

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

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ARTICLES IN LAW REVIEWS

1. *Contribution and Distribution Flexibility and Tax Pass-Through Entities*, 23 FLA. TAX. REV. 349 (2019) (with Brett Freudenberg)
2. *Effective Tax Rates and Entity Selection Following the 2017 Tax Act*, 71 NAT'L TAX J. 613 (2018)
3. *Interest Dilution as a Contribution-Default Remedy in LLCs and Partnerships*, 6 NOTTINGHAM INSOLVENCY & BUS. L. J. 180 (2018) (with Douglas L. Longhofer)
4. *Quantitative Prediction Model in Tax Law's Substantial Authority*, 71 TAX LAW. 543 (2018) (with Sang Hee Lee)
5. *Boundaries of the Prediction Model in Tax Law's Substantial Authority* 71 TAX LAW. 33 (2017) (with Sang Hee Lee)
6. *Reforming REIT Taxation (or Not)*, 53 HOUS. L. REV. 1 (2015)
7. *Rethinking the Tax-Revenue Effect of REIT Taxation*, 17 FLA. TAX REV. 527 (2015)
8. *A Case for Simpler Gain Bifurcation for Real Estate Developers*, 16 FLA. TAX REV. 279 (2014) (with Nathan R. Brown & E. John Wagner, II)
9. *Probability, Professionalism, and Protecting Taxpayers*, 68 TAX LAW. 83 (2014) (with Dennis J. Ventry, Jr.)
10. *REMIC Tax Enforcement as Financial-Market Regulator*, 16 U. PA. J. BUS. L. 663 (2014) (with David J. Reiss)
11. *Using the Client-File Method to Teach Transactional Law*, 17 CHAPMAN L. REV. 101 (2013)
12. *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)
13. *Quantitative Model for Measuring Line-Drawing Inequity*, 98 IOWA L. REV. 971 (2013)
14. *The Law School Firm*, 63 S.C. L. REV. 1 (2011) (with Robert J. Rhee)
15. *Series LLCs in Real Estate Transactions*, 46 REAL PROP., TRUST & EST. L. J. 255 (2011) (with Mathews Vattamala)
16. *Liability-Offset Theory of Peracchi*, 64 TAX LAW. 237 (2011) (with Douglas L. Longhofer)
17. *The Allure and Illusion of Partners' Interests in a Partnership*, 79 U. CIN. L. REV. 1077 (2011)
18. *Residual-Risk Model for Classifying Business Arrangements*, 37 FLA. ST. U. L. REV. 245 (2010)
19. *Taxing Shared Economies of Scale*, 61 BAYLOR L. REV. 721 (2009)
20. *Profits-Only Partnership Interests*, 74 BROOK. L. REV. 1283 (2009)
21. *Open Tenancies in Common*, 39 SETON HALL L. REV. 387 (2009)
22. *Aggregate-Plus Theory of Partnership Taxation*, 43 GA. L. REV. 717 (2009)
23. *The Like-Kind Exchange Equity Conundrum*, 60 FLA. L. REV. 643 (2008)

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24. *Partnership Tax Allocations and the Internalization of Tax-Item Transactions*, 59 S.C. L. REV. 297 (2008)
25. *Policy and Theoretical Dimensions of Qualified Tax Partnerships*, 56 KAN. L. REV. 317 (2008)
26. *The Federal Definition of Tax Partnership*, 43 HOUS. L. REV. 925 (2006)
27. *Reverse Like-kind Exchanges: A Principled Approach*, 20 VA. TAX REV. 659 (2001)

