JERRY SCHEFF

HARLE & SCHEFF, PLLC

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My current legal practice focuses on estate and business planning, probate, commercial litigation, and taxation. The major areas of practice include:

- General litigation practice including family law and tax litigation.

- Tax controversy before the Internal Revenue Service and in the United States Tax Court, focused upon disputes involving both businesses and individuals.

- Estate and asset protection planning for clients with gross estates up to 20 Million Dollars, employing wills, revocable and irrevocable trusts, self-settled trusts, charitable gifting, grantor retained trusts, including intentionally defective grantor retained trusts, GST allocation planning, and other tax reduction and deferral techniques.

- Probate of wills, heirship, will contests and guardianships.

- General commercial litigation with particular focus upon dissolution and deadlock disputes involving both corporations and partnerships.

- After loss practice including all aspects of post mortem planning and administration. Estate valuation, tracing, federal and state estate, inheritance and income taxation of estates, trusts and beneficiaries, disclaimer planning, tax elections and liquidity planning.

- Business sales, including asset sales, stock sales and buy-sell agreements. Analysis and structuring of tax free reorganizations of business entities.

EDUCATION

1968	B. A.	New York University	Psychology
1977	M.A.	The University at Albany	American literature
1979	Ed.D.	The University at Albany	Educational Administration (abd)
1989	J.D.	University of Houston	
2001	LL.M.		Taxation Law

PRIOR LEGAL EXPERIENCE

1997-2008 Law Offices of Jerry Scheff
Bellaire, Texas 77401

Civil litigation involving commercial disputes. Tax protest before the IRS and the tax court. Estate and business planning involving more complex estates and techniques including simple by-pass planning, grantor retained trusts, intentionally defective grantor trusts, insurance trusts, family limited partnerships, qualified personal residence trusts and generation skipping trusts. Probate, guaridanship and probate contest. Business organization planning for small and medium size business owners which includes selection of the most appropriate form of business, incorporations, formation of limited liability companies, limited and general partnerships and professional entities. Analysis of capital structure and taxation of business investments.

1993--97 Partner GEARY, SCHEFF & BISHOP Dallas, Texas

Estate and business planning, probate, taxation and commercial litigation firm. Commercial litigation in state and federal courts. Plan and draft wills, trusts and business transfer documents. Set up, counseled, bought and sold small and mid-sized businesses valued between 1 and 20 million dollars. Probate and guardianships in the Dallas/Fort Worth area. Tax protests before the Internal Revenue Service and local taxing authorities.

1989--92 Associate GOINS, UNDERKOFLER, CRAWFORD & LANGDON

Complex commercial litigation and appeals of banking and bankruptcy transactions involving failed thrifts, contract disputes, reorganizations and construction disputes. Cases involved claims and recoveries in excess of $3,000,000.

HONORS & ACTIVITIES

Admitted to practice before: Supreme Court of Texas, United States Tax Court, Federal District Courts for the Northern & Southern Districts of Texas; New York State Regents Scholar, New York University Counsel Scholar, Honors in English and Educational Administration–University at Albany, Associate Editor--Houston Law Review, President–Austin County Bar Association.

Member: Texas & Houston Bar Associations, Taxation Sections of the Texas & Houston Bar Association, Estate Planning and Probate Sections of the Texas & Houston Bar Association, Houston Estate & Financial Forum, Volunteer Attorney: Dallas Legal Hospice, Houston Bar Association Legal Line; Houston Bar Association Mentor Attorney, Houston Volunteer Lawyers.

Personal Activities: Sing lower bass as a member of Bayou City Performing Arts and the Austin County Civic Chorale. Running (mainly 10 k's), Bicycling.

PRESENTATIONS & PUBLICATIONS

Export Tax Subsidies Under Article 3 of the Agreement on Subsidies and Countervailing Measures Analysis of the implications of and responses to the World Trade Organization decision holding that Sections 921 through 927 of the Internal Revenue Code violate U.S. commitments under GATT 1994 and the Agreement on Subsidies and Countervailing Measures, and the impact of passage of the Foreign Sales Corporation Repeal and Extraterritorial Income Exclusion Act of 2000.

Asset Protection Strategies March, 2000 Presentation to the American Woman's Society of Certified Public Accountants. Discussion of exempt and non-exempt property, use of irrevocable trusts, limited partnerships and offshore entities to protect assets from creditor claims.

Ten Principals for Personal Estate Planning May and June, 2001 Series of presentations in regarding considerations that enter into the selection of appropriate estate planning vehicles, administration of estates and the basic tax consequences of different kinds of plans.

Playing Poker with the "Kinder and Gentler" IRS October, 1999 Presentation to the Houston Bar Association on non-filing and fraudulent filing provisions, innocent spouse relief, Offer in Compromise, Installment Agreements and due process rights related to liens and levies under the Internal Revenue Reform and Restructuring Act of 1998.

Alternatives to Irrevocable Life Insurance Trusts for High Dollar Insurance Policies. Presentation to the American Society of Certified Life Underwriters, discussing planning techniques that can avoid the inflexibility of ILIT's. (1998)

Current Developments in Estate & Business Planning Presentation to Members of the Houston Chapter of American Association of Certified Public Accountants. on impact of Internal Revenue Code revisions and recent court decisions on estate planning, with particular emphasis upon the income taxation of trusts and grantor trust rules. (1997)

Estate Planning for Civil Servants Series of presentations to members of the Federal Employee Retirement System explaining tax and non-tax issues in estate and retirement benefit planning. (1994-95).

Advanced Estate & Business Planning for Certified Public Accountants Presentations to the American Association of Certified Public Accountants on grantor retained trusts and the valuation traps of Chapter 14, structuring charitable and intentionally defective grantor trusts, transfers of business interests and basic post-mortem planning with disclaimers. (1992-93)

Basic Estate & Business Planning for Certified Public Accountants Presentations to Members of the Dallas chapter of the American Association of Certified Public Accountants on marital deduction planning, lifetime transfers with retained interests and irrevocable insurance trusts. (1992-93).