

## CURRICULUM VITAE

**NAME:** Emanuel J. Kallina, II, J.D., LL.M.

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**SPOUSE:** Anne M. Kallina

**CHILDREN:** Deborah Anne  
Kristine Lee  
Abigail Marie

**PRESENT POSITION:** Principal, Kallina & Associates, LLC

### **EDUCATION:**

<b><u>Institution</u></b>	<b><u>Degree</u></b>	<b><u>Year</u></b>
New York University	Master of Laws in Taxation	1974
University of Maryland School of Law	J.D.	1973
Bowdoin College	B.A., English	1970

### **EXPERIENCE:**

<b><u>Employer</u></b>	<b><u>Title</u></b>	<b><u>Years</u></b>
Kallina & Associates, LLC Baltimore, Maryland	Principal	1982 - Present
Niles, Barton & Wilmer Baltimore, Maryland	Partner	1978-1982
The American University Washington, D.C.	Adjunct Professor	1978
McKenney, Thomsen & Burke Baltimore, Maryland	Associate	1975-1977

The Honorable R. Dorsey Watkins  
United States District Judge  
Baltimore, Maryland

Clerk

1974-1975

**ADMITTED TO:**

The Maryland Bar in 1974, the Washington, D.C. Bar in 1977, and practice before the U.S. Fourth Circuit Court of Appeals, the U.S. District Courts of Maryland and DC, and the U.S. Tax Court.

**OTHER PROFESSIONAL AFFILIATIONS AND HONORS:**

Chairman of the Board and President of The James Foundation  
Co-founder of the Planned Giving Design Center  
Co-founder, Officer and Member, Board of Directors of the Chesapeake Planned Giving Council  
Member, Board of Directors (1993-1996) and Chairman, Government Relational Committee (1994-1998) of the National Committee on Planned Giving  
Licensed real estate broker, insurance agent and former Series 22 Securities Broker  
Member of the Board of Directors of the National Federation of the Blind  
Legal Counsel and Advisor to Cambridge School, Inc.  
Member, Board of Directors, Advanced Biologics, LLC  
Trustee, Board of Trustees, Kingdomworks SDG Foundation  
Trustee, Board of Trustees, Living Stones Foundation Charitable Trust  
Vice-President, Silicon Valley Christian Community Foundation  
Member, Christian Business Men  
Participant, Presidential Faith-Based Initiatives Program  
Member, Board of Directors, Search Ministries, Inc.  
Trustee, Board of Trustees, Smith Barney Charitable Trust  
Co-Founder and Trustee, Board of Trustees, Youth Athletic Center, Inc.  
Member, Board of Directors, Educational Media Foundation

**PUBLISHED ARTICLES**

“The Real Estate Pooled Income Fund -- Part 1”, Emanuel J. Kallina, II, *Tax Management Estates, Gifts and Trusts Journal*, Vol. 14, No. 4 , July/August, 1989.

“The Real Estate Pooled Income Fund -- Part 2”, Emanuel J. Kallina, II, *Tax Management Estates, Gifts and Trusts Journal*, Vol. 14, No. 5, September/October, 1989.

“Charitable Gift Annuity Tuition Plan”, Emanuel J. Kallina, II, *Charitable Gift Planning News*, Vol. 9, No. 7, July 1991.

“The IRS Likes Planned Giving (Or it Should!)”, Emanuel J. Kallina, II, *Planned Giving*, Spring, 1993.

“Accelerated CRT Attacked”, Jerry J. McCoy, Esquire and Emanuel J. Kallina, II, *National Committee on Planned Giving’s Gift Planning Update*, Vol. 1, No. 2, October, 1994.

“Losing the Charitable Tax Deduction -- Part One”, Emanuel J. Kallina, II and Kathy Hanson, Esquire, *National Committee on Planned Giving’s Gift Planning Update*, Vol. 2, No. 5, October, 1995.

“Losing the Charitable Tax Deduction -- Part Two”, Emanuel J. Kallina, II and Kathy Hanson, Esquire, *National Committee on Planned Giving’s Gift Planning Update*, Vol. 2, No. 6, December, 1995.

“Thoughts on the Texas Legislation”, Emanuel J. Kallina, II, *Planned Giving Today*, Vol. VII, No. 4, April, 1996.