**BOOKS**

1. SECTION 1031 FOR REAL ESTATE INVESTORS AND PROFESSIONALS, (Vandeplas Publishing, 2021)
2. FEDERAL INCOME TAXATION: CASES AND MATERIALS (8th ed., Foundation Press 2020) (with Martin J. McMahon, Jr., Daniel L. Simmons & Bret Wells)
3. LLCs AND PARTNERSHIPS: LAW, FINANCE, AND TAX PLANNING (Wolters Kluwer 2019)
4. FEDERAL INCOME TAXATION: CASES AND MATERIALS (7th ed., Foundation Press 2017) (with Martin J. McMahon, Jr., Daniel L. Simmons & Dennis J. Ventry, Jr.)
5. FEDERAL TAXATION OF CORPORATIONS AND CORPORATE TRANSACTIONS (Aspen Publishers 2018) (with Steven Dean)
6. 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)
7. TAX-FREE LIKE-KIND EXCHANGES (2d ed., Civic Research Institute 2015)
8. LIMITED LIABILITY ENTITIES: STATE BY STATE GUIDE TO LLCs, LPs AND LLPs (Wolters Kluwer Law & Business 2012) (with Robert J. Rhee)
9. TAX-FREE LIKE-KIND EXCHANGES: 2011 CUMULATIVE SUPPLEMENT (2011)
10. TAXATION AND BUSINESS PLANNING FOR REAL ESTATE TRANSACTIONS (LexisNexis 2011)
  - a. Second Edition, Carolina Academic Press 2017
11. TAX-FREE LIKE-KIND EXCHANGES (Civic Research Institute 2008)
  - a. CUMULATIVE SUPPLEMENT, 2011
  - b. Second Edition, 2015
12. 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)

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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)
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. *A Financial Analysis of Disguised Sales of Partnership Interests*, 172 *TAX NOTES* 381 (July 19, 2021) (with Martin E. Connor, Jr., Douglas L. Longhofer & Nastassia Shcherbatsevich)
2. *Rethinking Book-Tax Disparities and Partnership Distributions*, 170 *TAX NOTES FED.* 711 (Feb. 1, 2021) (with Douglas L. Longhofer)

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3. *Hot Like-Kind Exchange Issues*, 78-11 NEW YORK UNIVERSITY ANNUAL INSTITUTE ON FEDERAL TAXATION (2020)
4. *Twenty Things Real Estate Attorneys Can Do to Not Mess Up a Section 1031 Exchange*, 36 PRAC. REAL EST. LAW. 30 (Sep. 2020)
5. *Twenty Things Real Estate Attorneys Can Do to Not Mess Up a Section 1031 Exchange (Part 2: Items 11-20)* 36 PRAC. TAX LAW. 3 (Sep. 2020)
6. *Twenty Things Real Estate Attorneys Can Do to Not Mess Up a Section 1031 Exchange (Part 1 Items 1–10)*, 34 PRAC. TAX LAW. 15 (May 2020)
7. *Universal Deadline Extensions Draw Attention to Section 1031 Periods*, 167 TAX NOTES FED. 603 (Apr. 27, 2020)
8. *Wrapped Nonrecognition: Code Sec. 1031 Exchanges Within Qualified Opportunity Funds*, 22 J. PASSTHROUGH ENT. 37 (Sept.-Oct. 2019)
9. *Section 1031 Exchanges and the 20 Percent Business Deduction under IRC Section 199A*, 33 PROB. & PROP. 58 (Sep./Oct. 2019)
10. *Partnership-Related Relatedness: Measuring Partners' Capital Interests and Profits Interests*, 22 J. PASSTHROUGH ENT. 15 (May-June 2019), *reprinted in* 33 PRAC. TAX LAW. 3 (Sept. 2019)
11. *Investing § 1231 Gain in Qualified Opportunity Funds*, 35 TAX MGT. REAL EST. J. No. 7 (July 3, 2019)
12. *Code Sec. 1031, the Code Sec. 199A and Bonus Depreciation Regulations, and Ozone Drop-Swap Cash-Outs*, 22 J. PASSTHROUGH ENT. 13 (Jan.-Feb. 2019)
13. *Basic and Non-Basic Tax Tips for Leasing Lawyers*, 35 PRAC. REAL EST. LAW. 48 (Jan. 2019)
14. *Ten Reasons to Prefer Tax Partnerships Over S-Corporations*, 22 N.Y. BUS. L. J. 47 (Winter 2018)
15. *Interest Dilution and Damages as Contribution-Default Remedies in Failing LLCs and Partnerships*, BUS. L. TODAY (Nov. 6, 2018) (with Thomas E. Rutledge)
16. *The New Code Section 1031—It's All About Real Property Now*, 46 N.Y. REAL PROP. L. J. 19 (Fall 2018)
17. *S-Corporation Cash-Out Break-Ups and Code Sec. 1031 Exchanges*, 21 J. PASSTHROUGH ENT. 21 (Sep.-Oct. 2018)
18. *Real Estate Gain Deferral and Exclusion Through Investments in Qualified Opportunity Funds*, 18 DAILY TAX REP. 8 (Sep. 18, 2018) (with Alan S. Lederman)
19. *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)
20. *How the New Tax Act Creates Complexity and Inequity for Small Businesses*, 23 BROOK. L. NOTES 40 (Spring 2018)
21. *Code Sec. 1031 After the 2017 Tax Act*, 21 J. PASSTHROUGH ENT. 17 (May-June 2018), *republished in* 34 PRAC. REAL EST. LAW. 35 (July 2018); 33 PRAC. TAX LAW. 49 (Fall 2018)
22. *Effect of IRS Nonacquiescence on Tax Planning and Reporting*, 21 J. PASSTHROUGH ENT. 19 (Jan.-Feb. 2018)
23. *Like-Kind Exchanges of Timber Rights*, 20 J. PASSTHROUGH ENT. 27 (Sep.-Oct. 2017)

