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## **ACADEMIC BACKGROUND**

LL.M., Taxation, 1984, The University of Denver College of Law  
Juris Doctor, 1981, The University of Colorado School of Law  
B.S. (with Honor), Accounting, 1976, The University of Wyoming

## **PROFESSIONAL LICENSES AND AFFILIATIONS**

C.P.A. Certificate, Wyoming, 1976 (retired status)  
Admitted to Bar, Colorado, 1981 (active status)  
Admitted to United States Tax Court, 1983 (active status)

## **PROFESSIONAL EMPLOYMENT HISTORY**

2013– University of Colorado, Boulder, Professor of Law & Associate Dean for Faculty Development (tax program liaison to the Leeds School of Business)

2002–2013 University of Colorado, Boulder, Professor of Law (tax program liaison to the Leeds School of Business)

1999–2002 University of Colorado, Boulder, Associate Professor of Law (tax program liaison to the College of Business and Administration)

1990–1999 University of Colorado, Boulder, Associate Professor, in a joint position between the College of Business and Administration and the School of Law

1986–1990 University of Colorado, Boulder, Lecturer in Business and Law in the College of Business and Administration and the School of Law

1984–1986 Associate Attorney, Roath & Brega, P.C., Denver, Colorado

1981–1983 Associate Attorney, Brownstein Hyatt Farber & Madden, Denver, Colorado

1976–1978 Tax Staff Assistant through Senior, Arthur Andersen & Co., Denver, Colorado

## **HONORS AND AWARDS**

University of Colorado School of Law 2003 Alumni Award for Distinguished Achievement (Education)  
Charles Inglis Thomson Fellow (1999–2001)

Student Bar Association Teaching Excellence Award finalist (2003-2004; 2001–2002; 2000–2001; 1995–1996)

Order of the Coif, 1981

Dunklee Award, 1980

Storke Scholar, 1979

American Institute of Certified Public Accountants, Elijah Watt Sells Certificate of Honorable Mention, 1976

## RESEARCH AND PUBLICATIONS

### RESEARCH INTERESTS

My educational background and research efforts are concentrated in the area of taxation, including estate and business planning. The goal of my research is to examine the policy and application of the tax laws.

### ARTICLES PUBLISHED OR ACCEPTED FOR PUBLICATION

Wayne M. Gazur, *The White Whale: Bringing emotion and Relevance to the Contemporary Trusts and Estates Course*, Volume 58, Issue 3, SAINT LOUIS UNIVERSITY LAW JOURNAL (forthcoming 2014).

Wayne M. Gazur, *Coming to Terms with the Uniform Probate Code's Reformation of Wills*, SOUTH CAROLINA LAW REVIEW, Volume 64, No. 2, pp. 403-428 (2012).

Wayne M. Gazur, *An Arm's Length Solution to the Shareholder Loan Tax Puzzle*, SETON HALL LAW REVIEW, Volume 40, No. 2, pp. 407-465 (2010).

Wayne M. Gazur, *Colorado Revisits the Rule Against Perpetuities*, COLORADO LAWYER, Volume 35, No. 11, pp. 75-83 (Nov. 2006).

Wayne M. Gazur, *Assessing Internal Revenue Code Section 132 after Twenty Years*, reprinted in, 57 DIGEST OF TAX ARTICLES, Number 1, pp. 1-26 (Oct. 2006).

Wayne M. Gazur, *Assessing Internal Revenue Code Section 132 after Twenty Years*, VIRGINIA TAX REVIEW, Volume 25, Number 4, pp. 977-1046 (Spring 2006).

Wayne M. Gazur, *Abandoning Principles: Qualified Tuition Programs and Wealth Transfer Taxation Doctrine*, PITTSBURGH TAX REVIEW, Volume 2, Number One, pp. 1-47 (Fall 2004).

Wayne M. Gazur, *A Primer on the Sale of Residence Tax Rules after the Proposed Regulations*, COLORADO LAWYER, Volume 30, No. 8, pp. 97–104 (August 2001).

Wayne M. Gazur, *Muddling Along with the Federal Wealth Transfer Tax: A Survey of Practitioners and Law School Professors*, REAL PROPERTY, PROBATE, AND TRUST JOURNAL, Volume 34, Number Three, pp. 517–600 (Fall 1999).

