

## Bradley T. Borden

Brad has extensive experience with section 1031 exchanges. He has advised a wide range of clients regarding issues related to section 1031 and other areas of tax law, and he is a prolific writer and speaker on those topics.

Brad is a licensed attorney and CPA and is an active member of the American Bar Association Section of Taxation. He is an Associate Professor at Washburn University School of Law and of counsel with the San Antonio, Texas, law firm of Oppenheimer, Blend, Harrison & Tate, Inc.

### Representative Services

Brad has provided advisory services in various aspects of section 1031 and the section 1031 industry.

### Federal Income Tax Advice to Property Owners

Section 1031 exchanges often raise difficult tax issues. Having advised property owners on numerous section 1031 exchanges, Brad draws upon his knowledge and experience to help property owners structure exchanges that satisfy the technical requirements of section 1031. One of his early articles introduced the leasehold improvements exchange, and he was instrumental in obtaining the first private letter ruling on that structure. He has also written about and advised with respect to deferred exchanges, related party exchanges, reverse exchanges, personal property exchanges, exchanges of leases, and other section 1031 exchanges.

Some exchanges create tax risk or uncertainty. Property owners and tax return preparers often seek advice regarding the weight of legal authority supporting a particular tax return position. Brad has helped in such situations by writing tax opinion letters that assess the legal strength of specific tax positions.

#### Federal Income Tax Advice to Exchange Companies

Brad has advised exchange companies regarding their documents' section 1031 compliance and the company's entity structure. He has helped companies prepare marketing and other printed materials, helping ensure they clearly and accurately convey the law.

#### Expert Witness Services

Section 1031 and other tax issues arise in litigation contexts. Brad has been an expert witness regarding the technical merits of section 1031 issues.

#### IRS Controversy and Litigation Support

Section 1031 exchanges are the subject of controversy with the IRS on occasion. Because of this, some property owners prefer to obtain advance ruling from the IRS regarding a particular transaction or aspect of a transaction. Brad has drafted IRS ruling requests and worked with other tax professionals to obtain favorable rulings for property owners. Brad has also provided technical support in IRS audits, controversy, and litigation.

## Representative Clients

Brad has assisted numerous people and companies with section 1031 exchanges and related issues.

## Property Owners

The property owners Brad has advised range from large multi-national publicly-traded companies to individuals. He has advised large oil and gas companies, a major theme park, real estate developers, investors, and many other property owners. His advice helps property owners find solutions to difficult exchange problems.

## Exchange Companies

Both closely held and affiliated exchange companies seek Brad's advice. He has acted as outside counsel for two national exchange companies, assisting them with entity structure and document creation. He has also advised several exchange companies with respect to discrete section 1031 or other tax issues.

## Writing, Speaking, and Teaching

Brad is a prolific writer. He has published articles in national tax journals and law reviews. He has authored or co-authored over twenty-five articles covering a broad range of section 1031 and other tax topics (several of which are available in the section 1031 library or listed on Brad's resume ). In addition to writing Tax-Free Swaps he is the author of a major treatise on section 1031, Tax-Free Like-Kind Exchanges , which is expected to be published in 2008. He has also written several book chapters and other comparable pieces and has helped draft several comments with other members of the American Bar Association Section of Taxation.

Brad is often invited to speak at tax conferences throughout the country. For example, he has spoken at the Southern Federal Tax Institute and the Texas Federal Tax Institute. Several trade organizations have invited Brad to present at their meetings, including the Tax Executive Institute, the Federation of Exchange Accommodators, and the American Petroleum Institute. He is a regular presenter at meetings of the American Bar Association Section of Taxation. He has also spoken at several state tax programs. Finally, he also speaks at continuing education programs for attorneys, CPAs, and real estate professionals.

Before joining the legal academy, Brad taught tax courses to undergraduate and graduate accounting students. As a law professor, he teaches Taxation of Individual Income, Taxation of Property Transactions, Taxation of Partnerships and Partners, Taxation of Corporations and Shareholders, and Tax Policy Seminar. He also presents papers at both national and international academic conferences.

Professional Licenses, Service,  
and Education

Brad is admitted to practice law in Texas and before the United States Tax Court and is a certified public accountant (Texas).

As an active member of the American Bar Association Section of Taxation, Brad currently serves as the Vice Chair of the Sales, Exchanges and Basis Committee, which has primary jurisdiction over section 1031. He also has served on state bar associations and the Texas Society of CPAs.

Brad earned a J.D. with high honors and an LL.M. in taxation from the University of Florida Levin College of Law. He earned a B.B.A. in accounting with high honors and an M.B.A., with an accounting emphasis, from Idaho State University. He is a member of the Order of the Coif and was admitted to Phi Kappa Phi, Beta Gamma Sigma, and Beta Alpha Psi as a business student.