

# **PROFESSOR JAY A. SOLED**

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## **EDUCATION**

- 1989 NEW YORK UNIVERSITY SCHOOL OF LAW (New York, NY)  
LL.M. in Taxation  
Editor, *Tax Law Review*
- 1988 UNIVERSITY OF MICHIGAN LAW SCHOOL (Ann Arbor, MI)  
J.D.  
*Cum laude*
- 1985 HAVERFORD COLLEGE (Haverford, PA)  
B.A. degrees in both Political Science and Sociology  
*Magna cum laude*  
Phi Beta Kappa

## **ACADEMIC APPOINTMENTS**

- 2022–Present Distinguished Professor (with tenure), Rutgers School of Business
- 2006–2022 Professor (with tenure), Rutgers School of Business
- 2001–2006 Associate Professor (with tenure), Rutgers School of Business
- 1995–2001 Assistant Professor, Rutgers School of Business

## **TEACHING EXPERIENCE**

Masters in Accountancy (in Taxation) Program:

- Income Taxation of Trusts and Estates (3 credits)
- International Taxation (3 credits)
- Estate and Gift Taxation (3 credits)
- Federal Tax Practice and Procedure (3 credits)
- Partnership Taxation (3 credits)
- Regulation of Tax Practice (3 credits)

Professional Accounting Program:

- Federal Income Taxation (3 credits)
- Corporate Income Taxation (3 credits)

Executive MBA Program:

- Federal Tax Planning (1.5 credits)

Undergraduate Program:

- Federal Taxation (3 credits)

## PUBLICATIONS

### Law Reviews:

- 2023 *Predictive Analytics and Tax*, – – (2023) (with Kathleen DeLaney Thomas)
- 2023 *Multi-Billion Dollar Tax Questions*, – – (2023) (with James Alm & Kathleen DeLaney Thomas)
- 2023 *Rethinking the Tax Treatment of Alimony Payments*, – UNIV. OF KANSAS LAW REVIEW – (2023) (with Tessa Davis and Amy Soled)
- 2022 *Tax, AI, and Valuation*, – IOWA LAW REVIEW – (2022) (with Kathleen DeLaney Thomas)
- 2022 *Unauthorized Tax Elections*, 70 BUFFALO LAW REVIEW 985 (2022)
- 2022 *The Ideal Income Tax and the Strange and Curious Tax Treatment of Investment Expenses*, 67 VILLANOVA LAW REVIEW 101 (2022) (with Mallory Anne Morris)
- 2022 *Substance over Form Doctrine in Transfer Tax Adjudication*, 55 LOYOLA OF LOS ANGELES LAW REVIEW 609-644 (2022) (with Richard Schmalbeck)
- 2021 *Workplace Transformation and Its Tax Compliance Implications*, 66 VILLANOVA LAW REVIEW 575-614 (2021)
- 2021 *Tax Amnesties, Recidivism, and the Need for Reform*, 74 THE TAX LAWYER 659-689 (2021) (with James Alm)
- 2021 *The IRS's Voluntary Disclosure Program: A Need for Its Codification*, 37 GEORGIA STATE UNIVERSITY LAW REVIEW 957-988 (2021)
- 2021 *The Estate Tax Should Not Apply to Domestic Stock Owned by NRAs*, 34 QUINNIPIAC PROBATE JOURNAL 167-180 (2021) (with Leonard Goodman and Glenn G. Fox)

- 2021 *Upstream Tax Planning: A Case Study Why Congress Needs to Adopt A General Anti-Abuse Rule*, 99 UNIV. OF NORTH CAROLINA LAW REVIEW 643-684 (2021)
- 2020 *The Federal Estate Tax Exemption and the Need for Its Reduction*, 47 FLORIDA STATE LAW REVIEW 649-678 (2020)
- 2020 *New Technologies and the Evolution of Tax Compliance*, 39 UNIVERSITY OF VIRGINIA TAX LAW REVIEW 287-356 (2020) (with James Alm, Joyce Beebe, Michael Kirsch, and Omri Marian)
- 2020 *Gift and Estate Taxes: The Case for Deunification*, 57 HARVARD JOURNAL OF LEGISLATION 439-479 (2020)
- 2019 *Life Estates Reconsidered*, 33 REAL PROPERTY AND TRUST JOURNAL 101–111 (2019) (with Letha McDowell)
- 2019 *Reimagining the Estate Tax in the Age of Automation*, 9 UNIV. OF CAL. (IRVINE) L. REV. 787 - 828 (2019)
- 2018 *Determining an Asset's Tax Basis in the Absence of a Meaningful Transfer Tax Regime*, 10 COLUMBIA TAX JOURNAL 49 - 75 (2018) (with Richard Schmalbeck)
- 2018 *Automation and the Income Tax*, 10 COLUMBIA TAX JOURNAL 1 - 47 (2018) (with Kathleen DeLaney Thomas)
- 2017 *Advocating A Carryover Tax Basis Regime*, 93 NOTRE DAME L. REV. 109–154 (2017) (with Richard Schmalbeck and Kathleen DeLaney Thomas)
- 2017 *Disclosing Audit Risk to Taxpayers*, 36 VA. TAX REV. 423-447 (with Michael Lang)
- 2017 *W(h)ither the Tax Gap?*, 92 WASH. L. REV. 521-566 (2017) (with James Alm)
- 2017 *Regulating Tax Return Preparation*, 58 BOSTON COLLEGE L. REV. 152-204 (2017) (with Kathleen DeLaney Thomas)
- 2016 *Revisiting the Taxation of Fringe Benefits*, 91 WASH. L. REV. 761-816 (2016) (with Kathleen DeLaney Thomas)
- 2015 *Unifying Depreciation Recapture*, 48 CONN. L. REV. 531-559 (2015) (with Richard Schmalbeck)
- 2015 *Asset Preservation and the Evolving Role of Trusts in the 21<sup>st</sup> Century*, 72 WASHINGTON &

- LEE L. REV. 257–313 (2015) (with Mitchell Gans)
- 2014 *Tax Basis Determinations, Pass-Through Entities, and Taxpayer Noncompliance*, 40 OHIO NORTHERN L. REV. 693–741 (2014) (with James Alm)
- 2013 *The Internal Revenue Code and Automobiles: A Case Study of Taxpayer Noncompliance*, 14 FLA. TAX L. REV. 419–458 (2013) (with James Alm)
- 2013 *The Public Policy Doctrine and Drawing the Line between Permissible and Impermissible Tax-Savings Clauses*, 80 TENN. L. REV. 655–703 (2013) (with Mitchell Gans)
- 2012 *Surrogate Taxation and the Second-Best Answer to the In-Kind Benefit Valuation Riddle*, 2012 BYU L. REV. 153–192 (2012)
- 2011 *Sales to Grantor Trusts: A Case Study of What the IRS and Congress Can Do to Curb Aggressive Transfer Tax Techniques*, 78 TENN. L. REV. 973–1013 (2011) (with Mitchell Gans)
- 2011 *Related Parties and the Need to Bridge the Gap Between the Income Tax and Transfer Tax Systems*, 62 ALA. L. REV. 405–438 (2011) (with Mitchell Gans)
- 2010 *Call for the Gradual Phase-Out of All Paper Information Statements*, 10 FLA. TAX L. REV. 345–74 (2010)
- 2010 *Implications of Discovering Unreported Income, Improper Deductions, and Hidden Assets Upon a Taxpayer's Death*, 44 GA. L. REV. 697–737 (2010)
- 2008 *Tax Shelter Malpractice Cases and Their Implications for Tax Compliance*, 59 AM. U. L. REV. 267–333 (2008)
- 2007 *Homage to Information Returns*, 27 VA. TAX L. REV. 371–97 (2007)
- 2007 *Reforming the Gift Tax and Making It Enforceable*, 87 B.U. L. REV. 759 –99 (2007) (with Mitchell Gans)
- 2007 *Exploring and (Re)defining the Boundaries of the Cohan Rule*, 79 TEMP. L. REV. 939–70 (2007)
- 2006 *A New Model for Identifying Basis in Life Insurance Policies: Implementation and Deference*, 7 FLA. TAX L. REV. 569–647 (2006) (with Mitchell Gans)
- 2006 *Debunking the Basis Myth Under the Income Tax*, 81 IND. L.J. 539–600 (2006) (with Joseph Dodge)

