

CURRICULUM VITAE

F. LADSON BOYLE

Born: October 20, 1947

Family: Married to Susan Burgess Boyle

Children: Elizabeth and Travis

Education: College of Charleston
B.S. Economics 1969

University of South Carolina
J.D. 1974

New York University
LL.M. in Taxation 1975

Academic

Employment:

University of South Carolina
School of Law, Columbia, SC

Charles E. Simon, Jr.
Professor of Federal Law Emeritus
2010-present

Charles E. Simon, Jr.
Professor of Federal Law
2001-2009

Professor of Law
1995-2001

Associate Professor of Law
1987-1995

Assistant Professor of Law
1982-1987

Adjunct Professor of Law, University of Alabama, School of Law,
LL.M. in Tax Program, 2010-2011

Adjunct Professor of Law, University of Miami, School of Law, LL.M.
in Estate Planning Program, 1989-1994, 1998

Accomplishments:

Special Consultant, South Carolina Tax Study Commission, 1985 - 1990;
principal drafter for legislation adopting Internal Revenue Code as
substantive state income tax laws; principal drafter for legislation making
South Carolina a death tax credit state for estate tax purposes; principal
drafter for legislation to conform state income tax laws to Internal
Revenue Code as a result of the changes made by 1986 Tax Reform Act;
principal drafter for sales tax re-codification project.

USC Law School Faculty Publication (Best Book) Award, 2003

Accomplishments (cont'd): University Committee on Named and Distinguished Professors, 2001-2009

USC Law School Executive Committee, Chairperson 2006-2008, Chairperson 1998-1999, Member 2002-2004, Member 1998-2000.

Chair, South Carolina Board of Tax Review, 1987-96; Member 1985-1987

Tax Specialization Advisory Board, S.C. Commission on Continuing Lawyer Competence, 1982-1987

Estate Planning Specialization Advisory Board, S.C. Commission on Continuing Lawyer Competence, 1995-1998

President, Tax Section Greenville, S.C. Bar Association, 1980

Tax Working Group Chairman, American Bar Association, Legal Technology Advisory Council, 1986-1987

Tax Section ABA Liaison to the Legal Technology Advisory Council, 1986-1989

USC Faculty Senator, 1983-1984

USC Law School Faculty Service Award, 1988

Member, Governor Carroll Campbell's Tax Reform Task Force, 1986-1987

Chairman, Tax Section South Carolina Bar, 1987-1988

Member, South Carolina Bar House of Delegates, 1988-1990.

Major Publications:

Books

BLATTMACHR ON INCOME TAXATION OF ESTATES AND TRUSTS, 16th Edition (with Jonathan G. Blattmachr), 2013-present Practicing Law Institute, with annual supplements.

BLATTMACHR ON INCOME TAXATION OF ESTATES AND TRUSTS, 15th Edition (with Jonathan G. Blattmachr), 2007-2013 Practicing Law Institute, with annual supplements.

INCOME TAXATION OF ESTATES AND TRUSTS, 14th Edition (with Jonathan G. Blattmachr), 2006 Annual Supplement, published by Practicing Law Institute.

FEDERAL TAXATION OF ESTATES, TRUSTS AND GIFTS (with Bloom, Gaubatz, and Solomon) published by Lexis/Nexis Matthew Bender, Revised Third Edition 2003.

**Major
Publications (cont'd):**

TEACHER'S MANUAL FOR FEDERAL TAXATION OF ESTATES, TRUSTS AND GIFTS (with Bloom, Gaubatz, and Solomon) published by Lexis/Nexis Matthew Bender, Revised Third Edition 2003.

FEDERAL TAXATION OF ESTATES, TRUSTS AND GIFTS (with Bloom, Gaubatz, and Solomon) published by Lexis/Nexis Matthew Bender, Third Edition 2002.

TEACHER'S MANUAL FOR FEDERAL TAXATION OF ESTATES, TRUSTS AND GIFTS (with Bloom, Gaubatz, and Solomon) published by Lexis/Nexis Matthew Bender, Second Edition 2000.

