

EDWIN T. HOOD
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Birthdate: 8-2-40
Marital Status: Married, four children
Six grandchildren

LEGAL EDUCATION

LL.M. in Taxation, New York University School of Law, 1967.
(Rank - Approximately 2/150. Teaching Fellow).

J.D., University of Iowa College of Law, 1966 (with high distinction).
(Class rank - 7/120. Order of the Coif. Iowa Law Review).

PRE-LEGAL EDUCATION

B.B.A., University of Iowa, 1962. Major in Accounting.

TEACHING EXPERIENCE

Distinguished Visiting Professor of Law, Suffolk University, August 2007 to December 2007

Ruby M. Hulen Professor of Law, University of Missouri at Kansas City, August 2001 to August 31, 2007; Emeritus status granted, effective September 1, 2007. Currently teaching one full semester each year as a phased retiree.

Professor of Law, University of Missouri at Kansas City, September 1975 to July 2001.

Associate Professor of Law, University of Missouri at Kansas City, September 1970 to August 1975.

Assistant Professor of Law, Willamette University, September 1969 to August 1970.

Teaching Fellow, New York University School of Law, September 1966 to June 1967.

Visiting Professor of Law, Faculty of Law, University College, Dublin, Ireland, January 1998 to January 1999

Visiting Professor of Law, University of Miami, Graduate Program in Estate Planning, Spring, 1990, Spring, 1991, Spring, 1992, Spring, 1993, Spring, 1994, and Spring, 1995.

Visiting Professor of Law, Academy of International Taxation, Taiwan, Summer, 1985,

Spring, 1990.

Visiting Professor of Law, University of Iowa, Summer & Fall 1979, Summer, 1991.

Visiting Professor of Law, Syracuse University, Summer 1979.

Visiting Professor of Law, Hofstra University, Summer 1978.

ADMINISTRATIVE EXPERIENCE

Director, UMKC Ireland Summer School Program, 1999 to present.

Faculty Co-Director, UMKC Entrepreneurial Legal Clinic, July 2001 to August 31, 2007.

Faculty Director, Low-Income Taxpayer Clinic Grant, Kansas City Tax Clinic, 1999 to August 31, 2007.

Director, UMKC Graduate Tax Program, 1993 to August 31, 2007.

President/Founder, UMKC Bar Prep Foundation, 2003 to present

COURSES TAUGHT

Business Organizations	Law Accounting
Business Planning	Legal Process
Corporate Taxation I & II	Partnership Taxation
Drafting & Preparation of Estate Plans	Poverty Law
Entrepreneurial Legal Clinic	Property Law I & II
Estate Planning	Real Estate Finance
Estates and Trusts	Seminar in Tax Policy
Federal Income Taxation	State & Local Taxation
Income Taxation of Trusts & Estates	Taxation of Estates, Gifts & Trusts
International Taxation	Tax Procedure
	Valuation for Transfer Tax Purposes

GRANTS

1. Co-Director, Maintenance of a Multi-Racial Neighborhood, Title I Higher Education Act of 1965 (December 1973 to April 15, 1976). The grant covered three major areas; real estate and housing, governmental awareness and block organization.
2. Co-Director, The Tenant Selection Process in Public Housing in Kansas City, Missouri. National Science Foundation Grant to Study Public and Quasi/Public Housing in Kansas City, Missouri. Results published at 46 *UMKC Law Review*, No 4 (1978).

3. Director, Internal Revenue Service Grant to support Low Income Taxpayer Clinic (October 1999 to present). Since formation, this clinic has entered into representation agreements with 350 taxpayers and has assisted approximately 200 other taxpayers with their problems.
4. Co-Director, UMKC Entrepreneurial Legal Clinic, Grant originally funded by the Kaufman Foundation (Grant project began August 2001). This clinic assists start up companies by providing them with accounting, business and legal advice until such businesses become financially able to acquire such services in the private sector.

PROFESSIONAL MEMBERSHIPS

California State Bar
Iowa State Bar
Missouri State Bar
American Bar Association
Kansas City, Missouri Bar Association

PRACTICAL EXPERIENCE

Special Master, Robert B. Alexander, et al. v. National Farmers Organization, et al., Associated Milk Producers, Inc., et al., Case No. 19191-A-JWO-5. Appointed Special Master by Judge Scott O. Wright on May 30, 1990 to handle this very complex antitrust case. This case was commenced in March, 1971, and had been pending before Judge John Oliver of the United States District Court, Western District of Missouri, at the time of his death in the Spring of 1990. The case, which had made numerous trips to the Eighth Circuit, was known locally in Kansas City as the "Milk" case. The materials on the case (including approximately 16,000 pages of trial transcript) occupied an entire room in the federal courthouse. The task of the Special Master was to recommend to Judge Wright the amount of damages and attorney fees to be awarded to the successful litigant, National Farmers Organization. Within one year the case was settled.