- Wayne M. Gazur, *Do They Practice What We Teach?: A Survey of Practitioners and Estate Planning Professors*, VIRGINIA TAX REVIEW, Volume 19, Number One, pp. 1–62 (Summer 1999).
- Edward J. Gac & Wayne M. Gazur, *Tapping “Rainy Day” Funds for the Reluctant Entrepreneur: Downsizing, Paternalism, and the Internal Revenue Code*, KENTUCKY LAW JOURNAL, Volume 86, Number One, pp. 127–161 (1997–1998).
- Dale A. Oesterle & Wayne M. Gazur, *What’s in a Name?: An Argument for a Small Business “Limited Liability Entity” Statute (with Three Subsets of Default Rules)*, WAKE FOREST LAW REVIEW, Volume 32, Number One, pp. 101–148 (Spring 1997) (Business Law Symposium “The Revolution of the Limited Liability Entity”).
- Wayne M. Gazur, *The Forgotten Link: “Control” in Section 482*, NORTHWESTERN JOURNAL OF INTERNATIONAL LAW & BUSINESS, Volume 15, Number One, pp. 1–74 (Fall 1994).
- Wayne M. Gazur, *The Limited Liability Company Experiment: Unlimited Flexibility, Uncertain Role*, LAW AND CONTEMPORARY PROBLEMS, Volume 58, Number Two, pp. 135–185 (Spring 1995) (Partnerships Symposium).
- Wayne M. Gazur, *Death and Taxes: The Taxation of Accelerated Death Benefits for the Terminally Ill*, VIRGINIA TAX REVIEW, Volume 11, Number Two, pp. 263–347 (Fall 1991).
- Wayne M. Gazur & Neil M. Goff, *Assessing the Limited Liability Company*, CASE WESTERN RESERVE LAW REVIEW, Volume 41, Number Two, pp. 387–501 (1991).
- Wayne M. Gazur, *Congressional Diversions: Legislative Responses to the Estate Valuation Freeze*, UNIVERSITY OF SAN FRANCISCO LAW REVIEW, Volume 24, Number One, pp. 95–154 (Fall 1989).
- Wayne M. Gazur & Neil M. Goff, *Structuring Like–Kind Exchanges in a Hazardous Environment*, JOURNAL OF REAL ESTATE TAXATION, Volume 17, Number One, pp. 3–25 (Fall 1989).
- Wayne M. Gazur, *Partner Beware: Evaluating the Economic Risks Presented by an Obligation to Restore a Deficit Capital Account Balance*, TAX LAW JOURNAL, Volume Three, Number Two, pp. 179–209 (Summer 1986).

## **BOOKS AND BOOK CHAPTERS**

- Wayne M. Gazur & Robert M. Phillips, ESTATE PLANNING: PRINCIPLES AND PROBLEMS, Spring 2013 Update Memorandum (Jan. 4, 2013).
- Wayne M. Gazur & Robert M. Phillips, ESTATE PLANNING: PRINCIPLES AND PROBLEMS (Aspen Publishers 3d ed. 2011) (including Teacher’s Manual).
- Wayne M. Gazur & Robert M. Phillips, ESTATE PLANNING: PRINCIPLES AND PROBLEMS (Aspen Publishers 2d ed. 2008) (including Teacher’s Manual).
- Wayne M. Gazur & Robert M. Phillips, JUNE 30, 2004 CUMULATIVE TEXTBOOK SUPPLEMENT TO CASE STUDIES IN ESTATE PLANNING WITH ABRIDGED STUDENT FORMS.
- Wayne M. Gazur & Robert M. Phillips, JUNE 30, 2004 CUMULATIVE SUPPLEMENT TO TEACHER’S MANUAL FOR CASE STUDIES IN ESTATE PLANNING WITH ABRIDGED STUDENT FORMS.

Wayne M. Gazur & Robert M. Phillips, *CASE STUDIES IN ESTATE PLANNING WITH ABRIDGED STUDENT FORMS* (Aspen Publishers 2004) (including Teacher's Manual).

Chapter 7, "Accounting Issues in Mergers and Acquisitions," in Dale A. Oesterle, *MERGERS AND ACQUISITIONS*, pp. 171–188; Chapter 8, "Federal Income Tax Treatment of Mergers, Acquisitions, and Reorganizations," in Dale A. Oesterle, *MERGERS AND ACQUISITIONS*, pp. 189–230 (West Publishing Nutshell Series, 2001).

Hasan Dindi, Maija Gazur, Wayne M. Gazur & Aysen Kirkkopru–Dindi, *TURKISH CULTURE FOR AMERICANS*, 181 pp. (International Concepts, Ltd., Boulder, CO 1989) (a self-published collaboration with two Turkish co-authors).

### **OTHER PUBLICATIONS**

Wayne M. Gazur, *In Memoriam: Professor Edward J. Gac*, 77 U. COLO. L. REV. 831, 834-836 (2006).

Betty R. Jackson, Price Waterhouse Coopers, *CASE STUDIES IN TAXATION*, Fall 2001 (<http://www.pwcglobal.com/taxcasesstudies>) (contributor to corporate, international, and estate and gift tax revisions).

Betty R. Jackson, Price Waterhouse Coopers, *CASE STUDIES IN TAXATION*, Spring 1998 (contributor to corporate, international, and estate and gift tax revisions).

### **PROFESSIONAL AND HONORARY MEMBERSHIPS**

Beta Gamma Sigma  
Beta Alpha Psi  
Order of the Coif