

JOHN A. BOGDANSKI (Jack)

Lewis & Clark Law School
Portland, Oregon
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EMPLOYMENT

1986-present Professor of Law, Lewis & Clark Law School (Associate Professor, 1986-91). 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; Chair, Tax Continuing Education Program, 1988, 2001-02; Director and Coach, Tax Moot Court Program, since 1995; Inaugural Director, Lewis & Clark Law Forum, 1995.

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

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

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

Member, Board of Directors, Law School Public Interest Law Project (PILP), 1996-99.

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 office (full-time practice during academic sabbatical leave).

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

1983-86 Partner, Stoel Rives LLP (formerly Stoel, Rives, Boley, Fraser & Wyse), Portland (Associate, 1983-85). Specializing in taxation and equipment leasing.

1982-83 Visiting Assistant Professor of Law, Lewis & Clark Law School.

- 1980-82 Associate, Stoel, Rives, Boley, Fraser & Wyse.
- 1978-79 Law clerk to Hon. Alfred T. Goodwin, U.S. Court of Appeals for the Ninth Circuit.
- 1972-75 Reporter, *The Jersey Journal* (afternoon daily newspaper), Jersey City, N.J.

EDUCATION

- J.D. 1978 Stanford Law School. Member, Order of the Coif; Member, *Stanford Law Review*.
- 1977 Visiting student, Yale Law School, fall semester 1977. Research assistant to Professor Boris I. Bittker.
- A.B. 1975 St. Peter's College, Jersey City, N.J. Classical languages and literature. *Summa cum laude*; Hanlon Medal (highest GPA of graduating class in humanities).

ACTIVITIES

- 1997-present Editor-in-Chief, *Valuation Strategies* magazine.
- 1995-present Columnist and Member, Editorial Board, *Estate Planning* magazine.
- 2001-present Member, Editorial Advisory Board, *Business Valuation Update* (monthly journal).
- 1991-present Member, Board of Directors, Portland Tax Forum. Executive Committee, 1994.
- 1982-present Speaker at numerous continuing education conferences and bar review courses throughout the United States on matters relating to taxation and valuation.
- 1997-2004 Arbitrator, National Association of Securities Dealers.
- 1995-2004 Member, Committee on Standards of Tax Practice, American Bar Association, Section of Taxation.
- 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.
- 1992-94 Member, Board of Directors, Northwest Environmental Advocates.
- 1990-93 Member, State of Oregon, Hanford Waste Board (and predecessor advisory committee).

- 1990-91 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).
- 1983-93 Columnist and Member, Editorial Board, *The Journal of Corporate Taxation*.
- 1986-89 Engineer, public affairs producer, general volunteer, KBOO-FM, listener-sponsored community radio station, Portland.

RECENT PUBLICATIONS¹

Treatise

Federal Tax Valuation (Warren Gorham & Lamont / RIA, 1996 and semiannual supplements; Chapter 5, *Partial Interests*, complete revision, December 2003; Chapter 4, *Discounts and Premiums*, complete revision, June 2006).

Recent Scholarly Articles

"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).

¹ A complete list of all of my scholarly publications (1977-2007) is available on the web at <http://www.lclark.edu/~bojack/resume.htm>.

“Section 2036 and 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 (Dec. 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 (Dec. 2000).

“Section 357(d) -- Old Can, New Worms,” 27 Journal of Corporate Taxation 17 (Winter 2000).

Recent Newspaper Columns, Op-Ed, Etc.

“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).

Personal Weblog

“Jack Bog’s Blog,” <http://bojack.org>

WORKS IN PROGRESS

Article on valuation discounts for lack of marketability.

New chapter on procedural matters and Volume 2 for *Federal Tax Valuation*.