General Tax Counsel, General America Mutual Holding Company in Receivership, Albert A. Riederer, Special Deputy Liquidator, (April 2000 to present).

Of Counsel, Panus and Fowler, Liberty, Missouri (November 1997 to 1999). Advice on major estate planning projects.

Of Counsel, Husch and Eppenberger, Kansas City, Missouri (January, 1986 to December 31, 1987). Worked on major estate planning projects and business acquisitions. In connection therewith, I drafted several complex partnership agreements and corporate acquisition and buy/sell agreements. The major emphasis of my work at this firm was developing the tax and estate plans for the firm's major clients. My time commitment during my tenure with this firm, averaged 15 hours per week.

Of Counsel, Brown, Koralchik and Fingersh, (now Lewis, Rice and Fingersh), Overland Park, Kansas (November, 1983 to December, 1985). My duties here were similar to the duties that I performed at Husch and Eppenberger, but with more emphasis on complex partnership tax issues. On average, I worked 15 to 20 hours per week for this firm during my association with it.

Of Counsel, Boland and McQuain (now McQuain, Dehardt & Rosenbloom, P.C.), Kansas City, Missouri. My role was primarily that of a consultant on complex tax issues that were handled by the firm.

Volunteer Attorney, 49/63 Neighborhood Coalition, Inc., 1971-1975. I represented this group before local governmental bodies. In addition, I negotiated the acquisition of and obtained the financing for the housing units that this nonprofit corporation acquired during the early 1970s.

to **Associate Attorney, Morrison and Foerster, LLP**, San Francisco, California (September, 1967 to June, 1969). As a young associate attorney, my duties primarily related to tax research and writing on various tax issues.

PUBLICATIONS - BOOKS

Federal Taxation of Close Corporations (with Mylan) (1990 by Callaghan) Two volumes.

Supplement to Federal Taxation of Close Corporations, 1991-1, 1991-2, 1992-1, 1992-2, 1993-1, 1993-2, 1994-1, 1994-2, 1995-1, 1995-2, 1996-1, 1996-2, 1997-1, 1997-2, 1998-1, 1998-2, 1999-1, 1999-2, and 2000-1, 2000-2 and 2001-1, 2001-2, 2002-1, 2002-2, 2003-1, 2003-2.

Closely Held Corporations in Business and Estate Planning (with Kurtz and Shors) (1982 by Little Brown & Co.) Two volumes.

Supplement to Closely Held Corporations in Business and Estate Planning, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, and 1996.

Closely Held Businesses in Estate Planning (with Mylan and O'Sullivan), successor edition to Closely Held Corporations in Business and Estate Planning. (Aspen 1998)

Supplement to Closely Held Businesses in Estate Planning, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006 and 2007.

Taxation of Limited Liability Companies & Partnerships, co-Author and General Editor (UMKC-CLE 1995).

PUBLICATIONS - ARTICLES

Valuation of Closely Held Business Interests, 65 UMKC Law Review 399 (1997) with Mylan and O'Sullivan.

Golden Parachute Agreements-Reasonable Compensation or Disguised Bribery, 53 UMKC L. Rev. 199 (1985) with Benge.

Tax Cost of Protecting Executives When Corporate Ownership Changes, 36 Tax for Accts 92 (1986) with Benge (reprint of portion of Golden Parachute article).

Introduction, Symposium: The Value-Added Tax, 6 Journal of Corporation Law 6 (1980).

Special Elections: The Use of Sections 6166, 6166A and 303 of the Internal Revenue Code, 47 UMKC Law Review 485 (1979) with Chalstrom and Brown.

Redlining Revisited: A Neighborhood Development Bank as a Proposed Solution, 11 Urban Lawyer 139 (1979) with Weed.

Tax Consequences for Corporate Divisions of the Family Farm Corporation, 4 Journal of Corporation Law 1 (1978) with Shors and Triplett.

Co-project Director, The Tenant Selection Process in Public Housing in Kansas City, Missouri, 46 UMKC Law Review, No.4(1978).

Intra Family Sale of Control, 1 UMKC Bus. Planning Institute 1, (1978) with Golden.

Close Corporations in Estate Planning After the Tax Reform Act of 1976, 2 Journal of Corporation Law 207 (1977) with Logan.

Recent Tax Court Case Suggests Expanded Use of Multiple Corporations, 32 Jnl. of Mo. Bar 226 (1976).

Redlining Practices, Racial Resegregation, and Urban Decay: Neighborhood Housing Service as a Viable Alternative, 7 Urban Lawyer 510 (1975) with Neet and Duncan.

