Whitney L. Sorrell, *JD, MBA* *(Inactive CPA License)*

CURRICULUM VITAE

7575 E. Redfield Rd., Suite 217
Scottsdale, AZ 85260 (480) 776-6055

EDUCATION

Juris Doctor:	Arizona State University College of Law, 1998 *Editor, Law Journal, 1996-1998*
MBA:	University of Phoenix, 1995 (*Summa Cum Laude*)
BS Finance:	Arizona State University, 1987

POST DOCTORATE EDUCATION

Estate Planning In Depth
ALI-ABA (American Legal Institute-American Bar Association), 2003

Advanced Studies for Wealth Transfer and Wealth Design
The Esperti-Peterson Institute, 2002

The Esperti-Peterson Advanced Studies and ALI-ABA Estate Planning In-Depth programs are in-depth explorations of the specific estate planning needs and wealth transfer problems facing clients with a net worth of $3 million to $25 million, and the techniques used to solve those problems.

CHAIR PERSON, TAX SECTION, STATE BAR OF ARIZONA

After seven years as a member of the Executive Counsel for the Tax Section, Whitney was appointed its Chairman for the 2009 – 2010 fiscal year.

WEALTH COUNSEL

Whitney Sorrell is a member of WealthCounsel, a national collaborative of estate planning attorneys developing and sharing state of the art estate tax planning techniques and processes.

POST GRADUATE SPECIALTY EDUCATION

IRS Fraud Detection School, 1994
IRS Expert Witness School, 1993
IRS Employment Tax School, 1992
IRS Income Tax School, Business Tax Returns, 1991
IRS Income Tax School, Individual Tax Returns, 1991

PROFESSIONAL DESIGNATIONS & LICENSES

Lawyer	Member of the State Bar of Arizona
CPA	Licensed (currently inactive) by the Arizona State Board of Accountancy

SPEAKING ENGAGEMENTS

1. Advanced Income Tax Planning and Wealth Transfer Strategies
   Presented to financial planners and CPAs in Phoenix, California, Ohio, Texas, Idaho, Michigan and Florida. 2002.

2. Efficient Qualified Plan Distribution Planning
   Presented to thousands of financial planners, CPAs and attorneys nationwide on numerous teleconferences & *webinars* throughout 2000, 2001 and 2002.

3. Tax Planning for Executive Compensation
   Presented to attorneys from across the nation at the National Network of Estate Planning Attorneys Conference in Reno, Nevada on April 16, 2002.

4. Non-Qualified Retirement Planning Strategies
   Presented to the Tax Section of the Arizona Bar, Phoenix, Arizona, 2002.

5. Inherited IRA Planning
   Presented to CPAs in Phoenix, AZ, May, 2003
   Presented to Arizona lawyers January 27, 2006

6. Estate and Asset Protection Planning with Family Limited Partnerships
   Presented to CPAs in Scottsdale, AZ, January and July, 2004.

7. Choice of Business Entity
   CPE seminar reviewing tax, asset protection and operational issues of choice of business entities for business owners. Presented to CPAs in Scottsdale, AZ, June and August, 2004.

8. Arizona Estate Planning and Drafting Fundamentals
   Co-presented this 7 hour CLE seminar to Arizona lawyers (sponsored by National Business Institute, Inc.) on December 14, 2004.

9. Tax Section – State Bar Annual Convention
   June 2005

10. Opportunities In Estate Planning for CPAs
Periodically, this two-day, 14 hour CPE program on the nuts and bolts of estate planning is taught to CPAs and enrolled agents. This course is an in-depth course covering living trusts, ancillary documents, IRAs, CRTs, family limited partnerships and other tax related issues. May-November 2007.

11. Radio Show on KFNN
Beginning in November, 2007, Whitney Sorrell holds a 15 minute spot on the "Stock Doctor's" radio show broadcasted on KFNN, 1510 am, at 1:30 pm on Friday afternoon, speaking about common estate planning and tax issues.

12. IRA Distribution Planning – What Does It *Really* Mean To Stretch an IRA?
Presented to CPAs in Phoenix, AZ, June, 2008

13. ASCPAs Annual Convention
Legal issues to comply with changes due to the Estate Tax Repeal. May, 2009

14. Business Law Section Annual Convention
State Bar, June 23, 2010.

15. American Academy of Matrimonial Lawyers Annual Convention
Presented continuing legal education to family-law lawyers about estate planning, tax planning and asset protection issues. June, 2010.

