

Edward J. Gac

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CURRICULUM VITA

EDUCATION:

Juris Doctor - University of Illinois College of Law, Champaign, Illinois, 1968.
Admitted to practice of law in Illinois and Colorado.

Bachelor of Arts - Major: Political Science. Minors: Business, English. Western Illinois University, Macomb, Illinois, 1965.

Associate of Arts - Political Science, Wright College, Chicago, Illinois, 1963.

POST GRADUATE EDUCATION:

1988-2002 - Continuing Professional Education - 15 hours annually for Colorado State Bar accreditation. Topics: Business Law, Taxation, Economics, Accounting, and Professional Ethics.

1988 - Biannual Institute for Tax Educators, sponsored by the American Accounting Association and the American Taxation Association, University of Denver, Denver, Colorado.

1986 - Annual Institute on Taxation, sponsored by the University of Denver Graduate Tax Program, Denver, Colorado.

1986 - Ernst & Whinney, CPAs, Seminar for Tax Educators on Federal Taxation of Corporations Filing Consolidated Returns, Washington D.C.

1985 - 44th Annual Institute on Federal Taxation, sponsored by New York University Graduate School of Taxation, New York, New York.

1981 - University of Colorado Center for Conferences and Management Technical Programs on "How to Value a Closely Held Corporation", Denver, Colorado.

1980-1982 – Enrolled in evening classes at Metropolitan State College, Denver, Colorado. Completed 15 semester hours in accounting.

Formal full-time classroom training with the Internal Revenue Service:

1979 - Two week class in instructor training, Dallas, Texas.

1977 - Two week class in income tax law for estate attorneys, Dallas, Texas.

1974 - Two week class in fiduciary income tax, San Francisco, California.

1972 - Two week class in valuation methods, San Francisco, California.

1970 - Five week class in estate and gift tax law, San Francisco, California.

1970-1982 - Continuing Professional Development Program in the Internal Revenue Service on new developments in estate, gift and generation-skipping tax law for attorneys (averaged 1 week per year).

1969 - Five week training program in trust administration, Crocker Bank, San Francisco, California.

1968 - Thirteen week training program in real property, title law, and trust administration, Chicago Title and Trust Company, Chicago, Illinois.

EMPLOYMENT EXPERIENCE:

National Association of Securities Dealers (NASD), September 2004, Dubai, United Arab Emirates. Member of teaching team organized by NASD to work with the newly-formed Capital Market Authority (CMA) to start up the Kingdom's new securities market. Co-taught a one week course on inspection of securities firms for compliance with the CMA Rules and Regulations. I developed over 750 pages of materials, and the presentation was in PowerPoint format.

Academic Director of the Presidents Leadership Class, University of Colorado, August 2003-2004. This program was established 31 years ago, and it is one of the most respected leadership programs in the country. Its \$700,000 per year budget is funded by corporate donations and the University of Colorado at Boulder. Courses taught: PRLC 1820: (Community Issues in Leadership), PRLC 2810: (Global Issues in Leadership), PRLC 4010: (21st Century Leadership).

Associate Professor of Taxation and Business Law, 1990-date. Courses taught: Business Core 3000: (Business Law, Ethics and Public Policy); Business Law, Advanced Business Law, Advanced Business Law Research Seminar, Income Tax Accounting, Graduate Tax Policy Research Seminar, and Public Policies Towards Business: A Law and Economics Perspective. Member of several Graduate School doctoral committees. Administrative duties: Area Coordinator for all business law, business economics, and business communications courses, 1991-1993. Full-time tenured position. Assistant Professor, 1982-1990; granted tenure and promoted to Associate Professor, 1990-date.

Visiting Associate Professor: School of Law, University of Colorado. Courses taught: Federal Estate and Gift Taxation, Tax Policy Research Seminar, 1998-date.

Visiting Associate Professor: Economics Institute, sponsored by the American Economic Association, affiliated with the University of Colorado, 1991-2001.

Courses taught at the Economics Institute: (including the 1994-95 academic year while on sabbatical from the College of Business):

Full time courses taught at the Economics Institute:

Business Law, Income Tax Accounting Practice for C.P.A candidates from Saudi Arabia. Also appointed to Joint Accounting Faculty Program in International Accounting with the University of Illinois and the Economics Institute. 1991-1995.