“Texas Justice”, Emanuel J. Kallina, II, *Special Insert to the National Committee on Planned Giving’s Gift Planning Update*, Vol. 3, No. 4, August, 1996.

“Losing the Charitable Tax Deduction -- Part Three”, Emanuel J. Kallina, II and Kathy Hanson, Esquire, *National Committee on Planned Giving’s Gift Planning Update*, Vol. 3, No. 6, December, 1996.

“Legislative / Tax Update: The Taxpayer Relief Act of 1997”, Emanuel J. Kallina, II and Jonathan D. Ackerman, Esquire, *The Journal of Gift Planning*, Vol. 1, No. 1, October, 1997.

“Point Counterpoint: Would the Elimination of the Estate Tax Adversely Affect Charitable Giving?”, Emanuel J. Kallina, II and Douglas E. White, *National Committee on Planned Giving’s Journal of Gift Planning*, Vol. 4, No. 4, 4<sup>th</sup> Quarter 2000.

“Charitable Bequests at the Dawn of the 21<sup>st</sup> Century”, Steven R Bone and Emanuel J. Kallina, II, *The Journal of Gift Planning*, Vol. 5, No. 4, 4<sup>th</sup> Quarter 2001.

“Trust Us”, Emanuel J. Kallina, II, *Trusts & Estates*, Vol. 144, No. 5, May, 2005.

#### **QUOTED IN**

The Santa Season, Tax-saving charitable gifts: how to do well by doing good, Jane Bryant Quinn, *Newsweek*, December 12, 1994.

The Money Manager: One Charitable Deduction That Could Land You in a Tax Trap, Carolyn T. Geer, *Fortune Magazine*, Vol. 139, No.3, February 15, 1999.

Steps Charities Can Take To Discourage Personal Gifts to Fund Raisers, Holly Hall, *The Chronicle of Philanthropy*, October 14, 2004.

When Gifts Get Personal, Holly Hall, *The Chronicle of Philanthropy*, October 14, 2004.

#### **PRESENTATIONS / SPEECHES**

*Designs in Planned Giving*, Committee on Gift Annuities, Madison, Wisconsin, May 7, 1987.

*Tax and Estate Planning Ideas for Business Owners and Professionals*, Glen Rock Insurance/AETNA, Timonium, Maryland, June 7, 1990.

*Charitable Giving*, Great West Life Insurance Company, Columbia, Maryland, September 11, 1990.

*Probating Estates in Maryland*, John Hancock, Timonium, Maryland, April 16, 1991.

*Hold/Sell Property versus Gift to Pooled Income Fund*, Towson Study Group, Baltimore, Maryland, February 24, 1992.

*The Mathematics of Planned Giving*, Central Presbyterian Church, Baltimore, Maryland, March 19, 1992.

*College Annuities and Other Deferred Gift Annuity Opportunities*, Committee on Gift Annuities, Dallas, Texas, April 28, 1992.

*Elements of a Planned Giving Program*, Sisters of St. Francis of Philadelphia, Wilmington, Delaware, May 19, 1992.

*The Mathematics of Planned Giving*, 1st Nonprofit Organizations Institute, Goucher College, Towson, Maryland May 28, 1992.

*The Mathematics of Planned Giving*, The Association for Health Care Philanthropy, Region II Conference, St. Michael's, Maryland, June 17, 1992.

*Preserving Family Wealth Through Philanthropy*, Chesapeake Planned Giving Council, Baltimore, Maryland, October 1, 1992.

*Planned Giving*, St. Joseph's Hospital, Towson, Maryland, December 16, 1992.

*Deferred Gift Annuity Tuition Plan*, Planned Giving Council, Miami, Florida, January 9, 1993.

*The Mathematics of Planned Giving*, Planned Giving Professionals of Greater Cincinnati, Cincinnati, Ohio, February 18, 1993.

*The Mathematics of Planned Giving*, Cincinnati Bar Association, Cincinnati, Ohio, February 18, 1993.

*The Mathematics of Planned Giving*, The Estate Planning Council of Central Pennsylvania, Harrisburg, Pennsylvania, May 13, 1993.

