

JAMES M. DELANEY J.D. LL.M.
Professor of Law

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WORK EXPERIENCE

UNIVERSITY OF WYOMING COLLEGE OF LAW,
Laramie, Wyoming. August 2003 – May 2012; August 2013 to present.
Centennial Distinguished Professor of Law with tenure.

Associate Dean of Academic Affairs & Assistant Dean July 2014 through August 2017.
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, scholarships and career services. Responsible for overseeing compliance in relation to American Bar Association (ABA) and University standards and regulations. Responsible for managing all staff including Director of Admissions, Director of Career Services, College of Law Registrar, and Faculty Assistant. During the full term of serving as the Associate Dean of Academic Affairs, there was no Assistant Dean of Student Services. As such, duties also included managing all student advising, certifying all successful students as qualifying to sit for the Bar Examination in various states, and reporting statistics to outside constituencies such as the ABA, U.S. News and World Report, and Princeton Review.

Professor of Law Tenured and promoted to full professor spring 2009.
Associate Professor of Law, July 2006 through June 2009
Assistant Professor of Law, July 2003 through June 2006.
Responsible for teaching contract law (Contracts I), federal income taxation, business entities taxation (including C Corporation & pass-through entity taxation), estate & gift taxation, and estate planning.

University of Wyoming LEAD program completed 2015.

UNITED STATES TAX COURT

Washington, D.C. July 2012 – June 2013.

Counsel to the Chief Judge, United States Tax Court.

Responsible for reviewing reported Tax Court Division Opinions and Tax Court Memorandum 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. Provided advice, research and memorandums of law to the Chief Judge and other judges in relation to division and Court reviewed opinions.

PERKINS COIE LLC

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.

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.

PUBLICATIONS

Recent Developments in Federal Income Taxation: The Year 2021, 75 Tax Lawyer 681 (2022). Co-authored with Prof. Bruce A. McGovern and Prof. Cassidy V. Brewer.

Recent Developments in Federal Income Taxation: The Year 2020, 74 Tax Lawyer 691 (2021). Co-authored with Prof. Bruce A. McGovern and Prof. Cass V. Brewer.

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. Most recent update, fall 2021.

Recent Developments in Federal Income Taxation: The Year 2019, 73 Tax Lawyer 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 10 download list under numerous topic areas.

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

Commencement speaker for the College of Law in spring 2023.

Current Developments in Corporate and Partnership Taxation, 69th Annual Montana Tax Institute. October 15-16, 2021. This live virtual presentation covered the year 2021, which brought with it a number of developments in the areas of partnership and corporate taxation. Co-presented with Prof. Bruce McGovern of the South Texas College of Law.

Recent Developments in Federal Income Taxation, Oregon Tax Institute. Live virtual presentation to the Oregon State Bar, June 4, 2021. Two-hour presentation made remotely at a conference of the Oregon Tax Institute, which was attended by members of the Oregon tax bar. Prof. Delaney co-spoke with Prof. Bruce McGovern of the South Texas College of Law and Prof.

and Prof. Cass Brewer, Associate Dean of Academic Affairs of the Georgia State University College of Law.

Recent Developments in Federal Income Taxation, Virginia MCLE Board. Live virtual presentation to the Virginia State Bar, June 4, 2021. Two-hour presentation made remotely at a conference of the Virginia Bar. Prof. Delaney co-spoke with Prof. Bruce McGovern of the South Texas College of Law and Prof. and Prof. Cass Brewer, Associate Dean of Academic Affairs of the Georgia State University College of Law.

Commencement speaker for the College of Law in spring 2021.

Current Developments in Corporate and Partnership Taxation, 68th Annual Montana Tax Institute. Live virtual presentation, October 17, 2020. This live virtual presentation covered the year 2020, which brought with it a number of developments in the areas of partnership and corporate taxation. Co-presented with Prof. Bruce McGovern of the South Texas College of Law.

Recent Developments in Federal Income Taxation, Oregon Tax Institute. Live virtual presentation to the Oregon State Bar, September 18, 2020. Two-hour presentation made remotely at a conference of the Oregon Tax Institute, which was attended by members of the Oregon tax bar. Prof. Delaney co-spoke with Prof. Bruce McGovern of the South Texas College of Law and Prof. and Prof. Cass Brewer, Associate Dean of Academic Affairs of the Georgia State University College of Law.

Recent Developments in Federal Income Taxation, Virginia MCLE Board. Live virtual presentation to the Virginia State Bar, June 23, 2020. Two-hour presentation made remotely at a conference of the Virginia Bar. Prof. Delaney co-spoke with Prof. Bruce McGovern of the South Texas College of Law and Prof. and Prof. Cass Brewer, Associate Dean of Academic Affairs of the Georgia State University College of Law.

Recent Developments in Federal Income Taxation, ABA Section of Taxation, 2020 Midyear Meeting, Boca Raton, Florida, February 1, 2020. This was a three-hour presentation made in person at the National meeting of ABA, which was attended by the nation's most prominent tax lawyers. Prof. Delaney co-spoke with Prof. Bruce McGovern of the South Texas College of Law and Prof. Elaine Gagliardi of the University of Montana School of Law. The presentation covered the most important developments in federal income taxation for the years 2019 through mid-2020. Prof. Delaney's participation in this presentation is connected to and resulted in publication of the article was thereafter published in *The Tax Lawyer*. The presentation discussed primarily the following: (i) significant amendments to the Internal Revenue Code; (ii) important judicial decisions; and (iii) worthy administrative rulings and regulations promulgated by the Treasury Department and the Service. The discussion focused on subjects of specific interest such as tax accounting rules, determination of gross income, allowable deductions, treatment of capital gains and losses, corporate and partnership taxation, exempt organizations, and procedure and penalties.

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.

Commencement speaker for the College of Law in spring 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, Southeast Wyoming Estate Planning Council, Cheyenne, WY (Feb. 24, 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.

Commencement speaker for the College of Law in spring 2007.

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.

Commencement speaker for the College of Law in spring 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.

COURSES TAUGHT

Contract Law
Business Associations
Trusts and Estates
Income Taxation
Taxation of Business Entities
Corporate Taxation
Business Planning
Estate and Gift Taxation
Estate Planning

SERVICE

Current chair of Faculty Appointments Committee charged to hire two faculty members.

Chair of Faculty Appointments Committee (2009-2010; 2010-2011; 2013-2014; 2019-20).

Served as a member of the same committee for seven additional years.

Co-Chair College of Law's ABA Self Study Committee responsible for managing the College of Law accreditation process during the 2021-2022 academic year.

Member of Academic Policies and Procedures Committee 2023-2024 current academic year.

Appointed member of the College of Law Dean Search Committee in 2008-2009.

Client Counseling Faculty Adviser 2003-2008

College of Law Faculty Senate Representative in 2003-2009.

HONORS & AWARDS

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/>

Awarded Centennial Distinguished professorship, 2008 -2011 and again for 2020-current.

Awarded the Winston Howard Distinguished professorship 2016-2020.

Awarded “Outstanding Faculty Member” for the College of Law in spring 2023, spring 2021, spring 2009, spring 2007, and spring 2006.

Chosen as a “Faculty Hooder” (one of three top professors by vote of the third-year class) of the graduating class for eight separate and additional years.

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 & MEMBERSHIPS

Washington State Bar (Admitted 1992)
United States Supreme Court (Admitted 1997)
United States Tax Court (Admitted 1998)
Member of American Bar Association (1992 – 2021)
Member of American Bar Association Tax Section (1992 – 2015)
Member Washington State Bar Association (1992 – Current)