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EMPLOYMENT

1986 - present Professor of Law, Lewis & Clark Law School (Associate Professor, 1986-91). Douglas K. Newell Faculty Scholar, since 2009. Teaching Federal Income Taxation, Corporate Taxation, Estate and Gift Taxation, Partnership Taxation, and Advanced Tax Seminar (Valuation).

Leo Levenson Award for Excellence in Teaching, awarded by Classes of 1987, 1990, 1997, 2002, and 2003; Burlington Northern Foundation Award for Outstanding Teaching, academic year 1987-88.

Director, Federal Tax Certificate Program, since 1994; Director and Coach, Law Student Tax Challenge teams, since 2005; Inaugural Director, Lewis & Clark Law Forum, 1995; Director and Coach, Tax Moot Court Program, 1995-2005.

Director, Law School Volunteer Income Tax Assistance (VITA) Program, since 1993.

Faculty Advisor, Low-Income Taxpayer Clinic (LITC), since 1999.

Chair, Curriculum Committee, 2008-2009; Chair, Faculty Appointments Committee, 1989-90, 1991-92, 1993-94, 1998-99; Chair, Computing and Technology Committee, 1996-97; Member, Search Committee, Academic Vice President, 1992; Chair, Tax Continuing Education Program Advisory Committee, 1988, 2001; Member, various additional faculty committees.

Faculty Advisor, *Lewis & Clark Law Review* (formerly *The Journal of Small and Emerging Business Law*), since 1996.

Member, Board of Directors, Law School Public Interest Law Project (PILP), 1996-1999.

Faculty Advisor, Deady Inn (Lewis and Clark chapter), Phi Delta Phi Legal Fraternity, since 1987.

2006 Visiting Professor of Law, Santa Clara University, fall semester 2006.

1999 Of Counsel, Stoel Rives LLP, Portland, Oregon (full-time practice during academic sabbatical leave).

1992 Visiting Professor of Law, Stanford University, fall semester 1992.

1983 - 1986 Partner, Stoel, Rives, Boley, Fraser & Wyse, Portland, Oregon (Associate, 1983-85). Specializing in taxation and equipment leasing.

1982 - 1983 Visiting Assistant Professor of Law, Northwestern School of Law of Lewis & Clark College.

1980 -1982 Associate, Stoel, Rives, Boley, Fraser & Wyse.

1978- 1979 Law clerk to Hon. Alfred T. Goodwin, U.S. Court of Appeals for the Ninth Circuit

1972 - Reporter and rewrite person, *The Jersey Journal* (afternoon daily newspaper), Jersey
1975 City, New Jersey.

EDUCATION

J.D. 1978, Stanford Law School. Member, Order of the Coif; member, *Stanford Law Review*.

Visiting student, Yale Law School, fall semester 1977. Research assistant to Professor Boris I. Bittker.

A.B. 1975, St. Peter's College, Jersey City, New Jersey. Classical languages and literature. *Summa cum laude*; Hanlon Medal (highest GPA of graduating class in humanities).

ACTIVITIES

1997 - Editor-in-Chief, *Valuation Strategies* magazine (Warren, Gorham & Lamont/RIA
present Group).

1995 - Columnist and Member, Editorial Board, *Estate Planning* magazine (Warren Gorham
present & Lamont/RIA Group).

2001 - Member, Editorial Advisory Board, *Business Valuation Update* (Business Valuation
present Resources).

1995 - Member, Committee on Standards of Tax Practice, American Bar Association, Section
present of Taxation.

2010 - Member, American Law Institute.
present

2010 - Fellow, American Bar Foundation.
present

1982 - Speaker at numerous continuing education conferences and bar review courses on
present matters relating to taxation, business law, and valuation.

1991 - Member, Board of Directors, Portland Tax Forum. Executive Committee, 1994.
present

1997 - 2004 Arbitrator, National Association of Securities Dealers.

1999 - 2001 Member, Estate Planning Council of Portland Seminar Committee.

1998 - 2001 Corporate Secretary and Member, Board of Directors, Clean Belmont Project, Inc

1996 - 2000 Member, Board of Directors, Tektronix Funding Corporation.

