

John J. Barcal
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Leventhal School of Accounting
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Education

JD, Stanford University, 1968.
Major: Law

BS, DePaul University, 1965.
Major: Accounting

Positions Held at USC Marshall

Director of MBT - Master of Business Taxation Program.

Assistant Professor, Leventhal School of Accounting. (1975 - Present).

Associate Professor, Leventhal School of Accounting. (1975 - Present).

Instructor, Leventhal School of Accounting. (1972 - 1975).

Other Positions

Attorney and Partner, Willis, Butler, Scheifly, Leydorf & Grant. (1968 - 1975).

CPA and Staff Auditor, Arthur Andersen & Co., Chicago, Illinois. (1965 - 1967).

Executive Education and Other Non-Credit Teaching

"USC Law School Tax Institute", For USC. (Fall 2018).

"USC Law School Tax Institute", For USC. (Fall 2017).

"USC Law School Tax Institute", For USC. (Fall 2016).

"USC Law School Tax Institute", For USC. (Fall 2015).

"USC Law School Tax Institute", For USC. (Fall 2014).

"USC Law School Tax Institute", For USC. (Fall 2013).

"USC Law School Tax Institute", For USC. (Fall 2012).

"USC Law School Tax Institute", For USC. (Fall 2011).

"USC Law School Tax Institute", For USC. (Fall 2010).

"USC Law School Tax Institute", For USC. (Fall 2009).

"USC Law School Tax Institute", For USC. (Fall 2008).

"Foundation Seminars", For Another Institution. (Spring 2008).

"USC Law School Tax Institute", For USC. (Fall 2007).

"Foundation Seminars", For Another Institution. (Spring 2007).

"USC Law School Tax Institute", For USC. (Fall 2006).

"Foundation Seminars", For Another Institution. (Spring 2006).

USC Seminar Participation

2018 USC Trust & Estate Conference.

Various Tax Seminars at 2018 USC Tax Institute.

2017 USC Trust & Estate Conference - Lead Speaker Current Developments in Federal Estate & Gift Tax - involves substantial research and analysis of tax matters.

Various Tax Seminars at 2017 USC Tax Institute.

Various Tax Seminars at USC Tax Institute.

Various Tax Seminars at USC Tax Institute.

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Various Tax Seminars at USC Tax Institute.

Various Tax Seminars at USC Tax Institute.

Awards and Honors

Excellence in Accounting Award, Arthur Andersen & Co. (1965).

Valedictorian Summa Cum Laude, De Paul University. (1965).

Excellence In Accounting Award, Haskins & Sells. (1964).

TEACHING

Teaching Experience

University of Southern California

ACCT 560T, Tax Theory and Ethics, 40 courses.

ACCT 563T, Federal Estate and Gift Taxes, 7 courses.

ACCT 584, Family Wealth Preservation, 21 courses.

GSBA 595, INTERNSHIP IN BUSINESS, 1 course.

Directed Student Learning

Various JD USC law students in our MBT Program. (January 1, 2008 - December 31, 2008).

Various JD USC law students in our MBT Program. (January 1, 2007 - December 31, 2007).

Various JD USC law students in USC MBT Program. (January 2006 - December 2006).

Awards and Honors

2016-17 MBT Diamond Teaching Award, USC Leventhal School of Accounting. (2016 - 2017).

2014 Steven B. Sample Teaching and Mentoring Award Nominee, USC Student Affairs / Parents Association. (2014).

Teaching Excellence Award, USC School of Accounting. (1979).

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles

Barcal, J. J. (1987). A New Type of Estate Tax Freeze Vehicle: the S Corporation. *Practical Accountant*, 20, 34-37.

Barcal, J. J. (1981). 'IRS', 'ACTIVE' Trade or Business Requirement for Estate Tax Deferral: An Analysis. *The Journal of Taxation*, 54, 52-56.

Barcal, J. J. (1980). Treatment of Leasehold Improvements Between Related Corporation and Stockholder. *The Journal of Taxation*.

Barcal, J. J., Mullen, J. (1980). Dividing Residence Between A and B Trusts Adds to Flexibility and Presents Tax Benefits. *Estate Planning*, 7, 200-205.

Barcal, J. J. (1974). Drafting Wills With A & B Trusts After the 1974 Law. *26th Annual Tax and Probate Forum*, 7-13.

Barcal, J. J. (1973). Optional Basis Adjustment in Formation or Dissolution of a Partnership. *23rd Annual Northern California Tax Conference*.

