

## CURRICULUM VITAE OF JOHN A. MILLER

University of Idaho College of Law  
Moscow ID 83844-2321  
Phone: (208) 885-2257  
Fax: (208) 885-5709  
E-mail: [jamiller@uidaho.edu](mailto:jamiller@uidaho.edu)  
SSRN Author page: <http://ssrn.com/author=624621>

### EDUCATION

**UNIVERSITY OF FLORIDA, COLLEGE OF LAW**, Gainesville, Florida, 1986-87, LL.M.-Tax.

**UNIVERSITY OF KENTUCKY, COLLEGE OF LAW**, Lexington, Kentucky, 1973-76, J.D.

**UNIVERSITY OF KENTUCKY**, Lexington, Kentucky, 1968-72, B.A. Political Science, with distinction. *Phi Beta Kappa*.

### EXPERIENCE IN ACADEMIA

2004 to Present	<b>UNIVERSITY OF IDAHO COLLEGE OF LAW</b> , Moscow, Idaho, <b>Weldon Schimke Distinguished Professor of Law</b> .
2010-11	<b>UNIVERSITY OF WASHINGTON SCHOOL OF LAW</b> , <b>Visiting Professor</b> , Areas of teaching responsibility included, Federal Income Taxation of Individuals and Partnerships, U.S. International Income Taxation (LL.M.) and Elder Law (J.D.).
1995 to 2002	<b>UNIVERSITY OF IDAHO COLLEGE OF LAW</b> , Moscow, Idaho, <b>Acting Dean</b> , July 1, 1995 to January, 1997; <b>Dean</b> , January, 1997 to July, 2002 (on leave 1999-2000).
1999-2000	<b>UNIVERSITY OF WESTERN AUSTRALIA SCHOOL OF LAW</b> , Perth, Australia, <b>Visiting Professor (Sabbatical Leave)</b> .
1988 to Present	<b>UNIVERSITY OF IDAHO COLLEGE OF LAW</b> , Moscow, Idaho, <b>Associate Professor</b> , 1988 to 1994; <b>Professor</b> , 1994 to present. Areas of teaching responsibility have included business planning, elder law, estate planning, evidence, federal income taxation of individuals, corporations, partnerships, and trusts, U.S. international income taxation and federal estate and gift taxation.
Summer, 1992	<b>T.C. WILLIAMS SCHOOL OF LAW, UNIVERSITY OF RICHMOND</b> , Richmond, Virginia. <b>Visiting Associate Professor</b> .
Spring, 1992	<b>MARSHALL-WYTHE SCHOOL OF LAW, COLLEGE OF WILLIAM &amp; MARY</b> , Williamsburg, Virginia, <b>Visiting Associate Professor</b> .

Summer, 1991      **GONZAGA UNIVERSITY SCHOOL OF LAW**, Spokane,  
Washington, **Visiting Associate Professor**.  
1987-88      **UNIVERSITY OF FLORIDA, COLLEGE OF LAW**,  
Gainesville, Florida. **Interim Visiting Assistant Professor**.

## **PUBLICATIONS**

### **BOOKS AND MONOGRAPHS**

***PROBLEM BOOK FOR THE FUNDAMENTALS OF FEDERAL TAXATION*** (with Jeffrey Maine) **CAROLINA ACADEMIC PRESS** (*In progress*).

***TEACHER'S MANUAL, PROBLEM BOOK FOR THE FUNDAMENTALS OF FEDERAL TAXATION*** (with Jeffrey Maine) **CAROLINA ACADEMIC PRESS** (*In progress*).

***THE FUNDAMENTALS OF FEDERAL TAXATION*** (with Jeffrey Maine) **CAROLINA ACADEMIC PRESS** (2<sup>ND</sup> ED 2010). (**3<sup>rd</sup> Edition forthcoming**)

***TEACHER'S MANUAL, THE FUNDAMENTALS OF FEDERAL TAXATION*** (with Jeffrey Maine) **CAROLINA ACADEMIC PRESS** (2<sup>ND</sup> ED 2010) (234 PAGES). (**3<sup>rd</sup> Edition forthcoming**)

***THE FUNDAMENTALS OF FEDERAL TAXATION*** (with Jeffrey Maine) **CAROLINA ACADEMIC PRESS** (2007).

***TEACHER'S MANUAL, THE FUNDAMENTALS OF FEDERAL TAXATION*** (with Jeffrey Maine) **CAROLINA ACADEMIC PRESS** (2007) (232 PAGES).

