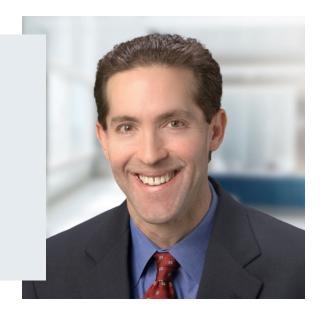


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Robert S. Bernstein is a partner with Foley & Lardner LLP and is a member of the firm's Taxation Practice in the Business Law Department. Robert's practice focuses on corporate, real estate investment trust, partnership, real estate and international taxation, corporate law, employee benefits, trusts and estates, and tax controversy matters. He is a member of the Board of Contributing Editors and Advisors, *The Journal of Corporate Taxation* and writes its *Instruments, Techniques and Transactions* column. Robert is the author of numerous articles in a variety of tax publications concerning the tax aspects of corporate financial transactions and financial products.

Awards and Recognition

Robert has been peer review rated as AV Preeminent®, the highest performance rating in the Martindale-Hubbell® Peer Review Ratings™ system.

Robert has been selected by his peers for inclusion in *The Best Lawyers in America*© in the field of Tax Law (2009-2024).

In 2005, he was recognized as one of Florida's Legal Elite™ by *Florida Trend* magazine and in 2006 and 2009-2013 he was selected for inclusion in the *Florida Super Lawyers*® lists.

Presentations and Publications

Robert is the author or co-author of the following published articles:

- "Lennar Morgan Stanley Venture Allows Lennar to Recognize Large Loss," 35(3) *Corporate Taxation* 22, May/June 2008
- "News Corporation to Use National Starch Technique to Acquire Dow Jones," 35(1) Corporate Taxation 30, January/February 2008
- "McDonald's Two-Step Premium Split-Up," 34(1) Corporate Taxation 28, January/February 2007



- "Recent Developments in Structured Notes," 33(6) Corporate Taxation 28, November/December 2006
- "Oil, Currency, and Silver Commodities Come to the Securities Market," 33(4) Corporate Taxation 40, July/August 2006
- "Wall Street Rule Broken; IRS Challenges Commodity Mutual Funds," 33(2) Corporate Taxation36, March/April 2006
- "Intentionally Taxable Stock Acquisitions," 32(6) Corporate Taxation 36, November/December 2005
- "At Last at the Market; Proposed Section 475 Valuation Regulations," 32(5) Corporate Taxation 13, September/October 2005
- "Use of Foreign Publicly Traded Partnerships and the Lazard IPO," 32(4) Corporate Taxation 45,
 July/August 2005
- "The MCI-Verizon and AT&T-SBC Transactions," 32(3) Corporate Taxation 50, May/June 2005
- "Sprint-Nextel's Post-Reorganization Spin-Off," 32 Corporate Taxation 28, March/April 2005
- "Henkel's Cash-Rich Split-Off From Clorox," 32 Corporate Taxation 33, January/February 2005
- "Annuity Alternatives," Registered Rep. Magazine, January 2005
- "Monetizing Installment Sale Transactions," 31 Corporate Taxation 29, November/December 2004
- "Keyspan Corp.'s Cash-Rich Split Off," 31(5) Corporate Taxation 38, September/October 2004
- "Ashland Marathon's Leveraged Morris Trust Transaction," 31(4) *Corporate Taxation* 32, July/August 2004
- "Select Current Tax Issues in Public Company Transactions," 31(3) *Corporate Taxation* 32, May/June 2004
- "A Comparison of Tax Efficiencies of ETFS, Vipers, and Open and Closed End Funds," 31(2),
 Corporate Taxation 34, March/April 2004
- "Canadian Cross-Border Income Trusts," 31(1), Corporate Taxation 28, January/February 2004
- "Janus Capital Group's Cash Rich Split-off," 30(6), Corporate Taxation 39, November/December 2003
- "Catellus Development Corp.'s Conversion to a REIT," 30(5), Corporate Taxation 47, September/October 2003
- "Distribution of Contingent Litigation Claims to Facilitate Mergers and Acquisitions," 30(4), *Corporate Taxation* 37, July/August 2003
- "Are VPFCS, Collars, and DECS Still Viable Hedging and Monetization Strategies?," 30(2) *Corporate Taxation* 39, March/April 2003
- "Moore Corporation Ltd.'s Two-Step, Cross-Border Acquisition of Wallace Computer Services, Inc.," 30(3) Corporate Taxation 32, May/June 2003
- "Can Securities Ever Be Part of a Hedging Transaction under the Final Hedging Regulations?" 29(4)
 Corporate Taxation 36, July/August 2002
- "The Pfizer/Pharmacia and Procter & Gamble/Smucker Morris Trust Spin-off Transactions," 29(6)
 Corporate Taxation 30, November/December 2002
- "Are Expenses Incurred in Obtaining LBO Loans Deductible?" 20 J. Corporate Taxation 295, Autumn 1993



- "New Proposed Regulations Limit the Deemed Exercise Rule of Options Under Section 382," 20 J. Corporate Taxation 203, Summer 1993
- "Tax Treatment of Preferred Purchase Units," 20 J. Corporate Taxation 388, Winter 1994
- "UPREITS: A Structure For All Seasons," 21 J. Corporate Taxation 68, Spring 1994
- "MIPS and EPICS: New Equity Flavored Debt Instruments," 21 J. Corporate Taxation 283, Autumn 1994
- "Downstream Reorganizations of Holding Corporations Owning Minority Stock Interests," 22 J.
 Corporate Taxation 66, Spring 1995
- "Gifting Stock Options," 23 J. Corporate Taxation 173, Summer 1996
- "Clouds Gathering Over Corporate Equity Split-Dollar Insurance Plans," 23 J. Corporate Taxation 263, Autumn 1996
- "Creative Uses of Section 355; The Hughes Aircraft-Raytheon Transactions," 24 J. Corporate Taxation 301, Autumn 1997
- "Partnership Retirements and Distributions," 51 N.Y.U. Inst. Federal Taxation 8, 1993

Admissions and Professional Memberships

A member of The Florida Bar and the New York State Bar, Robert is admitted to practice before the United States Court of Appeals for the Eleventh Circuit, the United States Tax Court, the United States District Court for the Southern and Eastern Districts of New York, and the United States District Court for the Middle District of Florida.

Robert is a Florida Bar Board Certified Tax Lawyer. He was a member of the Florida Bar's Tax Law Certification Committee from July 1, 2005 through June 30, 2011, served as its vice chair from July 1, 2007 – June 30, 2008 and served as its chair from July 1, 2008 – June 30, 2009.

Sectors

Innovative Technology

Practice Areas

- Corporate
- Estate Planning
- Foley Private Client Services
- Taxation

Education

- University of Miami School of Law (J.D., magna cum laude)
 - Articles and comments editor, University of Miami Law Review
 - Executive board member, University of Miami Law Review
 - Member, Order of the Coif
- University of Miami Coral Gables, Florida (Bachelor of Business, magna cum laude)



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