

RAY D. MADOFF
PROFESSOR OF LAW
BOSTON COLLEGE LAW SCHOOL
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CURRENT POSITION

BOSTON COLLEGE LAW SCHOOL, Newton, Massachusetts

Professor: 2003-Present

Associate Professor: 1998 - Present

Assistant Professor: 1994 - 1998

Visiting Associate Professor: 1993-1994

Courses: Trusts and Estates Survey
 Estate and Gift Tax
 Estate Planning
 Immortality and the Law
 Eagle Scholars-Introduction to Legal Academia

Teaching

Award: Law Student's Association Teaching Award for
 "Inspirational dedication to the Boston College Law
 School Community." 2000

BOOKS

IMMORTALITY AND THE LAW (Yale 2010)

PRACTICAL GUIDE TO ESTATE PLANNING (CCH (published annually
2001-2011))

Lead author (with Cornelia Tenney, Martin Hall and Lisa Mingolla)

ARTICLES AND BOOK CHAPTERS

"What Leona Helmsley Can Teach Us About the Charitable
Deduction"
85 CHICAGO KENT LAW REVIEW 957 (2010)

"How the Law Constructs Its Understanding About Death" in
CHILDREN'S UNDERSTANDING OF DEATH: FROM BIOLOGICAL TO

SUPERNATURAL CONCEPTIONS, (Victoria Talwar, Paul Harris, and Michael Schleifer, eds.) (Cambridge University Press 2010)

“The Body in American Law: An Historical Perspective” in CONTESTED COMMODITIES, (Michele Goodwin, ed) (New York University Press 2010)

“Overconfidence and Judicial Discretion: Do Winner-Take-All Rules Discourage Pre-Trial Agreement”
(With James Andreoni)
(Submitted for publication)

“Autonomy and End of Life Decision Making: Reflections of a Daughter and a Lawyer”
53 BUFFALO LAW REVIEW 963 (2005)

“Mediating Probate Disputes: A Study of Court-Connected Programs”
38 REAL PROPERTY PROBATE AND TRUST JOURNAL 697 (2004)

“Lurking in the Shadow: The Unseen Hand of Doctrine in Dispute Resolution”
76 SOUTHERN CALIFORNIA LAW REVIEW 161 (2003)

“What Tax Returns Can and Can’t Teach Us About Transfers of the Rich,” in DEATH AND DOLLARS, (Alicia Munnell and Annika Sunden, eds.) (Brookings 2002)

“Taxing Personhood: Estate Taxes and the Compelled Commodification of Identity”
17 VIRGINIA TAX REVIEW 759 (1998)

“Unmasking Undue Influence”
81 MINNESOTA LAW REVIEW 571 (1997)

1995 Revision of David T. Link and Larry D. Soderquist, LAW OF FEDERAL ESTATE AND GIFT TAXATION (1995)

“Real Estate Workouts and Bankruptcies”
52 NEW YORK UNIVERSITY INSTITUTE ON FEDERAL TAXATION Ch. 18 (1994)

“Tax Implications of Chapter 11 Reorganizations” (chapter)
CHAPTER 11 THEORY AND PRACTICE: A GUIDE TO REORGANIZATION
(James F Queenan, Jr., Philip J. Hendel and Ingrid M. Hillinger, eds.; 1994)

“A Reappraisal of the Tax Consequences of Abandonments in
Bankruptcy”
50 TAX NOTES 785 (1991)

“United States Estate and Gift Tax Considerations” (chapter)
Leonard Schneidman, U.S. PORTFOLIO INVESTMENT BY FOREIGN
TAXPAYERS (1989)

EDITORIALS

"The New Grave Robbers" New York Times (March 27, 2011)

"Give Up on the Estate Tax" New York Times (December 14, 2010)

"Immortality for Foundations Can Pose Big Challenges in Shifting Times" Chronicle of Philanthropy (October 31, 2010)

"America Builds an Aristocracy" New York Times (July 11, 2010)

"Inherited Wealth Shouldn't Get a Free Pass on Taxes" Los Angeles Times (July 6, 2010)

"Save the Farm, Tax the Manor" New York Times (November 21, 2009)

"Dog Eat Your Taxes?" New York Times (July 9, 2008)

"Bury the State's Archaic Inheritance Laws," Boston Globe (January 10, 2002)

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW
LL.M. in Taxation, May 1986

NEW YORK UNIVERSITY SCHOOL OF LAW
J.D., May 1984

Honors: Journal of International Law and Politics
Note and Comment Editor, 1983 - 1984
Editorial Staff Member, 1982 - 1983

