About the Author

Louis A. Mezzullo is a partner in Luce, Forward, Hamilton & Scripps LLP, practicing principally out of its Rancho Santa Fe, CA office. His principal areas of practice are taxation, estate and business planning, and employee benefits. 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 and was on the faculty of the University of Miami School of Law Graduate Program in Estate Planning from 2004 until 2007. He also lectures for the Continuing Legal Education Committee of the Virginia Bar Foundation. 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) and in *The Best Lawyers in America* (for tax, employee benefits and trust and estates) (Woodward/White Publishers). 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*. He has authored *An Estate Planner's Guide to Buy-Sell Agreements* (1st and 2nd editions), *An Estate Planner's Guide to Life Insurance*, *An Estate Planner's Guide to Qualified Retirement Plan Benefits* (1st, 2nd, 3rd, and 4th editions), *An Estate Planner's Guide to Family Business Entities* (1st and 2nd editions), and *Valuation Rules Under Chapter 14*, all published by the American Bar Association Section of Real Property, Probate and Trust Law; co-authored *Advising the Elderly Client*, published by Clark Boardman Callaghan; authored *Transfers of Interests in Family Entities Under Chapter 14: Sections 2701, 2703, and 2704*, 835 Tax Management Portfolio (3rd edition); *The Migrant Client: Tax, Community Property, etc.*, 803 Tax Management Portfolio; *Estate Planning for Owners of Closely Held Business Interests*, 809 Tax Management Portfolio (2nd 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 (1st, 2nd, and 3rd editions); and *Valuation of Corporate Stock*, 831 Tax Management Portfolio (3rd edition), all published by the Bureau of National Affairs, Inc.; and was editor and co-author 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; the Secretary and Regent 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 Vice President of the International Academy of Trust and Estate Law; a member of the Virginia State Bar, California State Bar, and American Bar Association; a Vice-chair of the ABA Section of Taxation and current Chair of the Business Planning Subcommittee of its Estate and Gift Taxes Committee; and past Chair of the ABA Section of Real Property, Probate and Trust Law.

He is also a member of the Heckerling Institute on Estate Planning Advisory Committee, a member and former Chair of the University of Richmond Estate Planning Advisory Council, former President of the Trust Administrator's Council of Richmond, and former co-director of the William and Mary Tax Conference. He is currently a member of the Editorial Board of the *ACTEC Journal* and the *Journal of Passthrough Entities*, a former member of the Editorial Board of *Trusts & Estates* magazine, and former editor of *ACTEC Journal*.

Mezzullo is also a former member of the Board of Associates of the University of Richmond and 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 Opera and a current member of the Gift Planning Advisors Council of the San Diego YMCA. 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.