- 2004 *Third-Party Civil Tax Penalties and Professional Standards*, 2004-6 WIS. L. REV. 1611-55 (2004)
- 2003 *Reassigning and Assessing the Role of the Gift Tax*, 401 B.U. L. REV. 401-28 (2003)
- 2002 *Many Unhappy Returns: Estate Tax Returns of Married Decedents*, 21 VA. TAX L. REV. 361-86 (2002) (with Richard Schmalback)
- 2001 *Use of Judicial Doctrines in Resolving Transfer Tax Controversies*, 52 B.C. L. REV. 587-617 (2001)
- 2001 *Reforming the Grantor Trust Rules*, 76 NOTRE DAME L. REV. 375-422 (2001)
- 2000 *The Minimum Distribution Rules and Their Critical Role in Controlling the Floodgates of Qualified Plan Wealth*, 2000 BYU L. REV. 587-625 (2000) (with Bruce Wolk)
- 1999 *Cremating Transfer Taxes: Is There Hope for a Resurrection?*, 34 WAKE FOREST L. REV. 229-55 (1999) (with Charles Davenport)
- 1999 *The Sale of Donors' Eggs: A Case Study of Why Congress Must Modify the Capital Asset Definition*, 32 U.C. DAVIS L. REV. 919-63 (1999)
- 1998 *Unmasking and Deterring Congressional and Taxpayer Opportunism*, 31 CONN. L. REV. 205-36 (1998)
- 1997 *A Proposal to Make Credit Shelter Trusts Obsolete*, 51 TAX LAW. 81-105 (1997)
- 1997 *A Proposal to Lengthen the Tax Accounting Period*, 14 AM. J. TAX POL'Y 35-72 (1997)
- 1997 *Transfer Tax Valuation Issues, the Game Theory, and Final Offer Arbitration: A Modest Proposal for Reform*, 39 ARIZ. L. REV. 282-310 (1997)
- 1996 *Funding Marital Trusts: Mistakes and Their Consequences*, 31 REAL PROP. PROB. & TR. J. 88-128 (1996) (with Dena L. Wolf & Nathan E. Arnell)
- 1996 *Taxation of Employer-Provided Health Coverage: Inclusion, Timing, and Policy Issues*, 15 VA. TAX REV. 447-87 (1996)

#### **Congressional Testimony:**

- 2006 *Closing the Capital Gains Tax Gap: Submitted and Oral Testimony Before the U.S. Senate Subcomm. of Homeland Security* (Sept. 26, 2006), available at Rutgers Professor Says

*Start Act Would Narrow Tax Gap*, 188 TAX NOTES TODAY 188-69 (2006)

**Legislative Meetings:**

- 2023 Meeting with select members of the Government Accountability Office, Reforming the Form 1040 (January 26, 2023)
- 2022 Meetings with select members of the Government Accounting Office, Improvement to Sole Proprietor Tax Compliance (August 27, 2022 & September 1, 2022)
- 2019 Telephone Conference with Senator Angus King (I-Maine), Elimination of Perpetual Trusts (October 18, 2019)
- 2017 Meeting with Assemblyman Gary Schaer, Instituting A Methodology to Enforce Tax Collection (March 21, 2017)
- 2016 Meeting with staff from Senator Cory Borker's Office, Securing Diversity in the Classroom (November 17, 2016)

**Books:**

- 2023 INCOME TAXATION OF TRUSTS AND ESTATES (2<sup>ND</sup> EDITION) (with Alan Acker, Jere Doyle, Steven Siegel, & Sean R. Weissbart), Carolina Academic Press
- 2023 TEACHER'S MANUAL TO INCOME TAXATION OF TRUSTS AND ESTATES (with Alan Acker, Jere Doyle, Steven Siegel & Sean R. Weissbart), Carolina Academic Press
- 2020 INCOME TAXATION OF TRUSTS AND ESTATES (with Alan Acker, Jere Doyle, Steven Siegel, & Sean R. Weissbart), Carolina Academic Press
- 2020 TEACHER'S MANUAL TO INCOME TAXATION OF TRUSTS AND ESTATES (with Alan Acker, Jere Doyle, Steven Siegel & Sean R. Weissbart), Carolina Academic Press
- 2011 A PRACTICAL GUIDE TO ESTATE PLANNING (Jay Soled ed., Am. Bar Ass'n 2011)
- 2002 A LAWYER'S GUIDE TO RETIREMENT AND LIFETIME PLANNING (Jay Soled ed., Am. Bar Ass'n 2002)

**Book Chapters:**

- 2023 *Chapter 13 ("Tax Accounting")*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)

- 2023 *Teacher's Manual for Chapter 13*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2023 *Chapter 14 ("Taxation of Corporations – Basic Concepts")*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2023 *Teacher's Manual for Chapter 14*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2023 *Chapter 15 ("Corporate Nonliquidating Distributions")*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2023 *Teacher's Manual for Chapter 15*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2022 *The Essentials of Business Formation and Choice of Entity Issues*, in CASES IN FINANCIAL MANAGEMENT (Ivan Brick & Harvey Ponjachek, Eds.; World Scientific Publishing Co.)
- 2022 *Chapter 13 ("Tax Accounting")*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2022 *Teacher's Manual for Chapter 13*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2022 *Chapter 14 ("Taxation of Corporations – Basic Concepts")*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2022 *Teacher's Manual for Chapter 14*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2022 *Chapter 15 ("Corporate Nonliquidating Distributions")*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2022 *Teacher's Manual for Chapter 15*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2021 *Chapter 13 ("Tax Accounting")*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)