1992 - 1994 Member, Board of Directors, Northwest Environmental Advocates.

- 1990 - 1993 Member, State of Oregon, Hanford Waste Board (and predecessor advisory committee).
- 1990 - 1991 Member, Commissioner's Advisory Group, U.S. Internal Revenue Service. Author, reports on IRS management of its accounts receivable (1991); ethical responsibilities of corporate tax employees (1991); "due diligence" in rendering tax advice (1990).
- 1983 - 1993 Columnist and Member, Editorial Board, *The Journal of Corporate Taxation*.
- 1986 - 1989 Engineer, public affairs producer, general volunteer, KBOO-FM, listener-sponsored community radio station, Portland.

PUBLICATIONS

Treatise

Federal Tax Valuation (Warren Gorham & Lamont 1996 and semiannual supplements). Chapter 5, *Partial Interests*, completely revised, with 2003 Cumulative Supplement No. 2; Chapter 4, *Discounts and Premiums*, completely revised, with 2006 Cumulative Supplement No. 1.

Scholarly Articles

"Upstairs, Downstairs: Section 2036(a) and *Estate of Stewart v. Commissioner* " (completed, to be published in 2011).

"Reflections on the Environmental Impacts of Federal Tax Subsidies for Oil, Gas, and Timber Production," 15 Lewis & Clark Law Review ____ (forthcoming, spring 2011).

"Keeping Up the Facade: *Whitehouse Hotel* and *Evans*," 38 Estate Planning ____ (forthcoming, January 2011).

"Discounts for 'Built-in' Gain Taxes: The *Litchfield* Fallacy," 37 Estate Planning 37 (June 2010).

"Much Ado About (a Tax) Nothing: *Pierre v. Commissioner*," 36 Estate Planning 38 (December 2009).

"Discount for 'Built-in' Corporate Taxes is Far from Settled," 36 Estate Planning 38 (June 2009).

"Proposed Regulations Would Modify Standards for 'Qualified Appraisals,'" 35 Estate Planning 41 (December 2008).

"The 'Quid' and the 'Quo': Valuing Firm Goodwill and Executive Perks," 35 Estate Planning 37 (June 2008).

"Lack-of-Marketability Discount Evolves in the Court of Federal Claims," 34 Estate Planning 46 (December 2007).

"When the Judge Plays Cobbler (or Do-it-Yourselfer) in a Federal Tax Valuation Case," 11 Valuation Strategies 30 (September-October 2007).

- "For Appraisers, New Tax Qualification Rules and Special Penalty," 34 Estate Planning 16 (June 2007).
- "Revisiting the Burden of Proving Fair Market Value," 34 Estate Planning 43 (January 2007).
- "Stock Buyouts Funded by Life Insurance: The *Blount* Conundrum," 33 Estate Planning 40 (June 2006).
- "Must a Family Limited Partnership Run a Business in Order to Achieve Transfer Tax Discounts?" 32 Estate Planning 41 (December 2005).
- "Bye Bye *Byrum*, *Bonjour Bongard*," 32 Estate Planning 47 (June 2005).
- "Buy-Sell Agreements and Marketability Discounts," 31 Estate Planning 619 (December 2004).
- "Section 358 and *Crane* – A Reply to My Critics," 57 Tax Lawyer 909 (2004).
- "Hindsight and Valuation," 31 Estate Planning 346 (July 2004).
- "Section 2036 and Family Limited Partnerships: How Much is Etched in *Stone*?" 31 Estate Planning 92 (February 2004).
- "GRAT Valuation: The Ninth Circuit Takes Its *Schott*," 30 Estate Planning 304 (June 2003).
- "Maximizing Discounts for 'Built-In' Corporate Taxes," 29 Estate Planning 646 (December 2002).
- "Valuing Indirect Gifts Through Entities: *Shepherd*," 29 Estate Planning 314 (June 2002).
- "A Most Valuable Player: Judge Goodwin and the Tax Laws," 15 Western Legal History 66 (Winter/Spring 2002) (journal of Ninth Judicial Circuit Historical Society).
- "The Burden of Proving Fair Market Value," 28 Estate Planning 618 (December 2001).
- "Family Limited Partnerships: The Open Issues," 28 Estate Planning 282 (June 2001).
- "Section 2013 and *Estate of Harrison*: Statutory Quirk Meets Common Disaster," 27 Estate Planning 498 (December 2000).
- "Income Taxes and Stock Values," 27 Estate Planning 234 (June 2000).
- "Section 357(d) -- Old Can, New Worms," 27 Journal of Corporate Taxation 17 (2000).
- "Do Minority Shareholders Matter? Mixed Signals from the Tax Court," 26 Estate Planning 492 (December 1999).
- "Further Adventures with the Lack-of-Marketability Discount," 26 Estate Planning 235 (June 1999).
- "All Eyes on *Simplot*," 2 Valuation Strategies 20 (May-June 1999).
- "For Tax Court Valuation Decisions, a String of Reversals," 25 Estate Planning 474 (December 1998).

