

CURRICULUM VITAE

NANCY E. SHURTZ
Bernard A. Kliks Chair
University of Oregon
School of Law
Eugene, Oregon 97403

EDUCATIONAL HISTORY

- 1976-77 LL.M. (Taxation), Georgetown University Law Center, Washington, D.C.
- 1970-72 J.D., Ohio State University, College of Law, Columbus, Ohio, December, 1972
National Law Center, Washington, D.C. summer of 1972
Notre Dame Law School, summer program, London, England, 1971
- 1966-70 B.A. (Political Science), University of Cincinnati, Cincinnati, Ohio
Harvard University, Cambridge, Massachusetts, summer of 1968
Chapman College, World Campus Afloat, 1969-1970 academic year

PROFESSIONAL EXPERIENCE

August 1982 to the present

PROFESSOR, UNIVERSITY OF OREGON LAW SCHOOL (EUGENE, OREGON)

Courses taught: Individual Income Tax; Corporate Tax; Accounting for Lawyers; State and Local Tax; Business Planning; Partnership Tax; Tax Policy; Gift and Estate Tax; Estate Planning; Professional Responsibility; Women and the Law; Poverty Law; Tax Planning & Drafting, Sustainable Tax & Business Practice; Environmental Policy; Marketplace Economics.

July 1978 to July 1982

ASSOCIATE PROFESSOR, WHARTON SCHOOL, DEPARTMENT OF LEGAL STUDIES, UNIVERSITY OF PENNSYLVANIA, (PHILADELPHIA, PENNSYLVANIA)

Courses taught at Wharton: Legal Aspects of Commercial Transactions; Administrative Regulation of Business; Introduction to Law; Law of Antitrust and Trade Regulations; Seminar in Tax Policy.

Course taught in Liberal Studies Program, School of Education: Science as the Basis of Public Policy.

Aug 2009 to July 2010 and Spring 2011

VISITING PROFESSOR, STETSON LAW SCHOOL, (GULF PORT, FLORIDA)

Courses taught: Federal Income Tax II, Federal Income Tax I, Corporate Taxation, Partnership Taxation, Estate Planning.

July 1977 to July 1978

ASSOCIATE, GINSBURG, FELDMAN & BRESS, (1700 PENNSYLVANIA AVE., N.W., WASHINGTON, D.C.)

Area of practice: Tax Department and Energy Department.

January 1973 to June 1977

ASSOCIATE PROFESSOR, DEPARTMENT OF ACCOUNTING AND BUSINESS LAW, UNIVERSITY OF TENNESSEE, (KNOXVILLE, TENNESSEE)

Courses Taught: Introduction to the Law, Contracts, Corporations & Partnerships, Administrative Law, Income Tax, Corporate Tax, Estate and Gift Tax

Summer, 1973

LAW CLERK, FRASE & WEIR, (305 MAIN STREET, COSHOCTON, OHIO)

General practice.

HONORS

Dean's Distinguished Faculty Fellowship 2006-2008

Bernard Kliks Chair 2008 to present

NATIONAL COLUMNIST

Fall, 1990 to present - Estate Planning Magazine

VOLUNTEER CONSULTANT

Spring, 2005, Mills Colleges – All Women's Law School

PROFESSIONAL MEMBERSHIPS

- * American Bar Association
 - Tax Section
 - Member (1987 - present)
 - CLE Programming Committee
 - Vice-Chair (1994 - 1998)
 - Real Estate, Trust and Estate Law Section
 - Member (1987 - present)
 - Significant Literature Committee
 - Vice-Chair (1987 - 1989)
 - Chair (1989 - 1994)
 - Senior Editor, Books and Media (1994 - present)
 - Publications Committee (2006 - present)
- * American Accounting Association
- * American Tax Association
- * Eugene Estate Planning Council

- * Eugene-Springfield Tax Association
- * Lane County Bar
- * Ohio Bar Association (admitted to Ohio bar, May 5, 1973, currently inactive)
- * Oregon State Bar Association (admitted to Oregon bar, April 4, 2000, currently inactive)
- * Oregon Women Lawyers
- * Tennessee Bar Association (admitted to Tennessee bar, September 22, 1973, currently inactive)
- * Washington D.C. Bar Association (admitted to D.C. bar, November 14, 1977, currently inactive)

PUBLICATIONS

Books

Sustainability and Business Law, (co-authored with Judd Sneirson) (forthcoming in 2015).

Estate Planning With Real Estate, ABA, (forthcoming in 2015).

Live Your Life By the Loopholes, (forthcoming in 2015).

Education Planning: Taxes, Trusts & Techniques, ABA (2009).

Corporate Tax, Volumes 1 and 2, Shepard's McGraw Hill, Inc., co-authored with Michael Durst, Gwendolyn Griffith, and James O'Hara (1992).

Chapters in Books

“Chapter 8: Nontax Considerations” in Testamentary Transfers to Minors, American Bar Association (General Practice and Real Estate, Probate & Trust Law Sections) entitled Estate and Tax Planning For Minors (co-authored with Susan Gary) (2006).

“Chapter 11: Federal Income Tax” in Teaching the Law School Curriculum, edited by Steve Friedman, Gerald Hess and Stephen Sopinich, Carolina Academic Press, [Excerpts on the following: “Goals, Philosophy, and Coverage, pp. 231-232; Text and Handouts, pp. 243-244; Role-Playing, p. 248; Cartoons, p. 249; Research Paper, Midterm, Final Exam, p. 252] (2004).

Articles

“The TurboTax Defense,” (co-authored with Rodney Mock) 15 Florida Tax Rev. 443-532 (2014).

- "Eco-Friendly Building From the Ground Up: Environmental Initiatives and the Case of Portland Oregon," 27 J. of Environmental Law & Litigation 237-362 (2012).
- "Sweden, Singapore and the States: A Comparative Analysis of the Impact of Taxation on the Welfare of Working Mothers," 55 St. Louis University Law Review 1087-1132 (2011).
- "Lighting the Lantern: Visions of a Virtual All Women's Law School," 16 Hastings Women's Law Review 63-116 (Winter 2005).
- "Critical Tax Theory: Still Not Taken Seriously," 76 University of North Carolina Law Review 1837-1888 (June 1998).
- "Gender Equity and Tax Policy: The Theory of 'Taxing Men," 6 Southern California Review of Law and Women's Studies 485-532 (Spring 1997).
- "The Top Ten Twisted Tax Travesties in the Taxpayer Relief Act of 1997," 76 Tax Notes 1777-1781 (Sept. 29, 1997).
- "Twenty Questions - And Answers - About Retirement Counseling," 41 The Practical Lawyer 59-71 (Spring 1995).
- "An Academic's View of Tax Basis Revocable Trusts," 134 Trusts & Estates 43-49 (January 1995).
- "A Critical View of Traditional Tax Policy Theory: A Pragmatic Alternative," 31 Villanova Law Review 1665-1701 (1986).
- "State Taxation of Energy Resources: Are Consuming States Getting Burned?" 36 Vanderbilt Law Review 55-102 (1983).
- "Promoting Alcohol Fuels Production: Tax Expenditures? Direct Expenditures? No Expenditures?" 36 Southwestern Law Journal 597-644 (1982).
- "Sale-Leaseback Transactions Involving Real Estate: A Proposal for Defined Tax Rules," co-authored with Phillip J. Harmelink, 55 Southern California Law Review 833-894 (1982).
- "Decision Model for Lease Parties in Sale-Leasebacks of Real Estate," 23 William and Mary Law Review 385-438 (1982).
- "Marital Status Discrimination: A Problem Not Solved by the Economic Recovery Tax Act of 1981," 59 Denver Law Journal 767-791 (1982).
- "The Windfall Profits Tax - Poor Tax Policy? Poor Energy Policy?" 34 University of Miami Law Review 1115-1158 (1980).

"Nontaxable Exchange Treatment in the Sale-Leaseback of Real Estate," 8 Real Estate Law Journal 307-322 (1980), co-authored with Phillip J. Harmelink.

"Trust-Leasebacks After *Quinlivan*," 16 California Western Law Review 1-15 (1980), co-authored with Phillip J. Harmelink.

