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Academic and Professional Positions

August 1988 – Present	Professor of Law, Pace University School of Law.
Spring 2011 and 2010	Adjunct Professor, New York Law School
Spring 2000	Visiting Professor of Law, Washington and Lee School of Law
Spring 1987 and 1988	Lecturer in Law, State University of New York at Buffalo Law School; taught Corporations.
1970-1987	Senior tax partner, Jaeckle, Fleischmann & Mugel, Buffalo, New York.
1964 – 1969	Associate, Jaeckle, Fleischmann & Mugel.

Education

LL.B., Harvard Law School, 1964
A.B., Yale University, 1961, magna cum laude; Member, Phi Beta Kappa.

Subjects Taught

Basic Federal Income Taxation; Federal Corporate Taxation; Federal Estate and Gift Taxation; Partnership Taxation; Tax Policy Seminar; Corporations & Partnerships; and Wills, Intestate Succession and Trusts. I have also, supervised students in numerous guided research projects.

Publications

When Are Damages Tax Free?: The Elusive Meaning of "Physical Injury," 10 Pitt. Tax Rev. 87 (2013). The Pittsburgh Tax Review is a peer-reviewed journal.

Notable Corporate Tax Articles in 2010, 130 TAX NOTES 1570 (2011)

Can You Have Your Cake and Eat It Too?: Achieving Capital Gain Treatment While Keeping the Property, 5 Pitt. Tax Rev. 75 (2008). The Pittsburgh Tax Review is a peer-reviewed journal. This article was the inspiration for the problem in the 2009 Albert R. Mugel National Tax Moot Court competition.

The IRS's Proposed Regulations on Partnership Interests Issued for Services, 10 NY Bus. L.J. 8 (2006).

Chapter 8, Limited Partnership Act, and Chapter 8-A, Revised Limited Partnership Act, in WHITE NEW YORK BUSINESS ENTITIES (14th ed. 2005).

The Magic of Disappearing Wealth Revisited: Using Family Limited Partnerships to Reduce Estate and Gift Tax, 1 Pitt. Tax Rev. 155 (2004). The Pittsburgh Tax Review is a peer-reviewed journal. This article was also published in condensed form in Monthly Dig. Tax Articles 1 (March 2005).

The Estate and Gift Tax Effects of Selling a Remainder: Have D'Ambrosio, Wheeler and Magnin Changed the Rules? 4 Fla. Tax Rev. 537 (1999). The Florida Tax Review is a peer-reviewed journal. A synopsis of the article appeared in Tax Notes Today. This article is cited in BORIS I. BITTKER & ELIAS CLARK, FEDERAL ESTATE AND GIFT TAXATION 309 (9th ed. 2005), RICHARD B. STEPHENS ET AL., FEDERAL ESTATE & GIFT TAXATION 19.03 [4][e] n.367 (8th ed. 2002), and IRA MARK BLOOM ET AL., FEDERAL TAXATION OF ESTATES, TRUSTS AND GIFTS 348 (Rev. 10th ed. 2003).

Schneer v. Commissioner: Continuing Confusion Over the Assignment of Income Doctrine and Personal Service Income, 1 Fla. Tax Rev. 623 (1993). A synopsis of the article appears at 62 TAX NOTES 1265 (1993). The article is cited in BORIS I. BITTKER & LAWRENCE LOKKEN, FEDERAL TAXATION OF INCOME, ESTATES AND GIFTS 75.2.5 n.68 (3rd ed. 2003).

Of Form and Substance: Tax-Free Incorporation and Other Transactions under Section 351, 11 Va. Tax Rev. 349 (1991). This article is cited in BORIS I. BITTKER & JAMES S. EUSTICE, FEDERAL INCOME TAXATION OF CORPORATIONS AND SHAREHOLDERS 3.09[2] n.190 (7th ed. 2000).

Reflections on United States v. Leona Helmsley: Should 'Impossibility' Be a Defense to Attempted Income Tax Evasion? 12 Va. Tax Rev. 335 (1993).

Co-author (with Manly Fleischmann) of *The American Bar Association and the Supreme Court - Old Wine in a New Bottle?* 20 Buff. L. Rev. 61 (1970).

Book Review, 20 Buff. L. Rev. 575 (1971) (reviewing M. Carr Ferguson, James J. Freeland & Richard B. Stephens, *Federal Income Taxation of Estates and Trusts* (1970)).

Research Interests

My primary research interest is to analyze and develop principles for resolving "form vs. substance" problems in federal taxation, that is, for deciding when the form in which a transaction is cast should be respected for tax purposes and when that form should be disregarded because it conflicts with the underlying economic "substance" of the transaction. Despite the importance of this issue, which involves literally billions of tax dollars every year, neither the courts nor the commentators have developed any coherent workable tests, or even a consistent approach, for resolving this type of problem. My articles on Section 351 and on the assignment of income doctrine (see above) have been efforts to address these issues. In my articles, I try to develop a general approach for resolving these issues in a principled and reasoned manner.

Principal Non-Teaching Assignments at Law School

Spring 1997: Professor-in-Residence of the Pace London Law Program. This program offers American law students the opportunity to study law during the Spring Semester in London and is operated in conjunction with University College London Faculty of Law. As Professor -in Residence, I acted as on-site administrator of the program in addition to my regular teaching responsibilities. I also participated in the Willem C. Vis International Commercial Moot held in Vienna, Austria which is operated under the auspices of Pace Law School.

