

PROFESSOR EMERITA WENDY C. GERZOG

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PROFESSIONAL ACTIVITIES:

Member, American Law Institute (ALI)

Members Consultative Groups: Restatement Third, Property (Wills and Other Donative Transfers) and Restatement Third, Trusts

Academic Fellow, American College of Trust and Estate Counsel (ACTEC)

Member, Academic Fellows Membership Committee and Legal Education Committee

Member, Transfer Tax Study Committee (2007-2011)

American Association of Law Schools (AALS): Donative Transfers, Fiduciaries, and Estate Planning Section: Chair, 2001; Executive Committee, 1998-2002; Coordinator, Mentoring Program 1999-2009. Taxation Section: Creator and Coordinator, Mentoring Program 1999-2009. Employee Benefits Section: Coordinator, Mentoring Program 1999-2009.

TEACHING EXPERIENCE:

1991-2015	Professor, University of Baltimore School of Law
Spring '05	Visiting Professor, Seattle University School of Law
1986-1991	Associate Professor, University of Baltimore School of Law
1983-1986	Assistant Professor, University of Baltimore School of Law

Teaching Award: The Saul Ewing Award for Excellence in Teaching in the Area of Transactional Law

Subject Areas: Federal Estate and Gift Tax (J.D. and L.L.M. levels); Federal Income Tax; Tax Policy; Estate Planning; Trusts and Estates; Elder Law; Property Law; Conflicts of Law (U.Aberdeen); A Cross-Cultural Analysis of Family Wealth Transfers (U.Aberdeen).

CLERKSHIPS:

Assisted Chief Judge Theodore Tannenwald, Jr. in reviewing summary opinions of the Special Trial Judges, United States Tax Court.

Attorney-Advisor to the Honorable Norman O. Tietjens, U.S. Tax Court, Washington, D.C.

EDUCATION:

L.L.M. in Taxation - The National Law Center, George Washington

University, Washington, D.C. Honors: University Fellow

Juris Doctor - University of Akron School of Law, Akron, Ohio

Honors: Law Review, National Moot Court Team. Class Rank: Top 5%

Master of Arts in English - Assumption College, Worcester, Massachusetts

Honors: Graduate Assistantship

B.A., with Honors in English - Clark University, Worcester, Massachusetts

PUBLICATIONS:

Books:

Federal Taxation on Gratuitous Transfers: Law and Planning (with Joseph M. Dodge and Bridget J. Crawford) (Aspen 2011, 2d ed. forthcoming 2017).

Book Chapters:

Chapter 7: Estate of Clack, in *Feminist Judgments: Rewritten Tax Opinions*, (Bridget J. Crawford and Anthony C. Infanti, eds.) (Cambridge U. Press, forthcoming 2017).

Portability, Marital Wealth Transfers and the Taxable Unit (with Bridget J. Crawford), in *Controversies in Tax Law: A Matter of Perspective* (Anthony C. Infanti ed.) (Ashgate Publishing 2015).

Articles:

Toward a Reality-Based Estate Tax, 57 B.C. L. Rev. 1037 (2016).

A Simpler Verifiable Gift Tax, 6 Colum. J. Tax. L. 182 (2015).

Alms for the Rich: The Façade Easement Deduction, 34 Va. Tax Rev. 229 (2014).

What's Wrong with a Federal Inheritance Tax? 49 Real Prop. Tr. & Est. L. J. 163 (2014).

Van Alen: A Reasonable Consistency, 142 Tax Notes 223 (Jan. 13, 2014).

Graev: Conditional Facade Easement, 140 Tax Notes 1607 (Sep. 30, 2013).

Koons: Interest Deduction and FLP Valuation Practice Pointers, 140 Tax Notes 375 (Jul. 22, 2013).

Valuing Fractional Interests in Art for Estate Tax Purposes, 139 Tax Notes 1073 (May 27, 2013).

When Summers Are Winters: Do Blanks Denote Revocability? 138 Tax Notes 1477 (Mar. 25, 2013).

Wimmer Wins FLP Annual Exclusions, 138 Tax Notes 489 (Jan. 28, 2013).

Not all Defined Value Clauses Are Equal, 10 Pitt. Tax Rev. 1 (2012) (peer reviewed, lead article).

Valuation Discounting and the Lottery Cases, 137 Tax Notes 917 (Nov. 19, 2012).

Another Turn with Turner, 136 Tax Notes 1613 (Sep. 24, 2012).

Façade Easement: Inexpert Valuation, 136 Tax Notes 199 (Jul. 9, 2012).

Wandering Far Afield With Defined Value Clauses, 135 Tax Notes 1171 (May 28, 2012).

Defined Value Clauses and Fair Market Value, 134 Tax Notes 1685 (Mar. 26, 2012).