"The Visible Hand: Department of Energy Price Controls on Petroleum and Petroleum Products," co-authored with Jake Dweck and David Galbraith, accepted for publication in American University Law Review, (1980).

"Allocation of Partnership Income and Loss After the 1976 Act," 8 Tax Advisor 734-740 (1977).

"Accumulation Trust Rules Under the Tax Reform Act," 116 Trusts and Estates 452-54, 488-489 (1977).

"How to Control the Tax Consequences of Payments in Divorces and Legal Separation," 18 Taxation for Accountants 112-116 (1977), co-authored with Phillip J. Harmelink.

"The University in the Sunshine: Application of the Open Meeting Laws to the University Setting," 5 Journal of Law and Education 453-464 (1976).

"Jeopardy and Termination Assessments: The *Laing* Case and The Tax Reform Act of 1976," 7 Tax Advisor 707-715 (1976), co-authored with Phillip J. Harmelink.

"Deductions for Home Office: Current Proposals and Recommendations," 54 Taxes 517-525 (1976), co-authored with Phillip J. Harmelink.

"Child Care Expenses: Current Status & Alternatives," 53 Taxes 479-484 (1975), co-authored with Phillip J. Harmelink.

Recent Op-Eds

"Turbo Tax Crime Waves," co-authored with Rodney Mock, Wall Street Journal, April 16, 2012.

"The Turbo Tax Defense," co-authored with Rodney Mock, San Francisco Chronicle, March 27, 2012.

Book Reviews

2014

"Flexible Trusts and Estates for Uncertain Times," 5th Edition by Jerold I. Horn, 41 Estate Planning (November 2014); "Family Business and Positive Psychology: New Planning Strategies for the 21st Century," by Scott E. Friedman, 41 Estate Planning

(November 2014); "Best Practices for Structuring Trusts and Estates, 2014 Edition," an Aspatore Books publication, 41 Estate Planning (November 2014). "A Guide to International Estate Planning: Drafting, Compliance, and Administrative Strategies, Second Edition," Leigh-Alexandra Basha, Editor, 41 Estate Planning (March 2014); "The Tools & Techniques of Estate Planning for Modern Families," L. Paul Hood, Jr. and Stephan R. Leimberg, 41 Estate Planning (March 2014); "The Advisor's Guide to Nonqualified Deferred Compensation, 2014 Edition," Louis R. Richey, Richard C. Baier, and John Phelan, 41 Estate Planning (March 2014).

2013

"Ethics in the Practice of Elder Law," Roberta K. Flowers and Rebecca C. Morgan, 40 Estate Planning (December 2013); "Planning an Estate: A Guidebook of Principles and Techniques, Fourth Edition," Harold Weinstock and Martin Neumann, 40 Estate Planning (December 2013); "Estate and Financial Planning for People Living With COPD," Martin M. Shenkman, 40 Estate Planning (December 2013); "Taxation and Funding of Non-Qualified Deferred Compensation: A Complete Guide to Design and Implementation. Second Edition," Michael Goldstein and Maria Aspimwall, 40 Estate Planning (August 2013); "The Advisor's Guide to Annuities, 3rd Edition," John Olsen and Michael E. Kitces, 40 Estate Planning (August 2013); Understanding Business Valuation: A Practical Guide in Valuing Small to Medium Sized Businesses. Fourth Edition, Gary S. Trugman, 40 Estate Planning (August 2013); "Asset Protection Secrets: How America's Affluent Lawsuit Proof Their Wealth ...And How You Can Too," Hillel L. Presser, 40 Estate Planning (August 2013); "2012 Social Security & Medicare Facts," Joseph F. Strenken, 40 Estate Planning (May 2013); "Counseling Unmarried Couples: A Guide to Effective Legal Representation," Frederick Hertz, 40 Estate Planning (May 2013); The New Three-Legged Stool: A Tax Efficient Approach to Retirement Planning, Rick Rodgers, 40 Estate Planning (May 2013); "2012 Multistate Guide to Estate Planning," Jeffrey A. Schoenblum, 40 Estate Planning (May 2013);

2012

"A Canadian's Best Tax Haven: The U.S.," Robert Keats, 39 Estate Planning (November 2012); "Retirement Benefits Issues in Estate Planning," Steven R. Lifson, 39 Estate Planning (November 2012); "Estate Planning for Same-Sex Couples," Joan M Burdi, 39 Estate Planning (November 2012); "Quick Reference to IRAs," Gary S. Lesser and Deise Appleby, 39 Estate Planning (November 2012); "Probate Wars of the Rich and Famous: An Insider's Guide to Estate Planning and Probate," Russel J. Fishkind, 39 Estate Planning (July 2012); "The Advisor's Guide to Life Insurance," Harold D. Skipper and Wayne Toning, 39 Estate Planning (July 2012); "Protect and Enhance Your Estate: Definitive Strategies for Estate and Wealth Planning," Robert A. Espert, Renno L. Perterson and David K. Cahoone, 39 Estate Planning (July 2012); "The ABA Practical Guide to Estate Planning," Jay A. Soled, 39 Estate Planning (July 2012); "The ABA Checklist for Family Heirs: A Guide to Family History, Financial Plans and Final Wishes," Sally Bach Hurme, 39 Estate Planning (March 2012); "Conservation Easements: Tax and Real Estate Planning for Landowners and Advisors," David J. Dietrich and Christian Dietrich, 39 Estate Planning (March 2012); "Advising the Small Business: Forms and Advice for the Legal Practitioner," Jean L. Batman, 39 Estate Planning (March 2012); "The Tools and Techniques of Estate Planning," Stephan R. Leimberg, et al., 39 Estate Planning (March 2012)

2011

"Divorce in the Golden Years: Estate Planning, Spousal Support, and Retirement Issues for Clients at Midlife and Beyond," Leslie Ann Shaner, 38 Estate Planning 41 (August 2011); "The Roth Revolution: Pay Taxes Once and Never Again," James Lange, 38 Estate Planning 42 (August 2011); "2011 Tax Facts on Investments," Steven A. Meyerowitz, 38 Estate Planning 42 (August 2011); "Fundamentals of Special Needs Trusts," Stuart D. Zimring, Rebecca C. Morgan and Bradley J. Frigon, 38 Estate Planning 43 (August 2011); "A Reviewer's Handbook to Business Valuation: Practical Guidance to the Use and Abuse of a Business Appraisal," L. Paul Hood, Jr. and Timothy R. Lee, 38 Estate Planning 40 (November 2011); "Practical Estate Planning in 2011 and 2012," Howard M. Zaritsky, 38 Estate Planning 40 (November 2011); "Assisted Reproductive Technology: A Lawyer's Guide to Emerging Law and Science, Second Edition," Charles P. Kindregan, Jr. and Maureen McBrien, 38 Estate Planning 41 (November 2011); "Drafting Limited Liability Company Operating Agreements, Second Edition," John M. Cunningham, 38 Estate Planning 41 (November 2011)

2010

"The 101 Biggest Estate Planning Mistakes," Herbert E. Nass, 37 Estate Planning 41 (June 2010); "A Practical Guide to Estate Planning for a Family With a Special Needs Child," Sebastian V. Grassi, Jr., 37 Estate Planning 41 (June 2010); "Redefining Retirement for a New Generation: Saving Your Retirement in a Turbulent World," Robert J. Krakower, 37 Estate Planning 42 (June 2010); "Gay, Lesbian, and Transgender Clients: A Lawyer's Guide," Joan B. Burda, 37 Estate Planning 42; "Family Wealth Transition Planning: Advising Families with Small Businesses," Bonnie Brown Hartley & Gwendolyn Griffith, 37 Estate Planning 42 (Feb. 2010); "The Law of Trustee Investments," Christopher P. Cline, 37 Estate Planning 42 (Feb. 2010); "The New Form 990: Law, Policy, and Preparation," Bruce R. Hopkins, Douglas K. Anning, Virginia C. Gross, & Thomas J. Schenkelberg, 37 Estate Planning 43 (Feb. 2010); "Super Trader: Make Consistent Profits in Good and Bad Markets," Van K. Tharp, 37 Estate Planning 44 (Feb. 2010).

