BIOGRAPHICAL SKETCH

1. **Name.** William J. Dale, Jr.

2. **Law Firm or Position.**

a.	Name.	Dale & Eke, Professional Corporation
b.	Location.	9100 Keystone Crossing, Suite 400 Indianapolis, Indiana 46240

3.

	Education	School	Degree	Year
a.	Undergraduate:	Oklahoma University	B.A.	1964
b.	Law School:	I.U. School of Law, Indianapolis	J.D.	1971
c.	Other:	Obtained Certified Public Accountant Certificate #2903 on 10-8-68 (Prior Tax Manager, Arthur Andersen & Co.)		

4. **Bar Admission.**

   a. State: Indiana (September 22, 1971)

   b. U.S. District Court, Southern District of Indiana

   c. United States Tax Court (April 18, 1973)

5. **Bar Association Membership and Board Certifications.**

   Board Certified Indiana Trust and Estate Lawyer By the Trust and Estate Specialty Board of the Indiana State Bar Association

   American Bar Association

   Indiana Bar Association

Indianapolis Bar Association (Past President of Taxation Section).

6. Professional Associations and Awards.

Estate Planning Council of Indianapolis.

Indiana Society of CPA's.

Fellow of the American College of Trust & Estate Counsel (Elected 1985).

Distinguished Fellow of the Indianapolis Bar Foundation (Elected 1994).

American College of Tax Counsel (Elected 1997).

Fellow of Indiana Bar Foundation (Elected 2008).

Adjunct Professor (Seminar in Business and Estate Planning) of Law for Indiana University Robert H. McKinney School of Law, Indianapolis, Indiana.

Best Lawyers in America®, Trusts and Estates, 2013 and 2014.

Indiana Super Lawyers, 2004 to 2014.

Five Star Best in Client Satisfaction Wealth Manager, Estate Planning, Indianapolis Monthly.

7. Publications.

Practice consultant, Midwest Transaction Guide, Matthew Bender & Company, Incorporated, Publisher.

Practice consultant, Indiana Estate Planning and Probate, Matthew Bender & Company, Incorporated, Publisher.

"Tax Planning for Farmers," Indiana Association of CPA's - 1977 Indiana Tax Institute.

"Some Legal Aspects of Estate Planning and Settlement," Agricultural Estate Tax and Business Conference, Indiana Association of CPA's, August 23, 1977.

"Can the Dentist Achieve Tax Benefits Through the Leasing of Dental Business Property from his Family Trust," Journal/Indiana Dental Association, Volume 57, No. 1, January/February 1978.

"Why Should the Dentist Incorporate His Practice?," Journal/Indiana Dental Association, Volume 57, No. 2, March/April, 1978.

Why Should the Dentist Incorporate His Practice; Some Basis in the Selection of a Qualified Retirement Plan for the Professional Corporation," Journal/Indiana Dental Association, Volume 57, No. 3, May/June, 1978.

"Property Included In More Than One Estate Can Result In a Valuable Estate Tax Credit," Taxation for Lawyers, Volume 6, No. 6, May/June, 1978.

"Why should the Dentist Incorporate His Practice; Should the Incorporated Dentist Consent to a Subchapter S Election?," Journal/Indiana Dental Association, Volume 57, No. 4, July/August, 1978.

"Estate Planning for Dentists; Who Will Receive your Assets When You Die?," Journal/Indiana Dental Association, Volume 57, No. 5, September/October, 1978.

"Property Included In More Than One Estate Can Result In A Valuable Estate Tax Credit," Estate Planning, Volume 5, No. 5, September, 1978.

"Minimizing Indiana Income and Sales Tax," Indiana Association of CPA's - 1978 Indiana Tax Institute.

"Estate Planning for Dentists; The Effect of Taxes Upon Your Estate," Journal/Indiana Dental Association, Volume 58, No. 1, January/February, 1979.

"Estate Planning for Dentists; Should You Own Your Property Jointly with Another," Journal/Indiana Dental Association, Volume 58, No. 2, March/April, 1979.

"Estate Planning for Dentists; More Pressure for the Dentist to Incorporate His Practice," Journal/Indiana Dental Association, Volume 58, No. 5, September/October, 1979.

"Trusts in Farm Estate and Business Planning; Emphasis Tax Issues and Life Insurance," Farm Estate and Closely Held Business Planning, Indiana CPA Society, July 30, 1981.

