

# CURRICULUM VITAE

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## **NANCY E. SHURTZ**

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**

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; Environmental Policy.

#### ***July, 1978 to July, 1982***

##### **ASSOCIATE PROFESSOR, WHARTON SCHOOL, DEPARTMENT OF LEGAL STUDIES, UNIVERSITY OF 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.

#### ***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.

**NATIONAL COLUMNIST**

Fall, 1990 to present - Estate Planning Magazine

**PROFESSIONAL MEMBERSHIPS**

- \* American Bar Association
  - Member: Tax Section (1987 to the present)
  - Member: Real Estate, Probate and Trust Section (1987 to the present)
  - Editor, Books and Media (1994 to the present)
  - Real Estate, Probate, and Trust Section, Significant Literature Committee
    - Vice-Chair (1987-1989)
    - Chair (1989-1994)
  - CLE Programming Committee
    - Vice-Chair (1994-1998).
- \* 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 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)
- \* Oregon State Bar Association (admitted to Oregon bar, April 4, 2000, currently inactive)

## **PUBLICATIONS**

### ***Books***

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

529 Plans and Educational Planning, ABA (sole-authored, forthcoming, 2005).

### ***Chapters in Books***

“Chapter 8: Nontax Considerations in Testamentary Transfers to Minors,” American Bar Association (General Practice and Real Property, Probate & Trust Sections) entitled Estate and Tax Planning For Minors (co-authored with Susan Gary) (forthcoming in 2004).

“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, p. 11-4; Text and Handouts, p. 11-12-14; Role-Playing, p. 11-19; Cartoons, p. 11-20; Research Paper, Midterm, Final Exam, p. 11-23-24] (2003).

### ***Books In Progress***

Law and the Life Stages of Women (casebook).

Queer Taxes

### ***Research in Progress***

“Taxation and Marriage: Nondiscriminatory Approaches to Equivalent Relationships.

“ Environmental Policy and Marketplace Economics”

### ***Articles***

“Lighting the Lantern: Visions of a Virtual All Women’s Law School” to be published in 16 Hastings Women’s Law Review 63 (2005) (Winter issue).

“Critical Tax Theory: Still Not Taken Seriously, 76 University of North Carolina Law Review 1837 (June1998).

- "Gender Equity and Tax Policy: The Theory of 'Taxing Men," 6 Southern California Review of Law and Womens' Studies 485 (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 (1986).
- "State Taxation of Energy Resources: Are Consuming States Getting Burned?" 36 Vanderbilt Law Review 55 (1983).
- "Promoting Alcohol Fuels Production: Tax Expenditures? Direct Expenditures? No Expenditures?" 36 Southwestern Law Journal 597 (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 (1982).
- "Decision Model for Lease Parties in Sale-Leasebacks of Real Estate," 23 William and Mary Law Review 385 (1982).
- "Marital Status Discrimination: A Problem Not Solved by the Economic Recovery Tax Act of 1981," 59 Denver Law Journal 767 (1982).
- "The Windfall Profits Tax - Poor Tax Policy? Poor Energy Policy?" 34 University of Miami Law Review 1115 (1980).
- "Nontaxable Exchange Treatment in the Sale-Leaseback of Real Estate," 8 Real Estate Law Journal 307 (1980), co-authored with Phillip J. Harmelink.
- "Trust-Leasebacks After Quinlivan," 16 California Western Law Review 1 (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 (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.

#### ***Book Reviews***

##### **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," 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,” Deniel 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," 2<sup>nd</sup> 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,” Piere 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**

"Counseling Older Clients," Alison Barnes, Lawrence A. Frolik, and Robert Whitman, 25 Estate Planning 141 (1998); "Marital Deduction and Credit Shelter Dispositions and the Use of Formula Provisions," Richard B. Covey, 25 Estate Planning 285 (1998); "Housing Options for Older or Disabled Clients," Lawrence A. Frolik, 25 Estate Planning 141 (1998); "How to Settle an Estate: a Manual for Executors and Trustees," Charles K. Plotnick and Stephan R. Leimberg, 25 Estate Planning 436 (1998); "Fiduciary Accounting Guide," Robert Whitman, 25 Estate Planning 436 (1998); "Taxation and Funding of Non-Qualified Deferred Compensation: A Complete Guide to Design and Implementation," Michael G. Goldstein, Michael A. Swirnoff, and William A. Drennan, 25 Estate Planning 437 (1998).