Special programs at the Economics Institute:

January 1994—Conducted a two week seminar entitled: *Market Economics and Applications to Transitional Economies: A Training Program for Senior Ukrainian Professionals.*

August 1994, November 1994—Portfolio Management and Appraisal for students from the Central Asian Republics (CAR).

October 1994, May 1995, June 1995—Presentations on “The Structure of the American Legal System” and “Section 301: Patents and Copyrights” to members of the Korean Ministry of Government Administration (MOGA).

October 1994, November 1994, April 1995, July 1995—Presentations on tax policy to members of Central Asian Republics Market Economics (CARME).

March 1995—Tax policy presentation to the AEDGA program.

April 1995, May 1995—Presentation on labor law to the PIET program for students from the Central Asian Republics.

May 1995, June 1995—Presentations on insider trading and securities law to the Financial Sector Markets (FSM) program for students from the Central Asian Republics and other Middle Eastern countries.

Spring and summer 1996—Conducted several special programs on intellectual property issues for large multinational business organizations. Sponsored by the government of Korea and the companies invited.

Spring and summer 1996—Conducted a series of five special workshops for government officials and visiting scholars from the five Middle-Asian republics of the former Soviet Union. Funded by USAID. Programs focused on fiscal federalism and were related to tax structures, tax policy design, pension funding, and social benefit plans for new private enterprises.

Spring 1999 and 2000—Tax Policy seminars for senior tax officials from Japan and China.

Curriculum development at the Economics Institute:

January-February, 1995—Traveled to Ukraine, Belarus, and Estonia to administratively develop new special exchange programs in those countries on behalf of the Economics Institute. Programs were put in place with the Estonia Business School and Belarus State University.

Lecturer: University of Colorado at Denver, Professor’s C.P.A. Review, 1993-1994.
Convisser, Duffy C.P.A. Review, 1995.

Visiting Professor: University of Colorado Executive Programs, 1990-1991. Courses taught: Legal and Regulatory Environment of Business for the Executive M.B.A. and the Accelerated Business Management Program.

Lecturer: University of Colorado, Division of Executive Education Programs, 1982-1989. Taught the review class for the A.I.C.P.A. Exam. Sections taught: Business Law and Taxation.

Adjunct Professor: University of Denver School of Law, Denver, Colorado, 1981-1986. Courses taught: Estate and Gift Taxation, Wills and Trusts.

Joint Appointment: University of Colorado, School of Law and College of Business and Administration, Boulder, Colorado, Spring 1984 and Fall 1986. Course taught: Legal Accounting, at the School of Law.

Attorney: Internal Revenue Service, Estate, Gift and Generation-Skipping Tax, San Francisco, California and Denver, Colorado, 1970-1982. Primary responsibilities included interpretation and administration of applicable code sections related to estates, trusts, wills and evaluation of assets taxed therein. Other duties included acting supervisory positions in the Examination Division and assignments to District Conference Staff as conferee. Certified as an instructor for Internal Revenue Service classes.

Trust Administrator: Crocker National Bank, Pension Plan Division, Trust Department, San Francisco, California, 1969-1970.

Title Legal Research Assistant: Chicago Title and Trust Company, Chicago, Illinois, 1968-1969. Assistant to Robert Kratovil, Vice-President in charge of legal research.

TEACHING

SUMMARY OF COURSES TAUGHT:

UNDERGRADUATE

Business Core 3000, Business Law, Ethics and Public Policy: A course taught for the College of Business Core Curriculum. The objectives of this course are as follows:

This course is designed to survey three major elements of today's business environment: business law, business ethics and the effects of government policies on business decisions. This course has the specific purpose of helping students to better understand the legal and regulatory environment in which he or she is seeking to do business in an ethical manner. Based on guidelines set out by the Undergraduate Core Curriculum Committee and the Academy of Legal Studies in Business, the substantive

and procedural emphases of this course will be focused on the underlying principle that social order is essential to best business practice. As one of the primary means of maintaining social order, legal principles and processes facilitate the creation and operation of markets by providing necessary assurance to investors, sellers, buyers, employers, employees and other constituents that their reasonable commercial expectations will be realized. As law serves this positive function, the combined study of law, ethics and the regulatory environment simultaneously provides a pervasive set of learning guideposts for business and personal decision making. These studies are designed to foster the following objectives:

