

Roland L. Hjorth
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EMPLOYMENT

Dean Emeritus and Garvey Schubert Barer Professor of Law, University of Washington (Assistant Professor 1964-67; Associate Professor 1967-69; Professor 1969-present; Associate Dean 1994-95; Dean 1995-2001)
Of Counsel, Perkins Coie, Seattle, Washington (1980-1995); Of Counsel, Garvey Schubert Barer 2001-present
Associate Attorney, Paul, Weiss, Rifkind, Wharton & Garrison, New York, New York (1961-64)
Law Clerk, Shearman & Sterling, New York, New York (Summer, 1960)

Visiting Professorships

University of Melbourne (Australia) 1989
University of Florida (1982)
University of Michigan (1980)
University of Texas (1976)
New York University (1969-70)

EDUCATION

J.D., 1961, New York University
Fulbright Certificate, 1958, University of Heidelberg
A.B., 1957, University of Nebraska

BAR MEMBERSHIPS

Washington State Bar Association
New York Bar
United States Tax Court
American Bar Association

HONORS AND AWARDS

Phi Beta Kappa (1957)
Fulbright Scholarship (1957-58)
Root-Tilden Scholarship (1958-61)
Note and Comment Editor, New York University Law Review (1960-61)
Order of the Coif (1961)
Fellow, American Bar Foundation (1983)

BIBLIOGRAPHY

Book

Taxation of Business Enterprises (Matthew Bender, 1981), revised, 1988

Monographs

U.S. Taxation of International Corporate Reorganizations (American Tax Institute, 1992)

Tax Aspects of Divorce and Separation (American Institute of Certified Public Accountants, 1988)

Publications in Law Reviews

“The Effect of Federal Tax Consequences on Amounts of Property Allocated to Spouses in State Court Dissolution Proceedings,” 24 Family Law Quarterly 247-278 (1990).

“Divorce, Taxes, and the 1984 Tax Reform Act: An Inadequate Response to an Old Problem,” 61 Wash. L. Rev. 151-190.

“Installment Sales Act: Cost Recovery, 337 Liquidations, Related Parties, Dispositions” (with Meade Emory), 54 Journal of Taxation 130 (1981).

“An Analysis of the Changes Made by the Installment Sales Revision Act of 1980” (with Meade Emory), 54 Journal of Taxation 66 (1981).

“Special Estate Tax Valuation and the Emergence of a Landholding Elite Class,” 53 Wash. L. Rev. 609 (1978).

“New Jobs Tax Credit,” 55 TAXES 707 (1977).

“Tax Consequences of Post-Dissolution Support Payment Arrangements,” 51 Wash. L. Rev. 233-71 (1976).

“Community Property Marital Settlements: The Problem and a Proposal,” 50 Wash. L. Rev. 231-75 (1975).

“A Tax Subsidy for Child Care: Section 210 of the Revenue Act of 1976,” 50 TAXES 133-45 (1972).

- “Farm Losses and Related Provisions,” 25 Tax L. Rev. 581-610 (1970).
- “Transnational Tax: Fundamental Problems,” The IBL Bulletin 1 (April, 1970)
(translated into Japanese by Yashuhiro Fujita).
- Book Review, B. Bittker & L. Ebb, United States Taxation of Non-resident Aliens and Foreign Income, 117 U. Pa. L. Rev. 508-20 (1969).
- “Cattle, Congress and the Code: The Dangers of Tax Incentives,” 1969 Wisc. L. Rev. 641-72 (1969).
- Book Review, J. Chommie, Federal Income Taxation, 15 U.C.L.A. L. Rev. 1606-12 (1968).
- “Liquidations and Reincorporations--Before and After Davant,” 42 Wash. L. Rev. 737-86 (1967).
- “An Introduction to Capital Gains and Losses,” 41 Wash. L. Rev. 764-800 (1966).
- “The Common Agricultural Policy: Crisis in the Common Market,” 40 Wash. L. Rev. 685-742 (1965).

Publications in Books

- “Investments in Farm Operations,” Chapter 46 of J.K. Lasser’s, Income Tax Techniques (1971).
- “Federal Income Taxes: Separation and Divorce,” Chapter 43 of Washington Community Property Deskbook (Washington State Bar Association, 1977).
- “Taxes and Real Property,” 2 Washington Lawyer Practice Manual (1976)
(with Edward Rauscher) (60 pp.).