#### **1997**

"The Long Term Care Handbook," Jeff Sadler, 24 Estate Planning 141 (1997); "Living Trusts: Designing, Funding and Managing a Revocable Living Trust," Doug H. Moy, 24 Estate Planning 294 (1997); "Business Insurance," Dearborn Financial Publishing, Inc., 24 Estate Planning 294 (1997); "Estate Planning and Wealth Preservation: Strategies and Solutions," Kathryn G. Henkel, 24 Estate Planning 453 (1997); "Choosing the Right Business Entity: A Tax Practitioner's Guide," William R. Bischoff, 24 Estate Planning 453 (1997).

#### **1996**

"Federal Tax Valuation," John A. Bogdanski, 23 Estate Planning 450 (1996); "Guide to Tax and Financial Planning for Older Clients, Paula Idt Hart, et al., 23 Estate Planning 450 (1996); "The Book of Trusts: The Whole Truth About Trusts," Stephen R. Leimberg, et al., 23 Estate Planning 451 (1996); "Income Taxation of Fiduciaries and Beneficiaries," Byrle M. Abbin, et al., 23 Estate Planning 141 (1996); "Valuation Rules Under Chapter 14: The Impact on Gift and Estate Taxation, Louis A. Mezzullo, 23 Estate Planning 141 (1996); "Practical Drafting," United States Trust Company of New York, 23 Estate Planning 141 (1996); "Valuation Rules Under Chapter 14: The Impact on Gift and Estate Taxation," Louis A. Mezzullo, 23 Estate Planning 141 (1996).

#### **1995**

"The Irrevocable Life Insurance Trust: Forms with Drafting Notes, American Bar Association, Real Property, Probate and Trust Law Section, 22 Estate Planning 380 (1995); "Estate Planning: Clear Answers to Your Most Important Questions," Alex J. Soled, 22 Estate Planning 254 (1995); "Developing Your Estate Plan and Organizing Your Estate," James Dorney, 22 Estate Planning 254 (1995); "Drafting Prenuptial Agreements," Gary N. Skoloff, Richard H. Singer, Jr. & Ronald L. Brown, 22 Estate Planning 125 (1995); "Planning for Retirement Needs," Kenn Bean Tacchino & David A. Littell, 22 Estate Planning 125 (1995); "Valuation Practice In Estate Planning and Litigation," W. Curtis Elliott, Jr., William R. Culp, Jr. & Richard E. Marsh, Jr., 22 Estate Planning 126 (1995).

#### **1994**

"Asset Protection: Legal Planning and Strategies," Peter Spero, 21 Estate Planning 379 (1994); "Life Insurance Due Care: Carriers, Products, and Illustrations. The Insurance Counselor Series," Richard A. Schwartz & Catherine R. Turner, 21 Estate Planning 379 (1994); "Will Contests," Eunice L. Ross & Thomas J. Reed, 21 Estate Planning 380

(1994); "The Tax Basis Revocable Trust: New Concepts in Estate Planning," Paul M. Fletcher, 21 Estate Planning 251 (1994); "Postmortem Estate Planning: Strategies for Executors and Beneficiaries," Lawrence Newman & Albert Kalter, 21 Estate Planning 252 (1994); "Stocker on Drawing Wills," Jule E. Stocker & Jonathan J. Rikoon, 21 Estate Planning 252 (1994); "Investigative Accounting in Matrimonial Proceedings," Kalman A. Barson, 21 Estate Planning 253 (1994); "Asset Protection Strategies: Tax and Legal Aspects," Lewis D. Solomon & Lewis J. Saret, 21 Estate Planning 125 (1994); "Federal Income Taxation of Estates, Trusts and Beneficiaries," M. Carr Ferguson, James J. Freeland & Mark L. Ascher, 21 Estate Planning 125 (1994).