1. To help students recognize legal issues and manage legal risks by knowing when to turn to professional legal assistance in the decision making process.
2. To acquaint students with the essential processes by which law is created, changed and through which legal disputes are resolved.
3. To help develop the ethical sensitivity of students we will be studying business related cases that have ethics undercurrents. These case studies will be integrated into every chapter of the materials presented.
4. To help develop student critical thinking and negotiation skills through the use of both the combined lecture and Socratic case methods of teaching.
5. To integrate the topics covered in this course with the subject matter and objectives of other Core Curriculum areas at the College of Business. Particular emphasis will be given to the impacts of law, ethics and governmental policies on issues of diversity and the international business environment.

Business Law 3000: This was the basic survey of law course formerly required of all business majors. The materials covered included basic contract law, property rights, and business liabilities for civil and criminal wrongdoing. The pedagogy used in the mega-section of over 300 students was a combination of lecture and Socratic method recitations combined with communication skills testing, including personal grading of all essay portions of examinations. Also taught an expanded version of this course for the Economics Institute. That version combined the course materials from both Business Law 3000 and Business Law 4120 so as to prepare international students to take the Business Law portion of A.I.C.P.A. examination. In 1997, this course was reconfigured to B.Core 3000.

Advanced Business Law 4120/5120: This is a continuation of the basic survey of law course. Most of the students taking this course plan to take the A.I.C.P.A. examination. Subjects covered include agency, business entities, creditors' rights, and banking law. The teaching pedagogy used is Socratic method.

Advanced Business Law Topics Seminar, Bus.Law 4820. Was first offered in the Spring 1992 and co-taught with the law firm of Ireland, Stapleton, Pryor and Pacoe, P.C. Emphasis in this course is entrepreneurial aspects of starting up and financing of new businesses. Also covers materials on the legal aspects of intellectual property vis-à-vis new businesses and other key law and economics issues. Course not currently offered due to staffing shortages.

Income Tax Accounting 4410: This course covers basic provisions and procedures of the federal income tax law requirements affecting individuals and business organizations. The teaching pedagogy used is Socratic method. Also taught an expanded version of this course for the Economics Institute. Covered income taxes on individuals and business entities. In Fall 2000, this course was renamed and reconfigured. It is now listed as Personal Financial Accounting-4330. The content of the course was expanded to include materials on financial, investment and estate planning. I now co-teach this course with Professors Jackson and Stec-Helstad.

PRLC 1820—Community Issues in Leadership. Explores challenges to leadership at the community level such as drug abuse, poverty, decline of infrastructure, care of the aged, etc. Gives particular attention to the development of effective leadership responses to community difficulties at university, city, state and national levels.

PRLC 2810—Global Issues in Leadership. Examines the challenges of leadership posed by change and major global issues. Explores issues such as human rights, hunger, disease, large-scale collective violence, and environmental deterioration with special emphasis on effective, long-term leadership strategies.

PRLC 4010—21st Century Leadership. An advanced research capstone seminar. The course is designed to provide theoretical and reflective experience for individuals who wish to function in leadership roles at high levels of competence in the workplace and in the civic arena.

GRADUATE:

Federal Estate and Gift Taxation: Law 7207/Acct. 6710. This course is part of the joint graduate tax program sponsored by the Leeds School of Business and the School of Law. It covers the full range of federal wealth transfer taxes, including estate, gift and generation-skipping taxation.

Tax Policy Research Seminar 6420. Cross-listed as Law 8407 (University of Colorado Joint Law and Business School Graduate Program in Taxation): This course explores the social, economic, and political implications of the ongoing changes in local, state, and federal tax laws. The course is interdisciplinary by design with a number of seminar participants coming from diverse sections of the University of Colorado campus and other institutions. Several papers written by students in this seminar have evolved into published articles and/or Ph.D. theses. Further development of this course is taking place by way of international comparative tax policy and ethics studies.