2009

"Planning and Defending Asset-Protection Trusts," Even H. Farr, Richard W. Nenno, Gideon Rothschild, John A. Terrill II & John E. Sullivan III, 36 Estate Planning 43 (Aug. 2009); "Philanthropy in a Flat World: Inspiration Through Globalization," Jon Duschinsky, 36 Estate Planning 43 (Aug. 2009); "BVR's Guide to Business Valuation: Issues in Estate and Gift Tax," Paul Heidt (ed.), 36 Estate Planning 44 (Aug. 2009); "An Estate Planner's Guide to Life Insurance," Louis A. Mezzullo, 36 Estate Planning 44 (Aug. 2009); "Retire Secure! Pay Taxes Later: The Key to Making Your Money Last, (Second Ed.)," James Lange, 36 Estate Planning 42 (June 2009); "Inheritance Hijackers: Who Wants to Steal Your Inheritance and How to Protect It," Robert C. Adamski, 36 Estate Planning 43 (June 2009); "Business Valuation: A Primer for the Legal Professional," Jeffrey M. Risius, 36 Estate Planning 43 (June 2009); "The Lawyer's Field Guide to Effective Business Development," William J. Flannery, Jr., 36 Estate Planning 42 (June 2009); "Private Foundations: Tax Law and Compliance," Bruce R. Hopkins & Jody Blazek, 36 Estate Planning 35 (February 2009); "The Only Guide to Alternative Investments You'll Ever Need: The Good, the Flawed, the Bad,

and the Ugly,” Larry E. Swedroe & Jared Kizer, 36 Estate Planning 35 (February 2009); “A Practical Guide to Drafting Irrevocable Life Insurance Trusts (With Sample Forms and Checklists),” Sebastian V. Grassi, Jr., 36 Estate Planning 36 (February 2009); “The Alzheimer’s Advisor: A Caregiver’s Guide to Dealing With the Tough Legal and Practical Issues,” Vaughn E. James, 36 Estate Planning 36 (February 2009).

2008

“Residence Options for Older and Disabled Clients,” Lawrence A. Frolik, 35 Estate Planning 42 (August 2008); “How to Build and Manage an Estates Practice,” Daniel B. Evans, 35 Estate Planning 43 (August 2008); “Tools & Techniques of Income Retirement Planning,” Stephan R. Leimberg, et al., 35 Estate Planning 43 (August 2008); Tax and Estate Planning with Real Estate, Partnerships and LLCs,” Jerome Ostrov, 35 Estate Planning 44 (August 2008); “Executive’s Guide to Fair Value: Profiting from the New Valuation Rules,” Alfred M. King, 35 Estate Planning 43 (June 2008); “Get Rich, Stay Rich, Pass It On: The Wealth-Accumulation Secrets of America’s Richest Families,” Catherine S. McBreen and George H. Walper, Jr., 35 Estate Planning 43 (June 2008); “The Insured Stock Purchase Agreement: With Sample Forms, Second Edition,” Lawrence Brody and Stephen B. Daiker, 35 Estate Planning 42 (June 2008); “Nonprofit Strategic Planning: Leveraging Sarbanes-Oxley Best Practices,” Peggy M. Jackson, 35 Estate Planning 42 (June 2008); “An Estate Planner’s Guide to Qualified Retirement Plan Benefits,” Louis A. Mezzullo, 35 Estate Planning 40 (Feb. 2008); “Family: The Compact Among Generations,” James E. Hughes, Jr., 35 Estate Planning 40 (Feb. 2008); “The Family Limited Partnership Deskbook, Forming and Funding FLPs and Other Closely Held Business Entities,” David T. Lewis & Andrea C. Chomakos, 35 Estate Planning 41 (Feb. 2008); “Yours, Mine & Ours: Creating a Compelling Donor Experience,” Barry McLeish, 35 Estate Planning 41 (Feb. 2008).

2007

“Healthy Wealth in Families: Sharing Prosperity Happiness and Purpose,” Gerald Le Van, 34 Estate Planning 40 (Oct. 2007); “Wants, Wishes and Wills: A Medical Guide to Protecting Yourself and Your Family in Sickness and in Health,” Wynne a. Whiteman, Esq. & Shawn D. Glissan, M.D., 34 Estate Planning 40 (Oct. 2007); “An Estate Planner’s Guide to Buy-Sell Agreements for the Closely Held Business,” Louis A. Mezzullo, 34 Estate Planning 41 (Oct. 2007); “Life and Death Planning for Retirement Benefits: The Essential Handbook for Estate Planners,” Natalie Choate, 34 Estate Planning 43 (June 2007); “The Annuity Advisor,” John L. Olsen & Michael E. Kitces, 34 Estate Planning 43 (June 2007); “Your Complete Retirement Planning Road Map: The Leave-Nothing-To-Chance, Worry-Free, All-Systems-Go Guide,” Ed Slott, 34 Estate Planning 44 (June 2007); “Quicken Willmaker Plus 2007: Estate Planning Essentials,” Shae Irving, Ed., 34 Estate Planning 44 (June 2007); “The Circular 230 Deskbook,” Jonathan G. Blattmachr, Mitchell M. Gans, & Damien Rios, 34 Estate Planning 42 (Feb. 2007); “The Law of Later-Life Health Care and Decision Making,” Lawrence A. Frolik, 34 Estate Planning 42 (Feb. 2007); “Drafting the Estate Plan: Laws and Forms, 2007 Edition,” David A. Handler & Deborah V. Dunn, 34 Estate Planning 43 (Feb. 2007); “Tax, Estate, and Lifetime Planning for Minors,” Carmina Y. D’Aversa, Ed., 34 Estate Planning 43 (Feb. 2007).

2006

“Tax Planning for Lifetime and Testamentary Dispositions, Second Edition, With Forms,” Don W. Llewellyn & Jill R. Fowler, 33 Estate Planning 44 (Aug. 2006); “Creating the Good Will: The Most Comprehensive Guide to Both the Financial and Emotional Sides of Passing on Your Legacy,” Elizabeth Arnold, 33 Estate Planning 44 (Aug. 2006); “Charitable Gift Planning: A Practical Guide for the Estate Planner,” Thomas J. Ray, Jr., 33 Estate Planning 45 (Aug. 2006); “All About Asset Allocation: The Easy Way to Get Started,” Richard A. Ferri, 33 Estate Planning 45 (Aug. 2006); “Asset Protection Planning Guide,” Barry S. Engel, 33 Estate Planning 44 (April 2006); “Death By a Thousand Cuts: The Fight Over Taxing Inherited Wealth,” Michael J. Graetz & Ian Shapiro, 33 Estate Planning 45 (April 2006); “Flexible Trusts and Estates for Uncertain Times,” Jerold I. Horn, 33 Estate Planning 45 (April 2006); “Waters’ Law of Trusts in Canada,” Donovan W.M. Waters, Mark N. Gillen, & Lionell D. Smith, 33 Estate Planning 45 (April 2006). “A Practical Guide to Drafting Marital Deduction Trusts,” Sebastian V. Grassi, Jr., 33 Estate Planning 43 (Feb. 2006); “Planning for the Future: Providing a Meaningful Lie for a Child with a Disability After Your Death,” L. Mark Russell & Arnold E. Grant, 33 Estate Planning 43 (Feb. 2006); “Estate and Trust Planning,” Jeffrey N. Pennell & Alan Newman, 33 Estate Planning 44 (Feb. 2006); “Managing Concentrated Stock Wealth: An Adviser’s Guide to Building Customized Solutions,” Tim Kochis, 33 Estate Planning 44 (Feb. 2006).