Barcal, J. J. (1972). Liquidation of a Partnership Interest - Tax Aspects. *Los Angeles County Bar Journal*, 47(10), 380-388.

Barcal, J. J., McGraw-Hill (1971). Willis on Partnership Taxation.

Barcal, J. J. (1971). Partnership Tax Elections. *21st Annual Kansas Tax Conference*.

Journal Articles

Barcal, J. J. (1983). Allocation of Residential Real Estate in a Three Trust Estate Plan. 59, 90-92.

Barcal, J. J., Cotter, G. P., Walsh, J. W. (1978). Preparation of the Federal Estate Tax Return (Form706) and Federal Gift Tax (Form 709). *Los Angeles County Bar Association*.

Barcal, J. J. (1975). *Current Developments in Partnership Taxation*. Seattle, Washington.

Presentations Given

USC Trust & Estate Conference, "Current Developments", Other, USC Gould School of Law, Los Angeles. (November 2017).

USC Trust & Estate Conference, Other, USC Gould School of Law, Los Angeles. (November 2016).

USC Trust & Estate Conference, Other, USC Gould School of Law, Los Angeles. (November 2015).

Update of Legislative Changes in Trusts & Estates, Other, Beverly Hills Bar Association, Beverly Hills. (November 17, 2015).

USC Trust & Estate Conference, Other, USC Gould School of Law, Los Angeles. (November 2014).

Update of Legislative Changes in Trusts & Estates, Other, Beverly Hills Bar Association, Beverly Hills. (November 18, 2014).

USC Trust & Estate Conference, Other, USC Gould School of Law, Los Angeles. (November 2013).

Recent Developments in Charitable Giving and Estate and Trust Planning, Presenter, Jewish Community Foundation Los Angeles, Warner Center. (December 5, 2012).

USC Trust & Estate Conference, Other, USC Gould School of Law, Los Angeles. (November 2012).

Recent Developments in Charitable Giving and Estate and Trust Planning, Presenter, Jewish Community Foundation Los Angeles, Beverly Wilshire Hotel. (November 28, 2012).

USC Trust & Estate Conference, Other, USC Gould School of Law, Los Angeles. (November 2011).

Corona Rotary Club, "Estate & Gift Tax Changes", Presenter, Corona Rotary Club, Corona, CA. (February 25, 2011).

USC Trust & Estate Conference, Other, USC Gould School of Law, Los Angeles. (November 2010).

Financial and Legal Wellness Forum, "Tax Tips Panel", Other, USC Emeriti Center & USC Credit Union, USC Gerontology Auditorium & Ger 224. (February 19, 2010).

USC Trust & Estate Conference, Other, USC Gould School of Law, Los Angeles. (November 2009).

LA County Bar Assn Tax Conference, Attendee, LA County Bar, Los Angeles. (November 2008).

USC Probate & Trust Conference, Attendee, USC Law School, Los Angeles. (October 2008).

LA County Bar Assn Tax Conference, Attendee, LA County Bar, Los Angeles. (November 2007).

USC Probate & Trust Conference, Attendee, USC Law School, Los Angeles. (October 2007).

LA County Bar Assn Tax Conference, Attendee, LA County Bar, Los Angeles. (December 2006).

USC Probate & Trust Conference, Attendee, USC Law School, Los Angeles. (November 2006).

USC Tax Institute, Other, USC Law School, Los Angeles. (January 2006).

SERVICE

Refereeing Activities

"Various", Ad Hoc Reviewer - tax issues. (1975 - Present).

General Service

Departmental

Fundraising, contributor, Jack Barcal Endowed Chair, In Process. (2010 - Present).

Fundraising, Lock-Sun (Andrew & Elizabeth) Endowed Scholarship. (2005 - Present).

Creator, Barcal Family Endowed Scholarship Fund. (2000 - Present).

Fundraising, contributor, Panich Endowed Scholarship. (1995 - Present).

Contributor - highest level, Leventhal School of Accounting Annual Dinner Sponsorship. (1980 - Present).

Curriculum review of MBT tax courses/program, Member. (1975 - Present).

Fundraising. (1975 - Present).

Graduate Admission & Financial Aid, Member. (1975 - Present).

Faculty Recruitment - Tax Faculty, Member. (1973 - Present).

Graduate Student Recruitment and Placement, Member. (1973 - Present).