"Special Valuation of Farmland In a Closely Held Corporation, An Illustration, Farm Estate and Closely Held Business Planning," Indiana CPA Society, July 30, 1981.

"Federal Estate Tax - Caveat: Personal Representative's Elections," Probate Procedures, Estate & Trust Administration - 1984.

"Conflicts in Elections During Estate Administration," West River Estate Planning Council (Rapid City, South Dakota), October, 1985.

"New Rules for Business Automobile and Other Listed Property and for Employee Fringe Benefits," Indiana Association of CPA's - 1985 Indiana Tax Institute.

"Basic Probate in Indiana," National Business Institute, 1987.

"Estate Planning and Probate in Indiana," National Business Institute, Inc., February 20, 1987 and April 26, 1988.

"Estate Planning for Business Interests," Estate Planning and Administration in Indiana - ICLEF, 1988.

"Indiana Probate Procedure and Tax Planning," Estate Planning and Probate in Indiana - National Business Institute, Inc. - 1988.

"Basic Estate Tax Planning and Principles," Indiana Practical Estate Planning and Will Drafting - Professional Education System, Inc. - 1989.

"Overview of Federal and Indiana Tax Responsibilities," Indiana Practical Probate - Professional Education Systems, Inc. - 1988 and 1989.

"Planning for the Private Sale of a Business," Indiana CPA Society, June 21, 1989 and October 8, 1990.

"Effective Use of Irrevocable Life Insurance Trusts," ICLEF 18th Annual Midwest Estate, Tax and Business Planning Institute, June 13, 1991.

"Estate and Trust Distribution P's and Q's," ICLEF Basic 1041 for the Non-Tax Lawyer, October 2, 1991.

"Nuts and Bolts of Estate Planning or To Trust or Not To Trust," Indiana CPA Society, November 14, 1991.

"The Estate's Timetable, Indiana Probate: Beyond the Basics," National Business Institute, Inc., 1991.

"Indiana/Federal Estate, Gift and Inheritance Tax Workshop Handbook," Professional Education Systems, Inc., August 27, 1992.

"Retirement and Estate Planning for College and University Business Officers, Development Officers and Educators," The Third Annual Institute for College and Universities, Indianapolis, Indiana, May 19, 1996.

"Indiana Trust Administration," 1996 HalfMoon LLC, Eau Claire, Wisconsin, July 18, 1996.

Chairman, ICLEF -- Representing a Farmer, May 8, 1997.

"Handling IRS Disputes from Audit through Appeal," Midwest Estate, Tax and Business Planning Institute, June 13, 1997.

"Basic Federal and Indiana Gift and Estate Tax Rules, February 2, 1998.

"The Joint Revocable Trust -- A Common-Law Property State Dilemma."

NBD/ICLEF Understanding and Using Trusts in Indiana, February 25, 1998.

"Are Family Limited Partnerships ("FLPs") in Jeopardy?", December 18, 1998.

"Irrevocable Life Insurance Trust: the Good, the Bad, and the Ugly," Indianapolis Bar Association.

"Indiana Transfer Taxes," July 23, 1999.

"Practical Advice for Implementing Revocable and Irrevocable Trusts," First Annual Vincennes University Wills, Trusts, and Ethics Institute, December 10, 1999.

"Family Owned Business Deduction -- Friend Or Foe?", April 18, 2000.

"Protections for the Spendthrift/Divorce Prone Later Generation," ICLEF Advanced Family Wealth Management, October 20, 2000.

"The Use and Abuse of Joint Trusts," November 28, 2000.

"The Joint Revocable Trust -- A Common-Law Property Dilemma."

"Drafting Suggestions in Using FLPs/LLCs," January 31, 2001.

"Practical Advice Regarding Revocable and Irrevocable Living Trusts," ICLEF, March 22, 2001.

"Understanding Alternatives to Living Trusts," November 2, 2001.

"Trusts After the 'Tax Act of 2001,'" Third Annual Vincennes University Wills, Trusts, and Ethics Institute, December 7, 2001.

"Trust Advisory Committee -- The Trust Superclause," Fourth Annual Vincennes University Wills, Trusts, and Ethics Institute, December 6, 2002.