Book Review, William H. Painter, Corporate and Tax Aspects of Closely Held Corporations, 40 UMKC L. Rev. 281 (1972).

Real Estate Finance, the Discount Point System and its Effect on Federally Insured Loans, 40 UMKC L. Rev. 1 (1971), co-authored with Kushner.

Income Averaging, 24 Tax L. Rev. 53 (1968), co-authored with M. Carr Ferguson.

Comment, Alimony and Support Payments - Effect of a Questionable Foreign Divorce, 51 Iowa L. Rev. 1125 (1966).

Comment, Compensability of Liens Based on Uncollected Drainage District Assessments, 50 Iowa L. Rev. 901 (1965).

PUBLICATIONS AND PRESENTATIONS - CONTINUING LEGAL EDUCATION

Speaker, Living Wills, UMKC Medical School (April, 2005).

Moderator, Film discussion *The Lost Boys of Sudan* (April, 2005).

Speaker, Choice of Business Entities, UMKC CLE (March, 2002).

Moderator, Family Limited Partnership, UMKC CLE (March 1995).

Speaker, Taxation of Limited Liability Companies and Partnerships, UMKC CLE (April 1995).

Speaker, Shareholder Buyouts for Closely Held C & S Corporations, University of Iowa Law School, November 19, 1993.

Moderator & Speaker, Shareholder Buyouts for Closely Held C & S Corporations, Southern Methodist University School of Law CLE, held in Dallas, March 4, 1993.

Moderator & Speaker, Shareholder Buyouts for Closely Held C & S Corporations, UMKC CLE (held April 29, 1992 in Kansas City, and September 25, 1992 in St. Louis).

Moderator, UMKC Graduate Tax Program, Fifth Annual Seminar On Business Taxation (March 1989).

Tax Aspects of Buy/Sell Agreements After the Tax Reform Act of 1986, 1988 Willamette Tax Conference.

Buy-Sell Agreements After the 1986 Tax Act and Other Recent Developments in Corporate Taxation, 1988 MSCPA Tax Conference (incorporating Willamette material).

Tax Considerations in Buy and Sell Agreements and Other Developments in Corporate Taxation After the Tax Reform Act of 1986, Washburn University Annual Seminar of Law (incorporating MSCPA material).

Developments in Corporate Taxation After the Tax Reform Act of 1986, Washburn University Annual Seminar of Law (incorporating MSCP material).

Tax Considerations in Buy/Sell Agreements After the 1986 Act and Recent Developments in Corporate Taxation, 1988 Kansas Tax Conference (incorporating Washburn materials).

Subchapter C Considerations, UMKC Graduate Tax Program Fourth Annual Seminar on Business Taxation (March 17, 1988).

Moderator, Review of Revenue Act of 1987, UMKC CLE Program (March 5, 1988).

Individual Income Tax Problems of the Closely Held Business Owner, UMKC Law School Graduate Tax Program 3rd Annual Update on Business Taxation (March 1987).

Current Estate Planning Issues, Estate Planning Council of Kansas City (January 1987).

Accounting and Corporate Tax Changes, Tax Reform Act of 1986, UMKC CLE Program (Oct. & Nov. 1986).

Solving Headaches in Real Estate Ownership, Washburn University School of Law CLE Program (June 1986).

Recent Tax Law Changes Affecting Partnerships and Partners, UMKC Graduate Tax Program and Annual Update on Business Taxation (May 1986) (with Sargent)

Estate Planning for the Individual With More Than One Spouse During His or Her Lifetime, Southwest Missouri Estate Planning Council (Feb 1986).

Special Problems of Owning Real Estate - Otey Distributions for the Real Estate Owner: 1031 Deferred Like Kind Exchanges; Problems of Owning Real Estate by Corporations, 1985 Federal Tax Institute, SMU School of Law (May 1985).

Unwinding a Transaction, Tax Planning or Tax Fraud, Annual Meeting of the Kansas Bar (May 1985).

Corporate Tax Materials, Academy of International Taxation (co-sponsored by SMU Law School and the Ministry of Finance, Republic of China).

Tax Reform Act of 1984: Changes in Subchapter C and Subchapter S (with Shea), UMKC CLE Program (May 1985).

Tax Reform Act of 1984 and Other Current Developments in Subchapter K of the Code (with Brown), UMKC CLE Program (May 1985).

An Overview of Closely Held Corporations in Business and Estate Planning, Fourth Annual Seminar on Taxation of Farmers and Ranchers, sponsored by the University of Iowa College of Law CLE (Nov. 1984 in Hawaii).