School

Faculty Housing Issues Tax Aspects. (2005 - Present).

Fundraising for Marshall School. (1980 - Present).

Replies to media inquiries. (1975 - Present).

University

USC Associate Presidential Level.

USC Law School Fundraising.

USC Tennis Team Fundraising, USC Men's Tennis Team Fundraising.

MBT Board of Advisors, Member. (2016 - Present).

Accounting Circle Board of Directors. (2015 - Present).

USC Law School Trust & Estate Conference, Member. (2013 - Present).

USC Law School Tax Institute, Member. (1999 - Present).

Assisted USC Planned Giving Review Committee, USC Planned Giving. (1985 - Present).

Consulting

Estate & Gift Tax issues (planning, wills, trusts, valuation, discounts, etc.) in returns, audits, appeals.

Litigation, Expert Witness - Various Tax matters.

Tax Advice for closely held and family entities.

Special Tax, Estate & Trust Counsel, Tax matters - Involving Estate of 3rd largest private landowner in California.

Special Tax, Estate & Trust Counsel, Tax matters -Involving Trustee for Multi-Billion Dollar Trust/Estate.

Litigation, U.S. Department of Justice, tax division.

Media Exposure

Bloomberg, "Steve Jobs' Heirs Have Reason to Sell Apple and Disney".

KTLA 10:00 Evening News, "UBS and the IRS".

Los Angeles Downtown News, "Living Trusts".

Los Angeles Times, "Tax Bubble - tax increase".

Los Angeles Times, "Points, mortgages, balloon payment loans".

Los Angeles Times, "California asks Bell to investigate police disability pensions".

Los Angeles Times, "Tax Myopia".

Los Angeles Times, "Bell Police Pension Probe Urged".

Los Angeles Times, "Less Wealth to Share - front page lead article".

NBC Today Show, "Ebay auction of crypt above Marilyn Monroe".

Orange County Register, "Tax exempt bond debacle".

Orange County Register, "Treasurer gambles with tax exempt bonds".

Press Enterprise Riverside Ca, "Officials shield assets".

San Francisco Chronicle, "Tax Scandals corporate".

The Newspaper Guild, "LA Times, Writers to Court Over Tribune Retirement Fund Meltdown".

Variety, "Hollywood wades into tax debate".

Wrap Entertainment.

Los Angeles Times, "The breaks of the game (Clipper Purchase)". (2014).

CBS 2 News at 6:00 p.m., "Reports of IRS Targeting Conservative Groups in California". (May 14, 2013).

KCAL 9 News at 6:00 p.m. and 11:00 p.m., "Reports of IRS Targeting Conservative Groups in California". (May 14, 2013).

Financial Times, "Facebook chief faces tax bill of \$1.15bn". (February 3, 2012).

Directorships and Management Responsibilities

Brinnegar Charitable Foundation, Inc., Director and Officer. (2004 - Present).

Nauheim/Straus Charitable Foundation, Inc., President and Director. (2003 - Present).

Residence/Western Mutual Insurance Co, Director. (1975 - Present).

Awards and Honors

Service, University

2015 Distinguished Leadership and Service Award, USC Leventhal School of Accounting. (2015).

Professional Memberships and Activities

- California CPA Society
- American Institute of CPA's
- State Bar of California
- American Bar Association
- Los Angeles County Bar Association
- Los Angeles County CPA Chapter
- American Association of Attorney-CPA's
- Beta Gamma Sigma Honor Society
- Phi Eta Sigma Honor Society
- Past Member of Executive Committee, Taxation Section, Los Angeles County Bar Association
- Taxation Section, California State Bar
- Taxation Section, American Bar Association
- Corporation & Business Law Section, Los Angeles County Bar Association
- Corporation & Business Law Section, American Bar Association
- Probate and Trust Law Section, Los Angeles County Bar Association
- Real Property Section, Los Angeles County Bar Association

- Real Property Section, Probate and Trust
Section, American Bar Association
- Law and Economics Section, California State Bar
- Law and Economics Section, American Bar Association
- American Taxation Association
- American Accounting Association
- USC Law School Tax Institute Planning Committee Member

Professional Qualifications

CPA Certificate, State of Illinois - 1967

Attorney at Law - State of California - 1968

Certified Specialist, Taxation Law, The State Bar of California Board of Legal Specialization

Certified Specialist, Estate Planning, Probate and Trusts, The State Bar of California Board of Legal Specialization