

Edward J. Roche, Jr.

EDWARD J. ROCHE, JR.

Professor of Law
University of Denver
Sturm College of Law

Fellow, American College of Tax Counsel

Courses taught include Basic Tax, Individual Tax Problems, Corporate Taxation, Taxation of Property Transactions, Legislative Process, Tax Principles, Research and Writing and Torts.

Associate Dean for Budget and Planning, 2009-2017

Interim Director, Graduate Tax Program, 2013-2014

Interim Co-Director, Westminster Law Library, 2012-2013

Associate Dean for Budget and Administration, 1988-1989

Associate Professor, 1985-1992
(Tenure granted September 1, 1985)

Assistant Professor, 1982-1985

PROFESSIONAL EXPERIENCE

8/78 - 2/82 Attorney/Advisor
Office of Tax Legislative Counsel
Office of the Secretary
Department of the Treasury
Washington, D.C.

Assisted in formulating tax policy and in proposing, drafting and analyzing legislation, including the Installment Sales Revision Act of 1980 and the Economic Recovery Tax Act of 1981. Drafted the Enterprise Zone legislation which passed the Senate. Reviewed Internal Revenue Service rulings and regulations prior to publication, Represented Treasury Department and Office of Tax Policy on various interagency task forces.

Edward J. Roche, Jr.

6/76 - 6/78

Associate, Tax Department
Kirkland & Ellis, Chicago, Illinois

Areas of concentration: corporate and individual income taxes,
partnerships, exempt organizations.

4/95 - 7/95

Visiting Professor
Nanzan University
Nagoya, Japan

Visiting Professor
Kanto Gakiun University
Odawara, Japan

Taught U. S. Taxation of International Business, U. S.
Constitutional Law and U. S. Business Law

4/91 - 8/91

Visiting Associate Professor
Nanzan University
Nagoya, Japan

Taught U. S. Taxation of International Business

1/73 - 9/73

Coopers & Lybrand
Chicago, Illinois
Audit Staff

PUBLIC SERVICE COMMITTEES

AICPA, Board of Examiners, Subcommittee on Business Law and Professional
Responsibility (1996-99) Responsible for preparation, supervision and review of
Business Law portion of Uniform CPA Examination

Co-chair, Denver Tax Institute (since 1983)

Chair, Taxation Law Section, Colorado Bar Association, 1989-1990
Executive Council (1988-1991)

Chair, Drafting Committee, Colorado Limited Liability Company Act (1989-1990)

Edward J. Roche, Jr.

EDUCATION

University of Chicago Law School
Juris Doctor, June 1976
Comment Editor, University of Chicago Law Review
Member, Phi Delta Phi
Treasurer, Law Students Association

University of Notre Dame
B.B.A. 1973, Business Administration, *magna cum laude*
Major: Accounting; Second Major: Finance
Member, Beta Gamma Sigma
Vice President, Beta Alpha Psi
Illinois State Scholar
Hall Government
Lacrosse Team

BOOKS AND CHAPTERS

Kleinrock's Analysis and Explanation of the Federal Income Tax, Parts 1-6 (Individual Taxation)(Chapters 1-87) (Kleinrock Publishing Co., 1998).

Individual Taxation, 1992 (2 volumes) with Mark A. Vogel (Shepards/McGraw-Hill) (Supplement, 1995)

Limited Liability Companies, in Holderness and Wunnicke, Legal Opinion Letter Formbook, (Wiley Law, 1994) (Supplement, 1995)

Articles

Federal Income Taxation of Medical Marijuana Businesses, 66 Tax Lawyer 429 (2013).

Dispositions of Installment Obligations, 41 Tax L. Rev. 1 (1985).

Satisfying the Secretary: Demonstrating the Lack of Tax Avoidance Motivation in Related Party Installment Sales, 5 Va. Tax Rev. 91 (1985).

Using Related-Party Like-Kind Exchanges in Real Estate Development and Condominium Conversions, 38 Journal of Real Estate Taxation 66 (2011).

Preserving Investor-Level Capital Gain in Condominium Conversions, 35 Journal of Real Estate Taxation 105 (2008).

Edward J. Roche, Jr.

Lease Cancellation Payments are Capital Gain, 102 Journal of Taxation 364 (2005).

U. S. Adopts New Form of Business - Limited Liability Companies, Jurisconsultus (1994) (Kanto Gakuin University, Odawara, Japan).

Limited Liability Companies Offer Pass-Through Benefits Without S Corp. Restrictions, 74 Journal of Taxation 248 (1991) [with others].

Colorado Enacts Limited Liability Company Legislation, 19 Colorado Lawyer 1090 (1990) [with others].

