

**BRADLEY T. BORDEN**  
**Complete List of Publications**

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ARTICLES IN LAW REVIEWS

1. *Effective Tax Rates and Entity Selection Following the 2017 Tax Act*, \_\_\_\_ NAT'L TAX J. \_\_\_\_ (forthcoming 2018)
2. *Quantitative Prediction Model in Tax Law's Substantial Authority*, 71 TAX LAW. 543 (2018) (with Sang Hee Lee)
3. *Boundaries of the Prediction Model in Tax Law's Substantial Authority* 71 TAX LAW. 33 (2017) (with Sang Hee Lee)
4. *Reforming REIT Taxation (or Not)*, 53 HOUS. L. REV. 1 (2015)
5. *Rethinking the Tax-Revenue Effect of REIT Taxation*, 17 FLA. TAX REV. 527 (2015)
6. *A Case for Simpler Gain Bifurcation for Real Estate Developers*, 16 FLA. TAX REV. 279 (2014) (with Nathan R. Brown & E. John Wagner, II)
7. *Probability, Professionalism, and Protecting Taxpayers*, 68 TAX LAW. 83 (2014) (with Dennis J. Ventry, Jr.)
8. *REMIC Tax Enforcement as Financial-Market Regulator*, 16 U. PA. J. BUS. L. 663 (2014) (with David J. Reiss)
9. *Using the Client-File Method to Teach Transactional Law*, 17 CHAPMAN L. REV. 101 (2013)
10. *A Model for Measuring the Expected Value of Assuming a Tax-Partnership Liability*, 7 BROOK. J. CORP., FIN. & COMM. L. 361 (2013) (with Joseph Binder, Ethan Blinder & Louis Incatasciato)
11. *Quantitative Model for Measuring Line-Drawing Inequity*, 98 IOWA L. REV. 971 (2013)
12. *The Law School Firm*, 63 S.C. L. REV. 1 (2011) (with Robert J. Rhee)
13. *Series LLCs in Real Estate Transactions*, 46 REAL PROP., TRUST & EST. L. J. 255 (2011) (with Mathews Vattamala)
14. *Liability-Offset Theory of Peracchi*, 64 TAX LAW. 237 (2011) (with Douglas L. Longhofer)
15. *The Allure and Illusion of Partners' Interests in a Partnership*, 79 U. CIN. L. REV. 1077 (2011)
16. *Residual-Risk Model for Classifying Business Arrangements*, 37 FLA. ST. U. L. REV. 245 (2010)
17. *Taxing Shared Economies of Scale*, 61 BAYLOR L. REV. 721 (2009)
18. *Profits-Only Partnership Interests*, 74 BROOK. L. REV. 1283 (2009)
19. *Open Tenancies in Common*, 39 SETON HALL L. REV. 387 (2009)
20. *Aggregate-Plus Theory of Partnership Taxation*, 43 GA. L. REV. 717 (2009)
21. *The Like-Kind Exchange Equity Conundrum*, 60 FLA. L. REV. 643 (2008)
22. *Partnership Tax Allocations and the Internalization of Tax-Item Transactions*, 59 S.C. L. REV. 297 (2008)
23. *Policy and Theoretical Dimensions of Qualified Tax Partnerships*, 56 KAN. L. REV. 317 (2008)

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24. *The Federal Definition of Tax Partnership*, 43 HOUS. L. REV. 925 (2006)
25. *Reverse Like-kind Exchanges: A Principled Approach*, 20 VA. TAX REV. 659 (2001)