Legal Accounting 6281 (University of Colorado School of Law): This course is designed to train law students to interpret and evaluate financial statements and to use accounting ratios. The interrelationships between the accounting and legal professions are examined in depth. Materials covered include the pronouncements of the Financial Accounting Standards Board, the American Bar Association, the Securities and Exchange

Commission, and related governmental agencies. The teaching pedagogy used in Socratic method.

Trusts and Estates 4785 (University of Denver School of Law): I was the first to combine these two previously separate courses at the University of Denver School of Law into one six hour course. Materials covered include intestate succession, the execution and interpretation of wills, family protection statutes, and the nature, use, and classification of trusts. Additional materials included the duties of the fiduciary office as provided for by the Revised Uniform Principal and Income Act. The teaching pedagogy used in Socratic method.

Estate and Gift Taxation 4210 (University of Denver School of Law): This course covered the federal taxation of wealth transfers as provided by the gift, estate, and generation-skipping tax laws. Issues included taxable transfers, valuation of included assets, deductions and exclusions from the tax base as well as the procedural rules required for compliance with these statutes. The teaching pedagogy used is Socratic method.

Legal Environment for the Executive MBA, (University of Colorado College of Business): Regulatory environment of business for the executive manager and students enrolled in Accelerated Business Management Program. Teaching pedagogy used is Socratic method.

MBAC 6110, Public Policies Towards Business: A Law and Economics Perspective (University of Colorado College of Business) (taught with Professor Richard Wobbekind). This course is a research oriented review of the interrelationships and synergies between macro-economics and the public policy legal environment. The teaching pedagogy used included a combination of lecture, Socratic method, and co-taught group discussion.

SUMMARY OF PROFESSIONAL EDUCATION COURSES TAUGHT:

Law and Society—CUBIC (Colorado University Business Intensive Certificate) Program at the Leeds School of Business. This is a combined law and economics course designed to illustrate the role of the legal environment in both personal and governmental decision-making, 2000-date.

Graduate Teaching Workshops for Ph.D. students enrolled in the graduate programs of the Leeds School of Business, Fall 2001-date.

Graduate Teaching Workshop. A training workshop for graduate teaching instructors. The workshop focused on the use of the Socratic Method in non-law classrooms. Presented to over 150 instructors from numerous departments. Fall 2000-date.

Conducted a workshop on diversity issues and the law. Co-presented with Professors John Garnand and Dipankar Chakravarti to the College of Business graduate instructors. Fall, 2000.

“Provoking Critical Thought in the Classroom: Teaching with the Socratic Method” (University of Colorado Council on Teaching and Faculty Teaching Excellence Program): This series of training workshops for faculty with non-law backgrounds presents the benefits of using Socratic method pedagogy in non-law disciplines. These workshops have been co-taught with various members of both the University of Colorado and University of Denver law faculties. Participants have come from over twenty different academic departments, 1988-1998. In addition, this workshop was presented to 90 members of the Utah State University faculty in November 1992.

“Training Workshop on Socratic Method Recitations” (University of Colorado Student Leadership Institute): This class has been designed to teach the Socratic method to class advisors in the Student Leadership Institute, 1989.

Workshops for faculty for the University of Colorado Colloquy on Teaching (University of Colorado Office of the Vice-Chancellor for Academic Affairs): Workshops were entitled “Use of the Case Method in Undergraduate Law Education” and “Fair Play in the Classroom,” 1985-1986.

Professional workshops for graduate teachers and Ph.D. students (University of Colorado Graduate Teacher Program and Graduate School of Business and Administration): I have taught workshops on the use of the method in the classroom from 1985-date.

C.P.A. Review for the A.I.C.P.A. examination candidates (University of Colorado Executive Education Programs): I taught this course on a continuous basis twice a year from 1982 to 1989. Courses taught include Business Law and Taxation.

Estate and Gift Tax Law for IRS attorneys: This six week full-time course for fifty new U.S. tax attorneys was conducted under the auspices of the IRS Regional Training Center in Dallas, Texas during January-February, 1980. In addition, I conducted classes on estate and gift taxation for revenue agents in 1981 and 1982.

