

RONALD H. JENSEN

Pace University School of Law
78 North Broadway
White Plains, NY 10603
(914) 422-4294
E-mail: rjensen@law.pace.edu

214 Half Moon Bay Drive
Croton-on-Hudson, NY 10520
(914) 862-4117
E-mail: enrj@optonline.net

Academic and Professional Positions

August 1988 – Present	Professor of Law, Pace University School of Law.
Spring 2011 and 2010	Adjunct Professor, New York Law School
Spring 2000	Visiting Professor of Law, Washington and Lee School of Law
Spring 1987 and 1988	Lecturer in Law, State University of New York at Buffalo Law School; taught Corporations.
1970-1987	Senior tax partner, Jaeckle, Fleischmann & Mugel, Buffalo, New York.
1964 – 1969	Associate, Jaeckle, Fleischmann & Mugel.

Education

LL.B., Harvard Law School, 1964
A.B., Yale University, 1961, magna cum laude; Member, Phi Beta Kappa.

Subjects Taught

Basic Federal Income Taxation; Federal Corporate Taxation; Federal Estate and Gift Taxation; Partnership Taxation; Tax Policy Seminar; Corporations & Partnerships; and Wills, Intestate Succession and Trusts. I have also, supervised students in numerous guided research projects.

Publications

Co-author (with Manly Fleischmann) of *The American Bar Association and the Supreme Court - Old Wine in a New Bottle?* 20 Buff. L. Rev. 61 (1970).

Book Review, 20 Buff. L. Rev. 575 (1971) (reviewing M. Carr Ferguson, James J. Freeland & Richard B. Stephens, *Federal Income Taxation of Estates and Trusts* (1970)).

Research Interests

My primary research interest is to analyze and develop principles for resolving "form vs. substance" problems in federal taxation, that is, for deciding when the form in which a transaction is cast should be respected for tax purposes and when that form should be disregarded because it conflicts with the underlying economic "substance" of the transaction. Despite the importance of this issue, which involves literally billions of tax dollars every year, neither the courts

May 18, 1990: New York State Bar Association Program on "Estate Planning and the Closely-Held Corporation." White Plains, NY.

May 9, 1990: Pace University School of Law CLE Program (Tax Update) on "New Section 2036(c): Its Operation, Implications and Prospects" and "Liquidity Problems of Estates Holding Closely-Held Businesses." White Plains, NY.

February 5, 1990: Tax Section of the Westchester County Bar Association on "Operating Rules of Section 2036(c)." White Plains, NY.

November 2, 1988: Pace University School of Law CLE Program (Tax Update) on "Estate Freezes - New Section 2036(c): Its Operation and Problems; Remaining Planning Techniques" and "To Go Sub S or Not - Impact of Tax Reform Act of 1986 (TRA'86), Revenue Act of 1987 (RA'87) and Possibly the Technical Corrections Act of 1988 (TCA'88)."

Prior to joining the Pace Law School faculty, I frequently participated in bar association and other professional presentations and was an annual presenter at the Institute on Federal Taxation in Buffalo, New York. My most recent presentations included:

"Corporate Taxation Provisions of the Tax Reform Act of 1986: Repeal of General Utilities, Allocation of Purchase Price in Sales of Assets, Related Party Sales, and Corporate Minimum Tax" (1986).

"Tax Problems of U.S. and Canadian Individuals Who Own Property in the Other Country" (1985).

"Time Value of Money - Imputed Interest on Debt Obligations Issued for Property" (1984).

Other:

Judge in final round of the 2009 and 2014 Albert R. Mugel National Tax Moot Court competition.

I arranged a program sponsored jointly by Pace Law School and the Estate Planning Council of Westchester County, Inc. held on October 3, 1990 on Estate Planning. [at which I introduced the guest speaker, Gregory Jenner, Special Assistant to the Assistant Secretary (Tax Policy) of the Treasury Department.]

During 1995 and 1996, I spoke at the invitation of Professor Rosa B. Ament of the Lubin School of Business (Pace University) to her class in Entrepreneurship on the legal aspects of forming and operating closely-held businesses. Previously in 1992 and 1993, I had spoken to her class in Management and Family Business on the same subject.

During 1995 and 1996, I gave presentations to Pace University Faculty and Staff on Estate Planning as part of Pace University's Learn to Excel Program.

I was also involved in numerous other areas of the law, including administering large, multimillion dollar estates and trusts, litigation (especially estate-related litigation), all types of business arrangements and transactions, securities law matters, and Customs matters.

As Administrator of the Firm's Tax Department, I trained, monitored and evaluated associates; kept Department and Firm abreast of new developments in tax law; assigned work to attorneys in Department; and determined recruiting needs.

- The Firm's Practice Committee, which I chaired, develops and institutes policies concerning Firm's practice. During my tenure as Chairman, the Practice committee, among other things, developed its operating procedures; surveyed different Departments and made recommendations for improvement of Departments; adopted policy on time-keeping standards and procedures; and developed policy on training of associates.

References and Student Evaluations

Available on request.