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EXPERIENCE

University of Pittsburgh School of Law

Visiting Professor of Law – Legal Clinics, January 2011-Present

Taxpayer Clinic

Prepare law students for the practice of tax law through client representation utilizing:

- Current IRS opinions, rulings, regulations, and other administrative or judicial releases that are pertinent to procedural and/or substantive issues
- The numerous IRS Forms for collection and due process;
- FOIA Requests, refund claims, Requests for Audit Reconsideration, Requests for an Installment Agreement, Tax Court Petitions, Requests to Release Federal Tax Liens, amended tax returns, and Offers in Compromise.

Securities Arbitration Clinic

Provide law students with the opportunity to develop fundamental investigatory and advocacy skills in the context of the substantive laws governing investments through the representation of clients utilizing the following principles and training:

- The scope and nature of binding arbitration under the Federal Arbitration Act and Pennsylvania law, and the legal and regulatory remedies available to defrauded investors.
- Develop skills such as interviewing potential clients, evaluating potential claims, preparing pleadings, conducting discovery, representing clients at hearings, and negotiating settlements.
- Provide public education to community groups regarding investment fraud targeting PA residents and the elderly
- Prepare amicus briefs on investment and arbitration law in pending court cases and engage in research on securities laws and investment products
- Develop an understanding of investment products with presentations by experts on topics applicable to evaluation of investments, including: excessive trading and “churning,” suitability, misrepresentation and fraud, breach of fiduciary duty and products such as variable annuities and equity-indexed annuities

Duquesne University School of Law

Director of Practicums and Clinical Professor of Law – Law School Clinics

August 1998-December 2010

The Low-income Tax Practicum

Developed and created the Low Income Tax Practicum (LITC) at Duquesne to provide legal representation to low income taxpayers with controversies before the Internal Revenue Service and in the United States Tax Court. The LITC was designed to provide students with negotiation, advocacy and trial litigation skills and an understanding of a variety of income tax issues. The students were assigned clients to represent before the IRS and in the United States Tax Court under my supervision.

The Securities Arbitration Practicum

At the request of the former SEC Chairman, Arthur Levitt, I developed and created the Securities Arbitration Practicum at Duquesne. The program provided legal representation to small investors (with preference given to senior citizens) through all phases of the Financial Industry Regulatory Authority (FINRA) complaint and arbitration process. The students were provided with a practical and theoretical understanding of client advocacy and securities law under my supervision. In addition, I worked closely with other Law Schools around the country and with FINRA in developing new securities arbitration clinics, including: Northwestern School of Law, The University of Suffolk Law School, and Howard University School of Law.

Bar Review Course on Federal Income Taxation (Annually in June 2003-2006)

Materials presented to senior law students in preparation for the annual July Bar Exam.

The Vatican City Continuing Legal Education Program (Annually in June, 2005-2009)

“The Modern Structure of the Italian Courts” presented to law students and CLE participants. The materials were prepared and presented along with the retired Minister of Justice of Rome, Rosario Priore.

ADDITIONAL PROFESSIONAL LAW EXPERIENCE

Mediator (2008 - present)

United States District Court for the Western District of Pennsylvania - Mediator and Arbitrator for cases involving Department of Justice and individual and/or corporate parties in litigation involving various tax issues.

Trial Experience

United States District Court involving complex litigation including securities, offshore penalties and disclosures, various tax collection issues; Orphans Court trials and hearings on Estate matters; Pennsylvania Department of Revenue Realty Transfer Tax and Estate Tax Appeal hearings, Internal Revenue Service Appeal hearings, United States Tax Court hearings, FINRA arbitration hearings.

Appellate Practice

- Income Tax Appeals to the United States Tax Court.
- Estate Tax Audits and Appeals in Federal and State Courts.
- State Real Estate Transfer Tax appeals.
- Brief filed on appeal to the Pennsylvania Superior Court regarding Court ordered parenting classes.
- Various Briefs filed on Appeal to Pennsylvania Superior Court on criminal matters.
- Appeal to the United States Court of Appeals for the Third Circuit on an issue of national importance. In the case of *Mannella v. Commissioner of IRS*, the Appellant urged the Third Circuit Court of Appeals to affirm the United States Tax Court's invalidation of *IRS reg. Section 1.6015-5(b)(1)* which imposed a two-year time limitation for an individual to seek equitable spousal relief from a joint income tax liability under *IRC section 6015(f)*. Appellant argued that the IRS regulation is an impermissible construction of the statute. Case was remanded to the U.S. Tax Court for consideration of Appellant's Equitable Tolling argument.
- Brief filed in the Supreme Court of the United States as *Amici Curiae* in support of Petitioner for Writ of Certiorari in the matter of *Laurence Stone v Bear Stearns & Co., et al.* Our interest in the case was to ensure small investors would not be additionally burdened with the obligations set forth by the Third Circuit to ascertain the truthfulness, accuracy, and completeness of arbitrator's disclosures. Cert. denied.