FEDERAL TAXATION OF ESTATES, TRUSTS AND GIFTS (with Bloom, Gaubatz, and Solomon) published by Matthew Bender, Second Edition 1998.

TEACHER'S MANUAL FOR FEDERAL TAXATION OF ESTATES, TRUSTS AND GIFTS (with Bloom, Gaubatz, and Solomon) published by Lexis/Nexis Matthew Bender, Second Edition 1998.

SOUTH CAROLINA INCOME TAXATION (with John C. von Lehe, Esq.), First Edition 1981, Second Edition 1984, Third Edition 1987, with annual supplements 1982, 1983, 1985, 1986, 1988.

Monthly

Co-Editor (with Alan Medlin and Howard Zaritsky) of Probate Practice Reporter. 1989 - present. The Probate Practice Reporter is published monthly and its subscription list includes 75-100 academics and/or law school libraries.

Articles

2010: It Was a Good Year to Die – Or Was It? (with S. Alan Medlin and Howard M. Zaritsky), 45 Real Prop. Tr. & Est. L.J. 589 (Winter 2011).

Construing Wills and Trusts During the Estate Tax Hiatus in 2010 (with S. Alan Medlin and Howard M. Zaritsky), 36 ACTEC Law Journal 272 (Fall 2010).

Intentional Grantor Trusts (with Stephen R. Akers and Jonathan G. Blattmachr), 44 REAL PROP., TRUST & EST. J. 207 (2009).

The Rehnquist Court - Nineteen Years of Tax Decision, 25 Va. Tax Rev. 451 (2005)

When It's Broke – Fix It: Reforming Irrevocable Trusts To Change the Tax Consequences, 53 TAX LAWYER, No. 4, 821 (Summer 2000)

Present Interest Gifts in Trust: Donor and Donee Problems, 29 GONZAGA L. REV. 454 (1994)

**Major
Publications (cont.)**

Evaluating Split-Interest Valuation, 24 GEORGIA LAW REVIEW 1 (1989). This article was used in part by Congressional Joint Committee on Taxation to develop Internal Revenue Code section 2702

What is a Trade or Business, 39 THE TAX LAWYER 737 (1986). This article was cited three times by the Supreme Court's majority opinion in *Groetzinger v. Commissioner* (1986) and again cited in *Portland Golf Club* (1990)

The Tax Consequences of Equitable Adjustments to Executors and Estate Beneficiaries, 39 SOUTH CAROLINA LAW REVIEW 583 (1986)¹

Estate Planning Software: Brain Transplants for the Estate Planner, 23 U. OF MIAMI INST. ON EST. PLAN. 21-1

**Major
Presentations:**

Creating Intentional Grantor Trusts and Construing Wills and Trusts During the Estate Tax Hiatus in 2010, Thirty-Sixth Annual Notre Dame Tax and Estate Planning Institute, October 2010

Creating Intentional Grantor Trusts, Gulf Shores Estate Planning Counsel, Mobile, Alabama, November 2008

Reforming Irrevocable Trusts to Change the Tax Result, Duke UNIVERSITY MEDICAL SCHOOL ESTATE PLANNING CONFERENCE, October 2000

Choices for the Tax Advisor When it is Necessary to Reform an Irrevocable Trust: What Remedies Are Permitted by State Law and by the IRS or the Courts, SOUTHERN FEDERAL TAX INSTITUTE, September 1999

Estate Planning Software: Brain Transplants for the Estate Planner, 1989 Heckerling Inst. on Estate Planning (Miami, FL)

The Electric Estate Planner: Plugging in Your Practice, American Bar Association; presentation at IIT-Chicago-Kent (Chicago, IL) July 1988

The Electric Estate Planner: Plugging in Your Practice, American Bar Association; presentation at IIT-Chicago-Kent (Chicago, IL) Oct. 1988

Current Developments in Trusts and Estate Law, Northwest Center for Professional Development; presentation in Atlanta, September 1987

The Electric Estate Planner: Plugging in Your Practice, American Bar Association; presentation at IIT-Chicago-Kent (Chicago, IL) October 1987

¹Condensed and reprinted in the Fall 1986 issue of Estate Planning, Trust and Probate News, published by the California State Bar Association, D. Keith Bilter, Editor, San Francisco, CA.

