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California Western School of Law
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EDUCATION

New York University School of Law, New York, New York
LL.M., in Taxation, 1995

Columbia University School of Law, New York, New York
J.D., 1994; Articles Editor, *Journal of Chinese Law*

Harvard College, Cambridge, Massachusetts
A.B., *cum laude* in Government, 1990
Thesis: “The Foundation of Leibniz’ Political Thought: A Conception of Justice as ‘The Charity of the Wise’”

PUBLICATIONS

“Towards a New California Revised Uniform Fiduciary Access to Digital Assets Act,”
39 *Loy. LA Ent. L. Rev.* 115 (2018-2019)

“Cross-Deductions in the Net Investment Income Tax Imposed on a Trust or Estate with Separate Shares,” 14 *Pittsburgh Tax Review* 77 (2016)

“Deductions in a Proposed Calculation and Allocation of Distributable Net Income to the Separate Shares of a Trust or Estate,” 5 *Pittsburgh Tax Review* 123 (2008)

“A Proposed Allocation of Distributable Net Income to the Separate Shares of a Trust or Estate,” 3 *Pittsburgh Tax Review* 121 (2006)

ONLINE JOURNAL

Contributing Editor, JOTWELL, Trusts and Estates Section, 2009-present

“Towards Tax and Racial and Equal Justice,” JOTWELL (May 22, 2024) (reviewing Goldburn Maynard & David Gamage, *Wage Enslavement: How the Tax System Holds Back Historically Disadvantaged Groups of Americans*, 110 Ky.L.J. 665 (2021-2022), available at SSRN (Mar. 28, 2024)), <https://trustest.jotwell.com/towards-tax-and-racial-and-equal-justice/>.

“It’s Time to Talk about Will Revocation Rules,” JOTWELL (February 9, 2023) (reviewing David Horton, *Revoking Wills*, 97 Notre Dame L. Rev. 563 (2022)), <https://trustest.jotwell.com/its-time-to-talk-about-will-revocation-rules/>.

“Electronic Wills Are Just Like Paper Wills, Except When They’re Not,” JOTWELL (October 27, 2021) (reviewing Adam J. Hirsch, *Models of Electronic-Will Legislation*, San Diego L. Stud. Res. Paper No. 21-014 (June 20, 2021), available at SSRN, <https://trustest.jotwell.com/electronic-wills-are-just-like-paper-wills-except-when-theyre-not/>).

“Towards the Consistent and Equitable Treatment of Phantom Income in Determining Domestic Support Obligations,” JOTWELL (September 2, 2020) (reviewing Timothy M. Todd, *Phantom Income and Domestic Support Obligations*, 67 Buff. L. Rev. 365 (2019)), <https://trustest.jotwell.com/towards-the-consistent-and-equitable-treatment-of-phantom-income-in-determining-domestic-support-obligations/>.

“Why You Should Flip Out and Over to a Single-Member LLC,” JOTWELL (September 13, 2019) (reviewing F. Philip Manns, Jr. and Timothy M. Todd, *The Tax Lifecycle of a Single-Member LLC*, 36 Va. Tax Rev. 323 (2017)), <https://trustest.jotwell.com/why-you-should-flip-out-and-over-to-a-single-member-llc/>.

“When Can an Estate or Trust Distribute IRD to a Charity and Receive an Income Tax Charitable Deduction?—The Answer is not Simple,” JOTWELL (November 15, 2018) (reviewing Ladson Boyle and Jonathan G. Blattmachr, *IRD and Charities: The Separate Share Regulations and the Economic Effect Requirement*, 52 Real Prop. Tr. & Est. L.J. 369 (2018)), <https://trustest.jotwell.com/when-can-an-estate-or-trust-distribute-ird-to-a-charity-and-receive-an-income-tax-charitable-deduction-the-answer-is-not-simple/>.