***Practitioner's Guide to Natural Disasters***, **COMMERCE CLEARING HOUSE** (1994).

***What You Ought to Know About Natural Disasters and Your Taxes***, **COMMERCE CLEARING HOUSE**, (1994).

### **LAW REVIEW ARTICLES**

***Wealth Transfer Tax Planning for 2013 and Beyond*** (with Jeffrey Maine) (Forth coming **VOL. 4 BYU LAW REV.** 2013) SSRN Abstract Id. [2214422](#)

***Preserving Wealth and Inheritance through Medicaid Planning for Long Term Care*** (with Sean Bleck and Barbara Isenhour) **MICHIGAN STATE UNIVERSITY JOURNAL OF MEDICINE AND LAW** (forthcoming Winter 2012) SSRN Abstract Id. [2126111](#)

*Taxation and Natural Disasters* (In progress)

*The Fundamentals of Wealth Transfer Tax Planning: 2011 and Beyond* (with Jeffrey Maine) 48 **IDAHO LAW REVIEW** 385-440 (2011). SSRN Abstract Id. [1749670](#)

*Taxation and the Sabbatical: Doctrine, Planning and Policy* (with Robert Pikowsky), 63 **THE TAX LAWYER** 375-410 (2010). SSRN Abstract Id. [1584826](#)

*Voluntary Impoverishment to Obtain Government Benefits*, 13 **CORNELL JOURNAL OF LAW AND PUBLIC POLICY** 81-109 (2003).

*Equal Taxation: A Commentary*, 29 **HOFSTRA LAW REVIEW** 529-45 (2000).

*The Modern Law Dean*, 50 **JOURNAL OF LEGAL EDUCATION** 398-413 (2000).

*Tax Problems in Community Property States: Problems and Planning Opportunities During Divorce*, with Jeffrey Maine, 30 **FAMILY LAW QUARTERLY** 173-197 (1996).

*The Fundamentals of Estate Tax Planning*, with Jeffrey Maine, 32 **IDAHO LAW REVIEW** 197-252 (1996).

*Rationalizing Injustice: The Supreme Court and the Property Tax*, 22 **HOFSTRA LAW REVIEW** 79-144 (1993).

*Indeterminacy, Complexity and Fairness: Justifying Rule Simplification in the Law of Taxation*, 68 **WASHINGTON LAW REVIEW** 1-78 (1993).

*Liars Should Have Good Memories: Legal Fictions and the Tax Code*, 64 **UNIVERSITY OF COLORADO LAW REVIEW** 1-55 (1993).

*State Adoption of a Value Added Tax: A Desperate Act in Search of the Proper Occasion*, 71 **NEBRASKA LAW REVIEW** 192-208 (1992).

*Federal Income Taxation and Community Property Law: The Case for Divorce*, 44 **SOUTHWESTERN LAW JOURNAL** (now S.M.U.) 1087-1138 (1991).

*State Administration of a National Sales Tax: A New Opportunity for Cooperative Federalism*, 9 **VIRGINIA TAX REVIEW** 243-71 (1989).

*The Quiet Passing of the Separate Incidence Rule*, 41 **THE TAX LAWYER** 831-46 (1988).

## **BOOK REVIEWS AND OTHER PUBLICATIONS**

*Tax Planning and Sabbatical Leaves*, (with Robert Pikowsky) **THE CHRONICLE OF HIGHER EDUCATION** (2/08/2011).

*Remarks Upon the Retirement of Dean Emeritus and Professor Sheldon Vincenti*, 38 **IDAHO LAW REVIEW** 523-24 (2002).

*Managing the Dean's Ceremonial Role*, 34 **UNIVERSITY OF TOLEDO LAW REVIEW** 127 (2003)

*Idaho's Law School as the Millennium Approaches*, 38 **THE ADVOCATE** 9 (October 1995).

Ch. O:2 *Valuation of Stock*, **CCH FEDERAL TAX SERVICE** (1995). (Revision only)

*The Merger Puzzle* (Reviewing SAMUEL C. THOMPSON, JR., REFORM OF THE TAXATION OF MERGERS, ACQUISITIONS, AND LBOs), 1 **FLORIDA TAX REVIEW** 553-61 (1993); abstracted at 60 **TAX NOTES** 739-40 (1993).