Major Presentations (cont'd): *The Electric Estate Planner: Plugging in Your Practice*, Washington State Bar Association 32nd Annual Estate Planning Conference; presentation in Seattle, October 1987

The Electric Estate Planner: Plugging in Your Practice, University of Denver School of Law; presentation in Denver, October 1987

Current Developments in Trusts and Estate Law, Northwest Center for Professional Development; presentation in San Francisco, September 1987

Using Microcomputers in Estate Planning, University of Miami Institute on Estate Planning; one of a four-person panel, January 1987

Using Microcomputers in an Estate Planning and Tax Practice, 1986 Iowa Spring Tax Conference; University of Iowa and Iowa State Bar Association, May 1986

Short Articles:

Family Settlements to Resolve Ambiguities Caused by the 2010 Estate Tax Hiatus (with S. Alan Medlin and Howard M. Zaritsky) PROBATE PRACTICE REPORTER VOL. 22, NO. 11 (November 2010)

The 201 Hiatus Problems: Disclaimers a Possible Solution (with S. Alan Medlin and Howard M. Zaritsky) PROBATE PRACTICE REPORTER VOL. 22, NO. 10 (October 2010)

Construing Wills and Trusts During the Estate Tax Hiatus (with S. Alan Medlin and Howard M. Zaritsky) PROBATE PRACTICE REPORTER VOL. 22, NO. 3 (March 2010)

The ESBT Election: Making S Corporations More Available for Estate Planning - Part II (with Jonathan G. Blattmachr), PROBATE PRACTICE REPORTER Vol. 18, No.7, page 1 (July 2007).

The ESBT Election: Making S Corporations More Available for Estate Planning - Part I (with Jonathan G. Blattmachr), PROBATE PRACTICE REPORTER Vol. 18, No. 6, page 1 (June 2007).

The S.C. Elective Share Marital Deduction Offset Rule, SOUTH CAROLINA LAWYER Vol. 17, No. 6, page 12 (May 2006).

Amending Irrevocable Trusts, PROBATE PRACTICE REPORTER Vol. 17, No. 11, page 1 (November 2005).

Modern State Death Tax Problems: The Supreme Court Has Spoken Long Ago (with William Flowers), PROBATE PRACTICE REPORTER Vol. 17, No. 3, page 1 (March 2005).

The Reformation of Split-Interest Charitable Trusts, PROBATE PRACTICE REPORTER Vol. 14, No. 2 (February 2002)

Tax Court Sustains Zero-Tax GRAT and Invalidates Example 5 (with Zaritsky), Vol. 13, No. 2 PROBATE PRACTICE REPORTER Vol. 13, No. 2 (February 2001)