- 2021 *Teacher's Manual for Chapter 13*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2021 *Chapter 14 ("Taxation of Corporations – Basic Concepts")*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2021 *Teacher's Manual for Chapter 14*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2021 *Chapter 15 ("Corporate Nonliquidating Distributions")*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2021 *Teacher's Manual for Chapter 15*, in CCH FEDERAL TAXATION COMPREHENSIVE TOPICS (Ephraim P. Smith, Philip J. Harmelink, and James R. Hasselback, Eds.; Wolters Kluwer)
- 2020 *Teacher's Manual to The Essentials of Business Formation and Choice of Entity Issues*, in CASES IN FINANCIAL MANAGEMENT (Ivan Brick & Harvey Poniachek, Eds.; World Scientific Publishing Co.)
- 2020 *Federal Transfer Taxes: An Introduction*, in WILLS, TRUSTS, AND ESTATES: THE ESSENTIALS (2<sup>ND</sup> ED.) (with Reid Weisbord, Stephen K. Urice & David O. Horton; Aspen Publishers)
- 2020 *Teacher's Manual to Federal Transfer Taxes: An Introduction*, in WILLS, TRUSTS, AND ESTATES: THE ESSENTIALS (2<sup>ND</sup> ED.) (with Reid Weisbord, Stephen K. Urice & David O. Horton; Aspen Publishers)
- 2017 *Federal Transfer Taxes: An Introduction*, in WILLS, TRUSTS, AND ESTATES: THE ESSENTIALS (with Reid Weisbord, Stephen K. Urice & David O. Horton; Aspen Publishers)
- 2017 *Teacher's manual to Federal Transfer Taxes: An Introduction*, in WILLS, TRUSTS, AND ESTATES: THE ESSENTIALS (with Reid Weisbord, Stephen K. Urice & David O. Horton; Aspen Publishers)
- 2002 *Preface*, JOSEPH GUTERI, RETIREMENT TAXATION (2002)
- 2002 *Use of the Self-Canceling Installment Note and the Private Annuity in Estate Planning*, in A LAWYER'S GUIDE TO RETIREMENT AND LIFETIME PLANNING (2002) (with David L. Cornfield and Herbert L. Zuckerman)
- 1996 *How to Make Effective Gifts to Minors*, in ESTATE TAX TECHNIQUES (1996) (with David



Beck and Alan E. Sherman)

1996 Contributor, DAVID BECK, NEW JERSEY INHERITANCE AND ESTATE TAXES (1996)

**Book Reviews:**

- 2015 LAWRENCE ZELENAK, LEARNING TO LOVE FORM 1040, *reviewed in* TEMPLE L. REV. 111–124 (2015)
- 2011 RICHARD B. STEPHENS, STEPHEN A. LIND, GUY B. MAXFIELD, DENNIS A. CALFEE & ROBERT B. SMITH, FEDERAL GIFT AND ESTATE TAXATION, *reviewed in* J. AM. TAXATION ASS'N 117–18 (2011)
- 2011 LINDA GALLER & MICHAEL B. LANG, REGULATION OF FEDERAL TAX PRACTICE, *reviewed in* 131 TAX NOTES 201 (2011)
- 2009 MARK L. ASCHER & ROBERT F. DANFORTH, FEDERAL INCOME TAXATION OF TRUSTS AND ESTATES: CASES, PROBLEMS, AND MATERIALS, *reviewed in* J. AM. TAXATION ASS'N 113–14 (2009)
- 2007 JONATHAN G. BLATTMACHR, MITCHELL M. GANS & DAMIEN RIOS, THE CIRCULAR 230 DESKBOOK, *reviewed in* J. AM. TAXATION ASS'N 121–22 (2007)
- 2007 BRIDGING THE TAX GAP: ADDRESSING THE CRISIS IN FEDERAL TAX ADMINISTRATION (Max B. Sawicky ed.), *reviewed in* J. AM. TAXATION ASS'N 129–30 (2007)
- 2006 STEVEN A. BANK & KIRK J. STARK, BUSINESS TAX STORIES, *reviewed in* J. AM. TAXATION ASS'N 79–80 (2006)
- 2005 MICHAEL GRAETZ & IAN SHAPIRO, DEATH BY A THOUSAND CUTS: THE FIGHT OVER TAXING INHERITED WEALTH, *reviewed in* J. AM. TAXATION ASS'N 90–91 (2005)
- 2004 DAVID CAY JOHNSTON, PERFECTLY LEGAL: THE COVERT CAMPAIGN TO RIG OUR TAX SYSTEM TO BENEFIT THE SUPER RICH—AND CHEAT EVERYBODY ELSE, *reviewed in* J. AM. TAXATION ASS'N 81–82 (2004)
- 2003 SHELDON POLLACK, REFINANCING AMERICA: THE REPUBLICAN ANTI-TAX AGENDA, *reviewed in* 101 TAX NOTES 1235–36 (2003)
- 2003 TAX STORIES ADD ANECDOTAL INTEREST TO TAX CLASSES (Paul Caron ed.), *reviewed in* 100 TAX NOTES 727–28 (2003)

## Editorials:

- 2022 *The Republican Tax Attack Betrays Fiscal Responsibility*, (August 8, 2022), <https://thehill.com/opinion/finance/3602503-the-republican-tax-attack-betrays-fiscal-responsibility/>
- 2022 *The Multibillion-Dollar Tax Questions the IRS Should be Asking*, (March 26, 2022) (with James Alm), <https://thehill.com/opinion/finance/599729-the-multibillion-dollar-tax-questions-the-irs-should-be-asking/>
- 2021 *The Most Perverse Tax Code Rule*, THE HILL (April 3, 2021) (with Richard Schmalbeck)
- 2020 *Americans Have Civic Duty to Pay Taxes to Assist the Nation in Crisis*, THE HILL (April 20, 2020) (with Richard Schmalbeck)
- 2019 *The IRS'S Need for Technological Parity*, THE HILL (October 22, 2019) (with Mark Everson)
- 2019 *The Need for A Corporate Wealth Tax*, THE STAR LEDGER (October 14, 2019) (with Dan Palmon)
- 2019 *Stop Giving Away Our Capital Gain Taxes*, THE HILL (July 9, 2019)
- 2019 *Time to Repeal Costly, Inequitable Stepped-Up Basis Tax Rule*, LAW 360 (May 15, 2019) (with James Alm and Richard Schmalbeck)
- 2019 *How Trump Profits from, and Protects, a Rigged Tax System*, THE NEW YORK DAILY NEWS (May 8, 2019)
- 2017 *The Era of America's Tax Evasion Problem May Be Coming To A Close*, THE HILL (March 29, 2017) (with James Alm)
- 2017 *A Tax Reform Proposal for the People*, THE HILL (March 29, 2017) (with James Alm and Kathleen Delaney Thomas)
- 2015 *An Alternative to Raising the Gas Tax*, THE NEWARK STAR-LEDGER (Feb. 18, 2015)
- 2014 *Is It Time to Bury the New Jersey Estate Tax*, 214 NEW JERSEY LAW JOURNAL 1049 (May 5, 2014)
- 2012 *Filling Up on Their Dime*, N.Y. TIMES (Nov. 14, 2012) (with James Alm)
- 2010 *Subsidizing Luxury Skyboxes*, N.Y. TIMES (Apr. 4, 2010) (with Richard Schmalbeck)

- 2009 *A Business Deduction That Soaks Taxpayers*, PHILA. INQUIRER (Apr. 6, 2009) (with Richard Schmalbeck)
- 2008 *Using Shame to Close the Tax Gap*, U.S.A. TODAY (Apr. 14, 2008) (with Dennis J. Ventry, Jr.)
- 2006 *Let the State Do Our Returns*, THE NEWARK STAR-LEDGER 17 (Mar. 27, 2006)
- 1998 *Let Us Praise the Income Tax Code, Not Bury It*, THE NEWARK STAR-LEDGER 18 (July 18, 1998)
- 1997 *We'd Be Better Off Filing Tax Returns Every Two Years*, THE NEWARK STAR-LEDGER 18 (April 15, 1997)