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24. *Malulani and the Entrenchment of Mechanical Analysis of Related-Party Exchange Rules*, 20 J. PASSTHROUGH ENT. 15 (May-June 2017)
25. *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)
26. *Bartell and the Expansion of Facilitated Exchanges*, 20 J. PASSTHROUGH ENT. 13 (Jan.-Feb. 2017)
27. *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)
28. *Equity Structure of Non-Corporate Entities* 31 REAL EST. FIN. J. 35 (Summer/Fall 2016)
29. *Code Sec. 1031 Drop-Swap Cash-Outs and Unrecaptured Section 1250 Gain*, 19 J. PASSTHROUGH ENT. 27 (Sep.-Oct. 2016)
30. *Navigating the Confluence of Code Secs. 1031 and 1250*, 19 J. Passthrough Ent. 25 (May-June 2016)
31. *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)
32. *Section 1031 Drop-and-Swaps Thirty Years After Magnuson*, 19 J. PASSTHROUGH ENT. 11 (Jan.-Feb. 2016)
33. *Maximizing Capital Gains in Real Estate Transactions*, 74-8 NEW YORK UNIVERSITY ANNUAL INSTITUTE ON FEDERAL TAXATION (2016) (with James M. Lowy)
34. *XIRR Guessing Games and Distribution Waterfalls*, BUS. L. TODAY, No. 435 (Jan. 2016)
35. *Section 1031 Drop-and-Swaps Thirty Years After Bolker*, 18 J. PASSTHROUGH ENT. 21 (Sep.-Oct. 2015)
36. *North Central and the Expansion of Code Sec. 1031(f) Related-Party Exchange Rules*, 18 J. PASSTHROUGH ENT. 19 (May-June 2015)
37. *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)
38. *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)
39. *Counterintuitive Tax-Revenue Effect of REIT Spinoffs*, 146 TAX NOTES 381 (Jan. 19, 2015)
40. *Math Behind Financial Aspects of Partnership Distribution Waterfalls*, 145 TAX NOTES 305 (Oct. 20, 2014)
41. *Accounting for Pre-Transfer Development in Bramblett Transactions*, 41 REAL EST. TAX'N 162 (3rd Quarter, 2014) (with Matthew E. Rappaport)
42. *Navigating State Law and Tax Issues Raised by Partnership and LLC Reorganizations*, 16 BUS. ENT. 4 (July/Aug. 2014)
43. *Notable Partnership Tax Articles of 2013*, 143 TAX NOTES 1513 (June 30, 2014)
44. *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)
45. *Section 179(f) Deductions and Recapture of Costs of Qualified Real Property*, 120 J. TAX'N 4 (Jan. 2014) (with Cali Lieberman)

