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PUBLICATIONS: "Gift Annuities: How to Use Them Effectively to Obtain Income and Estate Tax Advantages," The Journal of Taxation (August 1978); "When to Make Charitable Contributions of Closely Held Stock," Trusts & Estates (June 1979); "Charitable Remainder Trusts: Funding and Investing Considerations," TAXES (September 1979); "Contribution Benefits Can Be Increased by Insurance," Estate Planning (November 1979), with Leo C. Hodges; "Intrafamily Gifts, Loans and Sales," The Estates, Gifts and Trusts Journal (January - February 1980), with Leo C. Hodges; "Tax Act May Not Hurt Charitable Giving," Trusts & Estates (December 1981); "Charitable Contributions of Limited Partnership Interests," Charitable Giving and Solicitation Service (1982), with Lynda S. Moerschbaecher; "Tax-Wise Ways of Giving Art to Charity," Charitable Giving and Solicitation Service (1982); "New Approaches to Charitable Lead Trusts Extend Their Income, Estate and Gift Tax Benefits," Estate Planning (November 1983); "TRA '84 Provisions Affecting Charities and Donors," Trusts & Estates (October 1984); "Using A Charitable Income Trust Provides More Flexibility Than Lead Annuity or Unitrusts," Estate Planning (July/August 1986); "Computing Optimum Charitable Gifts in View of the Alternative Minimum Tax," Journal of Taxation of Investments (Autumn 1987); "Securities Law Can Play an Important Role in Planning," Trusts & Estates (August 1989); "Is There 'Security' in Planned Giving?" Trusts & Estates (August 1990), with Barlow F. Mann and Robert F. Sharpe, Jr.; "Charitable Gifts of Life Insurance and the Insurable Interest Rule," The Estates, Gifts and Trusts Journal (September - October 1991); "The Use of Tax-Exempt Bonds in Charitable Gift Planning," TAXES (February 1993). "When a Donation Becomes Complete Can Affect Deduction Timing and Capital Gains Tax," The Journal of Taxation (April 1995); "Anticipated Sale of Donated Assets May Cause Gain to Charitable Donor," Estate Planning (February 1998). "Charitable Pledges -- Tax Planning and Related Legal Issues," Trusts & Estates (October 2001). "Avoiding Problems in Charitable Gift Planning," The Journal of Practical Estate Planning (January 2006). The Impact of IRS Private Rulings on the Finer Points of Charitable Gift Planning," The Journal of Taxation (July 2010). "Charitable Gift Annuities -- the Jewel of Planned Giving," The Journal of Practical Estate Planning (September 2010). "Charitable Giving at Death -- Planning and Drafting Considerations," Trusts & Estates (October 2011). "Charitable Gift Planning with Life Insurance," Trusts & Estates (October 2012). "The Ins and Outs of Charitable Lead Trusts -- Making the Right Choices," The Journal of Taxation (July 2013); "The Qualified Appraisal Rules -- a Trap for the Unwary," Trusts & Estates (October 2013). "Crafting Charitable Pledges," Trusts & Estates (October 2014). "Charitable Gifts of Limited Partnership and LLC Interests," Trusts & Estates (October 2015); "Impact of Low Interest Rates on Charitable Gift Planning," Trusts & Estates (October 2016).

PARTIAL LIST OF OTHER WRITINGS: Author (in 1977) of R&R Newkirk's Charitable Giving Tax Service. Author of The Tidd Letter. A Guide to Gifts of Property (Robert F. Sharpe & Co., 1994).

PARTIAL LIST OF PRESENTATIONS: NCPP (2016). Planned Giving Group of New York (each year 1987-2017). Planned Giving Group of New England (each year 1984-201). Northern California Planned Giving Group Masters Forum (2007, 2011). Chicago Planned Giving Round Table (1993, 2002, 2009). Connecticut Planned Giving Group (1991, 1993, 1994, 1999, 2003-2014). American Council on Gift Annuities (1993, 1998, 2000, 2004, 2006, 2008). Numerous CLE presentations.

PARTIAL LIST OF CURRENT CLIENTS: ACLU Foundation; ACWIS; ALSAC/St. Jude; American Israel Education Foundation; Bar-Ilan University; Barnard College; Baruch College; Boys & Girls Clubs of America (national office); Bryn Mawr College; Bucknell University; Cambridge University [in America]; Childrens Hospital of Philadelphia Foundation; University of Connecticut Foundation; Cooper Union; CUNY; Geisinger Foundation; Georgetown University; Guggenheim Foundation; Hackley School; Hadassah; Hartford Hospital; Hartford Foundation for Public Giving; Haverford College; Jewish Community Foundation of Metrowest; American Jewish Joint Distribution Committee; Legion of Christ; University of Massachusetts; Metropolitan Museum of Art; Metropolitan Opera; Middlebury College; Miss Porter's School; Mystic Seaport Museum; Northfield Mt. Hermon School; Oregon State University; [American Friends of] Oxford University; University of Pennsylvania; Perkins School for the Blind; Planned Parenthood Federation of America (national office); Princeton Theological Seminary; St. John's University; Sarah Lawrence College; St. Edwards University; St. Lawrence University; Vassar College; University of Vermont Foundation; U.S. Fund for UNICEF; U.S. Holocaust Memorial Museum; United States Naval Academy Foundation; Wesleyan University (Connecticut); Whitney Museum of American Art; Williams College; WNET/Thirteen

EDUCATION, BAR ADMISSIONS & EXPERIENCE: B.S., Electrical Engineering, University of Illinois at Urbana-Champaign (1967). J.D., University of Illinois (1973). Member of Arizona, Connecticut, Illinois (inactive), Indiana (retired), and New York Bars. CLU and ChFC designations. Director of Planned Giving, New York University (1979-80). Senior Legal Editor and Director of Seminars, R&R Newkirk (1976-79). Attorney and business law professor (1973-76). Member, Trusts & Estates Editorial Advisory Board. Honorably discharged, First Lieutenant, U.S. Army (1972). Defense Language Institute (47 weeks Cambodian). U.S. Army Intelligence School (1971). Military Intelligence Officer, Viet Nam (1971-72).