Teaching Assistant: Civil Procedure, Professor Linda Silberman,
Spring 1986

BROWN UNIVERSITY
A.B., with honors, May 1980

Major: Philosophy

Honors: Valedictorian at Philosophy Department
Graduation
Honorary Teaching Assistantship in
Philosophy

Honors Thesis: "The Ontology of Ethics: An Inquiry into Radical Subjectivism"

Teaching Assistant: Theoretical Ethics, Professor John Ladd, Spring 1980

LEGAL EXPERIENCE

HILL & BARLOW, Boston, Massachusetts

Attorney: July 1989 - June 1993

Provided tax planning for tax-exempt organizations, partnerships, corporations and individuals, including analyzing real estate investments for tax-exempt organizations and advising debtors in bankruptcy regarding plans of reorganization; represented taxpayers in disputes with the Internal Revenue Service and the Massachusetts Department of Revenue.

FOLEY, HOAG, & ELIOT Boston, Massachusetts

Attorney: July 1986- May 1989

Provided tax planning for domestic and foreign corporations and individuals.

WINTHROP, STIMSON, PUTNAM & ROBERTS, New York, New York

Attorney: October 1984 - January 1986

Drafted memoranda on taxation of corporations, partnerships and tax-exempt organizations.

SELECTED PRESENTATIONS AND PANELS

"Immortality and the Law"

Debate on Dynasty Trusts with Jonathan Blattmachr, moderated by Turney Berry.

ACTEC Annual Meeting, Phoenix AZ

March 12 and 13, 2011

"Immortality and the Law: The Rising Power of the American Dead"

Harvard Law School

February 18, 2011

"The Law of the Dead"

Association of Boston Law Librarians

November 9, 2010

"Immortality and the Law"

Boisi Center for Religion and American Public Life

October 5, 2010

“Author Meets Reader: Immortality and the Law”
Law and Society Annual Meeting
Chicago, IL
May 29, 2010

“Dawn of the Dead? A Discussion of Immortality and the Law: The
Rising Power of the American Dead”
Hudson Institute’s Bradley Center for Philanthropy and Civic
Renewal, Washington, D.C.
May 18, 2010

“Law and Death”
Association for the Study of Law, Culture & the Humanities
13th Annual Conference: March 19 & 20
Brown University, Providence, RI

“What Leona Helmsley Can Teach Us About the Charitable
Deduction?”
The Law of Philanthropy in the 21st Century, Chicago IL
October 23, 2009.

“Everything You Always Wanted to Know About Estate Planning*
But Were Afraid to Ask,”
The Boston Foundation, Boston MA
September 29, 2009

“How Public is Private Philanthropy”
Hudson Institute’s Bradley Center for Philanthropy and Civic
Renewal, Washington, D.C.
June 19, 2009

“CRATS and CRUTS and CLATS and CLUTS: The Dr. Seuss of Split
Interest Gifts”
Planned Giving Group of New England, Boston MA
May 13, 2009

“Drafting Issues in Connection with the New Massachusetts Uniform
Probate Code”
Boston Bar Association, Boston, MA
March 12, 2009

“Is Philanthropy Going to the Dogs?”
Hudson Institute’s Bradley Center for Philanthropy and Civic
Renewal and The Chronicle of Philanthropy
Washington, D.C.
September 5, 2008

“The Role of Judicial Discretion in Pre-Trial Settlement”
Creating New Knowledge and Exploring New Approaches to the
Law of Donative Transfers
Law and Society
Montreal, Canada
May 29, 2008

“Estate Planning Basics”
Planned Giving Group of New England
Boston, MA
May 14, 2008

“The Body in American Law: An Historical Perspective”
Contested Commodities: Reframing the Debate on Financial
Incentives in the Supply of Genetic Material
University of Chicago
April 7, 2008

“The Legal Treatment of the Body in American Law”
Genetic Commodification
American Association of Law Schools Annual Meeting
New York, NY
January 7, 2008

“Overconfidence and Judicial Discretion: Do Winner-Take-All Rules
Discourage Pre-Trial Agreement”
(With James Andreoni)
Presented at Harvard Behavioral Economics Roundtable
March 20, 2007 (Cambridge, MA)

“Everything You Always Wanted to Know about Mediation in Will
and Trust Disputes* But Were Afraid to Ask”
Massachusetts Bar Association's Probate Litigation Group
March 20, 2007 (Boston, MA)

“Inheritance Law and the Empirical Scholar”
AALS Annual Meeting
Section on Donative Transfers, Fiduciaries and Estate Planning
January 5, 2006 (Washington, D.C.)