2005

“The QPRT Manual: The Estate Planner’s Guide to Qualified Personal Residence Trusts,” Natalie B. Choate, 32 Estate Planning 42 (August 2005); “Guide to Estate, Tax, and Financial Planning with Stock Options,” Carol Cantrell, 32 Estate Planning 42 (August 2005); “The Investment Think Tank: Theory, Strategy, and Practice for Advisors,” Harold Evensky & Deena B. Katz, eds., 32 Estate Planning 43 (August 2005); “Risk Management for Pensions, Endowments and Foundations,” Susan M. Mangiero, 32 Estate Planning 43 (August 2005); “Tools and Techniques of Estate Planning, 13th Edition,” Stephen R. Leimberg, Jerry A. Kasner, Stephen N. Kandell, Ralph Gano Miller, Morey S. Rosenbloom, Herbert L. Levy & Timothy C. Polacek, 32 Estate Planning 51 (March 2005); “Drafting the Estate Plan: Laws and Forms,” David A. Handler & Deborah V. Dunn, 32 Estate Planning 51 (March 2005); “Tools and Techniques of Income Tax Planning,” Stephen R. Leimberg, Martin J. Satinsky, Michael S. Jackson, Randy Gardner, Sonya E. King, Joseph F. Stenken & John H. Fenton 32 Estate Planning 52 (March 2005); “Estate Planning for Same-Sex Couples,” Joan M. Burda, 32 Estate Planning 52 (March 2005).

2004

“Inheritance Law and the Evolving Family,” Ralph Brashier, 31 Estate Planning 571 (Nov. 2004); “The Funding of Living Trusts,” Carla Neeley Freitag, 31 Estate Planning 571 (Nov. 2004); “Manning on Estate Planning,” Jerome A. Manning, Anita S. Rosenbloom, and Seth D. Slotkin, 31 Estate Planning 572 (Nov. 2004); “The Family Limited Partnership Deskbook: Forming and Funding FLPs and Other Closely Held Business Entities,” David T. Lewis and Andrea C. Chomakos, 31 Estate Planning 572 (Nov. 2004); “New Book on ‘Estate Planning,’” A. James Casner & Jeffrey N. Pennell, 31 Estate Planning 355 (July 2004); “The Lawyer’s Guide to Marketing Your Practice,” James A. Hurham & Deborah McMurray, eds., 31 Estate Planning 355 (July 2004); “Wills, Trusts and Technology: An Estate Lawyer’s Guide to Automation,” Daniel B.

Evans, 31 Estate Planning 356 (July 2004); "International Charitable Foundations: An Introduction," Jonathan R. Moore, 31 Estate Planning 357 (July 2004); "Living Trusts Third Edition, H. Moy, 31 Estate Planning 357-58 (July 2004); "Tax Economics of Charitable Giving 2003/2004," Joseph P. Toce, Jr., Byrle M. Abbin, William M. Pace, and Mark L. Vorsatz, 31 Estate Planning 156 (March 2004); "Flexible Trusts and Estates for Uncertain Times," Jerold I. Horn, 31 Estate Planning 156 (March 2004).

2003

"Creating A Private Foundation: The Essential Guide for Donors and Their Advisers," Roger D. Silk and James W. Lintott with Christine M. Silk and Andrew R. Stephens, 30 Estate Planning 632 (Dec. 2003); "The Retirement Savings Time Bomb . . . And How to Defuse It: A Five-Step Action Plan for Protecting Your IRAs, 401(k)s, and Other Retirement Plans from Near Annihilation by the Taxman," Ed Slott, 30 Estate Planning 632 (Dec. 2003); "Pre-Mortem Estate Planning Checklist," Edward S. Schlesinger and Robert D. Howard, 30 Estate Planning 633 (Dec. 2003); "A Practical Guide to Drafting Irrevocable Life Insurance Trusts," Sebastian V. Grassi, Jr., 30 Estate Planning 634 (Dec. 2003); "Wealth and our Commonwealth: Why America Should Tax Accumulated Fortunes," William H. Gates, Sr. and Chuck Collins, 30 Estate Planning 355 (July 2003); "Virtual-Office Tools for a High-Margin Practice," David J. Drucker and Joel P. Bruckenstein, 30 Estate Planning 356 (July 2003); "Long-Term Care Planning," Marilee Driscoll, 30 Estate Planning 357 (July 2003); "Fiduciary Accounting and Trust Administration Guide," Robert Whitman and David M. English, 30 Estate Planning 146 (March 2003); "Wealthy & Wise (Secrets About Money)," Heidi L. Steiger, ed., 30 Estate Planning 147 (March 2003); "Transferring Interests in the Closely Held Family Business," James John Jurinski and Gary A. Zwick, 30 Estate Planning 147 (March 2003); "Estate and Business Succession Planning: A Legal Guide to Wealth Transfer," Russell J. Fishkind and Robert C. Kautz, 30 Estate Planning 148 (March 2003).

2002

"Estate Planning After the 2001 Tax Act," Martin M. Shenkman, 29 Estate Planning 596 (Nov. 2002); "Investing in REITs: Revised and Updated Edition," Ralph L. Block, 29 Estate Planning 597 (Nov. 2002); "Third-Party and Self-Created Trusts: Planning for the Elderly and Disabled Client," Third Edition, Clifton B. Kruse, Jr., 29 Estate Planning 597 (Oct. 2002); "Asset Protection Strategies: Planning with Domestic and Offshore Entities," Alexander A. Bove, Jr., ed., 29 Estate Planning 598 (Nov. 2002); "The Will Kit," 2nd edition, John Venture, 29 Estate Planning 379 (July, 2002); "The Border Guide: A Canadian's Guide to Investing, Working and Living in the United States," Robert Keats, 29 Estate Planning 370 (July 2002); "Keep or Sell Your Business . . . How to Make the Decision Every Private Company Faces," Mike Cohn and Jayne Pearl, 29 Estate Planning 371 (July 2002); "Silver Spoon Kids: How Successful Parents Raise Responsible Children," Eileen Gallo and John Gallo, 29 Estate Planning 372 (July, 2002); "Practical Guide to Estate Planning," Ray D. Madoff, Cornelia R. Tenney, and Martin A. Hall, 29 Estate Planning 147 (March. 2002); "Price on Contemporary Estate Planning," John R. Price, 29 Estate Planning 148 (March 2002); "A Guide to International Estate Planning: Drafting, Compliance and Administrative Strategies," Jeffrey A. Schoenblum, 29 Estate Planning 148 (March 2002); "A Women's Guide to Personal Finance," Virginia B. Morris and Karen W. Lichtenberg, 29 Estate Planning 149 (March 2002).

2001

"Estate Planning and Chapter 14: Understanding the Special Valuation Rules," Cheryl E. Hader, 28 Estate Planning 139 (2001); "Charitable Remainder Trusts Reference Edition," J. Michael Pusey, 28 Estate Planning 139 (2001); "Getting Started As A Financial Planner," Jeffrey H. Rattiner, 28 Estate Planning 140 (2001); "Bridging the Gap, Vol. I: Drafting for Tax and Administration Issues," Thomas M. Featherston, Jr., Nancy G. Henderson, M. Reed Moore, and David F. Powell, 28 Estate Planning 140 (2001); "Wealth Building: Investment Strategies for Retirement and Estate Planning," David R. Reiser and Robert L. DiColo, 28 Estate Planning 188 (2001); "The Wall Street Journal's Guide to Understanding Personal Finance," Kenneth M. Morris and Virginia B. Morris, 28 Estate Planning 188 (2001); "S Corporations and Life Insurance," William D. Klein and David C. Bahls, 28 Estate Planning 190 (2001); "Handling Federal Estate and Gift Taxes," Myron Kove and James M. Kosakow, 28 Estate Planning 344 (2001); "Divorce Rules for Men: A Man to Man Guide for Managing Your Split and Saving Thousands," Martin M. Shenkman and Michael J. Hamilton, 28 Estate Planning 344 (2001); "An Estate Planner's Guide to Buy-Sell Agreements for the Closely Held Business," Louis A. Mezzullo, 28 Estate Planning 345 (2001); "Family Foundation Handbook," Jerry J. McCoy and Kathryn W. Miree, 28 Estate Planning 346 (2001); "The Best Websites for Financial Professionals, Business Appraisers, and Accountants," Eva M. Lang and Jan Davis Tudor, 28 Estate Planning 563 (2001); "Essential Guide to Your 401K Plan," Virginia B. Morris and Kenneth M. Morris, 28 Estate Planning 563 (2001); "Funding Your Dreams Generation to Generation: Intergenerational Financial Planning to Ensure Your Family's Health and Personal Values," Carol Akright, 28 Estate Planning 564 (2001); "Seasons of Decision: A Practical Guide to Making Life's Financial and Legal Decisions," Gregory J. Englund, 28 Estate Planning 565 (2001).

