Joseph W. Mooney, III

Summary

Joseph W. Mooney, III is a tax and estate planning lawyer with more than 35 years of experience representing individuals, fiduciaries, closely held business owners and their families. Joe has represented taxpayers in Federal, State and local tax controversies, in administrative proceedings and before the United States Tax Court and the U.S. Court of Appeals for the Second Circuit.

After graduating from Columbia Law School, Joe spent 4 years practicing as a CPA in the New York City office of Coopers and Lybrand before returning to Saint Louis in 1977 where has since practiced in law firms, both large and small, including 10 years with Armstrong Teasdale, LLP as a tax partner and more than 12 years as Fiduciary Tax Counsel with U.S. Bank's Private Client Group.

In 2008, Joe founded Mooney Favazza, LLP, with his partner, V. Anthony Favazza, III. In 2010, Mooney Favazza, Chartered was formed to conduct the firm's Florida practice.

Joe is active in bar matters and has been a frequent speaker before Bar Associations and Estate Planning Councils.

Education & Military Service

- L.L.M. (Tax Law), Washington University School of Law, 1980
- J.D. Columbia Law School, 1973
- M.A., Truman State University, 1976
- M.S., Economics, St. Louis University, 1971
- B.S., Finance, St. Louis University, 1967
- Active Duty, United States Army - Vietnam Veteran (1969 – 1971)

Teaching & Publications

- Instructor, Tax Course of Auditors for Coopers & Lybrand, New York Group of Offices

- Course Instructor for the Uniform CPA Examination (1979 -1980)

- Visiting Associate Professor of Law and full time faculty member, University of Missouri School of Law, 1984-1985

- Real Estate Syndications, National Business Institute, 1985; Tax Strategies After Tax Reform, National Business Institute, 1987; Basic Corporate Law, National Business Institute, 1991; Trust and Financial Advisor, Issue 12, 1997, Update on Family Limited Partnership Valuation Discount Tax Planning; American Bankers Association Trust Tax Letter, Final Section 643 Regulations Clarify Capital Gains Interplay with DNI, February 2004; A Subchapter K Primer for the General Practitioner, St. Louis Bar Journal, Fall 2010.

- Testified in November of 2007 for American Bankers Association in opposition to proposed fiduciary income tax regulations issued in anticipation of the United States Supreme Court's consideration of *Knight v. Commissioner*, decided in January of 2008.

Professional Licenses & Credentials

- Member of the Bar -New York, Florida, Missouri, District of Columbia, U. S. District Court for the Southern District of New York; United States Court of Appeals for the Second Circuit; United States Tax Court; United States Court of Federal Claims.
- Called to the Bar as a Solicitor of the Supreme Court of England and Wales in 2007.
- Certified Public Accountant – New York

Professional Activities & Organizations

- American Bar Assn. (Tax Section and Real Property, Probate and Trust Law & International Law)
- American Bankers Association, Trust Taxation Committee (September 1997 - 2008; Chair, 1998–1999 and 2001–June 2008)
- Member: Multi-Disciplinary Task Force on Generation Skipping Transfer Taxation
- American Bar Association's Real Property Probate & Trust Law Section's Task Force on Federal Wealth Transfer Taxes (2002-2004). See the Task Force's Report on Federal Wealth Transfer Taxes at http://www.abanet.org/tax/pubpolicy/2004/04fwtt.pdf
- American Bar Association's Real Property Probate & Trust Law Section's Task Force on Intellectual Property & Estate Planning (2006-2008)
- The Florida Bar (Taxation Section, Real Property, Probate and Trust Law, International Law)
- Bar Association of Metropolitan St. Louis, Chair of Taxation Section 2009 – 2010
- St. Louis Estate Planning Council
- Law Society of England & Wales

Boards and Offices

- Board Member Saint Louis County Economic Council (Board of Directors, since 1997; Treasurer since 2005)
- Board Member – St. Louis Enterprise Centers
- St. Louis University Bequest & Gift Council (Chair, 2007- June 2009)
- Chair, Tax Section, Bar Association of Metropolitan St. Louis (April, 2009 – Summer 2010)