### **1993**

"Asset Valuation, Evidence Series," James R. Eck, William G. Baker & David J. Ensign, 20 Estate Planning 126 (1993); "S Corporations and Life Insurance, The Insurance Counselor Series," William D. Klein & David C. Bahis, 20 Estate Planning 126 (1993); "An Estate Planner's Guide to Qualified Retirement Plan Benefits," Louis A. Mezzullo, 20 Estate Planning 126 (1993); "Tax Planning for Family Wealth Transfers: Analysis With Forms," Howard M. Zaritsky, 20 Estate Planning 254 (1993); "Planning for the Future: Providing a Meaningful Life for a Child With a Disability After Your Death," L. Mark Russell, Arnold E. Grant, Suzanne M. Joseph & Richard W. Fee, 20 Estate Planning 379 (1993); "Contemporary Estate Planning," John R. Price, 20 Estate Planning 379 (1993); "Perpetuities and Estate Planning," David M. Becker, 20 Estate Planning 380 (1993).

### **1992**

"Personal Financial Planning Handbook," Jonathan C. Pond, 19 Estate Planning 385 (1992); "Family Business Sourcebook," Craig E. Aronoff and John L. Ward, Eds., 19 Estate Planning 385 (1992); "Estate Freezes (Chapter 14)," Albert S. Barr, III, and Adena W. Testa, 19 Estate Planning 386 (1992); "Estate Planning: A Practical Guide," William W. Brown, 19 Estate Planning 386 (1992); "Charitable Giving Today: Taxes, Techniques and Trusts," Paul J. Lochray, 19 Estate Planning 326 (1992); "Non-Qualified Deferred Compensation: The Pension Book Series," Bruce J. McNeil, 19 Estate Planning 326 (1992); "Advising the Elderly or Disabled Client," Lawrence A. Frolik & Melissa C. Brown, 19 Estate Planning 254 (1992); "Refusal of Treatment Legislation," Society for the Right to Die, 19 Estate Planning 254 (1992); "Structuring Estate Freezes Under Chapter 14: Analysis, Planning and Drafting," Ronald D. Aucutt Howard M. Zaritsky, 19 Estate Planning 126 (1992); "Handling Your First Health Care Proxy and Living Will: Tax Law and Estate Planning Series," Practising Law Institute, 19 Estate Planning 126 (1992); "Personal Life Insurance Trusts," Georgiana J. Slade, 19 Estate Planning 190 (1992); "Revocable Trusts," George M. Turner, 19 Estate Planning 190 (1992); "International Estate Planning, Principles and Strategies," Donald D. Kozusko & Jeffrey A. Schoenblum, Editors, 19 Estate Planning 189 (1992); "Estate Planning," Jerome A. Manning, 19 Estate Planning 189 (1992); "International Estate Planning, Principles and Strategies," Section of Real Property, Probate and Trust Law, Section of International Law and Practice, American Bar Association, 19 Estate Planning 189 (1992); "Structuring Estate Freezes under Chapter 14," Howard M. Zaritsky and Ronald P. Aucutt, 19 Estate Planning 126 (1992); "The Closely Held Business 1991: Estate Freezes and Other Planning Considerations; Tax Law and Estate Planning Series," Practising Law Institute, 19 Estate Planning 62 (1992); "The

Lawyer's Guide to Retirement: Strategies for Attorneys and Their Firms," Senior Lawyers Division, American Bar Association, 19 Estate Planning 62 (1992); "Planning and Drafting for the Generation-Skipping Transfer Tax," Jerold I. Horn, 19 Estate Planning 62 (1992);