Fall 1994 - Spring 1996: Chair of the Curriculum Committee. During my two-year tenure as chair, the committee, as charged by the Faculty, made a comprehensive review of the Pace Law School curriculum in light of the "MacCrate Report" culminating in a Report to the Faculty and a Retreat on Curricular Reform on the first-year curriculum and revisions in the upper-class writing requirement.

Fall 1993 - Spring 1994: Member, Dean Search Committee

Programs and Presentations

Bar Association and Continuing Legal Education Presentations:

While at Pace Law School, I have given the following presentations:

May 18, 1990: New York State Bar Association Program on "Estate Planning and the Closely-Held Corporation." White Plains, NY.

May 9, 1990: Pace University School of Law CLE Program (Tax Update) on "New Section 2036(c): Its Operation, Implications and Prospects" and "Liquidity Problems of Estates Holding Closely-Held Businesses." White Plains, NY.

February 5, 1990: Tax Section of the Westchester County Bar Association on "Operating Rules of Section 2036(c)." White Plains, NY.

November 2, 1988: Pace University School of Law CLE Program (Tax Update) on "Estate Freezes - New Section 2036(c): Its Operation and Problems; Remaining Planning Techniques" and "To Go Sub S or Not - Impact of Tax Reform Act of 1986 (TRA'86), Revenue Act of 1987 (RA'87) and Possibly the Technical Corrections Act of 1988 (TCA'88)."

Prior to joining the Pace Law School faculty, I frequently participated in bar association and other professional presentations and was an annual presenter at the Institute on Federal Taxation in Buffalo, New York. My most recent presentations included:

"Corporate Taxation Provisions of the Tax Reform Act of 1986: Repeal of General Utilities, Allocation of Purchase Price in Sales of Assets, Related Party Sales, and Corporate Minimum Tax" (1986).

"Tax Problems of U.S. and Canadian Individuals Who Own Property in the Other Country" (1985).

"Time Value of Money - Imputed Interest on Debt Obligations Issued for Property" (1984).

Other:

Judge in final round of the 2009 and 2014 Albert R. Mugel National Tax Moot Court competition.

I arranged a program sponsored jointly by Pace Law School and the Estate Planning Council of Westchester County, Inc. held on October 3, 1990 on Estate Planning. [at which I introduced the guest speaker, Gregory Jenner, Special Assistant to the Assistant Secretary (Tax Policy) of the Treasury Department.]

During 1995 and 1996, I spoke at the invitation of Professor Rosa B. Ament of the Lubin School of Business (Pace University) to her class in Entrepreneurship on the legal aspects of forming and operating closely-held businesses. Previously in 1992 and 1993, I had spoken to her class in Management and Family Business on the same subject.

During 1995 and 1996, I gave presentations to Pace University Faculty and Staff on Estate Planning as part of Pace University's Learn to Excel Program.

Professional Memberships

American Bar Association (tax, business law and real estate, probate and trust law sections); New York State Bar Association (tax section); Westchester County Bar Association (tax section); Association of American Law Schools (sections on taxation, business law and donative transfers, fiduciaries and estate planning).

Admissions

All New York courts; United States Tax Court; Federal District Court, Western District, New York; Court of Appeals for the Second Circuit; United States Supreme Court.

Description of Activities in Practice

Administrative Responsibilities: Administrator of Firm's Tax Department, 1971-March 1986; first Chair of the Firm's Practice Committee, June 1984-March 1986; member of various ad hoc committees; co-trustee of Firm's pension, profit sharing and section 401(k) plans.

Nature of Practice: My practice embraced all aspects of Federal and state taxation including individual and corporate income tax, gift tax, estate tax, real property tax, sales tax and miscellaneous taxes:

- Handling of tax controversies. I was involved in all aspects of contested tax matters including preparation of pleadings, research, factual development of case, negotiation, preparation of briefs and trials and hearings.

- Tax and financial planning for individuals and businesses including planning involved in the acquisition and disposition of both publicly-traded and closely-held businesses; liquidations; tax-free reorganizations; redemptions; operational aspects of businesses (e.g., planning form and structure of business organization, utilization of net operating loss carryovers, etc.). I was involved not only in the planning of these transactions but in every aspect of their execution, including preparation of documents, securing of governmental approvals and reconciling competing interests of the different parties.

- Estate and trust planning; fiduciary income tax planning; IRS collection matters; foreign tax matters; etc.

I was also involved in numerous other areas of the law, including administering large, multimillion dollar estates and trusts, litigation (especially estate-related litigation), all types of business arrangements and transactions, securities law matters, and Customs matters.

As Administrator of the Firm's Tax Department, I trained, monitored and evaluated associates; kept Department and Firm abreast of new developments in tax law; assigned work to attorneys in Department; and determined recruiting needs.

- The Firm's Practice Committee, which I chaired, develops and institutes policies concerning Firm's practice. During my tenure as Chairman, the Practice committee, among other things, developed its operating procedures; surveyed different Departments and made recommendations for improvement of Departments; adopted policy on time-keeping standards and procedures; and developed policy on training of associates.

References and Student Evaluations

Available on request.