

JAMES M. DELANEY

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EXPERIENCE

UNIVERSITY OF WYOMING COLLEGE OF LAW, Laramie, Wyoming. August 2003 – May 2012; August 2013 to present. Winston S. Howard Distinguished Professor of Law with tenure. Served as Associate Dean of Academic Affairs and Professor of Law from July 2014 – August 2017. As Associate Dean, I was responsible for managing all faculty, staff and students of the College of Law in all respects including assignment of teaching loads, scheduling of courses, admissions, registration and career services. As a professor of law, I am now responsible for teaching federal income taxation, business entities taxation (including C corporation & pass-through entity taxation), estate & gift taxation, estate planning and contract law. Research interests include U.S. domestic and U.S. international federal taxation of business transactions and wealth transfers. Awarded Centennial Distinguished professorship, 2008 -2011; Tenured and promoted to full professor spring 2009; Awarded “Outstanding Faculty Member” and commencement speaker for the College of Law in spring 2009, spring 2007 and spring 2006; Chosen as a “hooder” (one of three top professors by vote of the third year class) of the graduating class for 8 separate years. Among many other committees, I have three times served (2009-2011; 2013-2014) as the Chair of Faculty Appointments Committee and served as a member of the same committee for 7 years. Appointed member of the Dean Search Committee in 2008-2009.

UNITED STATES TAX COURT, Washington, D.C. July 2012 – June 2013. *Counsel to the Chief Judge*. Responsible for reviewing reported T.C. and T.C. Memo opinions from all judicial divisions (presidentially appointed judges), senior judges and special trial judges of the Court. Conferred with each judicial division of the Court as necessary in relation to clarification of federal tax issues arising on opinion review and drafting. Directly reported to the Chief Judge on technical substantive review of draft opinions prior to publication. Provide advice, research and memorandums of law to the Chief Judge and other judges in relation to division and Court reviewed opinions.

PERKINS COIE LLP, Seattle, Washington. November 2000-March 2003. *Senior Tax Associate*. Merger and acquisition structuring as well as consulting on all aspects of international and domestic business and tax transactions. Engaged in business and tax planning for both inbound foreign business ventures as well as outbound U.S. ventures. Assisted estate planning department in providing advice to clients regarding international and domestic wealth transfer planning. Filed private letter ruling requests with the Internal Revenue Service which included issues involving trust interpretation and gift taxation.

GEN. ELECTRIC CAPITAL ASSURANCE CORP., Seattle, Washington. May 1995 – July 1996. *Senior Tax Associate*. Worked closely with corporate counsel, corporate finance, actuarial staff and GE Capital tax counsel during a period in which GE actively acquired other insurance companies. Negotiated with Internal Revenue Service agents on tax disputes as required.

DELOITTE & TOUCHE LLP, Seattle, Washington. September 1992 - May 1995. *Senior Tax Associate*. Involved in all aspects of tax consulting for a variety of clients. Assisted clients in preparation of federal income tax returns (corporate, partnership and individual). Member of the tax department recruiting committee.

PUBLICATIONS **Federal Income Tax, Book**, Carolina Press Q&A Series 2018, forthcoming. It is a second edition which is expected to be completed for publication in the fall of 2018.

Wyoming Sales & Use Taxes, Chapter, American Bar Association Desk Book on Sales & Use Taxes (2011). Invited to author updates to the Wyoming chapter from year to year.

Split Interest Valuation: The Devil is in the Detail, 37 Capital University Law Review 929 (2009).

Federal Estate & Gift Tax, Book, LexisNexis Q&A Series 2009/2012. Co-authorship with Prof. Elaine Hightower-Gagliardi, University of Montana School of Law. A second edition was published in the fall of 2012 which I co-authored. While my name as first author was required to be removed under sec. 4, Tax Court Administrative Order #11, Code of Conduct for Judicial Employees, my participation as author is attributed in the front of the 2012 edition. A third edition has been authorized and forthcoming. The third edition will be published by Carolina Press and is expected to be completed in 2018.

Farming Losses, Chapter, LexisNexis Federal Tax Library, LexisNexis (2007).

Estate Taxation of Redemption Agreements: The Treasury Loses "Control", 84 Denver Law Rev. 491 (2006).

Where Ethics Merge With Substantive Law – An Analysis of Tax Motivated Transactions, 38 Indiana Law. Rev. 295 (2005).