**Other Publications:**

- 2023 *Purchase Price Allocations*, -- TAX NOTES -- (2023) (with Alan Kornstein and Len Goodman)
- 2023 *Overhauling the Form 1040*, -- TAX NOTES -- (2023) (with James Alm and Kathleen DeLaney Thomas)
- 2023 *Is A Bonanza of EV Gifts on the Horizon*, 178 TAX NOTES 257-262 (2023) (with James Alm)
- 2022 *Investment Expenses and Their Second-Class Status under the Code*, 175 TAX NOTES 1091 (2022) (with Mallory Anne Morris)
- 2022 *Smart Contracts, AI, and the Future of Asset Valuations*, CPA JOURNAL (2022) (with Jun Dun and Miklos Vasarhelyi), <https://www.cpajournal.com/2022/09/28/smart-contracts-ai-and-the-future-of-asset-valuation/>
- 2021 *Improving Tax Amnesties by Allowing Only "Virgin" Participants*, 101 STATE TAX NOTES 845 (2021) (with James Alm)
- 2021 *Tax Consequences Associated with NFTs*, -- JOURNAL OF ACCOUNTANCY -- (2021) (with Walter Effross, Leonard Goodman, and Anthony Pochesci), <https://www.journalofaccountancy.com/news/2021/jun/tax-consequences-of-nfts-nonfungible-tokens.html>
- 2021 *Tax Consequences Associated with Ride Sharing Programs*, 135 JOURNAL OF TAXATION 29 (2021) (with Leonard Goodman, Anthony Pochesci, and Jonathan Grossberg)

- 2020 *Tax Consequences Associated with Protecting Reputation*, 133 JOURNAL OF TAXATION 10 (2020) (with Patrick Ryle and Leonard Goodman)
- 2020 *Tax Consequences Associated with Data Breaches and Identity Theft*, -- JOURNAL OF ACCOUNTANCY 38-41 (2020) (with Patrick Ryle and Leonard Goodman), <https://www.journalofaccountancy.com/issues/2020/oct/tax-consequences-of-data-breaches-identity-theft.html>
- 2020 *Transfer Tax Adjudication*, 167 TAX NOTES 1919-1925 (2020)
- 2020 *Taxation of E-Gaming*, 132 JOURNAL OF TAXATION 19-24 (2020) (with Patrick Ryle, Anthony Hope, and Leonard Goodman)
- 2019 *Introducing a Value Tax on Publicly Traded Corporations*, 163 TAX NOTES 257-262 (2019) (with Dan Palmon)
- 2019 *Blueprint for Meaningful Gift Tax Reform*, 162 TAX NOTES 1881-1888 (2019)
- 2019 *Reassessing the Costs of the Stepped-Up Tax Basis Rule*, 162 TAX NOTES 769-775 (2019) (with Richard L. Schmalbeck and James Alm)
- 2018 *Business Entertainment Expenses*, 129 J. OF TAXATION 28-32 (2018) (with Leonard Goodman and Nathan Arnell)
- 2018 *Estate Planning for New Jerseyans*, 64 NEW JERSEY BUSINESS 18 (2018)
- 2018 *Code Section 199A and Subchapter J*, 129 J. OF TAXATION 18-29 (2018) (with Mary B. Goldhirsch, Alan Kornstein, and Alan Acker)
- 2018 *The Estate Tax and the Double Tax Fallacy*, 159 TAX NOTES 65-69 (2018)
- 2018 *Analyzing the New Personal Casualty Tax Rules*, JOURNAL OF ACCOUNTANCY 54-59 (2018) (with Kristie N. Tierney and Leonard Goodman)
- 2017 *A Plea to Secretary Mnuchin*, 157 TAX NOTES 41 (2017) (with James Alm and Kathleen Delaney Thomas)
- 2017 *Deductibility of Estate Legal and Accounting Fees*, 99 PRACTICAL TAX STRATEGIES 31-37 (2017) (with Leonard Goodman, Nathan E. Arnell, and Dena L. Wolf)
- 2017 *Trump and a Populist Tax Agenda?*, 154 TAX NOTES 1131-1134 (2017) (with James Alm and Kathleen DeLaney Thomas)

- 2017 *A New Carryover Tax Basis Regime for Marketable Securities*, 154 TAX NOTES 835-847 (2017) (with James Alm and Kathleen DeLaney Thomas)
- 2017 *The \$250 Billion Price Tax Associated with Gift Tax Repeal*, 154 TAX NOTES 429-438 (2017)
- 2016 *Specialized Masters Programs and Their Taxation*, 124 J. OF TAXATION 90-95 (2016) (with Leonard Goodman and Anthony Pochesci)
- 2016 *Existing Technology Would Allow for Passthrough Tax Basis Reporting*, 150 TAX NOTES 1481 (2016) (with James Alm)
- 2016 *Tax Basis Reporting Should Be Required for Passthrough Entities*, 150 TAX NOTES 1358 (2016) (with James Alm)
- 2016 *Tax Basis and Estate Planning*, 150 TAX NOTES 1569–1573 (2016) (with Paul Caron)
- 2016 *Twenty-First Century Fringe Benefits*, 150 TAX NOTES 253–255 (2016) (with Kathleen DeLaney Thomas)
- 2015 *Real Estate Depreciation Recapture: A Tax Disaster Needing a Remedy*, 146 TAX NOTES 887–893 (2015) (with Richard Schmalbeck)
- 2014 *Tax Court Clarifies Application of Passive Activity Rules to Trusts and Estates*, 93 J. OF PRACTICAL TAX STRATEGIES 27–32 (2014) (with Leonard Goodman, Anthony Pochesci, and Ron West)
- 2014 *Improving Tax Basis Reporting for Passthrough Entities*, 143 TAX NOTES 809–818 (2014) (with James Alm)
- 2014 *The Lure of Code Section 475*, 218 J. OF ACCOUNTANCY 56–64 (2014) (with Mary B. Goldhirsch and Kristie N. Tierney)
- 2014 *Income Tax Implications Associated with Drought*, 120 J. OF TAXATION 120–127 (2014) (with Leonard Goodman, Anthony Pochesci, and Kristie N. Tierney)
- 2013 *Rethinking the Penalty for the Failure to File Gift Tax Returns*, 141 TAX NOTES 757–761 (2013) (with Paul Caron, Charles Davenport, and Richard Schmalbeck)
- 2013 *Waiving Waivers: Reforming N.J.'s Inheritance and Estate Tax Scheme*, 214 NEW JERSEY LAW JOURNAL 1049 (2013) (with Nathan E. Arnell and George A. Fiszer)

