



**MARSHALL B. PAUL**

**BOOKS (CO-AUTHORED)**

*Maryland Limited Liability Company Forms and Practice Manual*, Data Trace Legal Publishers

*Maryland Corporate Forms and Practice Manual*, Data Trace Legal Publishers

*Bringing Your Medical Device to Market*, Food & Drug Law Institute, (Contributing Author)

**EDITORIAL BOARD AND SIMILAR POSITIONS**

Member, Board of Advisors, Warren Gorham & Lamont *Journal of Limited Liability Companies*, 1994 - 1998

Member, Editorial Advisory Board, *Limited Liability Entities Newsletter*, 1995

Co-Reporter for Maryland, Aspen *State Limited Liability Company Laws*, 1994 to present

**ARTICLES AND ALERTS**

"Delaware ruling provides guidance for LP and LLC general partners and managers," Saul Ewing Alert (2012)

"Dodd-Frank compensation committee rules – implications for nonprofits?," Saul Ewing Alert (2010)

"Dodd-Frank law calls for regulations requiring independence of compensation committees," Saul Ewing Alert (2010)

"Dodd-Frank law sets new rules for compensation consultants, counsel and other advisors," Saul Ewing Alert (2010)

"When a Physician May Refuse to Treat a Patient," *Physician's News Digest*, February 2002 (co-authored)

"When You Sue an Out of State LLC, Do Different Jurisdictional Rules Apply?," *Credit Today*, September 2001

"Hidden Dangers of [Delaware Series] LLCs," *Credit Today*, May 2001

"Handling Legal Issues Connected With Interstate Business Conducted by LLES," *Journal of Limited Liability Companies*, Fall 1998 (co-authored)

"Computer Software Warranties: Present Law and UCCP Proposal," *Maryland Bar Journal*, May/June 1998 (co-authored)

"IRS Shifts Focus with Controversial New SE Tax Proposed Regulations," *Journal of Taxation*, Vol. 86, No. 6, June 1997 (co-authored)

"Righting the Wrong Approach to Wrongful Distributions in Limited Liability Entities," *Journal of Limited Liability Companies*, Spring 1997 (co-authored)

"New Regulations Introduce a New Paradigm," *Aspen Law and Business Corporation*, Vol. LXVIII, No. 5, Sec. 2, March 3, 1997 (co-authored)

"Continuing Evolution of Limited Liability Entities," *Maryland Bar Journal*, January/February 1997 (co-authored)

"Hawaii and Vermont LLC Acts Veer from Uniformity-Other States Fine-Tune their LLC and LLP Statutes," *Journal of Limited Liability Companies*, Winter 1996 (co-authored)

"New Practice Models: The Pros and Cons," *Physician's Practice Digest*, Fall 1996 (co-authored)

"Massachusetts Passes LLC Legislation, While Other States Make Subtle Amendments," *Journal of Limited Liability Companies*, Winter 1995 (co-authored)

"PLR Sets Forth Alternate Test for Determining whether LLC Lacks Centralized Management," *Limited Liability Entities Newsletter*, September/October 1995 (co-authored)

"Wyoming, Virginia and Connecticut Refine LLC Acts," *Journal of Limited Liability Companies*, Fall 1995 (co-authored)

"Rev. Proc. 95-10: IRS Issues Long-Awaited Guidance on Limited Liability Companies," *BNA Tax Management Real Estate Journal*, May 1995 (co-authored)

"Prop. Regs. Use 'Management Rights' Litmus Test for LLC Members' SE Tax Liability," *Journal of Taxation*, Vol. 82, No. 4, April 1995 (co-authored)

"One-Member LLCs Pose Often-Overlooked State Law Issues," *Journal of Limited Liability Companies*, Spring 1995 (co-authored)

"Workplace Liability Laws May Affect LLC Use by Professionals," *Journal of Limited Liability Companies*, Winter 1994 (co-authored)

"State Statutes Make LLCs More Flexible in Three Areas," *Journal of Limited Liability Companies*, Fall 1994 (co-authored)

"Limited Liability Companies Provide New Planning Opportunities for Health Care Alliances," *Prentice Hall Law & Business, Corporation*, December 1, 1993 (co-authored)

"Maryland Legislation Expands Options to Limit Liability for Professionals," *CPA Statement*, August 1993 (co-authored)

"Understanding Financial Statements," *MICPEL*, 1993.

"Limited Liability Company Statutes: The New Wave," *The Journal of S Corporation Taxation*, Warren Gorham & Lamont, Winter 1993. (co-authored)

"Putting Limited Liability Company to Use," *Prentice Hall Law & Business, Corporation*, Vol. LXIII No. 16, August 17, 1992 (co-authored)

"Doing Business Under the New Maryland Limited Liability Company Act," *MICPEL*, May 1992

"Putting Limited Liability Companies to Use, or What You Can Do Now That You Have Your New Toy," *Lexis AccServ & Microfiche*, Doc. 92-4409, Electronic: 92 TNT 107-68, May 1992 (co-authored)

"New Maryland Limited Liability Co. Law Set to Take Effect Later This Year," *The Daily Record*, April, 1992 (co-authored)

"Sale of Intangibles in Maryland Requires Special Attention to Sales Tax Issues," Prentice Hall Law & Business Corporation, January 3, 1992 (co-authored)

"Choosing a State of Organization for a Limited Liability Company," Prentice Hall Law & Business Corporation, November 26, 1991 (co-authored)