- "Hard Times for Buy-Sell Agreements," 25 Estate Planning 235 (June 1998).
- "Valuing Undivided Interests: A New Approach to an Old Problem," 24 Estate Planning 495 (December 1997).
- "Family Limited Partnerships: Meet Section 2703," 24 Estate Planning 235 (June 1997).
- "Taxpayers' Appraisers in a Tax Court Slump," 24 Estate Planning 90 (February 1997).
- "The Outer Limits of Minority Discounts," 23 Estate Planning 380 (October 1996).
- "Dissecting the Discount for Lack of Marketability," 23 Estate Planning 91 (February 1996).
- "On Beyond Real Estate: The New Like-Kind Exchange Regulations," 48 Tax Notes 903 (August 13, 1990).
- "Corporate Debt, Shareholder Debt: Lessons from *Leavitt* and *Lessinger*," 16 Journal of Corporate Taxation 348 (1990).
- "Installment Sales: A Setting Sun," 16 Journal of Corporate Taxation 175 (1989).
- "Farewell to Freezes: Section 2036(c)" (co-author with Lawrence R. Brown), 42 Tax Notes 1633 (March 27, 1989).
- "Minority Discounts: *Estate of Bright* Meets Judge Posner," 15 Journal of Corporate Taxation 280 (1988).
- "Contractual Allocations of Price in Sales of Businesses," 15 Journal of Corporate Taxation 99 (1988).
- "Old Blood, Young Blood, Bad Blood: The Evolution of Section 302," 14 Journal of Corporate Taxation 263 (1987).
- "Using Corporations for Tax Savings: A Reappraisal," 14 Journal of Corporate Taxation 160 (1987).
- "The 'New Look' of Sections 1239 and 453(g)," 14 Journal of Corporate Taxation 69 (1987).
- "'All' -- Death of the Installment Method?," 35 Tax Notes 1125 (June 15, 1987).
- "Shareholder Guarantees, Interest Deductions, and S Corporation Stock Basis: The Problems With *Putnam*," 13 Journal of Corporate Taxation 264 (1986).
- "'Til Debts Do Us Part," 12 Journal of Corporate Taxation 372 (1986).
- "Of Webs and Tangles: Section 304(b)(3)(B)," 12 Journal of Corporate Taxation 192 (1985).
- "*Vive Les Differences*: Revenue Ruling 84-111," 11 Journal of Corporate Taxation 367 (1985).
- "Section 351 and Installment 'Boot,'" 11 Journal of Corporate Taxation 268 (1984).

"The 453(h) Regulations: Hard Choices," 11 Journal of Corporate Taxation 177 (1984).

"Son of *Court Holding*, and Other Sequels," 11 Journal of Corporate Taxation 51 (1984).

"Of Debt, Discharge and Discord: *Jackson v. Commissioner*," 10 Journal of Corporate Taxation 357 (1984).

"Assumption of Liabilities in Nonrecognition Transactions with Installment Notes as 'Boot,'" 61 Taxes 469 (1983).

Quarterly "Article Digests" columns, The Journal of Corporate Taxation, Spring 1982 - Autumn 1983.

"Recent Developments in the Law 1982 - Federal Tax - Caselaw Developments," Oregon Law Institute 1983.