2000

"The Complete Book of Wills, Estates, and Trusts," Alexander A. Bove, Jr., 27 Estate Planning 139 (2000); "Federal Taxation of Estates, Gifts, and Trusts," Barry M. Nudelman, 27 Estate Planning 139 (2000); "The Irrevocable Life Insurance Trust," Lawrence Brody, 27 Estate Planning 140 (2000); "The Lawyer's Guide to Insurance," Ben G. Baldwin, 27 Estate Planning 140 (2000); "The Insured Stock Purchase Agreement with Sample Forms," Lawrence Brody and Michael D. Weinberg, 27 Estate Planning 141 (2000); "Life and Death Planning for Retirement Benefits," Natalie B. Choate, 27 Estate Planning 285 (2000); "An Estate Planner's Guide to Life Insurance," Louis A. Mezzullo, 27 Estate Planning 285 (2000); "Pre-Mortem Estate Planning Checklist," Edward S. Schlesinger and Adam M. Schenck, 27 Estate Planning 286 (2000); "The Trustee's Guide: A Handbook for Individual Trustees, Beneficiaries, and Advisors," Pierre E. Richards and Howard I. Gross, 27 Estate Planning 286 (2000); "Values-Based Estate Planning: A Step-by-Step Approach to Wealth Transfer for Professional Advisors," Scott C. Fithian, 27 Estate Planning 452 (2000); "Don't Die Broke: How to Turn Your Retirement Savings Into Lasting Income," Margaret A. Malaspina, 27 Estate Planning 453 (2000); "The Rules of the Road: A Guide to the Law of Charities in the United States," Betsy Buchalter Adler, 27 Estate Planning (2000).

1999

"After He's Gone: A Guide for Widowed and Divorced Women," Barbara Tom Jowell and Donnette Schwisow, 26 Estate Planning 46 (1999); "Fundamentals of Personal Investing," M. John Sterba, Jr. 26 Estate Planning 47 (1999); "Wealth Preservation: How to Start and Develop an Estate Planning Practice," Doug H. Moy, 26 Estate Planning 139 (1999); "Third-Party and Self-Created Trusts, Planning for the Elderly and Disabled Client," Doug H. Moy, 26 Estate Planning 140 (1999); "An Estate Planner's Guide to Family Business Entities: Family Limited Partnerships, Limited Liability Companies, and More," Louis A. Mezzullo, 26 Estate Planning 140 (1999); "WG&L Tax Dictionary," Richard Westin, 26 Estate Planning 141 (1999); "The Beneficiary Workbook," Martin M. Shenkman, 26 Estate Planning 284 (1999); "The Complete Book of Trusts," Martin M. Shenkman, 26 Estate Planning 284 (1999); "Tax and Financial Planning for the Closely Held Family Business," Gary A. Zwick and James John Jurinski, 26 Estate Planning 284 (1999); "How to Raise Kids Without Going Broke: The Complete Financial Guide for Parents," 26 Estate Planning 285 (1999); "Investing and Managing Trusts Under the New Prudent Investor Rule," John Train and Thomas A. Melfe, 26 Estate Planning 444 (1999); "How to Build and Manage an Estates Practice," Daniel B. Evans, 26 Estate Planning 444 (1999); "Pension Distributions: Planning Strategies, Cases and Rulings," Seymour Goldberg, 26 Estate Planning 445 (1999); "After Death Tax Planning: Minimizing Tax Liabilities," Francis J. Antonucci and Robert Whitman, 26 Estate Planning 445 (1999).

1998

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Estate Planning with Life Insurance Products," J. Munch, 18 Estate Planning 62 (1991); "Subchapter S Taxation," I. Grant and W. Christian, 18 Estate Planning 62 (1991).

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"Complete Guide to Estate Accounting & Taxes," J.G. Denhardt, Jr. and John D. Grider, 17 Estate Planning 380 (1990); Real Life, Real Answers Series: "Your Will and Estate Planning," F. Tillman and S. Parker; "How to Pay for Your Child's College Education," C. Lawler and B. McCarty; "Planning for Long-Term Health Care," H. Evensky; "How to Protect Your Family with Insurance," V. Applegarth; "Planning for a Financially Secure Retirement," J. Jenks and B. Zevnik; 17 Estate Planning 380 (1990); "Charitable Gifts," J. Colliton, 17 Estate Planning 318 (1990); "Drafting Wills and Trust Agreements: A Systems Approach," R. Wilkins, 17 Estate Planning 318 (1990); "Tax Planning for Retirement," W. Streng, 17 Estate Planning 318 (1990); "Thy Will Be Done: A Guide to Wills, Taxation, and Estate Planning for Older Persons," E. Daly, 17 Estate Planning 318 (1990); "Your Family Business: A Success Guide for Growth and Survival," B. Benson with E. Crego and R. Drucker, 17 Estate Planning 254 (1990); "Asset Allocation: Balancing Financial Risk," R. Gibson, 17 Estate Planning 254 (1990); "Art Law: The Guide for Collectors, Investors, Dealer and Artists," R. Lerner and J. Bresler, 17 Estate Planning 254 (1990); "Tax Planning for the Alternative Minimum Tax," L. Rook, 17 Estate Planning 254 (1990); "Handbook of Financial Planning for Divorce and Separation," D. Crumbley and N. Apostolou, 17 Estate Planning 190 (1990); "The Right to Die," A. Meisel, 17 Estate Planning 190 (1990); "The S Corporation Answer Book," S. Traum and J. Traum, 17 Estate Planning 190 (1990); "Partnership Taxation Handbook," M. Lockwood Martin, 17 Estate Planning 126 (1990); "The Life Insurance Counselor Series: Life Insurance Products, Illustrations, and Due Diligence;" "Federal Income Taxation of Life Insurance," ABA, 17 Estate Planning 126 (1990); "Understanding and Using the Generation-Skipping Transfer Tax," J. Kasner, 17 Estate Planning 63 (1990); "The Tools and Techniques of Estate Planning," S. Leimberg, S. Kandell, H. Levy, R. Miller, and M. Rosenbloom, 17 Estate Planning 63 (1990); "Postmortem Estate Planning, Strategies for Executors and Beneficiaries," A. Kalter and L. Newman, 17 Estate Planning 63 (1990).

Credits in Books Edited

A Guide to International Estate Planning: Drafting, Compliance, and Administration Strategies, Second Edition (2014)
Advisor's Guide to Long-Term Care (2013)
Federal Gift, Estate, and Generation-Skipping Transfer Taxation of Life Insurance, Third Edition (2012)
Disclaimers in Estate Planning, Second Edition (2012)
Taxation and Funding of Nonqualified Deferred Compensation: A Complete Guide to Design and Implementation, Second Edition (2012)
The Advisor's Guide to Life Insurance (2011)
The Irrevocable Life Insurance Trust: Forms with Drafting Notes, Third Edition (2011)
Conservation Easements: Tax and Estate Planning for Landowners and Advisors (2011)
The Law of Trustee Investments, Christopher B. Cline (2009)
An Estate Planner's Guide to Life Insurance, Second Edition, Louis A. Mezzullo (2009)