"Limited Liability Companies Status Uncertain," *The Daily Record*, October 17, 1991 (co-authored)

"Shareholder Disputes in a Closely Held Business," MICPEL, 1990

"Tax Traps Remain," *Maryland Bar Journal*, July 1990 (co-authored)

"Tax Liability of Corporate Officers," *Maryland Bar Journal*, September 1989 (co-authored)

"The Limited Liability Company: A New Business Planning Tool," *Maryland Bar Journal*, May 1989 (co-authored)

"Subscription Lists Constitute Tangible Personal Property," *Maryland Bar Journal*, September/ October 1988 (co-authored)

"Tax Impact on Asset Sales," *Maryland Bar Journal*, January 1986 (co-authored)

"Income Tax Aspects of the Economic Recovery Tax Act of 1981," *Maryland Bar Journal*, October/November 1981 (co-authored)

## **LECTURES AND WEBINARS**

Adjunct Professor, University of Maryland Law School 2003 –present

University of Baltimore Law School, guest lecturer on limited liability companies, 1999 to present

Bar Association of Baltimore City, "Litigation and Organization Issues under LLC Law in Maryland and Delaware" November, 2013

Strafford Publications, Inc., "LLC Member Resignation and Withdrawal," Webinar October, 2013

American Bar Association, Committee on Unincorporated Business Organizations of the Business Law Section, "LLC Member Resignation and Withdrawal," May, 2013

MSBA Advanced Tax Institute, "Is the LLC Taxed as a Partnership Still the Best Choice," November, 2012

MSBA Business Law Section, "Ethical Considerations for Attorneys Accepting an Ownership Interest in a Client," June, 2011

MSBA Advanced Business Institute, "Shenker v. Laureate Education, Inc.," April, 2010

MICPEL, Advanced LLE Institute, "Partnership and LLE Redemptions" (2004)

"Business Break Ups and Fiduciary Duties," Maryland Judicial Institute, April, 2004

Commentator, Entity Rationalization Symposium, sponsored by American Bar Association and U. of Md. Law School (November 2002)

MICPEL, "Accounting for Lawyers," May 2002

"The Maryland LLC: A Decade of Growth and Transformation," Data Trace Publishing Company, April and October, 2002

Medical Group Management Association, "Don't Just Say 'No' – When a Doctor May Refuse to Treat a Patient," 2001

Baltimore City Bar Association, "Ethics Issues in Taking Stock in and Investing in Client," 2001

Baltimore City Dental Society, "Asset Protection for Professionals," 2001

National Business Institute, "Revised Uniform Partnership Act," 2001

MICPEL, "Finding Money," 1999

MICPEL, "Advising Emerging Businesses," 1999

MICPEL, "Revised Uniform Limited Partnership Act," 1998

MICPEL, Advanced Limited Liability Entity Institute, "Interstate Business Issues," 1998

MICPEL, Advanced Limited Liability Entity Institute, "Protecting Minority Interest Holders in LLCs," 1997

MICPEL, Advanced Business Institute, "Limited Liability Entity Update," 1996

MICPEL, Advanced LLC Symposium, "Use of LLCs for Strategic Planning," 1996

Greater Baltimore Committee, "Selected Legal Issues in Connection with the International Delivery of Health Care," 1996

American Academy of General Dentistry, 1995 Annual Meeting, "Choosing the Right Form of Organization for Your Group Practice"

Carrier Corporation, Business Transition Seminar, January 1995

Maryland Association of Certified Public Accountants, Financial Planning Workshop, "Asset Protection for Professionals in the '90s," 1994

Maryland Institute for Continuing Professional Education for Lawyers (MICPEL), Advanced LLC and Unincorporated Business Institute (Program Co-Chair), 1994, 1995

MICPEL, "Organizing and Reorganizing the Professional Practice," 1994, 1995

44th Annual University of Denver Tax Institute, Denver, Colorado, "Use of LLCs for Personal Service"

Attorneys' Liability Assurance Society, Chicago, Illinois, "LLCs and LLPs," 1994

National Business Institute, "Limited Liability Companies-The Entity of Choice in Maryland," 1993

MICPEL, "Understanding Financial Statements," 1993

Advanced Tax Institute, co-sponsored by MICPEL and MACPA, "Limited Liability Company Update," 1992

American Bar Association, Section of Taxation, Individual Investments and Workouts Subcommittee, "Uses of Limited Liability Companies," 1992

MICPEL, "Introduction to the Maryland Limited Liability Company Act," 1992, 1995

American Bar Association, Meeting of Partnerships and Unincorporated Business Organizations Subcommittee, "Status of Prototype Limited Liability Company Act," 1992

Advanced Tax Institute, co-sponsored by MICPEL and MACPA, "Limited Liability Companies," 1991

Business and Personal Planning Workshop for Dentists sponsored by the Maryland Agency, Inc., 1990

MICPEL, "Shareholder Disputes in a Closely-Held Business," 1990

Baltimore Academy of General Dentistry: "Covenants Not-to-Compete," 1989

Holstein & Morgan Financial Group Seminar: "Asset Protection for Executives and Professionals," 1988

Service Corps of Retired Executives "Choice of Form of Business Organization," 1988--2005

Coldwell Banker Real Estate Services: "Legal Strategies and Risks in Investment Real Estate Under the New Tax Law," 1987

Villa Julie College Lecturer, Paralegal Program, "Advanced Business Organizations," 1987-1988; "Business Organizations," 1983-1986