- Short Articles (cont'd):** *Year-End Gifting Reminders* (with Zaritsky and Medlin), PROBATE PRACTICE REPORTER Vol. 11, No. 12 (December 1999)
- Valuation Discounts and Marital Funding: Part I*, January 1997
PROBATE PRACTICE REPORTER Vol. 9, No. 1 (January 1997)
- Valuation Discounts and Marital Funding: Part I*, PROBATE PRACTICE REPORTER Vol. 8, No. 12 (December 1996)
- The Reciprocal Trust Doctrine*, PROBATE PRACTICE REPORTER Vol. 8, No. 7 (July 1996)
- Can Fiduciary Accounting Affect Abatement*, PROBATE PRACTICE REPORTER Vol. 8, No. 5 (May 1996)
- Estate Planning with the Section 2013 Credit*, August 1995
PROBATE PRACTICE REPORTER Vol. 7, No. 8 (August 1995)
- The Operation of the Section 2013 PTP Credit*, Probate Practice Reporter Vol. 7, No. 7 (July 1995)
- IRS Reverses Position: Anti-Abuse Regulations Do Not Apply to Family Limited Partnerships*, PROBATE PRACTICE REPORTER Vol. 7, No. 2 (February 1995)
- Equitable Adjustments and GST Taxes*, 6 PROBATE PRACTICE REPORTER No. 11, p. 1 (November 1994)
- Multiple-Life Charitable Remainder Trusts and Tax Apportionment*, 6 PROBATE PRACTICE REPORTER No. 8, p. 1 (August 1994)
- Power of Attorney Tax Problems*, 6 PROBATE PRACTICE REPORTER No. 2, p. 1 (February 1994)
- Stub Income Disputes*, 5 PROBATE PRACTICE REPORTER No. 10, p. 1 (October 1993)
- What Is an Available Asset for Medicaid Purposes?*, 5 PROBATE PRACTICE REPORTER No. 8, p. 1 (August 1993)
- Distinguishing Pecuniary and Fractional Devises*, 5 Probate Practice Reporter No. 5, p. 1 (May 1993)
- Joint Account Confusion*, PROBATE PRACTICE REPORTER Vol. 4, No. 10 (December 1992)
- Tax Apportionment: Still A Problem*, PROBATE PRACTICE REPORTER Vol. 4, No. 10 (October 1992)
- Crummey Trust Sued by Beneficiary*, PROBATE PRACTICE REPORTER Vol. 4, No. 8 (August 1992)

- Short Articles (cont'd):** *State Agencies Attack Discretionary Trusts: Will a Trust Disqualify Government Assistance?*, PROBATE PRACTICE REPORTER Vol. 4, No. 5 (May 1992)
- Constructive Trusts* (with D. Lawson), February 1992 PROBATE PRACTICE REPORTER Vol. 4, No. 2 (February 1992)
- ERISA Benefits and Surviving Spouses*, PROBATE PRACTICE REPORTER Vol. 3, No. 12 (December 1991)
- Dividing and Combining Trusts*, PROBATE PRACTICE REPORTER Vol. 3, No. 8 (August 1991)
- State Income Taxation of Trusts*, February 1991 PROBATE PRACTICE REPORTER Vol. 3, No. 2 (February 1991)
- The Effect of Divorce on Nonprobate Assets*, PROBATE PRACTICE REPORTER Vol. 2, No. 10 (October 1990)
- Illegitimate Inheritances*, 2 PROBATE PRACTICE REPORTER No. 7, p. 1 (July 1990)
- Tortious Interference with an Inheritance*, 2 PROBATE PRACTICE REPORTER No. 3, p. 1 (March 1990)
- Letting the State Law Dog Wag the Tax Tail*, 2 PROBATE PRACTICE REPORTER No. 2, p. 1 (February 1990)
- Determining Domicile*, 1 PROBATE PRACTICE REPORTER No. 12, p. 1 (December 1989)
- Inter Vivos Marital Gifts*, 1 PROBATE PRACTICE REPORTER No. 10, p. 1 (October 1989)
- Fiduciary Accounting Basics*, 1 PROBATE PRACTICE REPORTER No. 8, p. 1 (August 1989)
- State Law Aspects of Disclaimers*, 1 PROBATE PRACTICE REPORTER No. 5, p. 1 (May 1989)
- When is a Gift Complete?*, 1 PROBATE PRACTICE REPORTER No. 2, p. 1 (February 1989)

Additional: Between 1985 and 1987, I wrote approximately 15 additional short articles concerning various estate planning topics and additional 35 short articles concerning the use of computers in estate or tax planning.

South Carolina Presentation: During my 33+ years at USC, I have given hundreds of hours of presentations at continuing education programs in South Carolina. I no longer have a complete list.

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