Publications About U.W. Law School and Legal Education

Weekly columns about legal education and the U.W. Law School, 1995-2001
(publication in bound form in Marian Gould Gallagher Library)

Miscellaneous speeches and articles published in U.W. Law School publications

Unpublished Manuscripts

[Consists mainly of outlines and lectures given to lawyers and accountants.
Partial list attached as Appendix A.]

TEACHING EXPERIENCE

I have taught courses in basic income tax; corporate tax; estate and gift tax; Federal tax procedure; taxation of partnership income; income tax accounting; deferred compensation; taxation of natural resources; estate planning, corporations; taxation of nonresident aliens and foreign income; public international law; international organization. I have also conducted seminars on Federal tax policy and advanced Federal tax problems. Student evaluations of my teaching can be obtained from the University of Washington Law Library.

PERSONAL

Born 1935, married (Mary Byrne Hjorth), one child (Heather Byrne Hjorth).

Appendix A

Partial List of Outlines Prepared for Speeches Given by Roland L. Hjorth

Legal Issues in Doing Business in the United States (translated into Chinese by Shiyun Chen)
(2002)

Tax Aspects of Divorce and Separation, Washington Law School Foundation, February 18,
1994 (37 pp.)

International Corporate Reorganizations, Washington Law School Foundation, November 20,
1992 (39 pp.)

Recent Developments in Federal Taxation, Northwest Society of Public Accountants, October
15, 1992 (28 pp.)

Planning Property Settlements Under the Arnes Decision, Sixth Annual Family Law Institute,
Washington Law School Foundation, April 20, 1992 (18 pp.)

Tax Planning With S Corporations, Washington Law School Foundation, October 23, 1991
(43 pp.)

Federal Income Taxation of Corporations and Shareholders: Materials for a Short Course,
Washington Law School Foundation, September 17-21, 1990 (350 pp.)

Tax Planning With S. Corporations and Partnerships, Washington Law School Foundation,
May 26, 1989 (58 pp.)

Allocation of Partnership Income and Loss, Washington Law School Foundation and Lewis &
Clark Law School, November 14, 1988 (37 pp.)

Tax Consequences of Marriage Dissolution, Washington Law School Foundation, April 18,
1987 (28 pp.)

Estate Planning for the Closely Held Business Interest After the 1986 Tax Reform Act,
Seattle, Estate Planning Council, February 20, 1987 (24 pp.)

The Alternative Minimum Tax, Sixth Annual Federal Tax Conference, Washington Law
School Foundation, October 30, 1987 (84 pp.)

Materials For a Short Course on Corporate Tax, Washington Law School Foundation,
April 19-May 10, 1986 (258 pp.)

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Tax Consequences of Incorporating Small Businesses, Washington Law School Foundation,
November 22, 1986 (31 pp.)

Basic Income Tax-Materials For a Short Course, Washington Law School Foundation,
June 18-22, 1984 (86 pp.)

Buying and Selling Incorporated Small Businesses, Washington Law School Foundation,
April 9, 1983 (52 pp.)

Drafting Buy-Sell Agreements: Tax Consequences of Stock Redemptions, October 15, 1983
(33 pp.)

Seller Financing of Real Estate Transactions, Washington Law School Foundation,
February 26, 1981 (36 pp.)

Roland Hjorth

Dean Emeritus and Garvey Schubert Barer Professor of Law, University of Washington School of Law.

Ron Hjorth received his B.A. from the University of Nebraska. After spending one year at the University of Heidelberg on a Fulbright Fellowship he attended New York University School of Law as a Root-Tilden Scholar, graduating in 1961.

After spending three years as an associate at Paul, Weiss, Rifkind in New York, Ron joined the U.W. Law School faculty in 1964, becoming a full professor in 1969. In the years since 1964, he has been a visiting professor at New York University, the University of Texas at Austin, the University of Michigan, and the University of Florida.

Ron was named Dean of the U.W. Law School in 1995 and served in that capacity until June 30, 2001. In 2001 he was designated the Garvey Schubert Barer Professor of Law.

He is the author of a book on Taxation of Business Enterprises and a book on Matrimonial Tax. He is the author of numerous articles in legal publications and more than 30 publications designed for continuing legal education programs.

Ron is married to Mary Byrne Hjorth. They have one daughter, Heather who lives in Richmond, Virginia.