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46. *Avoiding Adverse Tax Consequences in Partnership and LLC Reorganizations*, 23 BUS. L. TODAY (Dec. 2013) (with Brian J. O'Connor & Steven R. Schneider)
47. *Dirty REMICs, Revisited*, 27 PROB. & PROP. 8 (Nov./Dec. 2013) (with David Reiss)
48. *IRS Blesses Tax-Free Exchange of Negative-Equity Property*, BLS PRACTICUM (Sep. 12, 2013)
49. *Goliath Versus Goliath in High-Stakes MBS Litigation*, 19 SEC. LIT. & REG. 3 (Sep. 4, 2013) (with David Reiss)
50. *Show Me the Note!*, 19 BANK & LENDER LIABILITY 3 (June 3, 2013) (with KeAupuni Akina & David Reiss)
51. *Notable Partnership Tax Articles of 2012*, 139 TAX NOTES 639 (May 6, 2013)
52. *Dirt Lawyers and Dirty REMICs*, 27 PROB. & PROP. 12 (May/June 2013) (with David Reiss)
53. *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)
54. *Once a Failed REMIC, Never a REMIC*, 30 CAYMAN FIN. REV. 65 (1st Quarter 2013) (with David Reiss)
55. *Preserving the Conservation Contribution Deduction*, 30 J. TAX'N INV. 23 (Winter 2013) (with Andrew M. Wayment)
56. *Beneficial Ownership and the REMIC Classification Rules*, 28 TAX MGMT. REAL EST. J. 274 (Nov. 7, 2012) (with David J. Reiss)
57. *Sales of Church Real Property to Parishioners*, 24 TAX'N EXEMPTS 3 (July/Aug. 2012) (with Katherine E. David)
58. *The Overlap of Tax and Financial Aspects of Real Estate Ventures*, 39 J. REAL EST. TAX'N 67 (1st Quarter 2012)
59. *Tax-Free Exchanges of Art and Other Collectibles*, 29 J. TAX'N INV. 3 (Spring 2012)
60. *From Allocations to Series LLCs: 2011's Partnership Tax Articles*, 134 TAX NOTES 1433 (Mar. 12, 2012)
61. *Three Cheers for Flow-Through Taxation*, 131 TAX NOTES 1353 (June 27, 2011)
62. *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)
63. *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)
64. *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)
65. *PIP Factors: Examine with Low Expectations*, 26 TAX MGMT. REAL EST. J. 31 (Feb. 3, 2010)
66. *Related Party Like-Kind Exchanges: Teruya Brothers and Beyond*, 111 J. TAX'N 324 (Dec. 2009) (with Kelly E. Alton and Alan S. Lederman)
67. *Allocations Made in Accordance with the Partners' Interests in the Partnership*, 11 BUS. ENT. 4 (Nov./Dec. 2009)
68. *Section 1031 Qualified Intermediaries in the New Economy*, 27 J. TAX'N INV. 86 (Fall 2009)
69. *Like-Kind Exchanges and Qualified Intermediaries*, 124 TAX NOTES 55 (July 6, 2009)