PROFESSIONAL PRESENTATIONS

“How to Represent and Support a Non-Profit Organization”

The Allegheny County Bar Association (January 1997)

“Securing Your Child's Custody”

MOM'S HOUSE, Education for single parents (September 1997, January 1998, September 1998, January 1999)

The Hill House (September 1999)

The Kingsley House (September 1999)

“The Earned Income Tax Credit: Who Qualifies and How to Get the Credit for Your Client”

The United Way (September 2001)

Aliquippa Alliance (January 2003)

“Protecting Seniors from Securities Fraud”

Asbury Heights, The Older and Wiser Program (March 2002)

St. Stephen's Church, Sewickley, PA (April 2002)

North Hills Christian Alliance (April 2002)

College Club of Pittsburgh, Annual Meeting (June 2006)

Program Planning Committee for the Financial Symposium “Ethics, Regulation, and Risk

Management” April 13, 2009 held at The Duquesne University Power Center

Over 400 financial and legal professionals attended to discuss the future direction of the financial services industry.

The Duquesne University Business Law Journal dedicated its winter 2009 edition to the Symposium, reaching out to the professionals in attendance for articles pertaining to our discussions.

American Bar Association 2010 Midyear Meeting, Section of Taxation

Panelist discussing Section 6015(f) cases on appeal, the state of current litigation, and the IRS response to current 6015 applications.

Program Planning Committee for the Financial Symposium held at the Steel City Marriott in Pittsburgh, PA. and the Pitt Law and Katz Graduate School of Business “Great Case” held in April 2011 and April 2012 at the University of Pittsburgh.

The event required graduate business and law students to address a fictional case study involving fiduciary ethics. Teams from the Duquesne Law and MBA students, Pitt Law and MBA students, and the CMU Tepper School of Business and CMU Heinz School of Public Policy students competed for a \$5,000 award. The event was sponsored by BNY Mellon, Pittsburgh.

“Ethical Issues in Joint Representation”

2015 Annual LITC Grantee Conference, Washington D.C., (December 2015)

“Financial Health”

The University of Pittsburgh School of Medicine (April 2013, April 2014, April 2015)

“Post-Tax Court Process and Procedures”

2016 Annual LITC Grantee Conference, Washington D.C., (December 2016)

“Italy and Pennsylvania: An Economic Dialogue on Energy, Research and the Transatlantic Trade and Investment Partnership”

Worked with Pitt Law CILE and the Consulate General of Italy in Philadelphia to assist in the expansion of Ciao Philadelphia to include a round table discussion in Pittsburgh. Raising \$4,500 in sponsorship funds to present six distinguished panelists in the Law School’s Teplitz Memorial Courtroom for a roundtable discussion followed by a reception in The Alcoa Room and dinner for the speakers at The University of Pittsburgh University Club. The Honorable Andrea Canepari, Consul General of Italy in Philadelphia, spoke to the audience about Italy, the Ciao Philadelphia festival, and the prospects for collaboration between Italy and Pittsburgh. The main roundtable discussion was moderated by Governor Tom Corbett, who served as Governor of the Commonwealth of Pennsylvania from 2011 to 2015. Joining him, Mr. Canepari and Professor Brand as panelists were Professor Nicholas P. Cafardi (Dean Emeritus and Professor of Law and Duquesne University School of Law), Mr. Antonio Lordi (Senior Contract Officer at Siemens Industry USA), and Mr. Phil Rinaldi (CEO of Philadelphia Energy Solutions). The participants provided their individual perspectives on the prospects for trade between Italy and Pennsylvania, the effect of the regulatory environment in the Commonwealth on trade and investment, and the potential effects of the Transatlantic Trade and Investment Partnership.

(October 25, 2016)

“15 years of The Tax Review”

Currently working on a 2 hour CLE regarding a variety of issues on relating to the current tax reform with Professor Anthony Infanti and the Tax Review scheduled for April 19, 2018. Secured \$2,000 in sponsorship funds from two local firms to provide a reception following the five panel presentation in the Alcoa Room.

EDUCATION

Duquesne University School of Law, Pittsburgh, PA

J.D. May 1995

Robert Morris University, Pittsburgh, PA

B.S.B.A. Finance and Accounting 1987

BAR ADMISSIONS

Pennsylvania

U.S District Court for the Western District of Pennsylvania

U.S. Tax Court

Third Circuit Court of Appeals

Supreme Court of the United States