BOOKS

1. LLCs AND PARTNERSHIPS: A TRANSACTIONAL PRACTICE APPROACH (Aspen Publishers, in progress)
2. LLCs AND PARTNERSHIPS: LAW, FINANCE, TAX, AND PLANNING (Wolters Kluwer Business, in progress)
3. FEDERAL INCOME TAXATION: CASES AND MATERIALS (7th ed., Foundation Press 2017) (with Martin J. McMahon, Jr., Daniel L. Simmons & Dennis J. Ventry, Jr.)
4. INCOME TAX CONCEPTS FOR BUSINESS AND TRANSACTIONAL LAWYERS (Aspen Publishers, in progress) (with Steven Dean)
5. TAXATION OF BUSINESS ENTITIES (Aspen Publishers, in progress) (with Steven Dean)
6. FEDERAL TAXATION OF CORPORATIONS AND CORPORATE TRANSACTIONS (Aspen Publishers 2018 publication) (with Steven Dean)
7. TAXATION AND BUSINESS PLANNING OF PARTNERSHIPS AND LLCs (Aspen Publishers 2017)
  - a. 2017–2018 Client File: DD Pizzeria LLC (Operating Tax Partnership) (Wolters Kluwer 2018)
8. TAX-FREE LIKE-KIND EXCHANGES (2d ed., Civic Research Institute 2015)
9. LIMITED LIABILITY ENTITIES: STATE BY STATE GUIDE TO LLCs, LPS AND LLPs (Wolters Kluwer Law & Business 2012) (with Robert J. Rhee)
10. TAX-FREE LIKE-KIND EXCHANGES: 2011 CUMULATIVE SUPPLEMENT (2011)
11. TAXATION AND BUSINESS PLANNING FOR REAL ESTATE TRANSACTIONS (LexisNexis 2011)
  - a. Second Edition, Carolina Academic Press 2017
12. TAX-FREE LIKE-KIND EXCHANGES (Civic Research Institute 2008)
  - a. CUMULATIVE SUPPLEMENT, 2011
  - b. Second Edition, 2015
13. TAX-FREE SWAPS: USING SECTION 1031 LIKE-KIND EXCHANGES TO PRESERVE INVESTMENT NET WORTH (DNA Press LLC 2007)

BOOK CHAPTERS AND SIMILAR PUBLICATIONS

1. *Effective Tax Rates for Typical High-Income Taxpayers*, TAX SERIES SPECIAL UPDATE: TAX PRACTICE AFTER THE TAX CUTS AND JOBS ACT (Louis S. Freeman, ed.) (Practicing Law Institute 2018)
2. *Real Estate Transactions by Tax-Exempt Entities*, TAX MANAGEMENT 591-3rd/480-2nd (2015)
3. *Tax Aspects of Partnerships, LLCs and Alternative Forms of Business Organizations*, in RESEARCH HANDBOOK ON PARTNERSHIPS, LLCs AND ALTERNATIVE FORMS OF BUSINESS ORGANIZATIONS (Robert W. Hillman & Mark J. Lowenstein eds.) (Edward Elgar Publishing 2015)
4. *Chapter 9: Economic Justification for Flow-Through Tax Complexity*, in CONTROVERSIES IN TAX: A MATTER OF PERSPECTIVE (Anthony C. Infanti ed.) (Ashgate Publishing 2015)
5. *Taxation of Real Estate Developers*, TAX MANAGEMENT PORTFOLIO, (in progress)

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6. Title 6, *Partnership Operations & Terminations*, TAX ADVISORS PLANNING SERIES (RIA 2014)
7. Chapter 2970, *The At-Risk Rules*, TAX MANAGEMENT'S TAX PRACTICE SERIES (Tax Management 2012)
8. Title 6, *Partnership Operations & Terminations*, TAX ADVISORS PLANNING SERIES (RIA 2009)
9. *Real Estate Transactions by Tax-Exempt Entities*, TAX MANAGEMENT 591-2nd/480 T.M. (2008)
  - a. 591-3rd/480-2nd T.M. (2015)
10. *A Catalogue of Legal Authority Addressing the Federal Definition of Tax Partnership*, 746 TAX PLANNING FOR DOMESTIC & FOREIGN PARTNERSHIPS, LLCs, JOINT VENTURES & OTHER STRATEGIC ALLIANCES 477 (Louis S. Freeman & Clifford M. Warren eds., 2007)
11. Title 20, *How to Structure Like-Kind Exchanges*, TAX ADVISORS PLANNING SERIES (RIA 2006)
12. Chapter 2970, *The At-Risk Rules*, TAX MANAGEMENT'S TAX PRACTICE SERIES (Tax Management 2005)
13. Chapter 13, *Liens*, FEDERAL TAX PRACTICE AND PROCEDURE (Matthew Bender & Company, LexisNexis, 2003)
14. Chapter 14, *Collection of Taxes*, FEDERAL TAX PRACTICE AND PROCEDURE (Matthew Bender & Company, LexisNexis, 2003)