OTHER TEACHING ACTIVITIES:

Chair: Master’s Thesis Committee for Ms. Diane Lenz, Interdisciplinary Telecommunications Program, Spring, 1997.

Co-founder of the University of Colorado Graduate School of Business and Administration and School of Law Joint Program in Taxation. This program, began in 1982, is fully integrated with students taking approximately one-half of their tax courses at each school. The College of Business awards an MS in Accounting in Taxation and the School of Law awards a JD with an emphasis in Taxation. As part of setting up this

program, I co-authored, with Professor Betty Jackson, proposals for six new courses which were approved by the full faculties of both schools. They are: 643—Taxation of Partnerships and S Corporations; 644—Tax Policy Research Seminar; 645—Taxation of Corporations; 646—Civil and Criminal Tax Procedures; 647—Foreign Source Income Taxation; and 650—Special Topics in Taxation. Since 1985, the following new courses were added: 7507—State and Local Taxation and Taxation of Executive Compensation and Pension Plans (no course number assigned as yet).

Member of three Ph.D. committees for the University of Colorado School of Education, 1985-1986.

Founding preceptor for the Freshman Seminar of the Leeds School of Business, 1984.

AWARDS AND RECOGNITION:

Commencement speaker, Leeds School of Business, December 2002.

Proctor and Gamble Teaching Excellence Award, Leeds School of Business, May 2002.

Keynote Speaker, Leeds School of Business, Honors Banquet, Spring 2001.

Joseph L. Frasca Teaching Excellence Award, Leeds School of Business, 2000.

Nominated in 1998 and 1999 to the Faculty Teaching Excellence Scholars Program. Award of Recognition, presented by the Rocky Mountain Academy of Legal Studies in Business, Fall of 1988 and again in 1997 for service as President of this organization.

Selected for inclusion in *Who's Who in the World*, 1996-date.

Graduate Teacher of the Year Award, University of Colorado College of Business, 1994.

Selected for inclusion in *International Who's Who*, 1994-date.

Faculty Appreciation Award, presented by the students of the College of Business, 1990.

May D & F Teaching Excellence Award, Leeds School of Business, 1989.

Selected for inclusion in *Who's Who in American Law*, 1989-date.

Selected for inclusion in *Who's Who in American Education*, 1988-date.

GRANTS:

Research grant on real estate broker contract liability issues. Sponsored by the University of Colorado Center for Real Estate, Summer, 2000.

Research grant for a project related to employee pension plan funding of entrepreneurial ventures. Sponsored by the University of Colorado College of Business Center for Entrepreneurial Studies, Summer, 1996.

Participated in numerous grant proposals prepared by the Economics Institute regarding special programs in economics, business, and law training for students from the former Soviet Union, 1994-date.

Full-time summer support grants funded by the University of Colorado College of Business and Administration for faculty development and independent research, 1987, 1988, 1989.

Recipient of sponsorship for the Gerald Hart Doctoral Fellowship with S. Brougham, Summer 1987.

Grant funded by the University of Colorado College of Business and Administration for the enhancement of undergraduate teaching, "Study on the Development of Small Group Recitation Sections for Business Law 3000," Summer 1987.

Grant funded by the University of Colorado Faculty Teaching Excellence Program and the University of Colorado Parents' Association, "A Study of Methods to Improve Active Learning and Discussion Teaching in Large Business Law Lecture Classes," published as a Monograph on Teaching Excellence, August 1986.

PUBLICATIONS

BOOKS

Carlson, Rhonda, and Edward J. Gac, *Instructor's Manual to accompany The Legal Environment of Business 4E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 2005. vii, 266p.

Gac, Edward J. and Rhonda Carlson, *Instructor's Manual for Business Law 5E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 2003. x, 1030p.

Gac, Edward J. and Rhonda Carlson, *Study Guide* for use with *Law for Business 8E*, (by A. James Barnes, Terry Morehead Dworkin, and Eric Richards). Revised and edited (with Rhonda Carlson). Chicago, IL, McGraw-Hill, Irwin, Copyright date: 2003, xiii, 350 pages.