“Who Should Terminate or Modify Irrevocable Trusts?,” JOTWELL (September 19, 2017) (reviewing Bradley E.S. Fogel, *Terminating or Modifying Irrevocable Trusts by Consent of the Beneficiaries—A Proposal to Respect the Primacy of the Settlor’s Intent*, 50 Real Prop., Tr. & Est. L.J. 337 (2016))

“Decluttering the Estate Tax,” JOTWELL (November 30, 2016) (reviewing Wendy C. Gerzog, *Toward a Reality-Based Estate Tax*, 57 B.C.L. Rev. 1037 (2016))

“Theoretical and Practical Concerns in Moving to a Federal Inheritance Tax,” JOTWELL (November 18, 2015) (reviewing Wendy C. Gerzog, *What’s Wrong with a Federal Inheritance Tax*, 49 Real Prop., Tr. & Est. L.J. 163 (2014))

“Reenvisioning DRR as a Two-Stage Interpretive Tool for Determining the Testator’s Probable Intent,” JOTWELL (October 24, 2014) ((reviewing Richard F. Storrow, *Dependent Relative Revocation: Presumption or Probability?*, 48 Real Prop. Tr. & Est. L.J. 497 (2014))

Disclaimers and Family Settlement Agreements as Possible Solutions to Election Out and Document Construction Problems, JOTWELL (August 18, 2011) (reviewing S. Alan Medlin, F. Ladson Boyle, and Howard M. Zaritsky, *2010: It Was A Very Good Year . . . To Die—Or Was It?*, 45 Real Prop. Tr. & Est. L.J. 589 (2011))

Estate Taxation of Reversions, JOTWELL (October 11, 2010) (reviewing F. Philip Manns, Jr., *New Reasons to Remember the Estate Taxation of Reversions*, 44 Real Prop. Tr. & Est. L.J. 323 (2009))

TEACHING

California Western School of Law, San Diego, California

Professor of Law, 2021-present

Associate Professor of Law with tenure, 2009-2021

Associate Professor of Law, 2007-2009

Assistant Professor of Law, 2004-2007

Visiting Assistant Professor of Law, 2003-2004

University of Pittsburgh School of Law, Pittsburgh, Pennsylvania

Visiting Associate Professor of Law, Fall 2012

University of San Diego School of Law, San Diego, California

Visiting Professor of Law, Spring 2012, Spring 2019, Summer 2019, Summer 2020, and Summer 2021

Courses Taught:

Trusts and Estates: Spring 2004, Summer 2004, Fall 2004, Summer 2005, Summer 2006, Spring 2007, Summer 2007, Spring 2008, Summer 2008, Spring 2009, Summer 2009, Summer 2011, Spring 2012 (California Western and University of San Diego Schools of Law), Summer 2012, Fall 2012 (University of Pittsburgh School of Law), Spring 2013, Summer 2013, Spring 2014, Summer 2014, Spring 2015, Summer 2015, Spring 2016, Summer 2016, Spring 2017, Summer 2017, Summer 2018, Spring 2019, Summer 2019, Spring 2020, Summer 2020, Spring 2021, Summer 2021, Spring 2022, Summer 2022, Spring 2023, Summer 2023, Spring 2024, Summer 2024, and Summer 2025

Community Property: Summer 2005, Summer 2006, Summer 2007, Spring 2008, Summer 2008, Spring 2009, Summer 2009, Summer 2011, Summer 2012, Summer 2013, Summer 2014, Summer 2015, Summer 2016, Summer 2017, Summer 2018, Summer 2019, Summer 2020, Summer 2021, Summer 2022, Summer 2023, Summer 2024, and Summer 2025

Federal Income Tax: Spring 2006, Spring 2007, Spring 2012, Spring 2013, Spring 2014, Spring 2015, Spring 2016, Spring 2017, Spring 2018, Spring 2019, Spring 2020, Spring 2020, Spring 2021, Spring 2022, Spring 2023, and Spring 2024

Estate and Gift Tax: Spring 2006 and Fall 2012

International Tax: Summer 2004

Introduction to Legal Analysis: Spring 2006, Fall 2006 (2 sections), Fall 2016, Fall 2018, Fall 2019, and Spring 2020

