About the Author

Louis A. Mezzullo is a consulting partner in Withers Bergman LLP, practicing principally in California. His principal areas of practice are taxation, estate and business planning, and employee benefit planning. He was an adjunct professor of law at the University of Richmond Law School from 1978 to 2006, where he taught courses in those subjects, was on the faculty of the University of Miami School of Law Graduate Program in Estate Planning from 2004 until 2007, and was on the faculty of the University of San Diego School of Law in 2009. He is listed in *Who's Who in American Law*, *Who's Who in Emerging Leaders*, and *Who's Who in America* (Marquis Who's Who Publishers); is listed in *The Best Lawyers in America* (for tax, trust and estates, and employee benefits) (Woodward/White Publishers); and was listed as one of the top 50 lawyers in the 2012 edition of the *San Diego Super Lawyers* and in the Top Attorneys in Business Services in the *Corporate Counsel Edition of Super Lawyers*. He has written articles on the subjects of taxation, estate planning, and employee benefits for the *Journal of Taxation*, *University of Richmond Law Review*, *Virginia Bar Association Journal*, *Estate Planning*, *ACTEC Journal*, *Probate & Property*, *Taxation for Accountants*, *Taxation for Lawyers*, *Taxation of Employee Benefits*, *Journal of Passthrough Entities*, *Business Entities*, and *Trusts & Estates*. Mezzullo has authored *An Estate Planner's Guide to Buy-Sell Agreements* (first and second editions), *An Estate Planner's Guide to Life Insurance* (first and second editions), *An Estate Planner's Guide to Qualified Retirement Plan Benefits* (first, second, third, and fourth editions), *An Estate Planner's Guide to Family Business Entities* (first, second, and third editions), and *Valuation Rules Under Chapter 14*, all published by the American Bar Association Real Property, Trust and Estate Law Section. He coauthored *Advising the Elderly Client*, published by Clark Boardman Callaghan. He authored *Transfers of Interests in Family Entities Under Chapter 14: Sections 2701, 2703, and 2704*, 835 Tax Management Portfolio (third edition); *The Mobile Client: Tax, Community Property, etc.*, 803 Tax Management Portfolio; *Estate Planning for Owners of Closely Held Business Interests*, 809 Tax Management Portfolio (second edition); *Family Limited Partnerships and Limited Liability Companies*, 812 Tax Management Portfolio; *Estate and Gift Tax Issues for Employee Benefit Plans*, 378 Tax Management Portfolio (first, second, and third editions); *Life Insurance*, 826-3rd Tax Management Portfolio (third edition); and *Valuation of Corporate Stock*, 831 Tax Management Portfolio (third edition), all published by the Bureau of National Affairs, Inc. He was also editor and coauthor of *Limited Liability Companies in Virginia*, published by the Virginia Law Foundation. He has spoken at numerous tax and estate planning conferences, including the Heckerling Institute on Estate Planning, the University of Southern California Institute on Federal Taxation, the Notre Dame Estate Planning Conference, the Mid-America Tax Conference, the Heart of America Tax Conference, the William and Mary Tax Conference, and the Virginia Federal Tax Conference.

Mezzullo received his J.D. from the University of Richmond Law School, and a B.A. and M.A. from the University of Maryland. He is a past chair of the American College of Tax Counsel; a Fellow of the American Bar Foundation; a Fellow of the Virginia Law Foundation; a past president of the American College of Trust and Estate Counsel, as well as former chair of its Business Planning, Employee Benefits in Estate Planning, and Elder Law Committees; a Charter Fellow of the American College of Employee Benefits Counsel; an academician and a former vice president of the International Academy of Trust and Estate Law; and a member of the Virginia State Bar, California State Bar, and American Bar Association, a former vice-chair of the American Bar Association Section of Taxation, and a past chair of the American Bar Association Section of Real Property, Trust and Estate Law.

He is also a member of the Heckerling Institute on Estate Planning Advisory Committee, former chair of the University of Richmond Estate Planning Advisory Council, former president of the Trust Administrator's Council of Richmond, and former codirector of the William and Mary Tax Conference. He is a former member of the editorial boards of the *ACTEC Journal*, the *Journal of Passthrough Entities*, and *Trusts & Estates* magazine, and former editor of the *ACTEC Journal*.

Mezzullo is a member of the board of directors of the Rancho Santa Fe Foundation. He is also a former member of the board of associates of the University of Richmond, former chair of the Business Council of the Virginia Museum of Fine Arts, and a former member of the board of directors of the Virginia Museum of Fine Arts Foundation. He is a former member of the board of directors of the San Diego YMCA and of the San Diego Opera. He is a former member of the advisory committee of the Virginia Opera, and a former member of the board of directors of the American Heart Association, Virginia Affiliate, the Richmond Symphony, the Richmond Ballet, and Willow Oaks Country Club. He was also president of the Southampton Citizens Association in 1972, and from 1985 to 1987.