Boomer-ang Eldercare: Deductible Claim?, 134 Tax Notes 595 (Jan. 30, 2012).

The New Super-Charged PAT (Power of Appointment Trust), 48 Houston L. Rev. 507 (2011).

FLP Loss, but Crummey Win, 133 Tax Notes 1139 (Nov. 28, 2011).

Excluding Expert Valuation Testimony, 132 Tax Notes 1423 (Sep. 26, 2011).

Mortgages and Conservation Easements: Not a Good Mix, 132 Tax Notes 437 (Jul. 25, 2011).

Shapiro: Palimony and the Estate Tax, 131 Tax Notes 859 (May 23, 2011).

Linton Reversed: Indirect Gift & Step Transaction, 130 Tax Notes 1607 (Mar. 28, 2011).

The Times They Are Not A-Changin': Reforming the Charitable Split Interest Rules (Again), 85 Chi.-Kent L. Rev 849 (2010).

Caering About the Credit for Prior Transfers, 129 Tax Notes 1023 (Nov. 29, 2010).

The Price of an FLP Annual Exclusion, 128 Tax Notes 1075 (Sep. 6, 2010).

Morgens: More QTIP Mischief, 128 Tax Notes 329 (Jul. 19, 2010).

FLP in the Black, 127 Tax Notes 343 (Apr. 19, 2010).

Check-the-Box Regs and Gift Tax Discounts, 126 Tax Notes 871 (Feb. 15, 2010).

From the Greedy to the Needy, 87 Ore. L. Rev. 1133 (2009).

Families for Tax Purposes: What about the Steps? 42 U. Mich. J. of Law Reform 805 (2009).

Linton Family LLC and the Step Transaction Doctrine, 125 Tax Notes 1027 (Nov. 30, 2009).

Miller: Effective FLP Line Drawing, 124 Tax Notes 1273 (Sep. 21, 2009).

Jorgensen: A Familiar FLP Story, 124 Tax Notes 79 (No.1) (July 6, 2009).

Negron: Circuits Now Split 2-2, 123 Tax Notes 767 (May 11, 2009).

Section 529 Plans: Not Just for Education, 123 Tax Notes 1267 (Mar. 9, 2009).

Hurford: FLP Practice Pointers, 122 Tax Notes 799 (Feb. 9, 2009).

Valuation Discounting Techniques: Terms Gone Awry, 61 Tax Lawyer 775 (2008) (peer reviewed).

Gross: FLP Sequence and Its Consequence, 121 Tax Notes 1075 (Dec. 1, 2008).

Anthony: Absolute Actuarial Tables, 121 Tax Notes 485 (Oct. 27, 2008).

Holman: The FLP's New Clothes, 120 Tax Notes 1215 (Sep. 22, 2008).

The New Regs on Alternative Date Valuation, 120 Tax Notes 797 (Aug. 25, 2008).

Tax Court FLP Confusion: Mirowski, 120 Tax Notes 263 (Jul. 21, 2008).

Portability of Exemptions, 119 Tax Notes 509 (May 5, 2008).

Disclaimers and Defined Value Clauses: Christiansen, 119 Tax Notes 91 (Apr. 7, 2008).

Rector and Gore: Two Recent FLP Cases, 118 Tax Notes 1039 (Mar. 3, 2008).

The Strict Rules of Charitable Split Interest Gifts, 118 Tax Notes 541 (Jan. 28, 2008) [reprinted in 59 Exempt Org. Tax Rev. 311 (March 2008)].

Equitable Apportionment: Recent Cases and Continuing Trends, 41 (ABA) Real Prop., Prob. & Tr. J. 671 (Winter 2007) (solicited article).

Bigelow: The Ninth Circuit on FLPs, 117 Tax Notes 1167 (Dec. 17, 2007).

Valuing Art in an Estate, 117 Tax Notes 619 (Nov. 5, 2007) [reprinted in The Monthly Digest of Tax Articles 17 (June 2008)].

An Attempt to Legislate? 117 Tax Notes 59 (Oct. 1, 2007).

Dealing with Post-Death Events, 116 Tax Notes 1005 (Sep. 10, 2007).

Erickson: A Primer on FLPs, 116 Tax Notes 201 (July 16, 2007).

Davenport: Res Judicata Applied, 115 Tax Notes 1199 (June 18, 2007).

Hester: A Saga of Greed, 115 Tax Notes 669 (May 14, 2007).

Big Bird Lays an Egg? 115 Tax Notes 385 (Apr. 23, 2007).

Janis: Two Perspectives of Basis, 114 Tax Notes 1265 (Mar. 26, 2007).

Gerson: Plain Meaning and the GSTT, 114 Tax Notes 701 (Feb. 12, 2007)[cited in government's 6th Circuit brief in *Gerson*, 2007 TNT 92-18].

