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Education:

B.A., *cum laude*, Ohio Wesleyan University
(1968)
University of Chicago Law School
J.D., *cum laude*, Widener University's
Delaware School of Law (1984)

Bar Admissions:

Delaware (1984)

Court Admissions:

United States Supreme Court (1991)
United States Court of Appeals for the Third
Circuit (1991)
United States District Court for the District of
Delaware (1984)
Supreme Court of Delaware (1984)

Memberships:

American Bankruptcy Institute
American Bar Association
Delaware State Bar Association
Federal Bar Association

Articles:

- "The Future of Key Employee Retention Plans and Their Treatment in the Delaware Bankruptcy Court," *Financier Worldwide Americas Restructuring & Insolvency Review* (2007)
- "Are You In The Vicinity of Insolvency? Serving More Than One Master," *Financier Worldwide Americas Restructuring & Insolvency Review* (2004/2005)

Steven R. Director

Director

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Steven R. Director (Steve) is a director at Bayard. Steve has over 30 years of experience in the areas of business transactions tax, trusts and estates, and business succession planning. His practice focuses on tax, business, estate planning, and estate and trust administration and litigation. Steve serves on the firm's hiring committee. He is admitted to practice in Delaware and Maryland.

Steve advises closely-held businesses, including corporations limited liability companies, professional practices, and other entities, and their owners on a variety of tax and transactional issues, including structuring and negotiating business formations, acquisitions, divisions, and sales; and advising on business succession planning. He frequently represents taxpayers before the Internal Revenue Service and local tax authorities. He represents lending institutions in business and corporate trust matters. Steve also represents Delaware holding and parent companies, and provides on-going advice regarding operations and other matters that are critical to ensuring these entities' special exemption from income taxation in Delaware.

Steve is the current Vice-Chair of the Tax Appeal Board of the State of Delaware, an active member and past Chair of the Delaware State Bar Association's Section on Taxation, a member and past Chair of the Wilmington Tax Group, and a member and past Chair of the Estate Planning Council of Delaware. Steve is an Accredited Estate Planner by the National Association of Estate Planners and Councils.

Steve is the Board Chair of Planned Parenthood of Delaware, as well as a former Secretary and Board member of the Delaware Community Foundation, and a former Board Member and Chair of the Legal Committee of Greenville Country Club. Steve is a frequent speaker on a variety of tax, asset protection, trust, estate, and business planning topics at seminars and meetings sponsored by professional and community groups.