PROFESSIONAL EXPERIENCE:

Sorrell Law Group, PLC / Family Wealth Counselors, LLC. Over the past fifteen years Whitney Sorrell has helped clients with tax problems (tax planning and IRS controversy), basic and sophisticated estate planning, probate and trust administration, asset protection planning, and business transactions (including business formations and annual maintenance, acquisitions, mergers and reorganizations). Whitney Sorrell is admitted to practice in all Arizona courts, Federal District Court of Arizona and the United States Tax Court.

Whitney Sorrell formed Family Wealth Counselors, LLC, to establish collaborative relationships with other attorneys, CPAs and financial planners with the common goal of helping clients manage their wealth in a manner that reduces market risk, protects against creditors and predators, and reduces or eliminates income tax and estate taxes to the greatest extent allowed under federal and state tax laws.

Tax Counsel, Shurwest Financial Group, Inc. For two years as the in-house attorney for this national wholesaler of financial products with over $240 million in annual sales, Whitney Sorrell trained financial planners, CPAs, enrolled agents and estate planning attorneys on various state-of-the-art estate and financial planning techniques as well as executive compensation and tax planning solutions. Mr. Sorrell provided nationwide technical support for estate planning professionals in the areas of qualified plan distribution planning, tax efficient life insurance funding options, executive compensation and various other tax topics.

Associate Tax Lawyer, AV Rated Business and Tax Law Firms
For three years Whitney Sorrell worked as an associate attorney for prominent business law firms (McCabe O'Donnell, P.C., and Titus, Brueckner & Berry, PLLC) practicing law in the areas of federal taxation, business mergers, acquisitions and reorganizations, estate planning, probate, asset protection, tax disputes and business transactions.

Revenue Agent, United States Treasury, Department of Internal Revenue
For five years as an IRS Revenue Agent, Whitney Sorrell examined individual and business tax returns through a profound review of business structure, strategy, and transactions, researched tax law, worked in litigation support for IRS District Counsel, developed criminal fraud investigations and instructed Phoenix District IRS Agents on negotiation and forensic audit skills through IRS CPE training courses.

Whitney Sorrell, CPA, P.C.
For three years, Whitney Sorrell owned and operated a Phoenix solo CPA firm engaged in tax compliance, IRS dispute resolution and tax planning for small business owners.

CLERKSHIPS, EXTERNSHIPS and INTERNSHIPS:

City of Mesa Prosecutor's Office
Prosecuted misdemeanor crimes in Mesa City Court. Tried four jury trials and 61 bench trials.

Beus, Gilbert & Morrill, P.A.
Wrote legal articles on state tax issues published monthly in the *Journal of Arizona Taxation*. Worked primarily for Layne Morrill.

Office of the Attorney General, Tax Section
Wrote research memoranda for state sales and use tax issues, and assisted in pre-trial litigation actions.

PUBLISHED WRITINGS:

The Board of Tax Appeals Announces an Expansive Definition of Gross Receipts for Contractors: Is It Equitable? *The Journal of Arizona Taxation*, January, 1997.

The Latest Round In Arizona's Taxation of Federal Employees' Retirement Contributions. *The Journal of Arizona Taxation*, February, 1997.

Airlines Seek The Legislature’s Help For Relief From The “Airline-food” Tax. *The Journal of Arizona Taxation*, March, 1997.

Scottsdale City Council Approves the ”Downtown Enhanced Services District” Tax Over Strong Objections. *The Journal of Arizona Taxation*, April, 1997.

The Department Of Revenue Penalizes Taxpayer’s Who Invest Their IRA Savings In U.S. Government Bonds. *The Journal of Arizona Taxation*, June, 1997.

Can Federal Preemption Invalidate a Tax on Shareholders of an S-Corporation Engaged in Business Solely on the Reservation? *The Journal of Arizona Taxation*, July, 1997.

State Taxation of Cable Television: Uncharted Territory. *The Journal of Arizona Taxation*, August, 1997.

The Department Tightens the Noose on Tax Exemptions to Prime Contractors. *The Journal of Arizona Taxation*, September, 1997.

Arizona Hits Sharper Image With A Use Tax On Mail Order Catalogs: Is This Constitutional? *The Journal of Arizona Taxation*, December, 1997.