*Community Income, Federal Income Taxation and Divorce*, 34 **THE ADVOCATE** 22-24 (1991).

*The Latest Turn of the Screw in Estate Planning: The Legislative Attack on Disproportionate Transfers*, 32 **THE ADVOCATE** 24-27 (1989).

*Gift Wrapping the Estate Freeze*, 41 **TAX NOTES** 1335-41 (December 19, 1988).

## **PROFESSIONAL EXPERIENCE**

**REVENUE CABINET OF KENTUCKY**, Legal Services Section, Frankfort, Kentucky. Attorney Manager/Assistant Attorney General for Tax matters. Chief tax counsel for the State of Kentucky. 1985-86. Attorney Principal. 1982-85.

**KENTUCKY ATTORNEY GENERAL**, Frankfort, KY. Assistant Attorney General. Litigation of Consumer Protection matters. 1979-80.

**EBLEN, MILNER, ROSENBAUM & WILSON**, Lexington, KY. Associate. 1978-79.

**THE WISER OIL COMPANY**, Sistersville, W. Va. Assistant to the Vice-President. 1976-77.

## **MEMBERSHIPS IN PROFESSIONAL AND SCHOLARLY ORGANIZATIONS**

### **ADMISSIONS TO THE PRACTICE OF LAW**

United States Supreme Court  
United States Court of Appeals for the Ninth Circuit  
Commonwealth of Kentucky  
United States District Court for the Eastern District of Kentucky  
United States District Court for the Western District of Kentucky

### **OTHER ORGANIZATIONS**

**Bench**er, Raymond G. McNichols American Inn of Court, 1998 to 2006.  
**Member**, American Law Deans Association (ALDA), 1997-2002  
**Member**, American Bar Association (ABA)  
**Member**, ABA Tax Section  
**Member**, ABA Legal Education Section  
**Member**, Association of American Law Schools Tax Section  
**Member**, American Law Institute (ex officio), 1995-2002.

## **GRANTS AND FELLOWSHIPS**

Burton Ellis Research Fellowships, 2008-2013  
Idaho State Board of Education, \$200,000 Technology Grant, 1997  
University of Idaho College of Law Research Grants, 1990, '92, '93, 94, 2002-07  
University of Idaho Seed Grant, 1989.  
University of Florida Graduate Council Fellowship, 1987.

## **SERVICE**

### **PAPER PRESENTATIONS AND SPEECHES**

Medicaid Planning: Accessing Long Term Health Care for the Elderly in the United States, International Conference on Aging & Society, November 5, 2012.

Long Term Health Care Planning for the Elderly in the United States, (co-authored with Sean Bleck and Barbara Isenhour) Law and Society Annual Meeting, Honolulu, HI, June 7, 2012.

Federal Wealth Transfer Tax Planning, **Advanced Estate Planning Conference**, Sun Valley Idaho, September 10, 2011.

Ethics Issues in Elder Law, 1st District Bar Meeting, Coeur D'Alene, Idaho, November 2, 2009.

21 Things Every Boomer's Lawyer Should Know About Elder Law, Idaho State Bar Meeting, Boise, Idaho, July 9, 2009.

Recent Developments in Federal Taxation, **Advanced Estate Planning Conference**, Sun Valley Idaho, September 13, 2008.

*Taxation and the Sabbatical: Doctrine, Planning and Policy* (with Robert Pikowsky), Law and Society Annual Meeting, Montreal CAN, June 1, 2008.

Recent Developments in Federal Taxation, **Advanced Estate Planning Conference**, Sun Valley Idaho, September 9, 2006.

Section 2036 and the Family Limited Partnership, CLE for **Estate Planning Council of North Central Washington**, Wenatchee, Washington, October 28, 2004.

Allocations: The Partners' Distributive Shares, CLE on **Federal Taxation of Partnerships**, Boise, Idaho, May 25, 2004 and May 29, 2003.

The Dean's Sabbatical, **30th Annual ABA Deans' Workshop**, San Diego, California, February 17, 2001.

The Modern Law Dean, **Work in Progress Faculty Roundtable**, University of Idaho College of Law, October 12, 2000.