ABA SECTION OF TAXATION COMMENT PROJECTS AND REPORTS

1. *ABA Section of Taxation Comments on Additional Options to Improve Tax Compliance Prepared by the Staff of the Joint Committee on Taxation (August 3, 2006)* (Mar. 15, 2007) (reviewer)
2. *Comments Regarding Rev. Proc. 2000-37 Safe Harbor Build-to-Suit Exchanges Involving Leasehold Improvements*, 2004 TNT 90-85 (May 10, 2004) (principal author with Kelly Alton and David Shechtman)
3. *Comments on Advance Notice of Proposed Rulemaking Under Section 263(a) of the Internal Revenue Code Related to Capitalization Issues Regarding Expenditures Incurred in Acquiring, Creating or Enhancing Intangible Assets*, 56 TAX LAW. 269 (Fall 2002) (contributing author)
4. *Survey of State Tax Treatment of Section 1031 Exchanges—ABA Tax Section Committee on Sales, Exchanges & Basis*, 56 TAX LAW. 197 (Fall 2002) (contributor)

ARTICLES IN OTHER PUBLICATIONS

1. *Section 467 Leases* (in progress with Jinhua Hu)
2. *S-Corporation Cash-Out Break-Ups and Code Sec. 1031 Exchanges*, 21 J. PASSTHROUGH ENT. 21 (Sep.-Oct. 2018)
3. *Real Estate Gain Deferral and Exclusion Through Investments in Qualified Opportunity Funds*, 18 DAILY TAX REP. 8 (Sep. 18, 2018) (with Alan S. Lederman)
4. *Rolling Real Estate Gain into a Qualified Opportunity Fund: Comparison with § 1031*, 34 TAX MGT. REAL EST. J. 155 (Sep. 5, 2018) (with Alan S. Lederman)
5. *How the New Tax Act Creates Complexity and Inequity for Small Businesses*, 23 BROOK. L. NOTES 40 (Spring 2018)

