

**JAMES M. DELANEY**

1409 Bridger Street, Laramie, Wyoming 82070

Work (307) 766-2182; Cell (307) 460-0709

[jdelaney@uwyo.edu](mailto:jdelaney@uwyo.edu); [jncdelaney@gmail.com](mailto:jncdelaney@gmail.com)

**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 9 separate years. Among many other committees, I have three times served (2009-2010; 2010-2011; 2011; 2013-2014; 2019-20) as the Chair of Faculty Appointments Committee and served as a member of the same committee for 7 years. Appointed member of the College of Law 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 income, estate, gift and generation skipping transfer 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. Advised the estate planning and wealth transfer group in consulting with 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** *Recent Developments in Federal Income Taxation: The Year 2019*, 73 Tax Law 501 (2020). Co-authored with Prof. Bruce A. McGovern and Prof. Cassady V. Brewer. On March 25, 2020, this article had been downloaded 81 times and listed as SSRN's Top Ten download list under numerous topic areas.

*Planning for Large Estates*, Mathew Bender Elite Products, practice treatise for attorneys working with large estates. Co-authored with Prof. Elaine Hightower-Gagliardi and Mr. James Walker. Responsible for updating and writing individual chapters.

*Federal Estate & Gift Tax*, Book, Carolina Press Q&A Series 2009/2012/2019. Third Edition released for publication fall 2019. 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.

*Federal Income Tax, Book*, Carolina Press Q&A Series 2018. Second edition released for publication in the fall of 2018.

*Wyoming Sales & Use Taxes*, Chapter, American Bar Association Desk Book on Sales & Use Taxes (2011).

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

*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** **Federal Income Tax Update 2020**, Virginia MCLE Board. Live virtual presentation to the Virginia State Bar, June 23, 2020.

**Recent Developments in Federal Income Taxation**, ABA Section of Taxation, 2020 Midyear Meeting, Boca Raton, Florida, February 1, 2020.

**Married, Divorced and Remarried: Planning for Changes in Life**, 67th Annual Tax Institute. Missoula, Montana, October 25, 2019.

**Married, Divorced and Remarried: Planning for Changes in Life**, American College of Trust & Estates Counsel (ACTEC), Mountain West Regional Meeting, Jackson Hole, Wyoming, September 7, 2019.

**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,** 53<sup>rd</sup> Annual Tax Institute, Missoula, Montana, October 28, 2005.

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

**Partnership Special Allocations,** 52<sup>nd</sup> 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. 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 Nemaquin 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.

## **MEMBERSHIPS**

**American College of Trust & Estate Counsel (ACTEC)**, elected as an Academic Fellow of the College by the Board of Regents of ACTEC in March, 2020. The American College of Trust and Estate Counsel (ACTEC) is a national, nonprofit association of approximately 2,500 lawyers and law professors from throughout the United States and abroad. Fellows are peer-elected based on professional reputation and expertise in the law of wills and trusts, estate planning, probate, trust administration and related practice areas. ACTEC's mission includes the improvement and reform of probate, trust and tax laws and procedures and professional practice standards. See <https://www.actec.org/about-us/>

**American College of Tax Counsel**, elected as a Fellow of the College by the Board of Regents of the American College of Tax Counsel in 2018. The American College of Tax Counsel is a professional association of tax attorneys. Formed in 1981, membership in the American College of Tax Counsel is limited to a maximum of 700 tax attorneys across the United States. Membership in the College is an honor reserved for those at the top of their chosen profession. Elected fellows are tax lawyers practicing in private law firms and in house legal departments, teaching tax in law schools, or working in federal or state revenue agencies. They are recognized for their extraordinary accomplishments and professional achievements and for their dedication to improving the practice of tax law. Fellows must be nominated by their peers for this honor. Self-nomination is not permitted. Each nominee must satisfy the established criteria and pass a rigorous screening process before he or she becomes a Fellow. See <https://www.actconline.org/history-and-purpose/>

## **ADMISSIONS**

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