Strategic Planning at the College of Law, **Idaho State Bar Meeting**, Sun Valley, Idaho, July 28, 2000.

Being at Law School in the USA and Australia – Some Comparisons, **Student and Faculty Seminar, University of Western Australia Law School, Perth, Australia, May 1, 2000.**

An Overview of Income Taxation of Australians Doing business or Investing in the USA, **Sponsored by the University of Western Australia Law School** for the Perth Law Society, Perth, Australia, 5 April, 2000.

Trends in Legal Education in the United States, **Boise Bar Association Meeting**,

May 15, 1999.

The Law School as the Millennium Approaches, **Idaho State Bar Meeting**, Boise, Idaho, July 14, 1998.

Idaho's Law School: Yesterday, Today and Tomorrow, **Idaho State Bar Meeting**, Sun Valley, Idaho, June 23, 1997.

Indian Clinics and other Curricular Developments, **Five States Judicial Conference**, Whitefish, Montana (July 2, 1996).

The State of Legal Education, **Idaho Trial Lawyers Association Annual Meeting**, Post Falls, Idaho. (June 7, 1996).

Corporate Separations, **37th Annual Idaho State Tax Institute**, Pocatello, Idaho. (October 13, 1995).

Deans' Panel, **Five States Judicial Conference**, Rapid City, South Dakota (July 17, 1995).

Greetings to the Bar, **Idaho State Bar Convention**, Coeur d'Alene, Idaho (July 12, 1995).

Rationalizing Injustice: The Supreme Court and the Property Tax. Work in progress seminar, **1993 Conference on Constitutional Law**, Ann Arbor, Michigan. (June 14, 1993). Sponsored by the Association of American Law Schools.

Moderator, Convocation on Lawyering at the Appellate Level. **University of Idaho College of Law**, Moscow, Idaho (February 26, 1993).

State Adoption of a Value Added Tax: A Desperate Act in Search of the Proper Occasion. **Second National Conference on Issues and Ideas in Multistate Taxation: Old Dilemmas/New Approaches**; Washington D.C. (October 10, 1991). Sponsored by The Multistate Tax Commission.

Divorce, Community Property, and the Federal Income Tax. **Idaho State Bar Meeting**; Sun Valley, Idaho (July 18, 1991).

Taxation of Income from Trusts and Estates. **Clearwater Estate Planning Council**, Clarkston, Washington (August 14, 1990).

S Corporations in the Small Business World. 16th **Gonzaga Tax Institute**, Priest

Lake, Idaho (October 13, 1989).