“Using Mediation to Resolve Estate and Trust Disputes”
39th Annual Heckerling Institute on Estate Planning at the
University of Miami School of Law
January 13, 2005 (Miami, Florida)

“Using ADR in Trust and Estate Planning and Dispute Resolution”

Family Matters: A Symposium on Preventing and Resolving
Family and Family-Business Disputes
ABA Section of Dispute Resolution
October 22, 2004 (Boston, Massachusetts)

“Immortality and the Law”
Northeastern University School of Law
May 19, 2004

“Mediation: An Answer for Your Practice and Your Clients”
Summer 2003 Meeting of the American College of Trust and
Estate Counsel
St. Paul, Minnesota
June 26, 2003

“How Should the Needs of Patients and Family Members be
Accommodated at the End of Life”
The Science and Ethics of Aging Well – End of Life Conference
Boston College Initiatives on Aging
Newton, MA
March 18, 2003

“

Meditations on the Use of Mediation to Resolve Will Disputes”

University of Connecticut School of Law
April 9, 2002

University of Maryland Law School
March 21, 2002

University of Arizona School of Law
February 21, 2002

Arizona State University
February 19, 2002

“What Tax Returns Can and Can’t Teach Us About Transfers of the
Rich: A Response to Professors Kopczuk and Slemrod”
The Role and Impact of Gifts and Estates
Conference Sponsored by The Center for Retirement Research
October 22-23, 2001 (Woodstock, VT)

“The Use of ADR in Trust and Estate Planning and Dispute Resolution”

All in the Family: A Symposium on Family-Business and Intergenerational Disputes
ABA Section of Dispute Resolution
February 1, 2002 (Philadelphia, PA)

“The Nuts and Bolts of Legal Scholarship – How to Do It and Why Bother”

Franklin Pierce Law Center Annual Retreat
May 24, 2001 (York, Maine)

“Ethical Issues in Representing Fiduciaries”

American College of Trusts and Estates Counsel New England
Regional Meeting
September 9, 2000 (Newport, RI)

“Succession Planning for Family Businesses”

Federal Tax Institute of New England
May 1, 1999 (Boston, MA)

“Intangible Wealth and Transfer Taxation”

AALS, Workshop on Taxation
October 1-3, 1998 (Washington, D.C.)

“Taxing Personhood”

Massachusetts Bar Association, Probate Section Meeting
March 9, 1998 (Boston, Massachusetts)

“Current Developments in Estate and Gift Taxation”

ABA, Tax Section Meeting
January 10, 1995 (Los Angeles, California)

“Current Issues in Estate Planning”

ALI-ABA, Sophisticated Estate Planning Techniques
September 9, 1994 (Boston Massachusetts)

“Real Estate Workouts and Bankruptcies”

AICPA, 1992 IRS National Office -- Tax Practitioner Technical Roundtable
October 23-24, 1992 (Washington, D.C.)

“Tax Aspects of Workouts and Bankruptcy”

ALI-ABA, “Real Estate Defaults, Workouts and Reorganizations”
September 24-26, 1992 (Boston, Massachusetts)

“Real Estate Workouts and Bankruptcy”
New York University Real Estate Institute
May 4-5, 1992 (New York, New York)

“Tax Consequences of Bankruptcy”
ABA, Satellite Seminar on the Tax Consequences of Workouts
and Bankruptcies
October 16, 1991 (broadcast to 55 locations)

“Real Estate Workouts and Bankruptcy”
ALI-ABA, Tax Aspects of Workouts, Insolvency and Bankruptcy
June 6-7, 1991 (Philadelphia, Pennsylvania)

PROFESSIONAL ACTIVITIES

Member, American Law Institute. Elected 2002.

Academic Fellow, American College of Trusts and Estate’s Counsel.
Elected 1999.

Director, ACTEC Foundation

Chair, Trusts and Estates Section, American Association of Law
Schools. (2008)

Executive Committee, Trusts and Estates Section, American
Association of Law Schools. 2006-2009.

Recipient of grant from the ACTEC Foundation to study the use of
mediation to resolve probate disputes.

Certified Mediator (certificate awarded September 1999)

Member, Attorney General’s Task Force on Estates, Financial
Planning and Asset Transfer. March 1998.

Testified before the Massachusetts Joint Committee on the Judiciary
in support of proposed changes to the Massachusetts spousal elective
share statute. May 1997 and April 1995.

Vice-Chair, Real Estate Committee of the Tax Section of the American
Bar Association. May 1993 - May 1994.

Chair, Subcommittee on Real Estate Workouts and Bankruptcies,
Real Estate Committee of the Tax Section of the American Bar
Association. September 1990 - May 1993.

Vice-Chair, Section 108 Task Force of the Tax Section of the American Bar Association. Report completed August, 1992.

Special advisor to the Treasury Department in connection with proposed regulations under Section 1398 of the Internal Revenue Code. July, 1992.

BAR ADMISSIONS

Admitted to practice in Massachusetts and New York, 1985.