*Charitable Lead Trusts-What To Do When The Milk Has Spilled*, Frederick Memorial Hospital, Frederick, Maryland, May 20, 1993.

*Planned Giving Strategies for the Long Run*, National Committee on Planned Giving, Indianapolis, Indiana, October 12, 1993.

*Wealth Transfer Planning*, Charitable Consultants, Inc., California, October 28, 1993.

*Charitable Remainder Trusts ("CRTs") & Planned Giving*, Fleet Bank, Hartford, Connecticut, November 21, 1993.

*Good News Under the 1993 Tax Act*, The Children's Hospital, Baltimore, Maryland, November 23, 1993.

*Charitable Lead Trusts-What To Do When The Milk Has Spilled*, Frederick County Estate Planning Council, Frederick, Maryland, March 3, 1994.

*Planned Giving for the 90's*, Wesley Towers Social Center, Hutchinson, Kansas, March 8, 1994.

*Charitable Lead Trusts ("CLTs")*, Frederick County Estate Planning Council, Frederick, Maryland, March 16, 1994.

*Current Charitable Legislative Developments*, Alabama Planned Giving Council, Birmingham, Alabama, March 22, 1994.

*Charitable Remainder Trusts Today*, Chubb and Son, Baltimore, Maryland, March 24, 1994.

*The Latest Trends in Funding College Tuitions*, Arkansas Chapter of National Committee on Planned Giving, Little Rock, Arkansas, April 29, 1994.

*Red Hot Charitable Gift Planning Concepts*, Chesapeake Planned Giving Council, May 19, 1994.

*Family Limited Partnerships and Discount Valuations: The Basics*, Western Regional Planned Giving Conference, Costa Mesa, California, June 2, 1994.

*Advance Estate Planning*, B&B Associates, Los Altos, California, July 14, 1994.

*Current Legislative Developments in Washington*, Silicon Valley Capital Club, Campbell, California, September 14, 1994.

*Gift Planning Primer*, Maryland Association of CPAs, Martin's West, Baltimore, Maryland, September 22, 1994.

*Basic Retirement Planning Including Charitable Gifts*, New York University Medical Center, New York, October 19, 1994.

*Planned Gift Decisions: Potential Risks and Rewards*, Planned Giving Group of Greater New York, New York, October 21, 1994.

*Contemporary Issues in Running a Successfully Planned Giving Program*, National Committee on Planned Giving, Indianapolis, Indiana, October 27, 1994.

*Gift Planning Primer*, Maryland Association of CPAs, Timonium, Maryland, December 8, 1994.

*Special Designs Using Charitable Remainder Trusts*, Renaissance, Inc., Carmel, Indiana, January 15, 1995.

*Getting the Most Out of Being Closely Held - The Benefits of Charitable Lead Trusts and Supporting Organizations*, Charlotte Estate Planning Council, Charlotte, North Carolina, April 24, 1995.

*Getting the Most Out of Being Closely Held - The Benefits of Charitable Lead Trusts and Supporting Organizations*, The Baltimore Estate Planning Council, Baltimore, Maryland, April 25, 1995.

*Golden Opportunities*, American Counsel on Gift Annuities, San Francisco, California, May 3, 1995.

*Planned Giving Study*, Planned Giving Group of Greater Washington, D.C., Rosslyn, Virginia, May 9, 1995.

*How Far Can You Go?*, Planned Giving Study Group, Washington, D.C., May 9, 1995.

*Funding Public Real Estate Through Social Capital*, Baruche College, New York, May 11, 1995.

*Creative Uses of Charitable Lead Trusts*, Advanced Estate Planning Techniques Conference, May 12, 1995

*Creative Uses of Charitable Lead Trusts*, Interwest Financial Advisors, Tigard, Oregon, May 19, 1995.

*The Palmer/Blake Conundrum*, Hanover College, Indianapolis, Indiana, June 1, 1995.

*How Far Is Too Far? The Prearranged Sale and The Palmer/Blake Conundrum*, Eighth National Conference on Planned Giving, Anaheim, California, October 14, 1995.

*Planned Giving Techniques*, Boy Scouts of America, Kansas City, Missouri, November 17, 1995.

*Recent Legislative Developments in Washington, D.C.*, Mid America Planned Giving Council, Kansas City, Missouri, November 17, 1995.