- 2013 *Penalty Exposure: Incorrect Tax Basis Reporting on Tax Information Returns*, 119 J. OF TAXATION 82–88 (2013) (with Leonard Goodman and Anthony Pochesci)
- 2013 *Quiet Trusts: When Mum’s the Word to Trust Beneficiaries*, 40 ESTATE PLANNING 13–16 (2013) (with George A. Fiszer, Nathan Arnell, Dena L. Wolf, Mary B. Goldhirsch, and Richard Greenberg)
- 2013 *Hybrid and Electric Cars and the Dawn of a New Noncompliance Era*, 91 TAXES 41–44 (2013) (with James Alm)
- 2012 *Cars, Tax Mischaracterizations, and the Multibillion Dollar Price Tag*, 137 TAX NOTES 1081–95 (2012) (with James Alm)
- 2012 *Gift Taxes, Valuation, and the Need for Quarterly Information Returns*, 136 TAX NOTES 843–46 (2012) (with Bridget J. Crawford)
- 2012 *The Role of the Comparative Negligence Defense in Tax Return Malpractice Actions*, 57 CPA JOURNAL 58–60 (2012)
- 2012 *Unlocking the Mystery of C Corporations Paying Zero Tax*, 89 PRACTICAL TAX STRATEGIES 213–218 (2012) (with Leonard Goodman and Anthony Pochesci)
- 2012 *Unintended Effects of Disclaimers of Income Interests*, 39 ESTATE PLANNING 3–8 (2012) (with Mitchell Gans)
- 2011 *Estate Tax Relief and the Erosion of Capital Gains Tax Revenues*, 133 TAX NOTES 733–43 (2011) (with Richard Schmalbeck)
- 2011 *Mixing Pleasure and Business: Are Vacations in the 21<sup>st</sup> Century Deductible*, 115 JOURNAL OF TAXATION 162–68 (2011) (with Leonard Goodman)
- 2011 *Asset Valuations, Tax Basis, and New Estate Planning Considerations*, 81 CPA JOURNAL 841–42 (2011) (with Leonard Goodman)
- 2011 *Driving to Solve States Fiscal Crises*, 60 STATE TAX NOTES 841–42 (2011)
- 2010 *One-Page Blueprint for an Estate Tax Compromise*, 129 TAX NOTES 1029 (2010)
- 2010 *Requiem for Information Statements*, 126 TAX NOTES 658–61 (2010)
- 2010 *Tax Return Preparation Mistakes—What to Do to Avoid or Mitigate Professional Liability*, 209 J. ACCT. 62–66 (2010) (with Leonard Goodman)

- 2010 *The Cultural Symbolism of the Deductible Skybox*, 126 TAX NOTES 1524–28 (2010) (with Richard Schmalbeck)
- 2010 *Tax Treatment of Retirement Plan Distributions Paid to an Estate*, 35 J. EST. & GIFTS 119–25 (2010) (with George A. Fiszler, Nathan E. Artnell, Dena L. Wolf & Anthony Pochesci)
- 2009 *The 150-Credit Hour Requirement and Its Tax Implications for Students Enrolled in Graduate Accounting Programs*, 83 PRAC. TAX STRATEGIES 31–35 (2009) (with Leonard Goodman)
- 2009 *Elimination for the Deduction of Business Entertainment Expenses*, 123 TAX NOTES 757–64 (2009) (with Richard Schmalbeck)
- 2008 *Income Tax Implications of Putting Title to a Personal Residence into a Trust*, 108 J. TAXATION 10–15 (2008) (with Leonard Goodman, George A. Fiszler & Nathan Artnell)
- 2007 *The Easiest Tax to Evade*, 115 TAX NOTES 1061–67 (2007) (with Mitchell Gans)
- 2007 *Is New Jersey Ready for Ready Returns*, N.J. CPA J. 22 (July–Aug. 2007)
- 2007 *To Close the Tax Gap, Eliminate Cash*, 115 TAX NOTES 379 (2007)
- 2006 *Reporting Tax Basis: Dawn of a New Era*, 110 TAX NOTES 784–86 (2006) (with Joseph M. Dodge)
- 2006 *Ascertaining the Tax Basis of One’s Personal Residence*, 201 J. ACCT. 77–80 (2006) (with Leonard Goodman)
- 2005 *Outsourcing*, 75 CPA J. 14–15 (2005)
- 2005 *Inflated Tax Basis and the Quarter-Trillion Dollar Revenue Question*, 106 TAX NOTES 453–62 (2005) (with Joseph Dodge)
- 2004 *Tax Professionals Acting Badly*, 105 TAX NOTES 201–15 (2004) (with Sheldon Pollack)
- 2004 *Cost Segregation Applied*, 198 J. ACCT. 28–34 (2004) (with Charles E/ Falk)
- 2004 *Addressing the Issue of Entity Choice*, 175 N.J. L.J. 1182–83 (2004)
- 2004 *Tax Consequences Associated with Quid Pro Charitable Contributions*, 82 TAXES 59–64 (2004) (with Leonard Goodman)

- 2003 *Tax Issues Affecting Summer Camps Are Not Fun and Games*, 70 J. PRAC. TAX STRATEGIES 215–19 (2003)
- 2003 *Applying the Use-It-or-Lose-It Philosophy to the Lifetime Gift Tax Exemption*, 98 TAX NOTES 255–58 (2003)
- 2002 *Treatment of Installment Sale Gain When Taxpayers Change Their State of Residence*, 12 J. MULTI-STATE TAXATION 6–11 (2002) (with Leonard Goodman)
- 2002 *Shrug Your Shoulders Tax Avoidance*, 94 TAX NOTES 1713–14 (2002)
- 2002 *Unnecessary Estate Tax Returns: Removing the Residue of the “Widow’s Tax,”* 94 TAX NOTES 235–40 (2002) (with Richard Schmalback)
- 2002 *Guardian Compensation: An Essential Element of Estate Planning for Guardians*, 27 TAX MGM’T EST. GIFTS & TR. J. 116–20 (2002) (with Bruce E. Mantell & George A. Fiszer)
- 2001 *Get Maximum Use from NOLs*, 192 J. ACCT. 89–92 (2001)
- 2001 *Tax Consequences Associated with Obtaining an MBA Degree*, 79 TAXES 43–48 (2001) (with Leonard Goodman)
- 2001 *Taxation of Business Gifts*, 79 TAXES 35–38 (2001)
- 2001 *Carryover Basis Election at Death*, 90 TAX NOTES 99–105 (2001)
- 2001 *Nanny Tax Compliance Makes Slow Progress: Are State Legislatures to Blame?*, 20 ST. TAX NOTES 647–51 (2001) (with David I. Hossain)
- 2000 *Curtailing a Child’s Access to Custodial Accounts to Avoid a 21-Year-Old Millionaire*, 93 J. TAXATION 106–11 (2000) (with George A. Fiszer, Nathan E. Arnell & Dena L. Wolf)
- 2000 *When Will Congress Police the Minimum Distribution Rules?*, 86 TAX NOTES 1003–09 (2000)
- 2000 *Tax Deductions Can Lighten the Cost of Assisted Living Arrangements*, 64 TAX STRATEGIES 233–36 (2000) (with Priscilla Lestz)
- 1999 *Gifts of Partnership Interests: An Income Tax Perspective*, 1 J. BUS. ENTITIES 30–35 (1999)
- 1999 *Enlivening the Death-Tax Death-Talk*, 84 TAX NOTES 591–631 (1999) (with Charles Davenport)