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6. *Code Sec. 1031 After the 2017 Tax Act*, 21 J. PASSTHROUGH ENT. 17 (May-June 2018)
7. *Effect of IRS Nonacquiescence on Tax Planning and Reporting*, 21 J. PASSTHROUGH ENT. 19 (Jan.-Feb. 2018)
8. *Like-Kind Exchanges of Timber Rights*, 20 J. PASSTHROUGH ENT. 27 (Sep.-Oct. 2017)
9. *Malulani and the Entrenchment of Mechanical Analysis of Related-Party Exchange Rules*, 20 J. PASSTHROUGH ENT. 15 (May-June 2017)
10. *It's a Bird, It's a Plane, No, It's a Board-Managed LLC*, 26 BUS. L. TODAY, No. 7 (Mar. 2017) (with A. Christine Hurt & Thomas E. Rutledge)
11. *Bartell and the Expansion of Facilitated Exchanges*, 20 J. PASSTHROUGH ENT. 13 (Jan.-Feb. 2017)
12. *Expected-Cost Analysis as a Tool for Optimizing Tax Planning and Reporting*, 44 REAL EST. TAX'N 21 (4th Quarter 2016) (with Ken H. Maeng)
13. *Equity Structure of Non-Corporate Entities* 31 REAL EST. FIN. J. 35 (Summer/Fall 2016)
14. *Code Sec. 1031 Drop-Swap Cash-Outs and Unrecaptured Section 1250 Gain*, 19 J. PASSTHROUGH ENT. 27 (Sep.-Oct. 2016)
15. *Navigating the Confluence of Code Secs. 1031 and 1250*, 19 J. Passthrough Ent. 25 (May-June 2016)
16. *Proposed Anti-Fee-Waiver Regulations: A Blueprint for Waiving Fees?*, 57 TAX MGT. MEMO 87 (Mar 7, 2016) (with Douglas L. Longhofer and Lena E. Smith)
17. *Section 1031 Drop-and-Swaps Thirty Years After Magneson*, 19 J. PASSTHROUGH ENT. 11 (Jan.-Feb. 2016)
18. *Maximizing Capital Gains in Real Estate Transactions*, 74-8 NEW YORK UNIVERSITY ANNUAL INSTITUTE ON FEDERAL TAXATION (2016) (with James M. Lowy)
19. *XIRR Guessing Games and Distribution Waterfalls*, BUS. L. TODAY, No. 435 (Jan. 2016)
20. *Section 1031 Drop-and-Swaps Thirty Years After Bolker*, 18 J. PASSTHROUGH ENT. 21 (Sep.-Oct. 2015)
21. *North Central and the Expansion of Code Sec. 1031(f) Related-Party Exchange Rules*, 18 J. PASSTHROUGH ENT. 19 (May-June 2015)
22. *To Repeal or Retain Section 1031: A Tempest in a \$6 Billion Teapot*, 34 A.B.A. SEC. TAX'N NEWS Q. 1 (Spring 2015) (with Joseph B. Darby III, Charlene D. Luke & Roberta F. Mann)
23. *Section 1031 Exchanges: Death of a Related-Party Exchange—Did “Butler” Do it?*, 75 DAILY TAX REP. J-1 (Apr. 20, 2015) (with Alan S. Lederman)
24. *Counterintuitive Tax-Revenue Effect of REIT Spinoffs*, 146 TAX NOTES 381 (Jan. 19, 2015)
25. *Math Behind Financial Aspects of Partnership Distribution Waterfalls*, 145 TAX NOTES 305 (Oct. 20, 2014)
26. *Accounting for Pre-Transfer Development in Bramblett Transactions*, 41 REAL EST. TAX'N 162 (3rd Quarter, 2014) (with Matthew E. Rappaport)
27. *Navigating State Law and Tax Issues Raised by Partnership and LLC Reorganizations*, 16 BUS. ENT. 4 (July/Aug. 2014)
28. *Notable Partnership Tax Articles of 2013*, 143 TAX NOTES 1513 (June 30, 2014)
29. *Are Related-Party Acquisitions in Anticipation of Exchange Technically and Theoretically Valid?*, 120 J. TAX'N 52 (Feb. 2014) (with Kelly E. Alton & Alan S. Lederman)

