

ROBERT W. WOOD EXPERT TESTIMONY

We regularly serve as consulting experts on tax matters, providing technical expertise and guidance to litigation counsel. Robert W. Wood often renders expert testimony on tax and tax-related issues in civil disputes. In the vast majority of these cases, he has been disclosed as an expert and then testified. Wood has often prepared written opinions or expert's reports.

In some cases, Mr. Wood has not been named as an expert and has instead rendered consulting services to the plaintiff or defendant team. In these latter cases, his discussions and work product are protected by the attorney-client privilege.

A common focus of Wood's testimony is the tax treatment of a transaction or factual pattern. For example, he has served as an expert on the distinction between independent contractors and employees, the treatment of home office expenses, investment interest expenses, the tax treatment of marital dissolution, the dissolution of quasi-marital palimony relationships, the tax aspects of real estate transactions, tax shelters, etc.

In some cases, Mr. Wood's role also extends to non-tax matters affecting tax issues (for example, the admissibility of evidence relating to tax issues). Tax calculations are sometimes also needed, including projections based on anticipated alternative awards to be made by the court. The tax treatment of attorneys' fees may also be addressed. David B. Porter has also served as a tax expert, including in criminal cases.

Our expert witness roles have included the following:

- Served as an expert concerning independent contractor vs. employee distinctions in a large case against the Los Angeles Times newspaper (*Robert and Elizabeth Rodgers v. Los Angeles Times Communications and Benjamin Ruiz*, No. 04CC09546, Superior Court Orange County).
- Served as an expert for the plaintiffs in a class action involving the status of drivers as independent contractors or employees (*Anthony Estrada, et al. v. RPS, Inc.*, Los Angeles County Superior Court No. BC210130).
- Testified on the status of insurance brokers as independent contractors v. employees in a nationwide class action over the classification and benefits of thousands of workers (*David A. Morlan, et al. v. Universal Guaranty Life Insurance Company, et al.*, Case No. 992-274-PER).
- Testified in a large accounting malpractice case concerning the tax implications of liquidating a corporation or electing S corporation status as a result of federal tax legislation (*Harvard Investments v. DeLucca*, San Jose Superior Court Case No. CV 760424).
- Appeared for the plaintiffs in a large employment discrimination case in support of a fee application which would have a dramatic effect on the tax treatment to the plaintiff class (*Kaaren Yarborough v. PeopleSoft*, Alameda County Superior Court Case No. 775 405-2).
- Testified on the tax impact of the separation of personal and investment assets of an unmarried couple.
- Served as an expert in an action for alleged malpractice by an accounting firm over a failed tax-free exchange of real estate (*Pamela Kramer v. Rich & Kornetsky, CPA; Steven Kornetsky; and James Hopper*, San Francisco County Superior Court No. 315588).
- Served as a tax expert in a dispute involving the tax treatment of payments between U.S. and Russian affiliate companies.

- Rendered expert testimony on the classification of statutory employees in a large class action against multiple employer defendants (*Smith v. Torchmark*, 95-3304-CV- S-4).
- Served as a court-appointed expert reporting to the Judge in a large employment discrimination case, advising on the income and employment tax impact to the defendant employer and the recipient employees (*Patrick Graham v. Boy Scouts of America*, _____).
- Served as an expert in two cases involving insurance company and structured settlement company defendants and the assignability of structured settlement awards and annuity payments.
- Advised on the tax aspects of an arbitration over the ownership and use of intellectual property among multiple commercial parties.
- Advised class counsel and their economists on the tax impact of a more than \$100 million antitrust settlement involving Microsoft (Microsoft cases I-V, Microsoft 4106 Class, see Judicial Council Coordinating Proceeding (J.C.C.P) 4106).
- Advised a condominium association on the tax treatment of anticipated settlement monies arising out of construction defect litigation.