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- (with Paul L. B. McKenney and David Shechtman)
70. *Workout-Driven Exchanges*, 25 TAX MGMT. REAL EST. J. 23 (Feb. 4, 2009) (with Todd D. Keator)
  71. *A Win-Win Proposal for Analyzing Profits-Only Partnership Interests (Including Carried Interests)*, 121 TAX NOTES 75 (Oct. 6, 2008)
  72. *Financing Reverse Exchanges and Safeguarding Exchange Proceeds*, 22 J. TAX'N & REG. FIN. INST. 33 (Sep./Oct. 2008)
  73. *Like-Kind Exchanges of Personal-Use Residences*, 119 TAX NOTES 1253 (June 23, 2008) (with Alex Hamrick)
  74. *Limited Liability Companies as Exempt Organizations*, 33 EST., GIFTS & TR. J. 150 (May 8, 2008)
  75. *Safe Harbors and Careful Planning Make Deferred Exchanges a Valuable Tool*, 25 J. TAX'N INV. 43 (Spring 2008)
  76. *Limited Liability Companies and Exempt Organizations*, BNA TAX MANAGEMENT INSIGHTS AND COMMENTARY (Dec. 2007)
  77. *Related-Party Like-Kind Exchanges*, 115 TAX NOTES 467 (Apr. 30, 2007) (with Kelly E. Alton and Alan S. Lederman)
  78. *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)
  79. *Section 1031 Alchemy: Transforming Personal and Intangible Property into Real Property*, 34 REAL ESTATE TAX'N 52 (1st Quarter 2007) (with Kelly E. Alton)
  80. *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)
  81. *A History and Analysis of the Co-Ownership-Partnership Question*, 106 TAX NOTES 1175 (Mar. 7, 2005) (with Sandra Favelukes and Todd Molz)
  82. *Rev. Proc. 2004-51: The IRS Strikes Back*, 83 TAXES 17 (Feb. 2005) (with Kelly E. Alton and Alan S. Lederman)
  83. *Survey of State Tax Treatment of Section 1031 Exchanges*, 20 TAX MGMT. REAL ESTATE J. 336 (Dec. 2004) (contributor)
  84. *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)
  85. *Unearthing Neglected and Emerging Issues of Section 1031 Real Property Transactions*, 20 TAX MGMT. REAL ESTATE J. 199 (Aug. 4, 2004)
  86. *Don't Overlook Section 1031's Like-Kind Property Requirements in Real Estate Transactions*, BNA TAX MANAGEMENT INSIGHTS AND COMMENTARY (Aug. 2004)
  87. *A Discussion Regarding Leasehold Improvement Exchanges*, 104 TAX NOTES 93 (July 5, 2004) (with Howard J. Levine)
  88. *Section 1031 and Proximate and Midstream Business Transactions*, 19 TAX MGMT. REAL ESTATE J. 307 (Nov. 2003)
  89. *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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90. *The Whole Truth About Using Partial Real Estate Interests in Section 1031 Exchanges*, 31 REAL ESTATE TAX'N 19 (4th Quarter, 2003)
91. *Recent Developments in Build-to-Suit Exchanges*, 44 TAX MGT. MEMO. 19 (Jan. 2003)
92. *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)
93. *Exchanges Involving Tenancy-in-Common Interests can be Tax-Free*, 70 PRAC. TAX STRAT. 4 (Jan. 2003); TAX IDEAS
94. *What You Should Know About Mergers and Divisions of Partnerships*, 17 PRAC. TAX LAW. 45 (Winter 2003)
95. *Planning Strategies for Distributions from Retirement Plans*, 69 PRAC. TAX STRAT. 273 (Nov. 2002) (with Gregory S. Stieg)
96. *Practical Use of Leases and Partial Interests in Section 1031 Exchanges*, 20 TEX. TAX LAW. 11 (Oct. 2002)
97. *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)
98. *Confluence of Section 1031 and Subchapter K*, 29 TEX. TAX LAW. 28 (Oct. 2001)
99. *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)

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16. *Getting What you Ask For: How a Middle-Class Movement may Destroy the Middle 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 Repr. (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)