The Insured Stock Purchase Agreement: With Sample Forms, Second Edition,
 Lawrence Brody and Stephen B. Daiker (2008)
 How to Build & Manage an Estate Practice (LPM/RPPT), Second Edition, (2008)
 The Family Limited Partnership Deskbook, Second Edition (2007)
 The Insured Stock Purchase Agreement: With Sample Forms, Second Edition (2007)
 An Estate Planner's Guide to Qualified Retirement Plan Benefits, (2007)
 An Estate Planner's Guide to Buy-Sell Agreements, Second Edition (2007)
 Charitable Gift Planning, Second Edition (2007)
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 Charitable Gift Planning (2006)
 Tax, Estate, and Lifetime Planning for Minors (2006)
 Estate and Trust Planning (2005)
 Asset Protection Strategies, Col. II (2005)
 The Funding of Living Trusts (2004)
 Wills, Trusts, and Technology, Second Edition (2004)
 Family Limited Partnership Deskbook (2004)
 An Estate Planner's Guide to Family Business Entities, 2E (2003)
 Third-Party & Self-Created Trusts, Third Edition (2002)
 Asset Protection Planning (2002)
 An Estate Planner's Guide to Retirement Plan Benefits, Third Edition (2001)
 Estate Planner's Guide to Buy-Sell Agreements (2001)
 International Estate Planning (2000)
 Estate Planner's Guide to Life Insurance (2000)
 LIC 5: S Corporations and Life Insurance, Second Edition (2000)
 Lawyer's Guide to Insurance (SLD/RPPTT) (1999)
 LIC 6: The Irrevocable Life Insurance Trust, Second Edition (1999)
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 LIC 2: Fed Income Taxation of Life Insurance, Second Edition (1999)
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 Estate Planner's Guide to Family Business Entities (1998)
 LIC 3: Federal Gift, Estate, and Generation-Skipping Transfer Taxation of Life
 Insurance, Second Edition (1998)
 Estate Planner's Guide to Qualified Retirement Plan Benefits, Second Edition (1998)
 LIC 8: Counseling Professionals on Disability Insurance (1997)
 LIC 7: Insured Stock Purchase Agreement (1997)
 Business Succession Planning and Beyond (1997)
 Wills, Trusts, and Technology: An Estate Lawyer's Guide to Automation (RPPT/LPM)
 (1996)
 Valuation Rules Under Chapter 14: The Impact of Gift & Estate Taxation (1995)

Literature Reviews

"The University of Oregon School of Law: Tax & Estate Planning Update" (1-4) (2003).

"Significant Probate and Trust Literature," 29 Real Property Probate and Trust Journal
 119-177 (Spring 1994).

"Significant Probate and Trust Literature," 28 Real Property Probate and Trust Journal 321-382 (Summer 1993).

"Significant Probate and Trust Literature," 26 Real Property, Probate and Trust Journal 615-653 (Fall 1991).

"Significant Probate and Trust Literature," 25 Real Property, Probate and Trust Journal 561-589 (Fall 1990).

"Annual Review of Literature," 24 Real Property, Probate and Trust Journal 203-216 (Summer 1989).

Miscellaneous Publications

"Education Planning: Taxes, Trusts, and Techniques." ABA Brochure (2014).

"529's in Turbulent Times," 26 Estate Planning and Administration Section Newsletter 1-3 (July 2009).

"Want Higher Ed? Better Plan Ahead," Estate Planning and Administration Section Newsletter 1-4 (2006).

"The Advantages and Problems With Using Tax Basis Revocable Trusts," Oregon Estate Planning and Administration Section Newsletter 5-6 (1996).

"Measure 47: Alluring, Problematic," The Register-Guard (Commentary Section) (December 1, 1996).

"Estate Tax Aspects of Employee Death Benefits Under Qualified Plans," Eugene Estate Planning Council Seminar Proceedings 229-252 (Fall 1983).

"Passing It On--Planning For the Future--Alive or Otherwise," Washington State Bar Association Federal Tax Conference Proceedings, Chapter 11, pp. 11-1 to 11-88 (Summer 1983).

"Using Tax Incentives to Help Solve the Energy Crisis," Selected Papers of the American Business Law Association (Fall 1981).

"Reagan's New Tax Policies: Will They Be Effective and Fair?" 1 Selected Papers of the American Business Law Association District One Proceedings 168-183 (Spring 1981).

"Estate and Gift Tax Changes Under the Tax Reform Act of 1976," National Public Accountant 16-23 (April 1978), co-authored with Phillip J. Harmelink.

"Tax Effects in Divorce Planning," 57 The CPA Journal 27-32 (October 1977), co-authored with Phillip J. Harmelink.

"Ernst & Ernst v. Hochfelder: Analysis and Implications," 35 Ohio CPA Journal 101-107 (Fall 1976) co-authored with Phillip J. Harmelink; revised for Accountants Digest 129-133 (March 1977).

"Special Tax Problems of Professors," Southeastern Regional Business Law Proceedings 1-7 (Fall 1976).

Consulting Editor's Comment, Survey of Business, Vol. 11, No. 4, p. 3 (March/April 1976).

"Equality in the Job Market," Tennessee Survey of Business, Vol. 10, No. 1, p. 17 (September/October 1974).

CLE PROGRAMMING

"Would You Like a Calculator With That Diploma? Student Loans and Taxes," panel and CLE materials, Joint ABA Section of Taxation and Real Property, Trust and Estate Law Section, San Francisco, California, September 20, 2013.

"The Equal Pay Act and Tax Equity Issues for Women and Minorities," keynote speech at the New Mexico Women's Bar Association Convention on Equal Rights in New Mexico: Balanced Theory, Thorny Reality, Albuquerque, NM, December 1, 2000.

"Tax Basis Revocable Trusts," speech at the Oregon State Bar Continuing Legal Education program on advanced estate-planning issues, Salem, Oregon, June 27, 1997.

"Retirement Planning: Areas of Client Concern," panel at the 1994 American Bar Association Annual Meeting, New Orleans, Louisiana, August 1994.

"Estate Planning for Cohabiting Couples," speech at International Financial Planners Association meeting, Eugene, Oregon, Spring 1994.

"International Estate Planning: The Canadian and Caribbean Connection," panel at the American Bar Association Annual Meeting, New York, New York, August 1993.

"Financial Planning and the Role of the Estate Planning Attorney," panel at the American Bar Association Annual Meeting, New York, New York, August 1993.

"Taxation of Settlements and Damages," speech at the Oregon State Bar Continuing Legal Education: Advanced Seminar Series, Portland, Oregon, May 12, 1993.

"The Closely Held Business: Planning Challenges of the '90s," panel at the 1992 American Bar Association Annual Meeting, San Francisco, California, August, 1992.

"Estate Planning for Non-U.S. Citizens: What Every Estate Planner Should Know About International Estate Planning," panel at the 1992 American Bar Association Annual Meeting, San Francisco, California, August, 1992.

MISCELLANEOUS SPEAKING ENGAGEMENTS

"Feminist Theory and the Tax Code," speech to be delivered to South High School students, Eugene Or, Feb. 15th 2015.

"When It Pays to Be Gay," speech delivered at Stetson University College of Law, Gulfport, Florida, April 15th, 2010.

"Sweden, Singapore and the States: A Comparative Analysis of the Impact of Taxation on the Welfare of Working Mothers," paper delivered at the Critical Tax Conference, St. Louis Law School, St. Louis, Missouri, April 9, 2010.

"Tax Planning With Real Estate, delivered to faculty at University of Oregon School of Law, January 8, 2010.

"Queer Taxes (or When It Pays to Be Gay)," speech presented for Lectures & Awards program, University of Oregon School of Law, Eugene, Oregon, May 3, 2007

"Queer Taxes," speech presented for class on Gay & Lesbian Legal Issues, University of Oregon School of Law, Eugene, Oregon, April 4, 2007.

"Suggestions for Book Series and Independent Books" (27-page paper) presented to the Books and Media Committee of the American Bar Association (Real Property, Probate & Trust Section), Tampa, Florida, November 8, 2004.

"Law Through a Cultural Lens," speech to International Humphries Scholars, Eugene, Oregon, July 15, 2003.

"Are You Interested in Law School?" speech for University of Oregon's Pre-Law Society, Eugene, Oregon, May 24, 2001.

"The Workplace," a poem delivered at Biology and the Law Conference, Squaw Valley, Nevada, June 1996.

SPEECHES ON BUSINESS AND TAX

"Tax-Exempt Status of Hospitals: Assessing Accountability after the Affordable Care Act," to be delivered at the Critical Tax Conference in Chicago, Illinois, April 3, 2015.

"Inequity and Higher Education: Unintended Consequence of U.S. Tax Loan Policy," Tax Conference, Law and Society Conference, Minneapolis, Minnesota, May 30, 2014.