#### **1991**

"The Handbook of Estate Planning," Esperti and Peterson, 18 Estate Planning 380 (1991); "The Insurance Counselors: Federal Gift, Estate, and Generation Skipping Transfer Taxation of Life Insurance," Millard, Brody and Lane, 18 Estate Planning 380 (1991); "The Estate Planning Guide," Martin M. Shenkman, 18 Estate Planning 380 (1991); "Organizational Documents: A Guide for Partnerships and Professional Corporations," M. Murray, 18 Estate Planning 318 (1991); "The Living Trust: Substance, Procedure and Practice," C. Cowles, 18 Estate Planning 318 (1991); "Tax Planning for Dispositions of Business Interests," T. Ness and W. Indoe, 18 Estate Planning 318 (1991); "All States Wills and Estate Planning Guide," 18 Estate Planning 318 (1991); "21st Annual Estate Planning Institute," 18 Estate Planning 254 (1991); "Taxation of Distributions From Qualified Plans," D. Bennett, P. Bradley, R. Kaiser, E. Northwood, G. Phillips, and D. Sharpe, 18 Estate Planning 254 (1991); "Estate and Financial Planning for the Aging and Incapacitated Client," 18 Estate Planning 190 (1991); "The Role of the Attorney in Financial Planning," J. Blake, 18 Estate Planning 190 (1991); "Disclaimers in Estate Planning: A Guide to Their Effective Use," R. Brand and W. LaPiana, 18 Estate Planning 126 (1991); "Estate Planning Simplified," D. Moy, 18 Estate Planning 126 (1991); "Multi-state S Corporation Tax Guide," K. Boucher, R. Kozub, W. Raabe, and R. Taylor, 18 Estate Planning 126 (1991); "Aging and the Law," P. Strauss, R. Wolf, and D. Shilling, 18 Estate Planning 126 (1991); "Financial and 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).

#### **1990**

"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); "Burke and Bowhay, Income Taxation of Natural Resources--Prentice Hall," 4 Journal of the American Taxation Association 37 (Summer 1982).

#### ***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***

"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**

"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 1993 American Bar Association Annual Meeting, New York, August 1993.

"Financial Planning and the Role of the Estate Planning Attorney," panel at the 1993 American Bar Association Annual Meeting, 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**

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

"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) November 8, 2004 in Tampa, Florida.

"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**

"Queer Theory and the Quest for the (in)Essential Taxpayer" abstract accepted (and paper in draft form) for the Critical Tax Theory Conference, April 1-2, 2005, Seattle University.

"Corporate Welfare: Who Benefits,?" speech at Chiles Center, University of Oregon, May 4, 2004.

"Public Forum on Tax Reform," panel discussion, University of Oregon College Democrats, at University of Oregon, April 14, 2004.

"The Seven Deadly Sins of Taxation Policy," delivered 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," delivered 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, 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, 1992.

### **SPEECHES ON ENVIRONMENTAL LAW**

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

"US Tax Policy: Running on Fumes While Promoting a Fuelish Society," International Environmental Tax Conference, Ottawa, Canada, October 2005.

"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, March 1996.

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

"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, Spring 1994.

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

"Financial Planning and The Role of the Estate Planning Attorney" to be presented at the 1993 American Bar Association Annual Meeting, New York, NY, August, 1993.

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

### **SPEECHES ON WOMEN AND THE LAW**

“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, 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, 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, February 27, 1998.

“Surrogacy & Sex: Feminist Approaches to ‘Motherhood’,” speech at the Women and Religion Forum at Unitarian Church, 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, 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 (2000 to present)

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***

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 (plan two meetings each year—1994 to 1997).

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.

Oregon State Task Force on Gender Fairness--University of Oregon Legal Education Team (helped with the student survey, wrote the faculty survey, and wrote faculty 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

Lectures and Awards Committee (2003-2004)  
Admission Committee (1999-2000, 2001-2002)  
Financial Aid Committee (1994-1995, 1999-2000, 2001-2002)  
Library Committee (2001-2002)  
Academic Standing Committee (1999-2000, Chair, 1998-1999, 1997-1998, 1994-1995)  
Minority Students Committee (Chair, 1987-88, 1993-94)  
J.D.- M.B.A. Committee (Chair, 1986-87)  
Women and Law Committee (Chair, 1984-85)

#### Tax Programs

Tax Moot Court Coach (2001 to present)  
IRS Internship Supervisor (2002 to present)  
Fundraiser (2003)  
Tax & Estate Planning Newsletter (2003 to present)

#### Teaching Awards

Orlando Hollis Award for Distinguished Teaching (2000)