Gac, Edward J. and Rhonda Carlson, *Instructor's Resource CD-ROM* to accompany *Law for Business 8E* (A. James Barnes, Terry Morehead Dworkin, and Eric Richards). Revised and edited (with Rhonda Carlson). Chicago, IL, McGraw-Hill, Irwin, Copyright date: 2003 (ISBN #0-07-248828-X).

Gac, Edward J. and Rhonda Carlson, *Study Guide for Contemporary Business and E-Commerce Law*, 4E. Upper Saddle River, NJ, Prentice Hall. Copyright date: 2003, xiii, 372 pages.

Gac, Edward J. and Rhonda Carlson, *Instructors Manual for Contemporary Business and E-Commerce Law*, 4th Ed. Upper Saddle River, NJ. Prentice Hall. Copyright date: 2003, xiii, 583 pages.

Gac, Edward J. and Rhonda Carlson, *PowerPoint Slides for Contemporary Business and E-Commercial Law*, 4E. Upper Saddle River, NJ, Prentice Hall, Copyright date: 2003. 500 images.

Gac, Edward J. and Rhonda Carlson, *Study Guide to the Legal and Regulatory Environment 3E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 2002, xi, 249p.

Gac, Edward J. and Rhonda Carlson, *Instructor's Resource Manual for the Legal and Regulatory Environment, 3E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 2002, v, 398p.

Gac, Edward J. and Rhonda Carlson, *PowerPoint Slides for the Legal and Regulatory Environment, 3E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 2002. 240 images.

Gac, Edward J. and Rhonda Carlson, *Asking the Right Questions: A Study Guide for Business Law 4E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 2001, xi, 470p.

Gac, Edward J. and Rhonda Carlson, *Instructor's Manual for Business Law 4E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 2001. x, 670p.

Gac, Edward J. and Rhonda Carlson, *Asking the Right Questions: A Study Guide for Contemporary Business Law 3E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 2000. xi, 432p.

Gac, Edward J. and Rhonda Carlson, *Instructor's Manual for Contemporary Business Law 3E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 2000. x, 490p.

Gac, Edward J. and Rhonda Carlson, *Asking the Right Questions: A Study Guide for Contemporary Business Law 2E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 1996. xi, 432p.

Gac, Edward J. and Rhonda Carlson, *Teaching the Right Answers: An Instructor's Resource Manual for Contemporary Business Law 2E*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 1996. x, 490p.

Gac, Edward J. and Rhonda Carlson, *A Study Guide to Accompany The Legal Environment of Business: A Critical Thinking Approach*. Upper Saddle River, NJ, Prentice Hall, Copyright date: 1995. xii, 128p.

Gac, Edward J. and Rhonda Carlson, *Asking the Right Questions II: A Study Guide for Business Law 2E*. Englewood Cliffs, NJ, Prentice Hall, Copyright date: 1995. xi, 504p.

Gac, Edward J. and Rhonda Carlson, *Teaching the Right Answers: An Instructor's Resource Manual for Business Law 2E*. Englewood Cliffs, NJ, Prentice Hall, Copyright date: 1995. x, 574p.

Gac, Edward J. and Rhonda Carlson, *Asking the Right Questions II: A Study Guide for Contemporary Business Law*. Englewood Cliffs, NJ, Prentice Hall, Copyright date: 1994. xi, 432p.

Gac, Edward J. and Rhonda Carlson, *Teaching the Right Answers: An Instructor's Resource Manual for Contemporary Business Law*. Englewood Cliffs, NJ, Prentice Hall, Copyright date: 1994. xi, 463p.

Gac, Edward J. *Asking the Right Questions: A Study Guide and C.P.A. Review*. 1E. Englewood Cliffs, NJ, Prentice Hall, Copyright date: 1992. x, 388p.

MONOGRAPHS

Gac, *Outline of the Basic Common Body of Knowledge in Mineral Law for Petroleum Accountants*, Dallas, Texas, Council of Petroleum Accountant Societies, 1991.

Gac, *PASCO common Body of Knowledge for Mineral Accountants*, published by Petroleum Accountants Society of Colorado, 1991.