Note, "Section 1981 and the Thirteenth Amendment After *Runyon v. McCrary*: On the Doorsteps of Discriminatory Private Clubs," 29 Stanford Law Review 747 (1977).

Newspapers, Op-Ed, Etc.

"Foreign Student Tax Filing Rules: Better, but an Urban Myth Persists," 117 Tax Notes 1236 (Dec. 24, 2007).

"Tax Profs Remember Boris Bittker" (contributor), 109 Tax Notes 120 (Oct. 3, 2005).

"Tax Treatment of Contingent Attorney Fees: The Battle Rages On" (letter to the editor), 105 Tax Notes 1046 (Nov. 15, 2004).

"Beating a Dead Horse with a Surrebuttal" (letter to the editor), 105 Tax Notes 887 (Nov. 8, 2004).

"Contingent Fees: The Partnership Theory is Sound" (letter to the editor), 105 Tax Notes 426 (Oct. 18, 2004).

"IRS Drops Claim That It's Keeping a Foreign Student Census," 99 Tax Notes 137 (Apr. 7, 2003)

"Is the IRS the New Federal Watchdog Over Foreign Students?" 95 Tax Notes 261 (Apr. 8, 2002).

"The IRS and Foreign Students: Common Sense Prevails," The Chronicle of Higher Education, Feb. 13, 1998.

"The IRS Imposes a Ridiculous Burden on Foreign Students," The Chronicle of Higher Education, May 2, 1997.

"Repainted Bridge Will Make Great Tagger Bait," The Oregonian, April 20, 1999.

"Balloons Symbolize Ecological Death," The Oregonian, June 16, 1988.

"Hanford Site Selection Purely Political Choice" (co-author with Drew Gardner), The Oregonian, June 24, 1986.

Letter No. 1, "CBS Mailbag" segment, *The Late Show with David Letterman*, CBS Television, Nov. 16, 2001 ("Dear Dave: Got any safety tips for raking leaves?").

"West End Rezoning is a No-Brainer," (letter to the editor), *The Portland Tribune*, June 27, 2001.

"How Congress Juggles With Tax Laws" (letter to the editor), *The New York Times*, Aug. 1, 1993.

"Steinbrenner Decision Leaves Room for Doubt" (letter to the editor), *The New York Times*, Aug. 13, 1990.

"Technical Correction Respectfully Requested" (letter to the editor), 80 *Tax Notes* 1229 (Sep. 7, 1998).

"One Thumb Up for *Peracchi*" (letter to the editor), 79 *Tax Notes* 911 (May 18, 1998).

"What Can Still be Done to Help Foreign Students?" (letter to the editor), 78 *Tax Notes* 1194 (March 2, 1998).

"A Modest Proposal for Raising Revenue" (letter to the editor), 76 *Tax Notes* 1118 (Aug. 25, 1997).

"Foreign Student Filing Rules: The Form Instructions are Wrong" (letter to the editor), 74 *Tax Notes* 1075 (Feb. 24, 1997).

"Holding the IRS Responsible for Deadlines" (letter to the editor), 72 *Tax Notes* 1557 (Sep. 16, 1996).

"Foreign Students in United States Face Ridiculous Filing Requirements" (letter to the editor; co-author with William J. Kenny), 70 *Tax Notes* 1697 (March 18, 1996).

"Tax Analysts Should Muckrake at Home First" (letter to the editor), 67 *Tax Notes* 973 (May 15, 1995).

"Has This *Horst* Been Put to Sleep?" (letter to the editor), 65 *Tax Notes* 639 (Oct. 31, 1994).

"A Woman's Place..." (letter to the editor), 55 *Tax Notes* 1826 (June 29, 1992).

"Crossed Circuits" (letter to the editor), *A.B.A. Journal*, January 1995.

"Boris I. Bittker: Teacher, Editor and Friend," 5 *Common Research* 4 (Oct. 7, 1983) (journal of Lewis & Clark College Law Library).

Personal Weblog

"Jack Bog's Blog," <http://bojack.org/>

WORK IN PROGRESS

New chapters for Federal Tax Valuation.

Volume 2, Federal Tax Valuation.

Created by: bojack@lclark.edu

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