

GOODMAN & LEVINE LLP

1970 BROADWAY, SUITE 1200
OAKLAND, CALIFORNIA 94612

(510) 922-9400 • Fax (510) 922-9401

RICHARD A. GOODMAN
ragoodman@gmail.com

B. SCOTT LEVINE
bscottlevine@gmail.com

RICHARD A. GOODMAN

CURRICULUM VITAE

May 13, 2009

- Practice Emphasis** Real estate transactions, including acquisitions and sales of commercial and residential property; tax-deferred exchanges; leases; partnerships and limited liability companies; real estate financing.
- Education** U.C.L.A. School of Law (J.D. 1974)
U.C. San Diego (B.A. 1970)
California Continuing Education of the Bar and other post-graduate courses
- Listings** Northern California Super Lawyers (2005 Edition)
- Teaching Experience** California Continuing Education of the Bar (numerous real estate courses)
U.C. Extension (several real estate courses)
Golden Gate University Graduate School of Business (three (3) semester length courses on real estate taxation)
John F. Kennedy School of Law (one (1) semester length course on real estate taxation)
Chabot College (several semester length courses on real estate law)
- Lecturing Experience** Real Property Section, State Bar of California
Real Property Section, Alameda County Bar Association
California Association of Realtors
Real estate associations: Oakland, Berkeley, San Francisco, Contra Costa, West Contra Costa and Southern Alameda County
California C.P.A. Society
Federation of Exchange Accommodators
California Escrow Association

Publications

- Real Property Exchanges, California Continuing Education of the Bar, (First Edition 1982)
- “Real Property: Anti-Deficiency Laws Revisited,” California Lawyer, September 1998
- “Can Seller Carry-back Notes be Used in Tax-Deferred Exchanges,” FEA Update, April 1998
- “1031 Exchanges and 1034 Rollovers Clarified,” Today’s Exchange, Vol. 4, No. 2 (1996)
- “Short Sales and Other Disposition of No-Equity Property,” Alameda County Bar Association Bulletin, Vol. 27, No. 23 (March 1996)
- “Can Exchanges be Transacted by Partners and Partnerships,” Today’s Exchange, Vol. 2, No. 2 (1994)
- “Structuring Deferred Exchanges under the New Proposed Regulations,” Real Property Law Reporter, Vol. 13, No. 5, July 1990.
- “How the Final Regulations under IRC Section 704(b) Affect Allocations In Real Property Partnerships,” Real Property Law Reporter, Vol. 9, No. 4, June 1986.
- “The Tax Reform Act of 1984: How It Affects Real Estate,” Real Property Law Reporter, Vol. 7, No. 7, October 1984.
- “How the New Starker Case has Revolutionized Exchanges,” Real Estate Review, Vol. 10, No. 2, Summer 1980.
- “The New Starker Case: How It Will Revolutionize Tax Deferred Exchanges,” Real Property Law Reporter, Vol. 3, No. 1, January 1980.
- “The Wellenkamp Decision: How It Will Affect Real Estate Financing,” California State Bar Journal, Vol. 54, No. 1, January/February 1979.
- “Tax Planning for Apartment House Investments,” Chapter 5 of The Apartment House ... How to Invest, How to Sell, California Association of Realtors (1979).
- “Practice and Malpractice: A Guide to Realtors' Survival,” California Real Estate Magazine, Vol. 57, No. 6, June 1977.
- “How the 1976 Federal Tax Act Affects Community Property,” California Real Estate Magazine, Vol. 57, No. 2, February 1977.
- “Charitable Donations under the Alaskan Native Claims Settlement Act,” U.C.L.A. - Alaska Law Review, Vol. 3, No. 1, Fall 1973.

Self Published Articles

- “The New Safe Harbor for Vacation Home Exchanges” (March 2008)
- “Short Sales and Deeds in Lieu After the Mortgage Forgiveness Debt Relief Act of 2007”
(February 2008)
- “Can a Vacation Home be Exchanged Under IRC Section 1031”? (March 2007)
- “I.R.S. Extends Section 1031 Deadlines for Hurricane Victims and Certain Other Taxpayers” (January 2005)
- “Structuring the ‘Drop and Swap’ Exchange” (June 2004)
- “Constructing Exchanges: A Tale of Two Letter Rulings” (October 2003)
- “Exchanges of Undivided Interests in Real Property After Rev. Proc. 2002-22”
(April 2002)
- “Exchanges Involving Partners and Partnerships – Reading the Tea Leaves” (June 2001)
- “Rev. Proc. 2000-37: The New Safe Harbor For Reverse Exchanges” (October 2000)
- “Can Real Property Be Exchanged for an Interest in an LLC”? (December 1998)