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30. *Section 179(f) Deductions and Recapture of Costs of Qualified Real Property*, 120 J. TAX'N 4 (Jan. 2014) (with Cali Lieberman)
31. *Avoiding Adverse Tax Consequences in Partnership and LLC Reorganizations*, 23 BUS. L. TODAY (Dec. 2013) (with Brian J. O'Connor & Steven R. Schneider)
32. *Dirty REMICs, Revisited*, 27 PROB. & PROP. 8 (Nov./Dec. 2013) (with David Reiss)
33. *IRS Blesses Tax-Free Exchange of Negative-Equity Property*, BLS PRACTICUM (Sep. 12, 2013)
34. *Goliath Versus Goliath in High-Stakes MBS Litigation*, 19 SEC. LIT. & REG. 3 (Sep. 4, 2013) (with David Reiss)
35. *Show Me the Note!*, 19 BANK & LENDER LIABILITY 3 (June 3, 2013) (with KeAupuni Akina & David Reiss)
36. *Notable Partnership Tax Articles of 2012*, 139 TAX NOTES 639 (May 6, 2013)
37. *Dirt Lawyers and Dirty REMICs*, 27 PROB. & PROP. 12 (May/June 2013) (with David Reiss)
38. *Cleaning Up the Financial Crisis of 2008: Prosecutorial Discretion or Prosecutorial Abdication?*, 92 CRIM. L. REP. 765 (Mar. 20, 2013), 100 BANKING REP. 579 (Mar. 26, 2013), 18 BLS LAW NOTES 32 (Spring 2013) (with David J. Reiss)
39. *Once a Failed REMIC, Never a REMIC*, 30 CAYMAN FIN. REV. 65 (1st Quarter 2013) (with David Reiss)
40. *Preserving the Conservation Contribution Deduction*, 30 J. TAX'N INV. 23 (Winter 2013) (with Andrew M. Wayment)
41. *Beneficial Ownership and the REMIC Classification Rules*, 28 TAX MGMT. REAL EST. J. 274 (Nov. 7, 2012) (with David J. Reiss)
42. *Sales of Church Real Property to Parishioners*, 24 TAX'N EXEMPTS 3 (July/Aug. 2012) (with Katherine E. David)
43. *The Overlap of Tax and Financial Aspects of Real Estate Ventures*, 39 J. REAL EST. TAX'N 67 (1st Quarter 2012)
44. *Tax-Free Exchanges of Art and Other Collectibles*, 29 J. TAX'N INV. 3 (Spring 2012)
45. *From Allocations to Series LLCs: 2011's Partnership Tax Articles*, 134 TAX NOTES 1433 (Mar. 12, 2012)
46. *Three Cheers for Flow-Through Taxation*, 131 TAX NOTES 1353 (June 27, 2011)
47. *Do Serial Exchangers Get the Cash, with Extra Time to Boot, Under New Letter Ruling?*, 114 J. TAX'N 153 (Mar. 2011) (with Kelly E. Alton and Alan S. Lederman)
48. *The Effect of Like-Kind Property on the Section 704(c) Anti-Mixing Bowl Rules*, 27 TAX MGMT. REAL EST. J. 131 (Mar. 2, 2011) (with Douglas L. Longhofer)
49. *Tax Issues for Real Estate Investors Considering a Mortgage Defeasance as Part of a Section 1031 Exchange*, 28 J. TAX'N INV. 3 (Winter 2011)
50. *PIP Factors: Examine with Low Expectations*, 26 TAX MGMT. REAL EST. J. 31 (Feb. 3, 2010)
51. *Related Party Like-Kind Exchanges: Teruya Brothers and Beyond*, 111 J. TAX'N 324 (Dec. 2009) (with Kelly E. Alton and Alan S. Lederman)
52. *Allocations Made in Accordance with the Partners' Interests in the Partnership*, 11 BUS. ENT. 4 (Nov./Dec. 2009)
53. *Section 1031 Qualified Intermediaries in the New Economy*, 27 J. TAX'N INV. 86 (Fall 2009)

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54. *Like-Kind Exchanges and Qualified Intermediaries*, 124 TAX NOTES 55 (July 6, 2009) (with Paul L. B. McKenney and David Shechtman)
55. *Workout-Driven Exchanges*, 25 TAX MGMT. REAL EST. J. 23 (Feb. 4, 2009) (with Todd D. Keator)
56. *A Win-Win Proposal for Analyzing Profits-Only Partnership Interests (Including Carried Interests)*, 121 TAX NOTES 75 (Oct. 6, 2008)
57. *Financing Reverse Exchanges and Safeguarding Exchange Proceeds*, 22 J. TAX'N & REG. FIN. INST. 33 (Sep./Oct. 2008)
58. *Like-Kind Exchanges of Personal-Use Residences*, 119 TAX NOTES 1253 (June 23, 2008) (with Alex Hamrick)
59. *Limited Liability Companies as Exempt Organizations*, 33 EST., GIFTS &, TR. J. 150 (May 8, 2008)
60. *Safe Harbors and Careful Planning Make Deferred Exchanges a Valuable Tool*, 25 J. TAX'N INV. 43 (Spring 2008)
61. *Limited Liability Companies and Exempt Organizations*, BNA TAX MANAGEMENT INSIGHTS AND COMMENTARY (Dec. 2007)
62. *Related-Party Like-Kind Exchanges*, 115 TAX NOTES 467 (Apr. 30, 2007) (with Kelly E. Alton and Alan S. Lederman)
63. *Tax Opinions in TIC Offerings and Reverse TIC Exchanges*, 23 TAX MGM'T REAL ESTATE J. 88 (Mar. 7, 2007) (with Todd D. Keator); *republished in TAX LAWS: GLOBAL PERSPECTIVES 20-46* (Icfai University Press 2007)
64. *Section 1031 Alchemy: Transforming Personal and Intangible Property into Real Property*, 34 REAL ESTATE TAX'N 52 (1st Quarter 2007) (with Kelly E. Alton)
65. *Revisiting the Federal Tax Definition of Partnership and the § 761(a)(1) Election in the TIC Environment*, 47 TAX MGMT. MEMO. 51 (Feb. 6, 2006)
66. *A History and Analysis of the Co-Ownership-Partnership Question*, 106 TAX NOTES 1175 (Mar. 7, 2005) (with Sandra Favelukes and Todd Molz)
67. *Rev. Proc. 2004-51: The IRS Strikes Back*, 83 TAXES 17 (Feb. 2005) (with Kelly E. Alton and Alan S. Lederman)
68. *Survey of State Tax Treatment of Section 1031 Exchanges*, 20 TAX MGMT. REAL ESTATE J. 336 (Dec. 2004) (contributor)
69. *Syndicated Tenancy-in-Common Arrangements: How Tax-Motivated Real Estate Transactions Raise Serious Non-Tax Issues*, 18 PROB. AND PROP. 18, (Sept./Oct. 2004) (with W. Richey Wyatt)
70. *Unearthing Neglected and Emerging Issues of Section 1031 Real Property Transactions*, 20 TAX MGMT. REAL ESTATE J. 199 (Aug. 4, 2004)
71. *Don't Overlook Section 1031's Like-Kind Property Requirements in Real Estate Transactions*, BNA TAX MANAGEMENT INSIGHTS AND COMMENTARY (Aug. 2004)
72. *A Discussion Regarding Leasehold Improvement Exchanges*, 104 TAX NOTES 93 (July 5, 2004) (with Howard J. Levine)
73. *Section 1031 and Proximate and Midstream Business Transactions*, 19 TAX MGMT. REAL ESTATE J. 307 (Nov. 2003)
74. *It's all Relative: New Investment Opportunities, Related Party Risks, and Build-to-Suit Exchanges Highlight Section 1031 Developments*, TODAY'S CPA, TEXAS SOCIETY OF CPA'S (Nov./Dec. 2003)