Capital Freezes for Farm and Ranch Estates, Representing Farmers and Ranchers, Taxation and Estate Planning, University of Iowa College of Law CLE Program (November 1983 in Las Vegas).

The Closely Held Corporation In Business and Estate Planning: An Overview (excerpts from Little, Brown book), UMKC Law School Continuing Legal Education Program entitled "Corporate and Tax Planning for the Closely Held Corporation" (1983).

Installment Payment of Federal Estate Taxes and Related Funding Problems, Taxation of Farmers and Ranchers, University of Iowa College of Law CLE Program (March 1982 in Las Vegas).

Partnership Taxation, Iowa Law School CLE (Summer 1980).

Deferred Payment of Federal Taxes, Iowa Law School CLE (Fall 1979).

Program Director and Moderator, Third Annual UMKC Business Planning Institute (1979).

Program Director and Moderator, 2nd Annual UMKC Business Planning Institute (April 1978).

Tax Problems Incident to Alimony and Separate Maintenance Family

Law Seminar (co-sponsored by UMKC Law School and BNA) (Mar.1978).

Deferred Payment of Federal Estate Taxes, Missouri Bar CLE (October 1977).

Close Corporations in Estate Planning After the Tax Reform Act of 1976, Iowa Spring Tax Institute (May 1977).

Tax Reform Act of 1976, UMKC CLE Program (June 1977).

Moderator, UMKC Business Planning Institute (May 1977).

Tax Reform Act of 1976, UMKC CLE Program (December 1976).

Impact of Taxes on Marital Agreements, UMKC CLE Program (Dec. 1976).

Estate Planning for the Elderly, UMKC CLE Program (Nov. 1976).

Estates and Trusts, The Annual Survey of Missouri Law, Annual Meeting of Missouri Bar (1975).

Estates and Trusts, The Annual Survey of Missouri Law, Annual Meeting of Missouri Bar (1973).

Marital Deduction Planning, UMKC Law School Continuing Legal Education Program (1973).

The Ninety-Day Letter and Actions in the Tax Court, District Court and Court of Claims, UMKC Law School Continuing Legal Education Program (1972).

Estates and Trusts, The Annual Survey of Missouri Law, Annual Meeting of Missouri Bar (1971).

COMMUNITY ACTIVITIES-SEE ALSO GRANTS ABOVE

Founder, Friends of UMKC Law School (2004).

Faculty Co-Director, UMKC Entrepreneurial Legal Clinic (2001 to August 31, 2007).

Faculty Director, Kansas City Tax Clinic, 1999 – August 31, 2007.

President, UMKC Graduate Tax Law Foundation, 1995 to 1998; 1999 to August 31, 2007.

Member, Neighborhood Housing Services of Kansas City, 1974 to 1978. Chairman, Personnel Committee, 1974.

Vice-President, Housing Development Corporation and Information Center, 1975 to 1977. President, 1977-1979. Member Board of Directors, 1974 to 1983.

Co-founder and member, Board of Directors, 49/63 Neighborhood Coalition, Inc., 1971-1975, Secretary and Real Estate Chairman, 1971-1974.

Assisted in developing the Kansas City's Homes Conservation Program, October 1974

Co-Director, Title I H.E.W. grant to support 49/63 activities (1973-1975).

Member, Fire Prevention Code Appeals Board, Kansas City, Missouri. Appointed by Mayor Charles Wheeler, 1973.

Co-chairman, Citizens Advisory Committee for Community Development, (1975 appointed by Mayor Charles Wheeler).

Co-founder of 49/63 Business Renewal and Development Corporation, 1974.

Testified on Community Development, January, 1975, before Plans and Zoning Committee, City Council of Kansas City.

In 1974 urged adoption of several measures for the preservation of older neighborhoods before the Joint House and Senate Committee on Urban Affairs, Missouri State Legislature.

Testified before House Residency Committee, Missouri Legislature on a pending state residency bill.

Testified before the State Advisory Committee on Title I Grants in May 1975-76.

Member, Ecumenical Vietnamese Relief, Kansas City; a group involved in relocating Indochinese refugees.

Founder, \$1.98 Law Revue at UMKC Law School.

PROFESSIONAL HONORS & AWARDS

One of Kansas City's Legal Leaders for 2007 as recognized by the Kansas City Daily Record, April 20th, 2007

Hired as a Distinguished Visiting Professor, Suffolk University Law School, Fall 2007

Past recipient of a University of Kansas City Faculty Fellowship Award for Outstanding Scholarship (1983-84).

Law School Mentor for the Arthur Mag Fellow: 1982, 1984 and 1986 and 2005.

Pearson Award for Excellence in Teaching (1993).

Ruby M. Hulen Professorship (2001 to August 31, 2007); Emeritus status granted, effective September 1, 2007.