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BIOGRAPHY

Through professional experience and a commitment to design, planning and implementation, Steve Cole's practice concentrates on helping high net worth families and individuals achieve their financial and personal goals. He currently serves as the leader of the firm's Tax and Family Wealth Group.

Steve is a frequent author and presenter on tax-related topics. His writing credits include: "Fixing Oklahoma's Insurable Interest Laws," 78 *Oklahoma Bar Journal* 1271; "A Picture of Trusts and Estate Law," *Best Practices for Structuring Trusts and Estates*, Aspatore Books (2006); "Partnerships: Can a General Partner Be A General Creditor of A ULPA/RULPA Limited Partnership?," 37 *Oklahoma Law Review* 167 (1984); "Volunteerism Can be Taxing," 12 *National Law Journal* No. 10 (Nov. 13, 1989); National Business Institute, Inc., "Tax Ethics" (1992); "The Formation of Corporations and Partnerships is Now More Complex: The Expanded Investment Company Rules" 68 *Oklahoma Bar Journal* 4167 (1997); "An Open Letter to the Commissioner - of the NFL" 80 *Tax Notes* 128 (1998); "Federal Income Tax Developments: Capital Gains, Investment Companies and the Tax Nothing" 52 *Consumer Finance Law Quarterly Report* 249 (Sept. 1998); and "Prepaid Tuition Is a 'Good Thing'" *The Journal Record* (Feb. 3, 2000).

Included among his presentation and lectureship credits are: "Tax Issues Affecting Nonprofit Organizations," Oklahoma Conference on Volunteerism (Nov. 10, 1994); "Tax Considerations in Bankruptcy," Oklahoma Society of Enrolled Agents (Sept. 28, 1992); "Income Taxation of Oklahoma Corporations," National Business Institute, Inc. (June 10, 1992); "Federal Income Tax Developments: Capital Gains, Investment Companies and the Tax Nothing," Conference on Consumer Finance Law (Feb. 20, 1998); "Estate Planning for the Highly Compensated Individual," CPA Law Forum (Apr. 30, 1998); "Intermediate Sanctions," Lorman Education Services (May 20, 1999); "Sales to Intentionally Defective Grantor Trusts," Oklahoma Bar Association Advanced Estate Planning Seminar (Nov. 4-5, 1999); "Integrated Tax Planning for the Business Owners," Lorman Education Services (Apr. 18, 2001); "Asset Protection for the Practicing Doctor," Oklahoma State Medical Association (Feb. 17, 2004).

Steve's achievements have earned him inclusion in *The Best Lawyers in America* (tax law, trusts and estates) and *Oklahoma Super Lawyers*.

Steve is married to Janna and they have two daughters, Jordan and Elaine, and son, Carter. He drives a blue 1989 Toyota Land Cruiser. Steve likes hunting, fishing, snow skiing, catching up with clients and friends, and most of all, spending time with his wife and kids.

REPRESENTATIVE EXPERIENCE

- Dynasty trusts, GRATs, QPRTs, CRATs and IDGTs
- Business succession planning
- Asset protection
- Tax planning, audits and litigation
- Marital planning
- Family limited partnerships
- Corporations
- Tax-exempt organizations
- Will contest litigation

ADMISSIONS

- Oklahoma, 1985
- Texas, 2002
- U.S. District Court for the Western and Eastern Districts of Oklahoma
- U.S. Court of Appeals for the Tenth Circuit
- U.S. Tax Court
- NASD, 2000

EDUCATION

- LL.M., New York University, 1988 (Taxation)
- J.D., with honors, University of Oklahoma, 1985; Note Editor, *Oklahoma Law Review*; Recipient, Bess Zeldich Ungerman Scholarship; Order of the Coif; Beta Gamma Sigma
- B.B.A., with distinction, University of Oklahoma, 1982

PROFESSIONAL ORGANIZATIONS AND MEMBERSHIPS

- Oklahoma County Bar Association (Fee Grievance and Ethics Committee)
- Oklahoma Bar Association
- State Bar of Texas
- American Bar Association (Taxation Section)
- Luther Bohanon American Inn of Court

CIVIC INVOLVEMENT AND LEADERSHIP

- Positive Tomorrows (Past President)
- Oklahoma City Police Athletic League (Past President)