## **COMMITTEE ASSIGNMENTS & OTHER ADMINISTRATIVE RESPONSIBILITIES AT THE UNIVERSITY OF IDAHO**

**Member**, McClure Center for Public Policy Director Search Committee, 2012-13

**Member**, Committee on Committees 2012-13

**Representative**, University Research Council, 2012

**Chair**, College of Law Honor Code Revision Committee, 2011-13

**Chair**, University Faculty Senate 2009-10

**Member**, President's Cabinet 2009-10

**Vice Chair**, Faculty Council 2008-09

**College Representative**, Faculty Council/Senate 2007-10

**Chair**, Committee on Committees 2008-09

**Member**, University Budget and Finance Committee, 2007-08

**Member**, University Sabbatical Leave Evaluation Committee, 2007-10

**Chair**, College of Law Tenure and Promotions Committee, 2008-09

**Member**, College of Law Tenure and Promotions Committee, 2006-08

**Member**, College of Law Career Services Committee, 2006-7

**Chair**, College of Law Career Services Committee, 2006-7

**Chair**, College of Law Career Resources Committee 2004-06.

**Member**, College of Law Diversity Committee 2005-06.

**Member**, University Vision and Resources Taskforce, 2004.

**Member**, University Promotions Committee, 2003-04.

**Member**, College Admissions Committee, 2003-04, 1993-95.

**Member**, University Fiscal Emergency Committee, 2001-02.

**Member**, Dean's Council, 1995-2002.

**Chair**, Advancement Vice President Search Committee, 1997.

**Member**, Board of Directors, Martin Peace Institute 1995-2000.

**Member**, Administrative Hearing Board. 1993-95.

**Representative**, Association of American Law Schools House of Representatives, 1993.

**Member**, College Library Committee, 1988 to 1993.

**Alternate Non-tenured Member**, College Tenure & Promotions Committee, 1988 to 1993.

**Law School Faculty Secretary**, 1990-91.

**Faculty Sponsor**, Student Division, Idaho State Bar Corporations and Securities Section; 1989 to 1995.

**Faculty Advisor**, Idaho Law Review, 1989-90.

## **PROFESSIONAL AND MISCELLANEOUS SERVICE**

**Chair**, Audit Committee, Law School Admission Council (LSAC) 2009-present



**Member**, LSAC Board of Trustees, 2009-to present  
**Member**, LSAC Executive Compensation Committee, 2011-present  
**Chair**, LSAC Board of Trustees Nominating Committee, 2012-2013  
**Member**, LSAC Board of Trustees Nominating Committee, 2011-2012  
**Member**, LSAC Finance and Legal Affairs Committee, ex officio, 2009-10  
**Member**, Technology Committee, American Bar Association (ABA) Section of Legal Education and Admissions to the Bar, 2007-08.  
**Member**, Finance and Legal Affairs Committee, Law School Admission Council, 2007-09.  
**Chair**, ABA Site Inspection Team for University of New Orleans-Loyola School of Law, Spring, 2008.  
**Chair**, ABA Site Inspection Team for Samford University Cumberland School of Law, Spring, 2006.  
**Member**, Board of Trustees, 2004-08, **Secretary-Treasurer**, Kenworthy Performing Arts Centre, 2007-08.  
**Chair**, ABA Site Inspection Team for University of Cincinnati College of Law, Spring, 2004.  
**Member**, Board of Trustees, Idaho Optional Retirement Plan, 2003-09  
**Member**, Standards Review Committee, American Bar Association (ABA) Section of Legal Education and Admissions to the Bar, 2003-6.  
**Member**, Audit Committee, Law School Admission Council, 2001-07.  
**Inspector**, ABA Site Inspection for University of New Mexico School of Law Summer Abroad Program in Guanajuato, Mexico, June 2003.  
**Inspector**, ABA Site Inspection for Capital University Law School Summer Abroad Program in Passau, Germany, June 2002.  
**Inspector**, ABA Site Inspection for Widener University School of Law Summer Abroad Program in Geneva, Switzerland, June 2002.  
**Chair**, ABA Site Inspection Team for Ave Maria School of Law, Fall, 2001.  
**Evaluator**, ABA Site Evaluation for Hastings College of Law LL.M. Program for Foreign Lawyers, May 11, 2001.  
**Member**, ABA Site Inspection Team for University of Nevada-Las Vegas William S. Boyd School of Law, Spring, 2001.  
**Member**, Curriculum Committee, ABA Section on Legal Education and Admissions to the Bar, (1998 to 2001).  
**Member**, ABA Site Inspection Team for North Carolina Central School of Law, Fall, 1998.  
**Member**, ABA Site Inspection Team for South Texas College of Law, Fall, 1996.  
**Reporter**, Convocation on the Education of Lawyers and Law Students, Sponsored by the Idaho State Bar, Boise, Idaho, September, 1995.  
**Member**, Board of Directors, Idaho Law Foundation (ILF) 1995 to 2002.  
**Board Liaison**, ILF Technology Committee 1995-99.  
**Member**, ILF Law Related Education Committee, 1995-98.  
**Member**, Board of Directors, Festival Dance & Performing Arts Association,

Inc., 1995-98.

**Director**, Council on Legal Education Opportunity (**CLEO**) Summer Institute, Moscow, Idaho. Summer, 1994.

## **HONORS AND AWARDS**

**Idaho Law Review, Outstanding Faculty Advisor**, 2011-2012

**Law School Admission Council, Distinguished Service Award**, 2011

**University of Idaho Alumni Award for Faculty Excellence**, 2005, 2004, 1995, 1992, 1989.

**University of Idaho College of Law Distinguished Service Award**, 2002.

**University of Idaho College of Law Advisory Council Service Award**, 2002.

**Idaho Law Foundation Service Award**, 2002 .

**Outstanding Service Award**, Idaho State Bar, 1997.

**Peter E. Heiser Award** (annual award from the graduating Idaho law students to their selection as the outstanding law professor), 1994, 1993, 1990.

**Florida Graduate Council Fellow**, 1986-87.

*Phi Beta Kappa*