*Charitable Lead Trusts ("CLTs")*, Renaissance, Inc., New Orleans, Louisiana, February 2, 1996.

*Planning for Tomorrow with Today's Legislation*, Council for Advancement and Support of Education, Washington, D.C., March 28, 1996.

*How Far Is Too Far?*, New England Association for Healthcare Philanthropy, Inc., Plymouth, Massachusetts, April 28, 1996.

*Planned Giving - Maximize Your Assets*, The George Washington University, Washington, D.C., May 11, 1996.

*Entrepreneurial Supporting Organizations*, Rhode Island Planned Giving Council, Providence, Rhode Island, May 14, 1996.

*Charitable Tax Planning and Planned Giving*, National Association of Renaissance Advisors, Denver, Colorado, August 3, 1996.

*The Future of the Income Tax Charitable Deduction*, Council on Foundations, Washington, D.C., September 10, 1996.

*Charitable Remainder Trust Pilot Study*, Northwestern Mutual Life Insurance, Milwaukee, Wisconsin, October 4, 1996.

*Entrepreneurial Supporting Organizations*, National Committee on Planned Giving, Chicago, Illinois, October 9, 1996.

*The Anatomy of a Planned Gift*, National Committee on Planned Giving, Pittsburgh, Pennsylvania, October 10, 1996.

*Creative Uses of Charitable Gift Trusts*, Georgetown University, Washington, D.C., October 23, 1996.

*Planned Giving*, Northern California Planned Giving Council, Larkspur, California, November 4, 1996.

*Entrepreneurial Supporting Organizations*, Philanthro Dynamics, Franklin, Indiana, January 16, 1997.

*Creative Uses of Charitable Remainder Trusts*, Estate Planning Counsel of Portland, Inc., Portland, Oregon, January 31, 1997.

*Real Estate Based Pooled Income Fund ("PIFs")*, San Diego State University, San Diego, California, February 3, 1997.

*Charitable Remainder Trusts ("CRTs")*, Professional Mentoring Program, Franklin, Indiana, February 19, 1997.

*Charitable Remainder Trust Study Group*, Northwestern Mutual Life Insurance, Chicago, Illinois, February 27, 1997.

*Professional Mentoring Study Group Breakout Session*, American Providers, Inc., Indianapolis, Indiana, May 8, 1997.

*Guidance Regarding Charitable Remainder Trusts*, Northwestern Mutual Life Insurance, Chicago, Illinois, June 12, 1997.

*The Hottest Topics in Planned Giving*, Sheppard Pratt Hospital, Baltimore, Maryland, June 18, 1997.

*Guidance Regarding Charitable Remainder Trusts*, The Associated Jewish Community Federation of Baltimore, Baltimore, Maryland, June 24, 1997.

*Major Stock and Stock Option Positions*, Smith/Barney, Chicago, Illinois, July 1, 1997.

*Legal Forum on Charitable Gifts*, National Association of Renaissance Advisors, Denver, Colorado, August 3, 1997.

*Philanthropy Update*, Northwestern Mutual Life Charitable Estate Planning Group, Chicago, Illinois, October 3, 1997.

*The Palmer/Blake Conundrum*, Planned Giving Group of New England, Boston, Massachusetts, October 8, 1997.

*The Importance of Charitable Tax Incentives*, The Dayton Foundation and the Planned Giving Council of Greater Dayton, Dayton, Ohio, October 9, 1997.

*The Palmer/Blake Conundrum and Entrepreneurial Supporting Organizations*, Mid-Iowa Planned Giving Council, Des Moines, Iowa, October 21, 1997.

*Creative Uses of Charitable Tools and Financial and Estate Planning*, Cabell Huntington Hospital Planned Giving Seminar, Huntington, West Virginia, November 13, 1997.

*Entrepreneurial Supporting Organizations and Charitable Lead Trusts*, The International Forum, Boca Raton, Florida, January 13, 1998.

*An Update on Federal Initiatives Related to Charitable Giving and Gift Planning*, Board of the National Society of Fund Raising Executives -- Georgia Chapter and the Board of the Georgia Planned Giving Council, Atlanta, Georgia, February 9, 1998.