McCord: Value of Gifts Must Be 'Tax Affected', 113 Tax Notes 913 (Dec. 4, 2006).

McCord and Postgift Events, 113 Tax Notes 349 (Oct. 23, 2006).

Amlie Feud, 112 Tax Notes 877 (Sep. 4, 2006).

Conservation Easements Under Turner and Glass, 112 Tax Notes 179 (July 10, 2006).

Focardi: Cook-ed not Schott, 111 Tax Notes 1057 (May 29, 2006).

The Collision Between CRTs and The UPC Elective Share, 111 Tax Notes 583 (May 1, 2006).

Buder: The Extent of Equitable Recoupment, 110 Tax Notes 1361 (Mar. 20, 2006)

Return to Senda: Order Determinative for FLP Discounts, 110 Tax Notes 791 (Feb. 13, 2006).

Donovan and Davis: Two More Lottery Cases, 110 Tax Notes 543 (Jan. 30, 2006) [cited twice in the government's motion for summary judgment in *Estate of Lopatkovich v. United States*, 2005 U.S. Dist. Ct. Motions 100185 (July 2006)].

Kelley: A Green Light for FLPs, 109 Tax Notes 1467 (Dec. 12, 2005).

Lurie: A Need for Better Laid Plans, 109 Tax Notes 671 (Oct. 31 2005).

Duty of Consistency and the Marital Deduction: Horse and Carriage, 108 Tax Notes 1463 (Sept. 19, 2005).

It's Summertime with Iced Tehan a TAM, 108 Tax Notes 602 (Aug. 1, 2005).

Bongard's Nontax Motive Test: Not Open and Schutt, 107 Tax Notes 1711 (June 27, 2005).

The Final GRAT Regulations: Schott Shot Down, 107 Tax Notes 1175 (May 30, 2005).

How Do D'Ambrosio and Wheeler Fit into the FLP Debate? 107 Tax Notes 387 (Apr. 18, 2005).

Saigh It Isn't So, 107 Tax Notes 115 (Apr. 4, 2005).

Davis and Whiting: QTIP Income Interests and Intent, 106 Tax Notes 1597 (Mar. 28, 2005).

Estate of Noble, Where Post-Death Sale Is the Best Indicia of Stock's Value, 106 Tax Notes 678 (Feb. 7, 2005).

Annuity Tables Versus Factually Based Estate Tax Valuation: Ithaca Trust Re-visited, 38 (ABA) Real Prop., Prob., & Tr. J. 745 (2004) [cited in the government's brief in *Anthony v. United States*, 2007 U.S. 5th Cir. Briefs 30089 and in *Negron v. United States*, 2008 WL 4570128 (6th Cir. 2008), p.28].

Okerlund and Polack: How Probative Are Post-Gift Facts? 105 Tax Notes 196 (Oct. 11, 2004).

The Lottery Cases and Ithaca Trust, 101 Tax Notes 289 (Oct. 10, 2003) [cited in *Estate of Donovan v. United States*, 95 AFTR2d 2005-2131, 2005-1 USTC P 50,322 (D.MA 2005); cited in the government's motion for summary judgment in *Davis v. United States*, 2004 U.S. Dist. Ct. Motions 911059 (2005)].

A Different Take on the FLP Valuation Game, 97 Tax Notes 683 (November 4, 2002)[cited in the government's briefs in *Estate of Strangi v. Commissioner*, 2003 WL 25665488, * 17 and in *Estate of Bongard v. Commissioner*, 2004 WL 3273666, *124].

Ithaca Trust and Section 2053: Smith, McMorris, and O'Neal, 95 Tax Notes 570 (2002).

Contingencies and the Estate Tax, 5 Fla. Tax Rev. 49 (2001) (peer reviewed). *Contingencies and the Gift Tax*, 93 Tax Notes 977 (November 12, 2001).

Solutions to the Sexist QTIP Provisions, 35 (ABA) Real Prop., Prob., & Tr. J. 97 (2000) (peer reviewed).

Why Gradow Is Still Correct, 89 Tax Notes 551 (October 23, 2000).

The Illogical and Sexist QTIP Provisions: I Just Can't Say It Ain't So, 76 N.Car.L.Rev.1597 (1998).

Estate of Walsh: I Don't Feel All 'Tingley', 80 Tax Notes 339 (July 20, 1998).

Clack Estate: Adding Insult to Injury, or More Problems with the QTIP Tax Provisions, 6 So. Cal. Rev. Law and Women's Studies 221 (1996).

The Marital Deduction QTIP Provisions: Illogical and Degrading to Women, 5 UCLA Women's Law J. 301 (1995) [excerpted in Paul L. Caron, Grayson M.P. McCouch, Karen C. Burke, Federal Wealth Transfer Tax Anthology 208 (Anderson Publishing Co. 1998) and in Anthony

C. Infanti and Bridget J. Crawford, *Critical Tax Theory: An Introduction* (Cambridge University Press 2009)].

How to Expand the Home Office Deduction, 69 Tax Notes 481 (October 23, 1995).

