

**CONTINGENT CONSIDERATION
AND CONTINGENT LIABILITIES
IN ACQUISITIONS**

**OUTLINE
REFERENCES**

AUGUST 2010

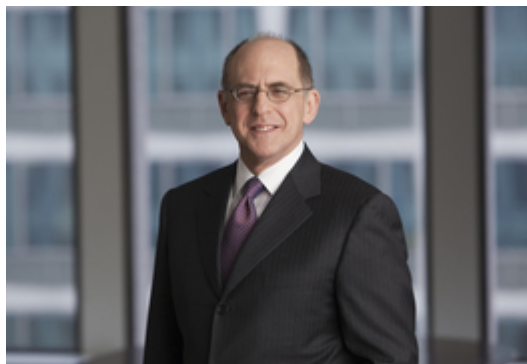
CONSOLIDATED TAX RETURN REGULATIONS

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Bob Wellen is a partner in the in Washington, D.C., law firm of Ivins, Phillips & Barker.

His practice involves principally tax planning of business transactions and representing taxpayers in controversies with the Internal Revenue Service. He also serves as an arbitrator and as an expert witness in commercial disputes involving tax issues.

Bob grew up in Jersey City, N.J. He received a B.A. from Yale College in 1968 (Phi Beta Kappa, magna cum laude, high honors), J.D. from Yale Law School in 1971 and LL.M. (Taxation) from Georgetown University Law Center in 1975. He served on active duty in the U.S. Navy Judge Advocate General's Corps from 1971 until 1975. In 1975 he joined Fulbright & Jaworski LLP. He joined Ivins, Phillips & Barker as a partner in 1993.

Bob lectures and writes on corporate tax topics. In recent years, he has lectured at institutes conducted by the Tax Executives Institute, the Federal Bar Association, the District of Columbia Bar Association, New York University, Penn State/Dickinson College of Law, ALI/ABA, among others, as well as and the Practising Law Institute. His articles on tax subjects have been published in *Tax Notes*, *Journal of Taxation*, *TAXES* and other publications.

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