- 1999 *How the Death of a Qualified Plan Beneficiary Affects Long-Term Deferral of Income*, 91 J. TAXATION 165–70 (1999) (with Bruce E. Mantell & Leonard Witman)
- 1999 *State Protective Statutes and Their Impact upon Trust Administration*, 24 TAX MGM'T EST. GIFTS & TR. J. 198–202 (1999) (with Nathan E. Arnell & George A. Fiszer)
- 1999 *Market Interest Rate Loans: A Simple and Effective Potential Estate Planning Technique*, 77 TAXES 37–40 (1999) (with Simon Levin & Lionel Etra)
- 1999 *Employers' Reimbursement and Allowance Plans: What's Permissible and What's Not*, 69 CPA J. 62–63 (1999)
- 1998 *Nude Dancing: A Guide to Industry-Wide Noncompliance*, 80 TAX NOTES 1509–11 (1998)
- 1998 *New Gift Tax Considerations*, 186 J. ACCT. 81–85 (1998)
- 1998 *Commutation Powers and Consensual Trust Terminations—Minimizing the Tax Costs*, 89 J. TAXATION 36–40 (1998) (with Nathan E. Arnell)
- 1998 *Federal Income Tax Implications of Tax Sales, Redemptions, and Foreclosures*, 25 J. REAL EST. TAXATION 348–56 (1998)
- 1998 *The Oral Insurance Trust: Tax and Fiduciary Obligations*, 23 TAX MGM'T EST. GIFTS & TR. J. 63–67 (1998) (with George A. Fiszer)
- 1998 *Interaction of Long-Term Care Insurance and the Estate Tax*, 25 EST. PLAN. 26–29 (1998)
- 1997 *Dying Is Tough Enough: The Tax Code Shouldn't Make It More So*, 76 TAX NOTES 1537 (1997)
- 1997 *Almost Two Decades Later, Buffalo Tool Admonishments Still Largely Ignored*, 75 TAXES 65–73 (1997) (with P.V. Viswanath & Patrick I. McKenna)
- 1997 *Planning Implications of the TRA '97's Increase in the Unified Credit*, 28 TAX ADVISER 704–08 (1997) (with Nathan E. Arnell)
- 1997 *Honest Taxpayers and the Tax Gap: It Takes Two to Tango*, 76 TAX NOTES 983–84 (1997)
- 1997 *Medical Deduction Now Covers Home Health Care Costs*, 69 TAXATION FOR ACCT. 41–43 (1997) (with Gary A. Prince, Jr.)
- 1996 *Strategies for Handling a Life Insurance Trust That No Longer Meets the Grantor's Needs*,

- 21 TAX MGM'T EST. GIFTS & TR. J. 207–10 (1996)
- 1996 *The Versatile Use of Charitable Remainder Unitrust*, FIN. & EST. PLAN. (1996), reprinted from 74 TAXES 308–16 (1996)
- 1996 *Refining the Estate Planning Potential of the Near-Zero CRUT Technique*, 84 J. TAXATION 355–59 (1996) (with Simon Levin & Nathan E. Arnell)
- 1996 *Complexity, Computers and the Code: Dawn of a New Era*, 73 TAX NOTES 471–75 (1996)
- 1995 *Near-Zero CRUT Expands the Estate Planning Possibilities of Charitable Trusts*, 83 J. TAXATION 24–28 (1995) (with Simon Levin)
- 1992 *QTIP's Tax Benefits Increased by Sale of Remainder Interest*, 19 EST. PLAN. 346–51 (1992) (with Herbert L. Zuckerman)
- 1992 *Rev. Rul. 92-26: An Inspiration from Ponce de Leon*, 17 TAX MGM'T EST. GIFTS & TR. J. 151–55 (1992) (with Dena L. Wolf)

**Blogs:**

- 2023 Code Section 1014, FOLIO (issued by Bluej.com), available at <https://www.bluej.com/>
- 2022 Machine Learning and the Future of Tax Valuation (with Kathleen DeLaney Thomas), THE COLUMBIA LAW SCHOOL BLUE SKY BLOG (May 20, 2022), available at <https://clsbluesky.law.columbia.edu/2022/05/20/machine-learning-and-the-future-of-tax-valuation/>
- 2019 How the Tax Code Should Account for Automation (with Kathleen DeLaney Thomas), THE COLUMBIA LAW SCHOOL BLUE SKY BLOG (February 6, 2019), available at <http://clsbluesky.law.columbia.edu/2019/02/06/how-the-tax-code-should-account-for-automation/>
- 2016 Did You Cheat on Your Taxes? Here's Why Your Days May Be Numbered (with James Alm) THE CONVERSATION (April 18, 2016), available at <http://theconversation.com/did-you-cheat-on-your-taxes-heres-why-your-days-may-be-numbered-57622>
- 2015 Tax Free Perks Abound (At Least for Some), (with Kathleen DeLaney Thomas) COLUMBIA LAW SCHOOL'S BLUE SKY BLOG (December 21, 2015), available at <http://clsbluesky.law.columbia.edu/2015/12/08/tax-free-perks-abound-at-least-for-some/>
- 2015 Fringe Benefit Non-Reporting and Its Prevalence (with Kathleen DeLaney Thomas) PROCEDURALLY TAXING BLOG (November 16, 2015), available at

<http://www.procedurallytaxing.com/?s=soled>

## **SCHOLARLY IMPACT**

Professor Soled's publications have had a significant impact on legal scholarship. Searching WestlawNext: Law Reviews & Journals (Jay /2 Soled) yields over 500 citations in legal periodicals and other secondary sources. In addition, Professor Soled has been cited ??? times in Tax Analysts publications (not included in Westlaw searches).

Professor Soled has been cited in top law reviews and specialized journals including, but not limited to ACTEC Law Journal, Akron Tax Journal, Alabama Law Review, Albany Law Review, American Business Law Journal, American Review of International Arbitration, American University Law Review, Arizona Law Review, Arizona State Law Journal, Arkansas Law Review, Barry Law Review, Baylor Law Review, Boston College Law Review, Boston University Law Review, Brigham Young University Law Review, Brooklyn Law Review, Buffalo Law Review, Business, Entrepreneurship & Tax Law Review, Capital University Law Review, Cardozo Law Review, Catholic University Law Review, Chapman Law Review, Cleveland State Law Review, Columbia Journal of Tax Law, Columbia Law Review, Connecticut Law Review, Cornell Law Review, Creighton Law Review, Cumberland Law Review, Denver Law Review, Drake Law Review, Duke Journal of Comparative & International Law, Elder Law Journal, Federal Circuit Bar Journal, Florida State University Law Review, Florida Tax Review, Fordham Law Review, George Washington Law Review, Georgia Law Review, Georgia State University Law Review, Harvard BlackLetter Law Journal, Harvard Journal on Legislation, Harvard Law Review, Hastings Business Law Journal, Hastings Law Journal, Hofstra Law Review, Houston Business and Tax Law Journal, Houston Law Review, Howard Law Journal, Indiana Law Journal, Iowa Law Review, John Marshall Law Review, Journal of College and University Law, Journal of Health & Biomedical Law, Journal of High Technology Law, Journal of Legal Education, Journal of Maritime Law and Commerce, Journal of the Legal Profession, Kentucky Law Journal, Law and Contemporary Problems, Legal Writing: The Journal of the Legal Writing Institute, Lewis & Clark Law Review, Louisiana Law Review, Loyola Law Review, Loyola of Los Angeles Entertainment Law Review, Loyola of Los Angeles Law Review, Loyola University Chicago Law Journal, Marquette Law Review, Michigan Law Review, Michigan State Law Review, Minnesota Law Review, Minnesota Law Review Headnotes, Montana Law Review, Nebraska Law Review, New York University Law Review, North Carolina Law Review, Northwestern University Law Review, NYU Journal of Law & Business, NYU Journal of Legislation and Public Policy, Ohio Northern University Law Review, Ohio State Law Journal, Ohio State Technology Law Journal, Oklahoma Law Review, Pepperdine Law Review, Pittsburgh Tax Review, Public Contract Law Journal, Quinnipiac Law Review, Quinnipiac Probate Law Journal, Real Property, Probate and Trust Journal, Review of Litigation, Rutgers Business Law Journal, Rutgers Computer and Technology Law Journal, Rutgers Journal of Law & Religion, Saint Louis University Law Journal, Saint Louis University Public Law Review, San Diego Law Review, Seattle University Law Review, Seton Hall Law Review, SMU Law Review, South Dakota Law Review, Southern California Law Review,