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75. *The Whole Truth About Using Partial Real Estate Interests in Section 1031 Exchanges*, 31 REAL ESTATE TAX'N 19 (4th Quarter, 2003)
76. *Recent Developments in Build-to-Suit Exchanges*, 44 TAX MGT. MEMO. 19 (Jan. 2003)
77. *Build-to-Suit Ruling Breaks New Ground for Taxpayers Seeking Swap Treatment*, 98 J. TAX'N 22 (Jan. 2003) (with Alan S. Lederman and Glenn Spear)
78. *Exchanges Involving Tenancy-in-Common Interests can be Tax-Free*, 70 PRAC. TAX STRAT. 4 (Jan. 2003); TAX IDEAS
79. *What You Should Know About Mergers and Divisions of Partnerships*, 17 PRAC. TAX LAW. 45 (Winter 2003)
80. *Planning Strategies for Distributions from Retirement Plans*, 69 PRAC. TAX STRAT. 273 (Nov. 2002) (with Gregory S. Stieg)
81. *Practical Use of Leases and Partial Interests in Section 1031 Exchanges*, 20 TEX. TAX LAW. 11 (Oct. 2002)
82. *Section 1031 and Proximate and Midstream Business Transactions*, 19 REAL ESTATE TAX DIGEST 3 (December 2001) and 20 REAL ESTATE TAX DIGEST 3 (Jan. 2002)
83. *Confluence of Section 1031 and Subchapter K*, 29 TEX. TAX LAW. 28 (Oct. 2001)
84. *New Safe Harbor Promotes Reverse Exchanges*, 66 PRAC. TAX STRAT. 68 (Feb. 2001); 11 J. OF CONST. ACTG. AND TAX'N 3 (Mar./Apr. 2001); TAX IDEAS