- “Relationship LLCs: Can Partnership Taxation Solve Same-Sex Discrimination?”
Critical Tax Conference, Newark, New Jersey, March 30, 2012.
- “State Tax Policy and the Great Recession,” Law and Society Conference, Chicago, Illinois, May 27, 2010.
- “The Good, the Bad, and the Inconsistent: An Analysis of Education Tax Policy,” ABA Tax Section, May 7, 2010, Washington, D.C.
- “Rethinking Education Tax Policy,” speech delivered at the Critical Tax Theory Conference, UCLA Law School, Los Angeles, California, April 14, 2007.
- “Queer Theory and the Quest for the (in) Essential Taxpayer” paper delivered at the Critical Tax Theory Conference, Seattle University, Seattle, Washington, April 2, 2005.
- “Corporate Welfare: Who Benefits?” speech at Chiles Center, University of Oregon, Eugene, Oregon, May 4, 2004.
- “Public Forum on Tax Reform,” panel discussion, University of Oregon College Democrats, at University of Oregon, Eugene, Oregon, April 14, 2004.
- “The Seven Deadly Sins of Taxation Policy,” speech at the University of Washington LL.M. Taxation Program, Seattle, Washington, November 25th, 2003.
- Moderator on Panel: “Legal and Tax Reforms to Facilitate Economic Growth, at “Restoring Oregon’s Economy: Business Innovation and Law” Conference, Portland, Oregon, September 5, 2003.
- “Mediation and Taxation,” speech to visiting Ukrainians during Summer Mediation Tour, Eugene, Oregon, August 20, 2002.
- “Welfare, Economic Justice, and the Tax System: Restoring the Social Compact,” paper delivered at a conference on Work, Welfare and Politics, Center for the Study of Women in Society, Eugene, Oregon, February 2002.
- “Keeping Some of What You Earn: The Basics of State and Federal Taxation,” speech for Lecture Series for Small Businesses, Portland, Oregon, November 27, 2000; Eugene, Oregon, April 4, 2001; and Eugene, Oregon, October 3, 2001.
- “Using the Tax System to Support Your Family,” speech at the Women’s Law Forum, Eugene, Oregon, January 20, 1999.
- “Discrimination Against Cohabiting Couples Under the Tax Code,” speech at the first annual Lewis & Clark Forum, Portland, Oregon, October 6, 1995. (Other participants included Ann Alstott, Marjorie Kornhauser, Ed McCaffery, and Laurence Zelenak. Proceedings were chronicled in the October 23rd edition of TAX NOTES.)

"The Closely Held Business: Planning Challenges of the '90s;" program presented at the 1992 American Bar Association Annual Meeting, San Francisco, California, August, 1992.

"Income Taxation For Performing, Visual and Literary Artists," speech to Washington Lawyers For the Arts, Seattle, Washington, October 7, 1992.

SPEECHES ON ENVIRONMENTAL LAW

"Changing Business Entity Taxation to Encourage Green Practices." 4th Annual Climate Change Research Symposium Initiative, to be delivered in Eugene, Oregon, April 2015.

"Controlling Global Heat with Cool New Local Tax Initiatives." Law and Society Conference, to be delivered in Seattle, Washington, May 29, 2015.

"Why Oregon Should be the First State to Pass a Carbon Tax," Public Interest Environmental Law Conference Panel, to be delivered in Eugene, Oregon, March, 2015.

"Combating Climate Change: Will a Carbon Tax Fly in Oregon." Panel for the League of Women Voters, Corvallis, Oregon, November 20, 2014.

"U.S. Local Environmental Taxes: Laboratories for Innovative Climate Change Policy," 3rd Annual Climate Change Research Symposium Initiative, Eugene, Oregon, April 16, 2014.

"Sustainable Cities: Green Building and Smart Growth Initiatives," Public Interest Environmental Law Conference Panel, Eugene, Oregon, March 3, 2013.

"U.S. Local Environmental Taxes: Laboratories for Innovative Climate Change Policy," 13th Global Conference on Environmental Taxation, Vancouver, British Columbia, September 21, 2012.

"Market Instruments and Green Building Practices: How the Great Recession is Shaping Environmental Policy in the Western United States," 12th Global Conference on Environmental Taxation, Madrid. Spain, October 20, 2011.

"Seeing Green: Eco-Friendly Building From the Ground Up," Summer for the City Lecture Series, Portland, Oregon, July 9, 2009.

"Green Building," Fireside Chat Series, Many Nations Long House, Eugene, Oregon, April 9, 2009.

Panel: "Growing a Green Economy: Perspectives from Law and Business," White Stag Block, Portland, Oregon, April 3, 2009.

Panel Moderator: "Sustainable Business" Symposium, Eugene, Oregon, April 11, 2008.

"The Role of Environmental Tax and Market Mechanisms in the Green Building Movement: The Case of Portland, Oregon," International Environmental Tax Conference, Singapore, November 6, 2008.

"Carbon Taxes vs Cap and Trade," speech delivered at the Critical Tax Theory Conference, Florida State University, Tallahassee, Florida, April 4, 2008.

"Mother Earth Says, 'I'm Cool With Carbon Taxes,'" Fireside Chat Series, Many Nations Long House, Eugene, Oregon, October 10, 2007.

"Gas Guzzlers & Electric Cars – How Taxes Affect Behavior," Fireside Chat Series, Many Nations Long House, Eugene, Oregon, April 5, 2006.

"Eco-Taxation: The Two Kinds of Green," speech at the 2001 Public Interest Environmental Law Conference, Eugene, Oregon, March 2, 2001.

"Global Economic Development and International Tax Policy," on the Ecofeminism panel at the Public Interest Environmental Law Conference, Eugene, Oregon, March 8, 1998.

"Pay Now, Pay Later: Corporate Welfare and the Social/Environmental Costs of Doing Business," panel at the Public Interest Environmental Conference, Eugene, Oregon, March 16, 1997.

"An Examination of Environmental Taxation," panel at the 1996 Public Interest Environmental Law Conference, Eugene, Oregon, March 1996.

"Integrating Environmental Taxes: Alternatives for Comprehensive Policies," panel at the 1995 Public Interest Environmental Law Conference, Eugene, Oregon, March 1995.

"Rethinking Environmental Policy: Let the Tax System Command and Control," speech at a JOURNAL OF ENVIRONMENTAL LAW & LITIGATION CLE program entitled "Environment & Business: Toward Sustainability or Ecological Collapse?" Eugene, Oregon, March 16, 1995.

SPEECHES ON ESTATE PLANNING

"Coordinating Education Planning with Estate Planning, Retirement Planning and Financial Aid," University of Oregon, March 5, 2014.

“Creating Wealth Through Rentals: Chapter in Upcoming ABA Book,” University of Oregon, December 18, 2009.

“Educational Planning,” speech presented in Estate Planning class of Ellen Adler, University of Oregon School of Law, Eugene, Oregon, March 1, 2007.

“Hot Topics in Charitable Giving,” presented at UO Office of Gift Planning Professional Advisory Council meeting, Eugene, Oregon, July 26, 2005.

“The Popular QTIP Marital Deduction: Sexism in Estate Planning?” panel discussion at the Association of American Law Schools, 2001 Annual Meeting, San Francisco, California, January 6, 2001.

“Tax Basis Revocable Trusts,” speech at the Oregon State Bar Continuing Legal Education program on advanced estate planning issues, Salem, Oregon, June 27, 1997.

“Retirement Planning: Areas of Client Concern,” speech at the 1994 American Bar Association Annual Meeting, New Orleans, Louisiana, August 1994.

“Estate Planning for Cohabiting Couples,” speech at International Financial Planners Association meeting, Eugene, Oregon, Spring 1994.

“International Estate Planning: The Canadian and Caribbean Connection,” presentation at the 1993 American Bar Association Annual Meeting, New York, New York, August 1993.

“Financial Planning and the Role of the Estate Planning Attorney,” presentation at the 1993 American Bar Association Annual Meeting, New York, New York, August 1993.

“Financial Planning and The Role of the Estate Planning Attorney” presentation at the 1993 American Bar Association Annual Meeting, New York, New York, August, 1993.

“Estate Planning for Non-U.S. Citizens: What Every Estate Planner Should Know About International Estate Planning;” program presentation at the 1992 American Bar Association Annual Meeting, San Francisco, California, August, 1992.

SPEECHES ON WOMEN AND THE LAW

“Long-Term Care and the Tax Code: A Feminist Perspective,” Tax Policy Colloquium, Loyola Law School, Los Angeles, California, September 15, 2014.

“Long-Term Care and the Tax Code: A Feminist Perspective,” Critical Tax Conference, Baltimore, Maryland, April 5, 2014.

