Martin A. Goldberg

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EDUCATION

LL.M. in Taxation 1982, New York University School of Law
J.D. 1979, University of Connecticut School of Law
M.S. in Journalism 1976, Boston University School of Communication
B.A. in English 1975, Clark University

EXPERIENCE

2000 - present: Associate professor (2007-present), assistant professor (2002-2007) and visiting assistant professor (2000-2002, with Spring 2002 leave of absence), University of New Haven College of Business, primarily teaching business law and taxation law courses.

January-April 2002: Widener University School of Law, Harrisburg campus, visiting assistant professor, taught income taxation and business planning courses.

January 1991 - January 1992: University of Bridgeport School of Law (now Quinnipiac University School of Law) LL.M. Program, adjunct professor, taught income taxation and business planning courses.

1991 - present: Solo private law practice, with emphasis on business law, taxation, estate planning and elder law, and estate administration.

1990 - 1991: Principal, Kantor and Silver, P.C., Avon, CT, with emphasis on business law and estate planning.

1985 - 1990: Partner (1989-1990) and associate (1985-1988), Schatz & Schatz, Ribicoff & Kotkin, Hartford and Stamford, CT, with emphasis on estate planning.

1982-1985: Associate, Kalogredis Law Associates, Wayne, Pennsylvania, with emphasis on pension, corporate, and estate planning.

ARTICLES

"U.S. Taxation Of The Value Of Executive Services Performed For Multinational Joint Ventures" (lead author), accepted for publication in *International Business & Economics Research Journal*.

“Restaurant Reviewer Liability for Defamation in a Global Context” (lead author), *Journal of Business and Economics Research*, Vol. 10, No. 1, page 53 (January 2012).

"Antitrust Laws and the Transatlantic Business" (lead author), *Journal of Global Business Issues*, Vol. 4, No. 2, page 99 (Summer/Fall 2010).

"Management Repercussions of the Increased Tax on Americans Working Overseas" (lead author), *International Business & Economics Research Journal*. Vol. 6, No. 11, page 31 (November 2007).

"Application of the Domestic Production Activities Tax Deduction" (lead author), *Journal of Business and Economics Research*, Vol. 5, No. 9, page 73 (September 2007).

"Choice of Entity for the Family Business," *Journal of Applied Business Research*, Vol. 23, No. 2, page 7 (Second Quarter 2007).

"Life After Defined Benefit Plans" (lead author), *Journal of Business and Economics Research*, Vol. 4, No. 8, page 49 (August 2006).

"Demonstrating Failure to Discharge Plaintiff's Duty to Mitigate in a Wrongful Termination Case: An Empirical Approach" (secondary author), *Journal of Business and Economics Research*, Vol. 4, No. 7, page 1 (July 2006).

"Wine Tourism After the Direct Shipment Revolution: Implications and a Proposed Methodological Framework" (lead author), *International Business & Economics Research Journal*, Vol. 5, No. 2, page 1 (February 2006).

"Estate Planning for the Future Reinstatement of §2057" (lead author), *Quinnipiac Probate Law Journal*, 18 Quinn. Prob. Law Jour. 128, Vol. 18, No. 1 & 2, 2004.

"Family Investment LLC: Planning Opportunities and Guidelines," *Estate Planning*, May 2003, 30 Est. Plan. 227.

"The Illusory Equivalence of the Applicable Exclusion Amount and the GST Exemption," *Connecticut Bar Association Estates & Probate Newsletter*, August, 2002, p. 2.

"New Life for Valuation Discounts in Family Entities" (lead author), *Quinnipiac Probate Law Journal*, 16 Quinn. Prob. Law Jour. 48, Vol. 16, No. 1 & 2, 2002.

"Corporate Deductions for Compensation Under Recent Cases," *Connecticut Lawyer*, December 2001/January 2002, p. 20.

"Structure Generation-Skipping Gifts for Tax Savings," *Practical Tax Strategies*, October 2001, p. 196.

"Taxation Issues in Gifting and Estate Planning" (lead author), *Connecticut Law Tribune*, September 17, 2001, p. 8.

"Estate Planning Priorities Under Changing Estate Tax Laws," *Connecticut Lawyer*, August/September 2001, p. 16.

"Is the Professional Corporation Passé?" (secondary author), *Connecticut Law Tribune*, June 11, 2001, p. 12.

"Family Limited Partnerships and L.L.C.'s in Estate Planning," *Connecticut Law Tribune*, Sept. 18, 2000, p. 14.

Numerous tax and business law articles published in trade journals for healthcare professionals, including *Medical Economics*, *Dental Management*, and *Podiatry Management*, 1979-2002.

"Article Digests," a regular column in the *Journal of Real Estate Taxation* (some columns co-authored), appearing in seven issues: Summer 1979, p. 374; Fall 1979, p. 92; Winter 1980, p. 198; Spring 1980, p. 301; Summer 1980, p. 407; Winter 1981, p. 187; Spring 1981, p. 287.