Southern Illinois University Law Journal, Stanford Law and Policy Review, Stanford Law Review, State and Local Tax Lawyer, Stetson Law Review, Suffolk University Law Review, Tax Law Review, Tax Lawyer, Tennessee Law Review, Tulane Journal of International and Comparative Law, Tulane Law Review, U.C. Davis Law Review, UC Irvine Law Review, University of Chicago Law Review, University of Colorado Law Review, University of Illinois Law Review, University of Kansas Law Review, University of Louisville Law Review, University of Memphis Law Review, University of Pennsylvania Journal of Business Law, University of Pennsylvania Law Review, University of San Francisco Intellectual Property and Technology Law Journal, Utah Law Review, Villanova Law Review, Virginia Journal of Social Policy and the Law, Virginia Law & Business Review, Virginia Tax Review, Wake Forest Law Review, Washburn Law Journal, Washington and Lee Journal of Civil Rights and Social Justice, Washington and Lee Law Review, Washington University Law Review, West Virginia Law Review, Western New England Law Review, Whittier Law Review, Willamette Law Review, William & Mary Bill of Rights Journal, William and Mary Law Review, William Mitchell Law Review, Wisconsin Law Review, Wisconsin Women's Law Journal, Wyoming Law Review, Yale Journal of Health Policy, Law & Ethics, Yale Journal of Law and Technology, Yale Law and Policy Review, and Yale Law Journal.

As another indication of his impact on legal scholarship, Professor Soled is currently ranked in the top 10% of all scholars based on the number of times his scholarly papers have been downloaded on the Social Science Research Network (SSRN).

Professor Soled is also sought out by the media to comment on various matters involving tax policy and legal ethics. He has offered commentary and was cited in The New York Times, The Hill, Wall Street Journal, Fox News, Star Ledger, Fortune Magazine, NPR, ProPublica, State Tax Notes, Tax Notes, Yahoo Finance, Salon Magazine, Asbury Park Press, and a vast array of other media outlets.

## **MEDIA APPEARANCES**

Morning Wave in Busan, Trump Organization's Criminal Tax Conviction (2022), available at [https://www.befm.or.kr/program/template.php?midx=89&pg=morning&cn=morning\\_sp&mode=view&page=1&intnum=34349](https://www.befm.or.kr/program/template.php?midx=89&pg=morning&cn=morning_sp&mode=view&page=1&intnum=34349)

YahooFinance, Tax Planning for Retirement (2022), available at <https://nz.finance.yahoo.com/video/tax-breaks-every-retirement-investor-215212649.html>

YahooFinance, The United States Gift Tax (2021), available at <https://finance.yahoo.com/video/talking-taxes-handle-gift-estate-173149263.html>

YahooFinance, The United States Estate Tax (2020), available at <https://finance.yahoo.com/video/talking-taxes-handle-gift-estate-173149263.html>

Tax Notes, Corporate Wealth Tax, Podcast (2019), available at <https://www.taxnotes.com/tax-notes-talk/podcast/bonus-episode-taxing-corporate-wealth/2b3d6>

Ipsè Dixit, Estate Tax Reform, Podcast (2019), available at <https://shows.pippa.io/ipse-dixit/episodes/jay-soled-on-estate-tax-reform>

The Larry Wilmore Show (2015)

Fox & Friends (2013)

Weekend Fox News (2011)

Channel 2 News (1998)

Channel 9 News (1997)

NPR Radio (1996)

## **ADMINISTRATIVE EXPERIENCE**

1995–Present Coordinator of Masters in Accountancy (in Taxation) Program

Responsibilities have included the following:

- Recruiting new candidates for the program via informational sessions regarding the program, presentations before state CPA societies, and an intensive advertising campaign to make New Jersey CPAs aware of the program (Under my tutelage, Program has grown from zero candidates to over 150-part time students.)
- Establishing a tax advisory board, consisting of tax partners and other tax executives, to provide advice on improving the program
- Developing curriculum, including selecting new course offerings, hiring qualified part-time lecturers, and making scheduling arrangements
- Coordinating the program with law school faculty to arrange course selection
- Selecting appropriate candidates for the program, including reviewing candidates' applications and meeting with admissions office staff

2022

2012  
2009–2010  
2001–2002 Acting Chairperson of the Accounting and Information Systems Department

Responsibilities have included the following:

- Holding departmental meetings and participating in hiring and recruitment decisions
- Participating in the dean’s Cabinet meetings
- Advising students on curriculum issues
  - Coordinating course scheduling for the entire department
  - Assisting several members of the department in the tenure and promotion processes

2007–Present Book Editor for the Journal of the American Taxation Association  
Responsibilities have included the following:

- Selecting books for review
- Contacting participating reviewers
- Editing submissions, reviewing galley proofs, and arranging for final publication

2022 Ad Hoc Review for Journal of Emerging Technologies

2009–2015 Associate Editor for the American Trusts & Estate Counsel Law Journal  
Responsibilities have included the following:

- Reviewing submissions
- Editing submissions, reviewing galley proofs, and arranging for final publication

## **PROFESSIONAL EXPERIENCE**

1990–1995 SILLS CUMMIS ZUCKERMAN RADIN TISCHMAN EPSTEIN & GROSS, P.A.  
(Newark, New Jersey)  
*Law Associate:* Analysis of complex tax issues, including the drafting of

sophisticated wills, buy-sell agreements, and stock purchase agreements and the handling of tax litigation matters

## **EXPERT WITNESS**

In the Matter of the Estate of Steven R. Brick (2023)

Magyar Bank v. Mauro Motors, et al. (2022)

Hunt S. Bresky v. Blodnick Fazio & Associates, et al. (2021)

Spiro v. Almeida (2020)

Solomon v. Brown (2020)

R.J. Lane v. BDO Seidman (2019)

United States v. Jason Thompson (2019)

WP at the Westchester, Inc. v. Estate of Gary L. Engel (2019)

Mazarakes v. Kukin & Bieg, et al. (2018)

Klemm v. Klemm (2017)

Royds v. Rosen (2017)

