

# HATCHER · STUBBS

ATTORNEYS AT LAW

## MORTON A. HARRIS

PARTNER

Morton Harris is a native of Columbus and was educated in local public schools. He received a B.B.A. degree, *summa cum laude*, from Emory University and his J.D. from Harvard Law School. While at Emory, he was on the varsity track team, an officer of the Interfraternity Council, an officer of the Emory Debate Team, president of his social fraternity, and Editor of Emory's literary magazine, *The Phoenix*. While at Harvard Law School, he received the Book Award in first year moot court competition and was Managing Editor and later Editor of the Harvard Law Yearbook.

Morton concentrates his practice in the areas of business and tax law, qualified retirement plans, estate and retirement planning, estate administration, wills, trusts and estates, and charitable foundations. He has written numerous articles and is a frequent speaker at local, regional and national law programs on topics such as Operating and Passing on the Family Business, Effective Use of Buy-Sell Agreements in Closely-Held Corporations, Maximizing Benefits from Pension and Profit Sharing Plans, and other estate planning and tax topics.

### Areas of Practice

- Business and Tax
- Tax Litigation
- Estate Planning, Probate and Administration
- Business Transition Planning
- Qualified Retirement Plans
- Charitable Foundations

### Education

- B.B.A., *summa cum laude*, Emory University, 1956
- L.L.B., J.D., Harvard University Law, 1959

### Admitted to Practice

- Georgia, 1959
- U.S. Court of Appeals for the 11th Circuit
- United States Tax Court
- U.S. District Court, Middle District of Georgia

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## Memberships, Affiliations and Activities

### Current:

- State Bar of Georgia, Tax Section (Chairman, 1981-1982); Corporate and Banking Law Section (Vice President, 1980-1982)
- American Bar Association, Section of Taxation: Task Force on Alternative Tax Systems (1995-1997); Task Force on Code Simplification (1998-2003); Division Coordinator for IRS Small Business/Self-Employed (2000-2002); Officer and Member of Council (1989-1997); Committee on Professional Service Corporations (Chairman, 1978-1980; Special Advisor, 1980-1983); Subcommittee on Model Professional Corporation Act (Chairman, 1973-1976); Committee on Membership (Chairman, 1983-1986)
- Regent, American College of Tax Council (2005-present)
- Columbus Lawyers Club
- Columbus Estate Planning Council (President, 1973-1974)
- Small Business Council of America, Inc. (President, 1979-1986; Vice President, Corporate Sponsors, 1990-present)
- Georgia Federal Tax Conference, Inc. (Trustee; Program Chairman, 1988; President, 1989)
- The Columbus Lawyer's Educational Foundation (Trustee, 1963-present)
- Institute for the Study of American Cultures (Board of Trustees, 1992-present; President, 1997-present; Treasurer, 1996-1998; Secretary, 1998-1990)
- Health, Evaluation and Longevity Planning Foundation (Trustee, 1989-present)
- City of Columbus, Georgia, Employee Pension Board (Trustee, 1993-present; Vice Chairman, 1995-2001)
- Columbus State University Foundation (Trustee, 1998-present)
- Harvard Law School Association of Georgia (President, 1977-1979)
- Southeastern Regional Advisory Board of ADL (Vice-Chairman, 1978-1981)
- Temple Israel (Trustee, 1994-present; Board President, 1996-1998, 2002-2004)

### Past

- "Teenage Grand Jury" (Advisor, 1961-1964)
- Miss Georgia Pageant (Board of Trustees and Legal Counsel, 1964-1972)
- Columbus Jaycees (President, 1965-1966)
- Columbus B'nai B'rith Lodge No. 77 (President, 1970)
- National Conference of Christians and Jews (NCCJ), Columbus Chapter (Executive Board, 1970-1978; Co-Chairman, 1970-1973)
- Metro Columbus Urban League (Board of Directors, 1971-1972)
- The Bradley Center (Board of Directors, 1971-1980)
- Kiwanis Club of Greater Columbus (President, 1971-1972)
- Muscogee County School District Board of Education (1972-1982; Vice Chairman, 1976-1982; Special Advisor - Health Improvement Program, 1983-1997)
- CODAC (Board of Directors, 1973-75)
- Georgia State Association of B'nai B'rith (President, 1974)

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- Health Systems Agency of Central Georgia (Board of Governors and Executive Committee, 1976-1979)
- Hughston Sports Medicine Foundation, Inc. (Director, 1985-1996)
- The Practical Tax Lawyer Editorial Advisory Board (1985-2007)
- President's White House Conference on Small Business (Delegate, 1986, 1995)
- Columbus YMCA (Board Member, 1989-2001)
- National Life of Vermont (Small Business Advisory Board, 1993-2000)
- Financial Estate Planners Quarterly, Advisory Editorial Board (1993-2000)
- Columbus State University Planned Giving Professional Advisory Board (1994-2000; Chair, 1994-1999)
- The McBride Foundation (Advisory Board, 1995-2000)

## Honors and Awards

- Fellow, American College of Tax Counsel (ACTC)
- Fellow, American College of Trust and Estate Counsel (ACTEC)
- Fellow, American College of Employee Benefits Counsel, Inc. (ACEBC)
- "Who's Who in the Southeast"
- "Community Leaders and Noteworthy Americans," American Biographical Institute
- "Who's Who in American Law," Marquis Who's Who, Inc.
- "The Best Lawyers in America," Woodward/White, Inc. (listed over 20 years in specialties of Employee Benefits, Tax, and Trusts and Estates)
- "Georgia Super Lawyers"
- "Who's Who in the World," Marquis Who's Who, Inc.

## Publications

- *Estate Tax Planning Advisor*, "Choice of Entity Impacts Estate Planning" (Morton Harris & Bradley R. Coppedge) (January, 2003)
- *The Journal of Taxation*, "Unreasonable Compensation: Pediatric Surgical Poses a Major New Threat to PCs" (Morton Harris and Alson Martin) (July, 2002);
- *The Practical Tax Lawyer*, "Charitable Remainder Trusts and Private Foundations: A Letter to Client" (Spring, 1999)
- *The Practical Tax Lawyer*, "Successfully Operating and Passing on the Family Business" (Summer, 1995)
- *The Practical Tax Lawyer*, "Planning with S Corporations" (Spring, 1995)
- *The Practical Tax Lawyer*, "The Advantages of an S Corporation" (Winter, 1995)
- *The Practical Tax Lawyer*, "The Advantages of Incorporating" (Fall, 1994)
- *S Corporations Journal*, "Buy-Sell Agreements: Selected Problems and Some Concerns" (Winter, 1989/1990)
- *The Practical Tax Lawyer*, "Protection of Retirement Benefits from Claims of Creditors" (Spring, 1988)
- *Benefits Quarterly*, "Where Have All the Small Plans Gone?" (1988)

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A T T O R N E Y S   A T   L A W

- *The Practical Tax Lawyer*, “A Brief History of The Tax Reform Act of 1986” (Winter, 1987)
- *The Practical Tax Lawyer*, “How Tax Reform Affects Individual Income Tax Provisions” (Spring, 1987)
- *The Practical Accountant*, “How to Design a Retirement Plan that Best Suits Your Client” (1982)

## Lectures

- New York University Tax Institute
- Southern Federal Tax Institute
- Virginia Tax Institute
- Tulane Tax Institute
- William and Mary Tax Conference
- Various ALI-ABA (American Law Institute/American Bar Association) programs
- ABA Tax Section programs
- AICPA Annual Update programs
- Various other regional, state and local tax institutes and estate planning council programs