrative Cabinet, 2000-03
    - Law School 7-Year Strategy Committee, 2004-05
    - University-Law School Liaison, 2002
    - Academic Integrity Committee, 2002-03
    - Academic Standing Committee, 2003-05
    - University Technology Committee, 2003
    - University Liaison Committee with Open University of Spain, 2000-01
    - Technology Committee, 2000-06

Regent University School of Law

- Associate Professor of Law, Tenure Track, 1998-2000
    - $3,000 Regent University Board Of Trustees Faculty Writing Award for FRAMEWORK AND CLASSIFICATION SYSTEM FOR COMPARISON OF WORLD'S FISCAL REGIME commissioned by Kluwer Law International (London).
      Criteria: Board of Trustees selects faculty members, if any, based upon quality of writing and originality of idea; *only law faculty member to receive award in 1999*.

Department of Accountancy; Faculty of Commerce, Law, and Management; University of the Witwatersrand (South Africa)

- Visiting Professor 1996-*continuing*
  Supervisor Professor Alwyn De Koker, Director of Master program. Role establishing International Tax Module of Masters program and for international tax lectures of Masters degree and Accounting Honors undergraduate), Courses taught: Principles of International Taxation; Tax Treaties and Transfer Pricing. Also annually review Master Thesis's.

Departement Rekeningkunde van die Randse Afrikaanse Universiteit (South Africa) in association with the Institute of Advanced Studies

- Lecturer 1995-1996, (1994 with Institute of Advanced Studies)
  Coordinator of and Lecturer for international tax program.

Courses Taught: Estate & Future Interests; Partnerships; Business Associations; Trusts; International Business Transactions; International Taxation; Tax Treaties; Transfer Pricing; International Estate Planning; International Financial Centers; Financial Crimes; Income Tax; Civil Law and Roman Law.

PUBLIC & ACADEMIC SERVICE

- Executive Committee, Work Group for Distance Education in Legal Education, Chair of Sub Group for Best Practices Report: "Distance Learning in Legal Education: A Summary of Delivery Models, Regulatory Issues and Recommended Practices" (2011 - 2013)
- American Association of Law Schools Section on International Legal Exchange, Executive Committee (2012 ongoing)
- American Association of Law Schools Section on Graduate Programs for Foreign Lawyers (Non-US Lawyers), Executive Committee, Vice Chair, Chair (2008-2010)
- American Association of Law Schools Section on Post-Graduate Legal Education, Executive Committee, Vice Chair, Chair (2003-05)
- Florida Bar Association Committee on Continuing Legal Education (2001-05)
- Intergovernmental Child Cyber Control Organization (IC3O.org), Counsel (2007-2011)
- Knightly Order of St., George (KOSG.org), Counsel (2007 – 2011)
- Consultant, Texas Southern University School of Law (*pro bono* 2011-2012, contractually …)
- Consultant with Academic Title, St. Katherine College (2013-)

PROFESSIONAL POSITIONS

Coopers & Lybrand,

- Senior Manager then Associate Director, International Tax Department, South Africa

Fourth Circuit Court of Appeal, Louisiana

- Judicial Clerk

Abstract Bookshop & Café

- Proprietor of multi-media venue, converted into 501(C)3 Non-Profit Last Hope Inc. (DBA Abstract Bookshop & Café) for dual diagnosis recovery independent living space, operating continuously for 25 years caring for New Orleans mentally ill population

EDUCATION

Fellowship Dissertation 1992-1995
(*three year rigorous directed dissertation and course work supervised by distinguished Netherlands international tax professors via the world renown International Bureau of Fiscal Documentation in association with members of the tax law faculty of University of Amsterdam*)

Research & Academic Institution:	International Bureau of Fiscal Documentation/ Universiteit van Amsterdam Faculteit der Rechtgeleerdheid
Dissertation Supervisors:	Prof. Emeritus Joop van Hoorn (UvA) and Prof. Willem Kuiper (IBFD)
Final Dissertation Topic:	The OECD Draft Transfer Pricing Report & The United States Treasury Regulations Section 482.
Course Work Supervisors:	Prof. Hubert Hamaekers (Maastricht) and Prof. Willem Kuiper (Director, International Tax Academy, IBFD) / Elisabeth Hans (ERASMUS Program Director, University of Amsterdam Faculty of Law)

Master 1992-1995

University:	Universiteit van Amsterdam Europa Institute/ASIR van Faculteit der Rechtgeleerdheid
Type of Degree:	Master of Laws
Major:	European Business
Honor:	Jessup International Moot Court Team (1992-93) representing Principality of Monaco
Issue:	Third State Shareholder Rights During and After Expropriation
Honor:	Debate Team, European Law Student Association, University Of Amsterdam (1993-94)
Public Debates:	The Sovereign Versus The Republican Form of Government; The Common Law Jury of Citizens Versus The Civilian Judicial Panel- A Reflection on Rodney King

Juris Doctorate 1989-1992

University:	Loyola University School of Law
Award:	Gillis Long Poverty Law Center Award (1992)
Criteria:	Director of Gillis Long Poverty Law Center chooses student recipient based on pro-bono public service and 3rd year paper; organizer Abstract Bookshop & Cafe-Last Hope Recovery Center for forty dual diagnosis residents; 501(C)(3) public and government supported institution
Honor:	Vice President, Student Bar Association (1991-92)

Bachelor 1984-1989

University:	Tulane University Murphy Institute of Political Economics
Major:	Political Economics - Law Track
Thesis:	Game Theory and the Prisoner's Dilemma: New Approaches; Honors Seminar supervisor Professor Jonathan Riley.
Honor:	full tuition scholarship, State of Louisiana