Gac, *A Study of Methods to Improve Active Learning and Discussion: Teaching in Large Business Law Lecture Classes*, published as a Monograph on Teaching Excellence by the University of Colorado Teaching Excellence Program, 1986, (with M. Wilder).

ARTICLES

Gac, *Legal Studies in General Education: Phase I Final Report* (with John Bagby, Michael Bixby, Lynn Forsythe and Nim Razook), 17 Journal of Legal Studies Education, 161-199 (1999).

Gac, *Qui Tam Claims: Threat to Voluntary Compliance Programs in Health Care Organizations*, (with Heidi Boerstler and John Ruhnka), 25. Journal of Health Politics, Policy and Law, 283 (2000) U.C.L.A. School of Public Policy and Social Research and the Duke University Press at the time. This journal is now sited at Yale University.

Gac: *Retirement Tax Policy: Incentives to save or spend?* Colorado Business Review, vol. LXV, No. 2. (March, 1999 @ p.3).

Gac, *The Socratic Method: Analyzing Ethical Issues for Health Administration Educators*. The Journal of Health Administration Education, with Professors Boerstler and Ruhnka, (Fall, 1998 at pp. 403-424). (Published in April 1999).

Gac, *Retirement Tax Policy: Incentives to Save or Spend?*, The Denver Post, June 14, 1998, pp. 1G and 2G.

Gac, *The New False Claims Act*, The CPA Journal, April, 1998, pp. 40-45, with Professor John Ruhnka. Reprinted by Coopers and Lybrand, L.L.P.

Gac, *Tapping Rainy Day Funds for the Reluctant Entrepreneur: Downsizing, Paternalism and the Internal Revenue Code*, with Professor Wayne Gazur. 86 Kentucky Law Review, 127 (1997).

Gac, *The Delicate Balance of Law and Ethics: A Model for Health Administration Educators*. The Journal of Health Administration Education, with Boerstler, Carlson, and Swanson (Winter, 1997, at pp. 21-41.)

Gac, *Fairness Opinions in Leveraged Buyouts: Should Investment Bankers Be Directly Liable to Shareholders?*, 23 Securities Regulation Law Journal 293 (1996), with Shaw.

Gac, *Sixteen Case Studies on Ethics and Taxation*, Prentice Hall Series on Federal Taxation of Individuals, Partnerships and Corporations (1995).

Gac, *Socratic Method Classes for Accounting*, The Prentice Hall Accounting Forum, published by Prentice Hall (1993).

Gac, *Significant real Property Literature—Foreign Investment in U.S. Real Estate*, 1988-1989, 25 Real Property, Probate and Trust Journal 339 (1990).

Gac, *An Update on Innocent Spouse Protection*, 13 Review of Taxation of Individuals 157 (1989), with C. O'Neil.

Gac, *Income and Transfer Tax Integration: Historic Policy Links for Wealth Transfer Tax Restructuring*, 12 Accounting Historians Notebook 33 (1989), with S. Brougham.

Gac, *A Proposal for Restructuring the Taxation of Wealth Transfers: Tax Reform Redux?*, 5 Akron Tax Journal 75 (1988), with S. Brougham.

Gac, *Significant Real Property Literature—Foreign Investment in U.S. Real Estate*, 1987-88, 23 Real Property, Probate and Trust Journal 355 (1988).

Gac, *Overcoming the Law School Image: The Socratic Method in Undergraduate Education*, 3 A.B.A. Focus on Law Studies: Teaching About Law in the Liberal Arts 3 (1988).

Gac, *Income and Transfer Tax Integration: An Alternative to the A.B.A. Proposal on Wealth Transfer Tax Restructuring*, 59 The Chartered Accountant in Australia 52 (1988).

Gac, *The Unfinished Business of Tax Reform: The American Bar Association Considers Proposals for Transfer Tax Restructuring*, 58 The Chartered Accountant in Australia 33 (1988).

Gac, *RICO Claims Against CPAs* 57 C.P.A. Journal 26 (1987) with J. Ruhnka.

Gac, *Significant Real Property Literature—Foreign Investment in U.S. Real Estate*, 1986-1987, 22 Real Property, Probate and Trust Journal 437 (1987).