PRESENTATIONS **The Tax Free Spin-off Under IRC § 355**, 64th Annual Tax Institute. Missoula, Montana, October 14, 2016

A Survey of Tax Deferred Merger and Acquisition Structures & Techniques, 63rd Annual Tax Institute. Missoula, Montana, October 23-24, 2015

Speech on Behalf of the Honorable Judge Ruwe, United States Tax Court; Presentation by the Tax Court of the J. Edgar Murdock Award for distinguished service to the United States Tax Court. Washington, D.C., May 29, 2012.

Questioning Protection of the Spouse & Other Anomalies in the Probate Code; Time for a Change Wyoming?, Southeast Wyoming Estate Planning Council, Laramie, Wyoming, April 24, 2012.

Current Developments in Estate & Gift Taxation, 59th Annual Tax Institute. Missoula, Montana, October 28-29, 2011

Tax Aspects: Putting Wyoming's New LLC Statute to Work for You and Your Clients, College of Law presentation for the Wyoming State Bar Association. Laramie, Wyoming, September 10, 2011.

The Use of GRATs in Succession Planning, Southeast Wyoming Estate Planning Council, Cheyenne, Wyoming, February 24, 2009.

QPRTs, GRATs, GRUTs, GRITs & Other Techniques in Tax and Estate Planning, 57th Annual Tax Institute. Missoula, Montana, October 16, 2009.

Current Developments in Estate & Gift Taxation, ABA Section of Taxation, 2009 Midyear Meeting, New Orleans, Louisiana, January 10, 2009.

The Use of GRATs in Succession Planning, Small Business Succession Planning Symposium, Capital University Law School, Columbus, Ohio, October 22, 2008.

Effect in Wyoming of Community-Source Property Acquired in Another State, Southeast Wyoming Estate Planning Council. Cheyenne, Wyoming, March 25, 2008.

Structuring Buy-Sell Agreements: Basic Planning and Recent Tax Developments, 55th Annual Tax Institute. Missoula, Montana, October 19, 2007.

Highlights of Wealth Transfer Tax Developments, Southeast Wyoming Estate Planning Council, Cheyenne, Wyoming, March 27, 2007.

Current Developments in Estate & Gift Taxation, ABA Section of Taxation, 2007 Mid-Year Meeting, Hollywood, Florida, January 20, 2007.

Funding Buy-Sell Arrangements with Life Insurance Proceeds, Wyoming State Bar Summit. Laramie, Wyoming, August 15, 2006.

The Anatomy of an LLC Agreement, 53rd Annual Tax Institute, Missoula, Montana, October 28, 2005.

Funding Buy-Sell Arrangements with Life Insurance Proceeds, 50th Annual Estate Planning Seminar, Estate Planning Council of Seattle. Seattle, Washington, November 8, 2005.

Partnership Special Allocations, 52nd Annual Tax Institute, Missoula, Montana.
November 5, 2004.

Using the Tax Code to Expand the Pie, ABA Dispute Resolution Conference, April
4, 2002, Seattle, Washington.

CLERKSHIP

HON. ROBERT P. RUWE, UNITED STATES TAX COURT, Washington, D.C. August
1997 – July 1999. *Attorney-Advisor*. Researched and drafted Tax Court opinions.
Consulted with Judge Ruwe on court reviewed opinions. Reviewed all court opinions
prior to release. Participated in pre-trial motion conferences with Judge Ruwe and
litigants. Involved in all aspects of pre-trial preparation. United States Tax Court
Judicial Conferences:

- Attended April 1-3, 2009, participated in the Judicial Conference of the
United States Tax Court held at the Seaview Resort in Galloway, New Jersey.
- Attended April 20-22, 2005, participated in the Judicial Conference of the
United States Tax Court held at the Nemaocolin Woodlands Resort in
Farmington, Pennsylvania.

EDUCATION

UNIVERSITY OF FLORIDA COLLEGE OF LAW, Gainesville, Florida, LL.M. in
Taxation, August 1997.

Honors: Graduate Editor, *Florida Tax Review*
Florida Tax Review Scholarship (full tuition) (1996-1997)

GONZAGA SCHOOL OF LAW, Spokane, Washington, Juris Doctor, May 1992.

Honors: Top 11% (16 of 141)
Graduated *Magna Cum Laude*
Notes & Comments Editor, *Gonzaga Law Review*
Gonzaga Law Review Scholarship (1991-1992)

MAGDALEN COLLEGE, Oxford, England. International Institute on Comparative
Law. Course work in public international law and law of the European economic
community. Summer 1990.

UNIVERSITY OF WASHINGTON, Seattle, Washington. Bachelor of Arts, Economics.

ADMISSIONS

Washington State Bar (1992); United States Supreme Court (1997); United States Tax
Court (1998).