- “Singapore, Sweden and the States: A Comparative Analysis of the Impact of the Income Tax System on Women’s Welfare,” University of Oregon Faculty, January 15, 2010.
- “Singapore, Sweden and the States: A Comparative Analysis of the Impact of the Income Tax System on Women’s Welfare,” Law & Society Meeting, Denver, Colorado, May 30, 2009.
- “The IRS Innocent Spouse Rule and the Abuse of Women,” presentation for CSLA Association, University of Oregon Law School, Eugene, Oregon, October 2, 2007.
- “Women Lawyers Achieving Success,” panel presentation at Lane County Women’s Bar, Eugene, Oregon, May 19, 2005.
- “Assimilation & Resistance in Personal, Professional, and Pedagogical Practices: A Roundtable Discussion,” panel at conference, Assimilation & Resistance: Emerging Issues in Law & Sexuality, Seattle, Washington, September 20, 2002.
- “Islam and Women and Immigration Issues,” panel presentation at Seventh Annual LatCrit Conference, Portland, Oregon, May 3, 2002.
- “Keeping More of What You Earn: Strategies for Investment and Wealth Preservation,” speech with Lorraine Thomas at the Women’s Legal Forum, Eugene, Oregon, January 31, 2002.
- “An All-Women’s Law School,” paper presented to the University of Oregon Law School Faculty, Eugene, Oregon, April 17, 2001.
- Guest speaker for the Women’s Group at South Eugene High School, Eugene, Oregon, October 26th, 2000.
- Participant and speaker at a seminar entitled “The Legal Status of Women in Ukraine,” at Ivan Franko National University of Lviv, Lviv, Ukraine, October 12, 2000.
- “Sexual Harassment & Title VIII,” speech to Women’s Forum, South Eugene High School, Eugene, Oregon, December 2, 1999.
- “Islamic Law and Discrimination Against Women,” speech at the Women’s International Human Rights Conference, January 27, 1999.
- Moderator of panel on “Oregon Gender Fairness Task Force Study” at Women’s Law Conference, Eugene, Oregon, February 27, 1998.
- “Surrogacy & Sex: Feminist Approaches to ‘Motherhood’,” speech at the Women and Religion Forum at Unitarian Church, Eugene, Oregon, October 18, 1998.

"Ecofeminism, International Global Development and Tax Policy," panel on Ecofeminism at the Public Interest Environmental Conference, Eugene, Oregon, March 16, 1997.

"A Virtual All-Women's Law School," speech at brown bag lunch for All-Women's Law Forum, Eugene, October 1997 and October 1996 and at the Toxic Towers: The Impact of Higher Education on Women conference in Akron, Ohio, August 16, 1997.

"Women and Tax Policy," speech to the Roseburg Association of University Women meeting, Roseburg, Oregon, March 1996.

"Does Law School and the Legal Field Require Women to be More Like Men to Succeed," speech at Women's Law Conference, Eugene, Oregon, February 11, 1995.

PAPERS PRESENTED AT PROFESSIONAL MEETINGS

"Taxation and Marriage: Nondiscriminatory Approaches to Spousal Equivalent Relationships," speech at Taxation and the Family Conference, Lewis and Clark Law Forum series, Portland, Oregon, October 6, 1995.

"The Fine Art of Filing," Washington Lawyers for the Arts, Seattle, Washington, October 10, 1992.

"Problems of Liquidity: Estate Planning for Small Business and Farmers," Annual Meeting of American Bar Association, San Francisco, California, August, 1992.

"Personal and Estate Planning for the Elderly: Financial Issues," Annual Meeting of the American Bar Association, Honolulu, Hawaii, August 1989.

"Post Mortem Tax Planning--Income Tax Aspects," Midyear Meeting of the Tax Section of the American Bar Association, Washington D.C., February, 1986.

"International Tax Harmonization and State Taxation of Multinational Corporations," Anglo-American Business Law Conference, Edinburgh, Scotland, July 1984.

"Trends In American Legal Research: Implications For Law Scholars," Anglo-American Business Law Conference, London, England, July 1982.

"State Taxation of Energy Resources: Are Consuming States Getting Burned?" Mid-Atlantic Regional Business Law Association, Williamsburg, Virginia, March, 1982.

"Using Tax Incentives to Help Solve the Energy Crisis," American Business Law Association, Sarasota, Florida, August 1981.

- "Reagan's New Tax Policies: Will They Be Effective and Fair?" Mid-Atlantic Regional Business Law Association, Gettysburg, Pennsylvania, April 1981.
- "The Elimination of Marital Status Discrimination in the Tax Code: Proposed Solutions," American Business Law Association, San Francisco, California, August 1980.
- "The Windfall Profits Tax - Poor Tax Policy? Poor Energy Policy?" Mid-Atlantic Regional Business Law Association, Fairfax, Virginia, March 1980.
- "DOE Price Controls: Problems in Administrative Process," American Business Law Association, Hot Springs, Arkansas, August, 1979.
- "Travel Expense Deductions for Professors," Mid-Atlantic Regional Business Law Association, Ocean City, Maryland, March 1979.
- "Special Tax Problems of Professors," Southeastern Regional Business Law Association, October, Knoxville, Tennessee, Spring, 1976.
- "Tax Shelter Investments: Current Status, Analysis, and Recommendations," American Business Law Association, East Lansing, Michigan, August, 1975.
- "The Freedom of Information Act: Protection of Corporation Information," Southeastern Regional Business Law Association, Birmingham, Alabama, October, 1974.
- "Sex Discrimination: Corporate Policy and Practice," American Business Law Association, Waltham, Mass., August, 1974.

PUBLIC SERVICE

Board Memberships

Early Start (Founder and President—2000 to 2014)

Asian Women and Children Village Centers (1998 to 1999)

Elfreth's Alley Historical Society of Philadelphia, Treasurer (1979 - 1981)

Willamette Institute of Science and Technology (WISTEC) (1984 - 1986)

National

Senior Editor, Books and Media Committee, Real Estate, Probate and Trust Section of ABA (1994 to present).

Significant Literature Committee of Real Estate, Probate and Trust Section of ABA
(Distinguished Service Award for years 1987-1994).

Continuing Legal Education programming for Real Estate, Probate and Trust Section of
ABA (planned two meetings each year—1994 to 1998).

Testified on Home Equity Conversions in Hearings of House Committee on Aging, 95th
Congress, 2nd Session., Washington D.C. (1982).

State

Editor for Oregon State Bar Section on Estate Planning and Administration Newsletter,
August, 2000 - August 2001; January 2009 - August 2009.

Oregon State Task Force on Gender Fairness—University of Oregon Legal Education
Team (helped with the student survey, wrote the faculty survey, and wrote
education section of the final report) (1996-97).

Attended biweekly meetings in Salem on joint legislative committee on state tax reform
(Fall 1995).

Law School

Committees

Academic Standing Committee (2012-2013, 2007-2008, 1999-2000, Chair, 1998-1999,
1997-1998, 1994-1995)

Admission Committee (1999-2000, 2001-2002)

Appointments Committee (2006-2007)

Building and Sustainability (2013-2014)

Diversity Committee (Chair, Spring 2009, 2008-2009, Co-chair, 2006-2007)

Faculty Advisor: Law Students of Choice (2006-2007)

Financial Aid Committee (1994-1995, 1999-2000, 2001-2002)

Hiring Committee for Assistant for Career Services (Spring 2009)

Lectures and Awards Committee (2003-2004)

Library Committee (2001-2002) (2012-2013) (2013-2014)

Minority Students Committee (Chair, 1987-88, 1993-94)

Personnel Committee (1984-1985)

Pro Bono Committee (2004-2005)

Scholarship Committee (2005-2006) (Chair 2014-2015)

Sustainability Committee (Chair 2011-12, Chair 2010-11, 2014-2015)

Women and Law Committee (Chair, 1984-85)

Tax Program

Tax Moot Court Coach (2001 to 2008)

IRS Internship Supervisor (2002 to present)
Tax & Estate Planning Newsletter (2003)
Tax Newsletter (2006)
Fundraiser Letter for Administrators (2007)

Teaching Awards

Orlando Hollis Award for Distinguished Teaching (2000)