*Nimcruts, Charitable Life Insurance and Other Goodies in 1998*, Renaissance National Conference on Social Capital, Dallas, Texas, February 10, 1998.

*Charitable Planning Beyond the 1997 Act*, Association for Advanced Life Underwriting Teleconference, February 12, 1998.

*Insurance Uses in Charitable Planning*, International Association for Financial Planning Maryland Chapter, Baltimore, Maryland, March 12, 1998.

*Planning Strategies Under the 1997 Tax Act*, American Council on Gift Annuities 23rd Conference, Atlanta, Georgia, April 15, 1998.

*Current Developments in the Charitable World*, Advanced Estate Planning Institute, Baltimore, Maryland, April 23, 1998.

*Current Events in Charitable Planning*, Association for Advanced Life Underwriting Annual Meeting, Washington, D.C., May 5, 1998.

*Supporting Organizations and Donor Advised Funds- The Preferred Approach to the Family Foundation*, The 3rd Annual Oklahoma Planned Giving Conference, Tulsa, Oklahoma, May 13, 1998.

*Using Variable Annuities in Charitable Remainder Unitrusts*, National Network of Estate Planning Attorneys Masters Program, Tucson, Arizona, May 22, 1998.

*Entrepreneurial Supporting Organizations*, Million Dollar Roundtable 1998 Annual Meeting, Chicago, Illinois, July 1, 1998.

*Supporting Organizations, Charitable Life Insurance and Charitable Lead Trusts, and Current Legal and Tax Events*, Chicago, Illinois, August 1, 1998.

*The NIMCRUT as a Financial Planning Tool*, The Chesapeake Planned Giving Council Roundtable Seminar, September 16, 1998.

*Charitable Life Insurance, Entrepreneurial Supporting Organizations*, National Network Incorporated/ Renaissance, Inc. Planned Giving National Update, Chicago, Illinois, September 18, 1998.



*Charitable Remainder Trusts- The New TAM, Legislative Developments and Current Events*, San Antonio Estate Planning and Probate Law Association's Estate Planning Seminar, San Antonio, Texas, September 24, 1998.

*The Good, The Bad and The Ugly, Swimming with Dolphins, Sharks and Barracudas, Without Getting Bitten or Bumped*, 11th National Conference on Planned Giving, October 8, 1998.

*Charitable Life Insurance, Does It Work?, Entrepreneurial Supporting Organizations, The Financial Advisors Best Friend*, National Life REACH Seminar, New Orleans, Louisiana, October 13, 1998.

*Entrepreneurial Supporting Organizations*, Central New York Community Foundation Professional Advisors Seminar, Syracuse, New York, October 20, 1998.

*Entrepreneurial Supporting Organizations*, Rochester Area Community Foundation Client Seminar, Rochester, New York, October 20, 1998.

*Entrepreneurial Supporting Organizations*, Rochester Area Community Foundation Technical Seminar, Rochester, New York, October 21, 1998.

*Charitable Life Insurance, Entrepreneurial Supporting Organizations*, Peninsula Community Foundation, 3rd Annual Professional Advisors Conference, Palo Alto, California, February 25, 1999.

*Entrepreneurial Supporting Organizations, Charitable Life Insurance*, Toledo Area Planned Giving Council, University of Toledo- Driscoll Center, March 5, 1999.

*Charitable Life Insurance, Does It Work?* 1999 Renaissance National Conference on Social Capital, Indianapolis, Indiana, April 22, 1999

*Legal Update*, 1999 Renaissance National Conference on Social Capital, Indianapolis, Indiana, April 23, 1999

*Charitable Life Insurance*, Planned Giving Round Table of Southern California, Pasadena, California, May 13, 1999.

*Donor Advised Funds, Supporting Organizations, Private Foundations and Current Events*, Associated Jewish Charities, Baltimore, Maryland, June 21, 1999.

