

JAMES M. DELANEY

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EXPERIENCE

UNIVERSITY OF WYOMING COLLEGE OF LAW, Laramie, Wyoming. July 2014 – Present. Associate Dean of Academic Affairs and Professor of Law. Responsible for operations of the College of Law internally. Assist faculty with recruiting, matriculation, and registration of students. Responsible for managing and awarding of scholarship funds to incoming and currently enrolled students. Responsible for managing and coordinating teaching assignments and scheduling courses each semester. Chair of Academic Policies and Procedures Committee, Chair of College of Law Assessment Committee. Responsible for hiring adjunct faculty as needed and member of the Faculty Recruiting Committee. Manage 9 staff members of the College of Law. Coordinate with Honor Council to enforce College of Law Honor Code. Responsible for College of Law reporting and compliance requirements in relation to the American Bar Association and US News And World Report. Continue to teach a 50% load including federal income taxation and business entities taxation (including C corporation & pass through entities taxation).

UNIVERSITY OF WYOMING COLLEGE OF LAW, Laramie, Wyoming. August 2003 – May 2012; August 2013 to June 2014. Tenured Professor of Law. Responsible for teaching federal income taxation, business entities taxation (including C corporation & pass-through entity taxation), business associations, business planning, estate & gift taxation, estate planning and wills & trusts. 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” of the graduating class for 6 separate years. Among many other committees, I have three times served (2009-2011; 2013-214) 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. Confer with each judicial division of the Court as necessary in relation to clarification of federal tax issues arising on opinion review and drafting. Directly report to 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 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 *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.

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 *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 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.

ADMISSIONS

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