"Creditors' Rights to Disclaimd Property -- Now You See It; Now You Don't," ICLEF Disclaimers and Post Mortem Planning, February 28, 2003.

"Gift to Minors – If so, How?", September 22, 2005.

"Estate Planning Update – What Now?", September 22, 2005.

"Ethics," November 8, 2005.

"Charitable Planning," November 8, 2005.

"Joint Trusts – Revisited (Or Is There a Better Way)," Seventh Annual Vincennes University, Wills, Trusts and Ethics Instituted, December 9, 2005.

"Shifting Value and Transferring Interests – Overview of Fedreal Estate and Gift Tax Laws," April 20, 2006.

"Additional Thoughts Regarding Estate Planning in an Uncertain Estate Tax Era," Indianapolis Estate Planning Council, November 16, 2006.

"Ethical Consideration," National Business Institute, April 24, 2007.

"Lifetime Gifts to Adults and Charity," ICLEF Estate Specialization Training, November 2 and 3, 2007.

"Ethics – The Everyday Dilemma," Ninth Annual Vincennes Unviersity Wills, Trusts, and Ethics Institute, December 7, 2007.

"Estate Planning-Farming and Agribusiness," The Community Foundation of Hancock, Henry, and Shelby Counties in Partnership with Purdue University Cooperative Extension Services, February 12, 2008.

"Planning for Non-Citizens," June 6, 2008.

"Basic Tax Matters," August 18, 2008.

"Planning Impact of Indiana Inheritance Tax," Tenth Annual Vincennes University Wills, Trusts, and Ethics Institute, December 5, 2008.

"Buying, Selling and Leasing the Farm: A Panel Discussion," Indiana State Board Association Solo and Small Firm Conference, June 5, 2009.

"Charitable Giving," National Business Institute, August 6, 2009.

"Life Insurance and Annuities," ICLEF Estate Specialization Training, October 22, 2009.

"New Transfer on Death Property Act – Friend or Foe," Eleventh Annual Vincennes University Wills, Trusts, and Ethics Institute, December 4, 2009.

"Federal Estate Tax – Revised?" Twelfth Annual Vincennes University Wills, Trusts, and Ethics Institute, November 5, 2010.

"Estate Planning Basics: Considerations in Planning for Incapacity," National Business Institute, December 6, 2010.

"IRS Updates and Issues," ICLEF 120 Hot Tipes in Estate Practice, Decembe r 21, 2010.

"Estate Planning in 2011 – Now What? A Discussion of the 2010 Tax Relief Act Provisions," ICLEF, February 14, 2011.

"Still Plenty of Estate Planning to Do in a Lower-Estate Tax Environment- A Panel Discussion with Questions and Answers," for Indiana State Bar Association Indiana Trust and Estate Specialty Board, April 29, 2011.

"Planning Impact of Indiana Inheritance Tax After the 2010 Federal Estate Tax Revisions," August 16, 2011.

“5 Tips Planning Around State Inheritance Taxes (Other than Moving to a State with no Inheritance Tax)”, ICLEF, December 20, 2011.

"Adapting Your Practice to Current Developments and Trends," ICLEF, February 21, 2012.

"Supplement to Federal Gift Tax in a Nutshell, Update Footnotes," ICLEF, February 21, 2012.

"Life Insurance and Annuities," ICLEF Estate Specialization Training, November 3, 2012.

"New Estate Planning Opportunities – Tax vs. No Tax," Lafayette Estate Planning Council, November 15, 2012.

"Drafting Counts – Even if Transfer Taxes Do Not," Fourteenth Annual Vincennes University Wills, Trusts, and Ethics Institute, November 30, 2012.

"5 Tips Planning Around State Inheritance," ICLEF, December 21, 2012.

"Gift Tax Preparation," ICLEF, October 24, 2013.

"A New Frontier – Estate Planning and Administration Without Inheritance Taxes," Fifteenth Annual Vincennes University Wills, Trusts, and Ethics Institute, December 6, 2013.

8. <u>Miscellaneous</u>.

1. Previously Instructor for The American College, School of Advanced Continuing Studies, Graduate School of Financial Sciences, for the following courses:

Business Tax Planning
Advanced Estate Planning I and II
Financial and Estate Planning Applications

2. Member of the Sertoma Club of North Downtown Indianapolis.

3. Member of Indiana University School of Medicine Planned Giving Committee.