*Retirement Assets and Current Developments*, Billy Graham Evangelistic Association, Lancaster, Pennsylvania, September 13, 1999

*Current Developments and How They Effect the Future of Planned Giving*, Planned Giving Group of Greater New York, New York, New York, September 15, 1999

*Current Developments and Effects on Future of Charitable Giving*, Christian Attorney's Conference, Pepperdine University, Malibu, California, October 12, 1999

*Cutting Edge Charitable Planning With Emphasis on the Growing Trend Toward the Use of the Supporting Organization Over the Private Foundation*, Philadelphia Estate Planning Council, Philadelphia, Pennsylvania, October 19, 1999

*Current Events and Charitable Lead Trusts*, Omaha Community Foundation, 1999 Annual Financial Planners Seminar, Omaha, Nebraska, October 26, 1999

*Current Events and Developments*, Community Foundation of Silicon Valley, San Jose, California, February 2, 2000

*Current Developments and Effect on Future of Charitable Giving*, Trinity Guardian Foundation, Professional Advisor Seminar, Menlo Park, California, February 3, 2000

*Current Legal Developments*, Renaissance National Conference on Social Capital, Indianapolis, Indiana, April 27, 2000

*Current Legal Developments*, National Network of Estate Planning Attorneys Collegium, Reno, Nevada, May 10, 2000

*Creative Uses of CLTs and ESOs*, Advanced Charitable Estate Planning Strategies Seminar, Portland, Oregon, May 15, 2000

*Charitable Giving Rules and Techniques*, Estate & Wealth Strategies Institute, Michigan State University, East Lansing, Michigan, April 2, 2001.

*Taking the Plunge...Dive Back Into the Pooled Income Fund*, National Council on Planned Giving, Annual Conference, Indianapolis, Indiana, October 4, 2001.

*How then shall we lead?*, 2002 Annual Leadership and Management Conference, Christian Management Association, Anaheim, California, March 4, 2002.

*Creative Uses of Charitable Lead Trusts*, United Jewish Endowment Fund of The Jewish Federation of Greater Washington & Inova Health System Foundation, Washington, D.C., May 16, 2002.

*The CRT – Does This Old Dog Still Hunt?*, Salomon Smith Barney, New York, New York, June 4, 2002.

*The CRT – Does This Old Dog Still Hunt?*, Foothill & De Anza Community Colleges, Professional Advisors' Roundtable, Los Altos Hills, California, June 4, 2002.

Panel Discussion: *Creating a Legacy: The Need for Strategic Focus*, National Committee on Planned Giving, Annual Conference, Nashville, Tennessee, October 4, 2002.

*Charitable Giving Update*, Central Indiana Community Foundation, Charitable Gift Planning Conference "Law Day," Indianapolis, Indiana, October 24-25, 2002.

*Entrepreneurial Supporting Organizations*, San Francisco Symphony, San Francisco, California, November 7, 2002.

*Creative Uses of Charitable Lead Trusts*, National Capital Gift Planning Council, 2003 Planned Giving Days in Washington, Arlington, Virginia, May 9, 2003.

*The CRT – Does This Old Dog Still Hunt?*, Institute for Christian Gift Planning Counsel, Destin, Florida  
October 30, 2003.

*Current Developments in Charitable Giving and Planning*, Shenandoah University Planned Giving Advisory  
Council, Winchester, Virginia, December 3, 2003.

*Substantiating Charitable Gifts – "No, I Really Didn't Get Anything Back, I Promise!"*, American Council  
on Gift Annuities, 26<sup>th</sup> Conference on Gift Annuities, Orlando, Florida, May 7, 2004.

*Planned Giving: Policy Implications for Charitable Giving*, Ivy/MIT/Stanford Conference, Cambridge,  
Massachusetts, September 13, 2004.

*Charitable Lead Trusts*, Christian Legal Society and Advocates International, 2004 National Conference  
and Global Convocation, McLean, Virginia, October 28, 2004.

*Current Developments in Charitable Giving and Planning*, Christian Legal Society and Advocates  
International, 2004 National Conference and Global Convocation, McLean, Virginia,  
October 28, 2004.

*Creative Uses of Charitable Lead Trusts*, The United Jewish Endowment Fund of The Jewish Federation  
of Greater Washington and B'nai B'rith International, Washington, DC, November 2, 2004

*CRTs – Will This Old Dog Still Hunt?*, American Red Cross, Washington, DC, February 15, 2005.

*Cross-Border Grants by U.S. Private Foundations – International Symposium on Cross-Border Charitable  
Giving*, New York, NY, May 2, 2005