The Silver Lining in the Wraparound Mortgage Rule -- Free Basis on Foreclosure Under Section 1038, 64 Taxes 505 (1986) [with R. Keating].

Installment Reporting After the Tax Reform Act of 1986, 66 Journal of Taxation 80 (1987).

Tax Consequences of Divorce after TRA 1984 and 1986, 21 Family Law Quarterly 1 (1987).

The Decline and Fall of Installment Reporting, 16 Colorado Lawyer (1987).

LECTURES, PRESENTATIONS AND OTHER PUBLICATIONS

Individual Tax Planning Workshop, 38th - 67th Annual Denver Tax Institutes (July 1988 - present).

Year-End Tax Update, Accountants Education Service (University of Denver) (Various Locations, 1996 - present).

Planning with LLCs, 32nd Annual Great Plains Tax Institute, University of Nebraska, December 2, 1994.

Section 280A Update -- Office in the Home and Vacation Homes, 42nd Annual Kansas Tax Conference, November 19, 1992.

"Sources and Uses of Legislative History", Colorado Association of Law Librarians Annual Meeting, February 29, 1992.

"Vacation Homes and Office in the Home", 29th Annual Great Plains Tax Institute, University of Nebraska (December 5, 1991).

"Colorado Limited Liability Company Act", DU-GTP Continuing Education,

Edward J. Roche, Jr.

Program Chair and Speaker (500 attendees), May 1991.

"Colorado Limited Liability Company Act", CLE in Colorado, Inc., Program Chair and Speaker (300 attendees), August 1991.

"Colorado Limited Liability Company Act", Greater Denver Tax Council, July 1991.

"Professional Responsibility in Government Practice", IRS District Counsel Annual Update, August 1989.

"Enacting Limited Liability Company Legislation", Partnerships and U-Section, Chair and Presenter (ABA Annual Meeting, August 1990).

Testimony before the Colorado Senate Business and Labor Affairs Committee on behalf of the Colorado Bar Association in favor of SB 90-74, "The Limited Liability Company Act" (January 19, 1990).

Testimony before the Colorado Senate Business and Labor Affairs Committee on behalf of the Colorado Bar Association in favor of SB 90-74 (March 6, 1990).

Interest Issues of Current Interest, 27th Annual Great Plains Tax Institute, University of Nebraska (November 1989).

"Simplified Employee Pensions - Reviving the IRA Deduction", at the Work, Family and Taxes Conference, U. S. Department of Labor, Women's Bureau (Denver, April 1987).

Testimony before the Colorado House Finance Committee on behalf of the Colorado Bar Association in favor of H.R. 1331, "The Tax Equity Act of 1987" (Colorado Flat Tax) April 8, 1987.

"The Tax Reform Act of 1986 - What Does it Mean for Attorneys?", DU and New Mexico Alumni Association, Santa Fe, May 8, 1987.

"Selected Tax Reform Topics", University of Denver, Las Vegas Alumni Association, November 7, 1986.

"A Tax Hike in Sheep's Clothing", *The Denver Post*, July 2, 1986.

"Tax Reform Will Be A Major Plus For The Poor", *Rocky Mountain News*, September 5, 1986 (with W. Creech).

"Hypothetical Returns for Eight Typical Taxpayers", Independence Institute

Edward J. Roche, Jr.

Paper No. 14-86 (December 12, 1986) [with B. Poulson].

"How to Keep the Lid on State Income Taxes: A Four-Step Plan for the Legislature", Independence Institute Paper No. 2-87 (February 5, 1987) [with B. Poulson].

Eroding the Final Restrictions on Like-Kind Exchanges, 36th Annual Denver Tax Institute (August, 1986).

Review of "Divorce Taxation", 18 Family L. Q. 355 (1984).

Proposed Regulations Under §453, 31st Annual Denver Tax Institute (July, 1981).

"The Pros of Tax Reform", University of Denver, College of Law Alumni Day (September, 1985).

Tax Implications of Foreclosure, Rocky Mountain College (June, 1985).

COMMUNITY SERVICE

Secretary and Director, Colorado Lawyers for the Arts
1992-1995

Member, Tax Advisory Committee, Senator Hank Brown
1989-94

Research Network, Independence Institute
1986-1990

President, 888 Condominium Association 1985-1991
Director, 1985-1994

Rocky Mountain Regional President
University of Chicago Law School
Alumni Association (1985-96)

Edward J. Roche, Jr.

OTHER

Admitted to practice: Illinois, 1976, Colorado, 1982
Certified Public Accountant, Illinois, 1973
Member, American Bar Association (Tax Section)