Independent Study: Summer 2004, Fall 2004, Spring 2005, Summer 2005, Fall 2005, Spring 2006, Summer 2006, Fall 2006, and Spring 2007

Out-of-Town Internship: Summer 2004, Fall 2004, Spring 2005, Fall 2005, Spring 2006, Fall 2006, Summer 2007, and Spring 2008
Summer Assessment Opportunity, Summer 2019, Summer 2020, Summer 2021, Summer 2022, Summer 2023, and Summer 2024 (upcoming)
Faculty Supervisor of Student Law Review Article: Fall 2006, Fall 2011, and Fall 2023

TEACHING AWARDS

Upper-Division Professor of the Year, 2006-2007 and 2007-2008

LAW SCHOOL SERVICE

Chair, Faculty Executive Committee: 2013-2014
Chair, Faculty Appointments Committee: 2025-2026; *Co-Chair,* 2013-2014;
Member, 2006-2007, 2016-2017, and 2019-2020
Member, Administrative Advisory Committee: 2013-2014, 2014-2015, and 2016-2017
Elected Faculty Representative to the Board of Trustees, 2017-2019
Elected Faculty Member, Faculty Corporate Bylaws History Drafting Committee: 2012
Elected Faculty Representative, President/Dean Search Committee: 2011-2012
Elected Faculty Member, Faculty Letter Drafting Committee: 2011-2012
Elected Faculty Representative, Board of Trustees Finance Committee: 2004-2006, 2008-2010, 2011-2013, 2013-2017
Member, Law School Regulations/Corporate Bylaws Committee, 2015-2016
Member, Admissions Committee: 2004-2007, 2008-2009, Fall 2009, Summer 2011, 2011-2012, 2021-present
Member, Diversity Committee: 2004-2006, 2011-2012, 2014-2015, and 2015-2016
Advisor, First-Year Student Advising Program: 2004-2010 and 2015-2016
Member, Visiting Faculty Appointments Committee: 2008-2009 and 2019-2020
Member, Adjunct Appointments Committee: 2007-2008, 2020-present
Member, Faculty Development Committee: 2004-2005

COMMUNITY SERVICE

Volunteer Lawyer, Community Law Project: 2012-present
Member, Board of Directors, Affordable Housing Advocates: 2004-2009
Member, Board of Directors, Southwest Center for Asian Pacific American Law: 2005-2008
Member, Planned Giving Council, Asian Pacific Legal Center: 2006-2009

CLERKSHIP AND EXTERNSHIP

The Honorable Thomas B. Wells, Judge, United States Tax Court, Washington, DC
Attorney-Advisor, 1995-1997
Worked as a law clerk researching and drafting United States Tax Court opinions.

The Honorable Theodore H. Katz, Magistrate Judge, S.D.N.Y., New York, New York
Extern Law Clerk, 1994
Worked as an extern law clerk researching and drafting Reports and Recommendations.

PROFESSIONAL EXPERIENCE

Hoffman, Sabban & Watenmaker, Los Angeles, California

Associate Attorney, 2002-2003

Drafted wills and trusts; advised fiduciaries and beneficiaries on issues regarding Trust administration and probate matters; and assisted clients in preparing estate and gift tax returns.

Pillsbury Madison & Sutro and Botto Law Group, San Francisco, California

Associate Attorney, 1998-2002

Drafted wills and trusts; advised fiduciaries and beneficiaries on issues regarding trust administration and probate matters; and assisted clients in preparing estate and gift tax returns and income tax returns for individuals, fiduciaries and private foundations.

Titchell, Maltzman, Mark & Ohleyer, San Francisco, California

Associate Attorney, 1997-1998

Drafted wills and trusts; assisted clients in preparing estate tax returns and individual income tax returns; and calculated section 6166 payments.

BAR ADMISSIONS

New York, 1995

California, 1996