BOOKS AND BOOK CHAPTERS

Taxation of Securities Transactions (secondary author), LexisNexis, 2008-9 updates.

Business Law (lead author), self-published textbook for University of New Haven business law classes.

"Life Insurance and Death Benefits" and "Tax Exempt Interest" chapters in online encyclopedia *LexisNexis Tax Advisor – Federal Topical*, 2008.

"Intrafamily Shareholders' Agreements," chapter in Warren Gorham & Lamont's *Estate Planning and Administration Service*, 1990.

Continuing education course books published by the American Institute of Certified Public Accountants: *Family Limited Partnerships: Saving Taxes and Protecting Clients* - 2000 to 2005; *Doctors' Practice-Related Agreements* - 1995 to 2000; *Using Insurance for Tax Savings and Business Planning* - 1991 to 1994; *Practical Tax Considerations for Physicians and Dentists* - 1984 to 1994; *Tax Shelter Planning After 1984 for Highly Compensated Individuals* - 1985 to 1986.

CONFERENCE PRESENTATIONS

"Corporate Freedom Of Speech: A New Era" presentation at North Atlantic Regional Business Law Association annual conference, March 31, 2012.

Program coordinator of continuing legal education seminar, Taxation and Business Planning Law, 2011 Update, co-sponsored by University of New Haven College of Business and New Haven County Bar Association, and lecturer on taxation law changes, June 7, 2011.

"Teaching Taxation to Undergraduates in a Constantly-Changing Legal Environment," presentation at the American Accounting Association annual meeting, August 3, 2009.

Program coordinator of continuing legal education seminar, Taxation and Business Planning Law, 2009 Update, co-sponsored by University of New Haven College of Business and New Haven County Bar Association, and lecturer on taxation law changes, May 20, 2009.

Program coordinator of continuing legal education seminar Taxation and Business Planning Law 2008 Update, co-sponsored by University of New Haven College of Business and New Haven County Bar Association, and lecturer on topic "Business, Retirement, and Estate Planning Under 2007-2008 Tax Law Changes," May 21, 2008.

"The 'Teenager Tax' and the Paradigm Shift in U. S. Tax Policy" (voted best of session), presentation at European Applied Business Research Conference, June 5, 2007.

"Stock Options and Stock Appreciation Rights Under the 2007 Deferred Compensation Regulations" presentation at European Applied Business Research Conference, June 5, 2007.

"Restaurant Reviewer Liability for Defamation and Related Torts" (voted best of session), presentation at European Applied Business Research Conference, June 5, 2007.

Program coordinator of continuing legal education seminar Updates on Taxation Law Changes and Forensic Accounting offered by the New Haven County Bar Association and the University of New Haven, and lecturer on topics "Business Law Update" and "Business, Retirement, and Estate Planning Under 2006-2007 Tax Law Changes," May 16, 2007.

"Eminent Domain and Kelo: Constitutional Right for Sale Or Business as Usual?" (tied for best of session) presentation at International Business and Economics Research Conference, October 5, 2006.

"Diversity Management for Sexual Orientation" (voted best of session), presentation at International Business and Economics Research Conference," October 5, 2006.

"A Systematic Approach to Addressing Unique Demands of a Business Law Course," presentation at International Business and Economics Research Conference, October 4, 2006.

"U. S. Taxation of the Value of Services Performed for International Joint Ventures," (voted best of session) presentation at International Business and Economics Research Conference, October 4, 2006.

"Constitutional Limits on Punitive Damages: From the Supreme Court to the State Court," presentation at International Business and Economics Research Conference, October 4, 2006.

"Mergers and Acquisitions: When Is Bigger Better?" (voted best of session), presentation at International Business and Economics Research Conference, October 4, 2006.

"The Business Law Course in an M.B.A. Program," presentation at International Business and Economics Research Conference, October 4, 2006.

"ERISA at 30: Keeping the Original Promise," presentation at American Academy of Accounting and Finance annual meeting, December 9, 2004.

"Planning for GST Transfers After the 2001 Tax Act," presentation at seminar sponsored by the Estates and Probate Section of the Connecticut Bar Association, May 23, 2002.

"Navigating the Estate Tax Deduction for Family-Owned Business Interests," paper co-delivered at the Northeast Regional Meeting of the American Accounting Association, May 5, 2001.

"Advising Doctors on Managed Care and Other Practice-Related Agreements," presentation sponsored by Connecticut Society of Certified Public Accountants, September 23, 1994.

Course co-coordinator of continuing legal education program Estate Planning and Tax for Business Clients offered by the Connecticut Bar Association and The University of Connecticut Law School Foundation, Inc., and lecturer on topic "Buy-Sell and Other Arrangements," May 1989 and 1990.