Kabakibi v. Sarva (2016)

State of New Jersey v. Glover (2016)

Lederer v. Leaza (2015)

Perlman v. Cohen (2014)

Mendelson v. Wilf (2014)

Koch v. Callahan (2013)

Smoller v. Deutsche Bank AG (2009)

Ling v. BDA & K Business Services, Inc. (2009)

Respass v. BDO Siedman, L.L.P. (2009)

Stechler v. Sidley Austin Brown & Wood, L.L.P. (2007)

## **RESEARCH AWARDS**

2019 Dean's Meritorious Research Award

## **TEACHING AWARDS**

2003 "Best Professor" Teaching Award from MBA Program in Professional Accounting  
*Awarded by the students in the Rutgers MBA Program in Professional Accounting to the professor they consider the best classroom instructor*

2002 "Best Professor" Teaching Award from MBA Program in Professional Accounting

2000 "Best Professor" Teaching Award from MBA Program in Professional Accounting

1997 Rutgers University, Rutgers Business School, Paul Nadler Teaching Excellence Award  
*Awarded annually by the Rutgers Faculty of Management to a faculty member considered to be the most outstanding teacher among all junior faculty*

1995 "Best Professor" Teaching Award from MBA Program in Professional Accounting

## **SERVICE AWARDS**

2019–2022 Dean's Professor of Business

## **CONTRIBUTIONS TO RUTGERS UNIVERSITY**

2022 Dean's Distinguished Professor Review Committee

2022 Dean's Research Review Committee

2022 Academic Integrity Board

2021 Committee to Evaluate Non-Tenure Track Faculty Members

2019 MBA On-Line Committee



2015–Present Business Community and Engagement Symposium Committee

2014–Present Dean’s Evaluation Committee

2014–2016 Campus Diversity Committee

2014–Present Appointment and Promotions Committee

1996–Present Program Director of Masters of Accountancy in Taxation Program

2004–Present Chairperson of MBA Policy Committee

2005–Present President of Beta Gamma Sigma Society

2014 Public Scholarship Committee

2001–2010 Chairperson of Teaching Innovation Committee

2020  
2009–2010  
2001-2002 Chairperson of Department of Accounting and Information Systems

2008–2009  
2000–2001 Member of Rutgers Reaccreditation Committee

2004–2005 Member of Ad Hoc Grade Inflation Committee

1995–2001 Director of Rutgers Voluntary Income Tax Assistance (VITA) Program

2000–2001 Member of Ad Hoc Search Committee for Von Mindin Chair

2000–2001 Member of Ad Hoc Committee to Offer Information Systems Degree at RBS

1996–1997 Member of Student Affairs Committee for the Newark Campus

**MEMBERSHIP IN PROFESSIONAL ASSOCIATIONS**

1990–Present American Bar Association (Taxation Section)

1995–Present American Accounting Association

1996–Present American Taxation Association Tax Simplification Committee

## **SELECT PRESENTATIONS**

- 2022 National Tax Association Annual Meeting in Miami, Fl. (Multi-Billion Dollar Tax Questions)
- 2022 National Tax Association Annual Meeting in Washington, D.C. (AI, Taxation, and Valuation)
- 2022 The 25<sup>th</sup> Annual Critical Tax Conference Villanova School of Law (AI, Taxation, and Valuation)
- 2022 Fordham University Tax Day (AI, Taxation, and Valuation)
- 2021 The 24<sup>th</sup> Annual Critical Tax Conference University of California (Irvine) (Taxation Deductibility of Investment Expenses)
- 2021 The 3<sup>rd</sup> Annual University of California (Irvine) Tax Symposium (Taxation in a Time of Crisis)
- 2019 Presentation before the National Taxation Association, Gift Tax Reform (2019)
- 2019 Presentation before the Rutgers Faculty (Advancement and Promotion Process) (2019)
- 2018 Presentation before the National Taxation Association, Tax Administration (2018)
- 2017 Presentation before the National Taxation Association, Technology and Tax (2017)
- 2017 Presentation before the EisnerAmper, Partnership Tax Workshop (2017)
- 2017 Presentation before the Passaic County CPA Society, Partnership Tax Update (2017)
- 2016 Presentation before the National Taxation Association, Regulation of Tax Preparation (2016)
- 2016 Presentation before the Tax Colloquium at NYU Law School, Tax Gap (2016)
- 2016 Presentation before Tax Policy Colloquium at Stanford Law School, Taxpayer Noncompliance (2016)
- 2015 Presentation before the National Taxation Association, Fringe Benefits (2015)
- 2015 Presentation on Behalf of Rutgers AAUP, Role of the A&P Committee (2015)

- 2015 Presentation before the New Jersey Institute of Continuing Legal Education Center, Circular 230 and Its Implications (2015)
- 2014 Presentation at the Passaic County CPA Association, Tax Update (2014)
- 2014 Presentation at the Critical Tax Conference at University of Baltimore Law School, Tax Basis Determinations and Pass-Through Entities: A Crisis of Taxpayer Noncompliance (2014)
- 2014 Presentation at Duke University Law School Tax Symposium, Tax Basis (2014)
- 2012 Presentation at the Critical Tax Conference, Taxpayers' Mischaracterization of Taxable Fringe Benefits (2012)
- 2011 Address at Valley National Bank: Planning After the Passage of the 2010 Act (2011)
- 2007 Address at the University of Virginia Law School: The Tax Gap (2007)
- 2007 Address at the American Bar Association, Washington, D.C., National Conference on the Tax Gap (2007)
- 2005 Address at the Benjamin Cardozo School of Law: Trust Law in the 21st Century (2005)
- 2004 Address at the Rutgers University School of Law, Critical Tax Conference: Tax Basis and Its Implications (2004)
- 2004 Address at the American Bar Association Annual Meeting in Washington, D.C., Tax Symposium (2004)
- 2004 Address at the Boston College School of Law: The State of the Federal Income Tax: Rates, Progressivity, and Budget Process (2004)
- 2003 Address at the American Bar Association Annual Meeting in Washington, D.C., Tax Symposium (2003)
- 2002 Address at the Brookings Institution and Office of Tax Policy Research: The Crisis in Tax Administration (2002)
- 2000 Address at the Semi-Annual Rutgers University Law School Tax Clinic: Tax Procedure Lecture (2000)

- 1998 Address at the Accounting Update Conferences held at Rutgers University on the Newark and New Brunswick campuses: Estate and Gift Tax Relief Under the IRS Restructuring Act of 1998 (1998)
- 1997 Address at the Accounting Update Conferences held at Rutgers University on the Newark and New Brunswick campuses: Estate and Gift Tax Relief Under the Taxpayer Relief Act of 1997 (1997)
- 1994 Address at the Accounting Update Conference held at Rutgers University on the Newark campus: Generation-Skipping Transfer Tax (1994)
- 1993 Address at the Accounting Update Conference held at Rutgers University on the Newark campus: Recent Estate and Gift Tax Developments (1993)

### **EDITORIAL POSITIONS**

2007–Present Book Editor, J. AM. TAXATION ASS'N

2010–2015 Articles Editor, ATEC L.J.

2000–2007 Articles Editor, TAX LAW.

### **COLUMNIST**

1990–2015 ABA, EXPERIENCE MAGAZINE