**PUBLIC SCHOLARSHIP**

1. *Who Cares About Taxing REIT Spinoffs?*, THE HUFFINGTON POST (Dec. 17, 2015)
2. *REITs—Benign, Benevolent Structures*, THE HUFFINGTON POST (June 24, 2015)
3. *The Art (and Law) of Tax-Free Exchanges of Art and Collectibles*, THE HUFFINGTON POST (June 10, 2015)
4. *Third-Party Litigation Financing and the Impending Resurgence of the Legal Profession*, THE HUFFINGTON POST (May 4, 2013)
5. *An Uneasy Justification for Prosecutorial Abdication in the Subprime Industry*, THE HUFFINGTON POST (Nov. 7, 2012) (with David Reiss)
6. *Did the IRS Cause the Financial Crisis?*, THE HUFFINGTON POST (Oct. 18, 2012)
7. *Wall Street Rules Applied to REMIC Classification*, THOMSON REUTERS NEWS & INSIGHTS (Sep. 13, 2012) (with David Reiss)
8. *The Symbiosis of a Fly Fisherman and Creek Fish*, THE HUFFINGTON POST (Feb. 6, 2012)
9. *Romneys' Tax Returns Underscore Gross Inequity and Extent of Class Warfare*, THE HUFFINGTON POST (Jan. 25, 2012)
10. *Senator Hatch Enters Utah's Silly Season with a Flourish*, THE HUFFINGTON POST (July 14, 2011)
11. *Smaller Government = Fewer Jobs*, THE HUFFINGTON POST (July 13, 2011)
12. *The Unorthodox Mormon: An Oxymoron*, THE HUFFINGTON POST (July 7, 2011)
13. *Why Do We Ignore Millionaires' Offers to Pay More Taxes?*, THE HUFFINGTON POST (June 13, 2011)
14. *Budget Deals, Service Cuts, Tax Returns, and Pure Frustration*, THE HUFFINGTON POST (Apr. 18, 2011)
15. *For Better or For Worse?—Governor Walker Chose Worse*, THE HUFFINGTON POST (March 18, 2011)
16. *Getting What you Ask For: How a Middle-Class Movement may Destroy the Middle*

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- Class*, THE HUFFINGTON POST (Feb. 23, 2011)  
17. *The Prince and the Paupers: A Tax Fable*, THE HUFFINGTON POST (Dec. 14, 2010)

**JUDICIAL AND OTHER SIGNIFICANT CITATIONS**

1. *Wells Fargo Bank, N.A. v. Short*, 180 Wash. App. 1012 (Wash. Ct. App., 3d Div. 2014), *citing* Bradley T. Borden, David J. Reiss & W. KeAupuni Akina, *Show Me the Note!*, 19 J. BANK LENDER LIAB. 1 (2013)
2. *Dickerson v. Regions Bank*, 83 UCC Rep. Serv.2d 208 (Tenn. Ct. App. 2013), *citing* Bradley T. Borden, David J. Reiss & W. KeAupuni Akina, *Show Me the Note!*, 19 J. BANK LENDER LIAB. 1 (2013)
3. Massachusetts Bar Association, *Report of the Task Force on Law, the Economy and Underemployment—Beginning the Conversation*, 2, 27 (May 17, 2012), *citing* Bradley T. Borden & Robert J. Rhee, *The Law School Firm*, 63 S.C. L REV. 1 (2011).
4. *Southgate Master Fund, L.L.C. v. United States*, 659 F.3d 466 (5th Cir. 2011), *citing* Bradley T. Borden, *The Federal Definition of Tax Partnership*, 43 HOUS. L. REV. 925 (2006)
5. *Central Dodge Title, LLC v. Wisconsin Department of Revenue*, Wis. Tax Reprtr. (CCH) ¶ \_\_\_\_ (Wis. Tax. App. Comm. 2009), *citing* Bradley T. Borden, *Reverse Like-Kind Exchanges: A Principled Approach*, 20 VA. TAX REV. 659 (2001)
6. *Teruya Brothers, Ltd. v. Comm’r*, 580 F.3d 1038 (9th Cir. 2009), *citing* Kelly E. Alton, Bradley T. Borden, Alan S. Lederman, *Related-Party Like-Kind Exchanges*, 115 TAX NOTES 467, 479–80 (Apr. 30, 2007)
7. *Fisher v. United States*, 82 Fed. Cl. 780, 786 (Fed. Cl. 2008), *citing* Bradley T. Borden, *Reverse Like-Kind Exchanges: A Principled Approach*, 20 VA. TAX REV. 659, 665–66 (2001)