MUSICK PEELER

## J. PATRICK WHALEY

**PARTNER**

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**Experience**

J. Patrick Whaley, a partner in the firm's Los Angeles office, has specialized in the field of taxation for his entire professional career. He served as a Trial Attorney, Tax Division, United States Department of Justice, Washington, D.C. and as a Special Assistant United States Attorney for the Northern District of California.

Mr. Whaley has lectured throughout the United States and has authored a number of articles pertaining to various tax subjects. He was the author of the Annual Supplements to the first edition of the CEB publication, *Advising California Nonprofit Corporations* and is the Executive Editor to the third edition of that book published in 2009 and annually revised thereafter. He has served as chairperson of the Exempt Organizations Committee of the Tax Section of the American Bar Association and the Exempt Organizations Committee of the Tax Section of the Los Angeles County Bar Association. He is a member of the National Association of College and University Attorneys. In 1991, Mr. Whaley was named as one of the State's most prominent tax practitioners in the field of tax-exempt organizations by the *Daily Journal*, a California professional newspaper for attorneys.

He is Trustee Emeritus of the J. Paul Getty Trust and of Pomona College, and a member of the Board of Overseers of the Huntington Library. In 1998, he was awarded the Dana Latham Award by the Los Angeles County Bar Association Tax Section for his outstanding contribution to the community and the legal profession in the field of taxation. In 2003, he was the recipient of the Outstanding Nonprofit Lawyer Vanguard/Lifetime Achievement Award presented by the American Bar Association Section of Business Law's Nonprofit Corporations Committee. In 2005, Mr. Whaley was appointed by the Tax Section of the American Bar Association to act as its Advisor to a Study Committee of the National Conference of Commissioners on Uniform State Laws ("NCCUSL") which is considering whether to recommend to the NCCUSL that it draft a uniform law applicable to charitable organizations. In 2007, Mr. Whaley was given the Spirit of CEB Award in recognition of his contribution to CEB.

**Education**

- Pomona College, A.B., 1956
- Stanford University, LL.B., 1959
- New York University School of Law, LL.M., Taxation, 1961

**Bar Admissions**

- State Bar of California

**Practice Areas**

- Academic Institutions
- Tax & Employee Benefits