On Public Policy Grounds, A Limited Tax Credit for Child Support and Alimony, 11 The American J. of Tax Policy 321 (1994) [excerpted in Michael A. Livingston, *Taxation: Law, Planning, and Policy* (Anderson Publishing Co. 2003)].

Limit Deductions for Mixed Personal/Business Expenses: Curb Current Abuses and Restore Some Progressivity into the Tax Code, 41 Cath. U.L. Rev. 581 (1992).

Churches and Their Envidable Tax Status, 51 U. Pittsburgh L. Rev. 345 (1990) [cited in the government's 9th Circuit brief in *Warren v. Commissioner*, 2000 WL 33980323, *35, 45].

TESTIMONY:

IRS hearing on proposed regulations (IRS REG-143316-03, 72 F.R. 20080-20087, 26 CFR 20) presented testimony on "Guidance Under Section 2053 Regarding Post-Death Events," Aug. 6, 2007 [reported on in 116 Tax Notes 541 (Aug. 13, 2007)].

IRS hearing on temporary and proposed regulations (T.D. 8714; REG-209830-96) (presented testimony against extending the QTIP marital deduction estate tax provision to include contingent income interests, June 3, 1997).

Senate Finance Committee, Subcommittee on Taxation and Internal Revenue Service Oversight, June 19, 1995 (invited Congressional testimony against a proposed amendment to the home office deduction that would overturn the result in *Soliman*).

REPRESENTATIVE PRESENTATIONS AND MATERIALS:

Toward a Reality Based Estate Tax, Panel #3: What Improvements Could Be Made to the Existing Estate and Gift Tax System? Symposium on The Centennial of the Estate Tax: Perspectives and Recommendations, sponsored by the Boston College Law Review and the American College of Trust and Estate Counsel, Boston College (Oct. 1, 2015).

A Simpler Verifiable Gift Tax, Critical Tax Theory Conference, Northwestern U. (Apr. 2015).

Alms to the Rich, Critical Tax Theory Conference, U. Baltimore (Apr. 2014).

Federal Reimbursement Statutes, MD ACTEC meeting, Baltimore, MD (Nov. 28, 2012).

Equitable Apportionment, Transfer Tax Study Committee, ACTEC meeting, Washington, DC, (Oct. 23, 2012).

Death and Taxes: Now and Beyond 2012, Panel 2, AALS Joint Trusts and Estates and Tax Sections, Annual Meeting (Jan. 6, 2012).

Reforming the Charitable Split-Interest Rules (Again), Philanthropy Law in the 21st Century: A Symposium at the Chicago-Kent College of Law (Oct. 23, 2009).

From the Greedy to the Needy, Critical Tax Theory Conference, Indiana U. (Apr. 3, 2009).

Valuation Discounting Techniques: Terms Gone Awry, Law and Society Meeting, Montreal, QC (May 30, 2008).

Families for Tax Purposes: What about the Steps, Critical Tax Theory Conference, FSU (Apr. 4, 2008) and Law and Society Meeting, Montreal, QC (May 29, 2008).

Portability of Estate Tax Exemptions, MD ACTEC meeting (May 21, 2008).

Gift and Estate Tax Valuation: Consideration of Post-Valuation Date Events, Critical Tax

Theory Conference, UCLA (Apr. 13, 2007).

Key Resources for Estate and Gift Tax Research, ABA Section of Taxation, with the ABA Section of Real Property, Probate and Trust and the New York State Bar Tax Section at the U.S. Patent and Trademark Office (PTO) in Alexandria, VA (Jan. 9, 2007).

Looking a "Gift" Horse in the Mouth: When a "Gift" Is Not a Gift, Joint Meeting for ABA Taxation and Real Property, Probate and Trust Sections, Denver, CO (Oct. 20, 2006).

Issues in the Valuation of Family Limited Partnership Interests, IRS CLE for Estate Tax Attorneys, Atlanta, GA (Sep. 27, 2005) (presentation and written materials)

Estate Tax Valuation and the Lottery Cases, Distinguished Scholar Series to commemorate the tenth anniversary of the University of Washington School of Law's Graduate Program in Taxation (April 13, 2005, inaugural series of lectures).

Recent Estate and Gift Tax Developments, (presentation and written materials), Teaching Taxation Committee, ABA Midyear Tax Meeting (2000, 2002-2004).

ADVISORY ROLE

Advisory Panel for Feminist Judgments: Rewritten Tax Opinions (2016)

BAR ADMISSIONS: District of Columbia (Inactive/Retired)

COURT ADMISSIONS: United States Tax Court