Gac, *New Problems for the Unwary in Estate and Gift Tax Valuations: Penalties under I.R.C. 6660*, 1 Accounting Horizons 69 (1987), with M. Scheer.

Gac, *Can We Afford to Omit the Teaching of Community Property in the Basic Business Law Course?*, 5 Journal of Legal Studies Education 100 (1987).

Gac, *Accounting 6640-3: A Research Seminar in Tax Policy*, 21 Accounting Trends 24 (1987).

Gac, *Tax Reform Act 1986: A New Era*, 57 The Chartered Accountant in Australia 36 (1986).

Gac, Book Review, 8 Journal of the American Taxation Association 97 (1987), (reviewing H. Aaron and H. Galper, *Assessing Tax Reform* (1985)).

Gac, *The Great U.S. Tax Reform Debate Continues*, 56 The Chartered Accountant in Australia 35 (1986).

Gac, *The Process and Prospects for Major Tax Changes in the U.S.*, 56 The Chartered Accountant in Australia 28 (1985).

Gac, *U.S. Schemes to Simplify Tax*, 55 The Chartered Accountant in Australia 23 (1985).

Gac, *Expanding the Scope of Resource Materials for the Mineral Accountant*, 35 Oil and Gas Tax Quarterly 100 (1986), with R. Carlson.

Gac, *Socratic Grading Method*, 2 Journal of Legal Studies Education 76 (1984).

Gac, *Surviving Section 6651 of the Internal Revenue Code*, 11 Colorado Lawyer 2576 (1982), with R. Carlson.

CONFERENCE PROCEEDINGS

Gac, Edward J.; Ruhnka, John; and Schube, James, HIPAA Privacy Standards for Medical Records: Implementation Strategies. Presented at the Rocky Mountain Academy of Legal Studies in Business annual meeting, Vail, CO, September 2004.

Gac, The Past, Present and Future of the Estate Tax. Presented in Montrose, CO, Fall 2001, as part of the Professor in Residence Program, of the Chancellors Outreach Program.

Gac, "Using Common Law Concept of Good Faith to Resolve Health Care Claims." (Funded by the College of Business Small Grant Program). Presented at the 1998 meeting of the Pacific Southwestern Academy of Legal Studies in Business.

Gac, Empirical Application of Law and Ethics: Teaching Models for Masters in Health Administration Programs at the University of Colorado at Denver, Academy of Legal Studies in Business, Quebec City, Canada. Presented in August 1996.

Gac, Dialogues on Canada-U.S. Legal Issues: An Alternative Perspective on the role of Audit, (with Sally Gunz and John McCutcheon) and Accountant's Liability in the U.S. and Canada, (with Gamewell Gant). Panelist on paper presentations. Rocky Mountain Academy of Legal Studies in Business, Fall 1992.

Gac, Improve Your Competitive Culture to Increase Profits, Selected Proceedings of the Rocky Mountain Business Law Association and College of Business Accounting Seminars, Fall 1989, with T. Hopkins, pp. 1-22.

Gac, A Delicate Balance: Examining the Ethical Aspects of AIDS to Protect Both Society and the Individual, Proceedings of the Midwest Business Administration, March 1989, with S. Carlson, pp. 1-44.

Gac, Faculty Experiences with Information Literacy: Using Librarians in the Tax Policy Research Seminar, Proceedings of the University of Colorado Information Literacy Symposium, Fall 1988, sponsored by the University of Colorado Office of the Vice-President for Academic Affairs, pp. 1-8.

Gac, Women's Issues in the Internal Revenue Code: Problems Yet Unresolved After TRA 1986, Selected Proceedings of the Rocky Mountain Business Law Association, September 1988, with C. O'Neil, pp. 32-60.

Gac, Double Taxation Impacts on International Ownership and Transfers of Wealth: Problems Still in Place as Illustrated by the U.S.—U.K. Death Tax Treaty, *Proceedings of the University of Illinois Business Regulation and Its Impact on the World Economy Conference*, Spring 1988, pp. 150-173.

Gac, RICO—Time for Reform, *Selected Proceedings of the Rocky Mountain Business Law Association*, September 1987, pp. 40-64.

Gac, Living with Large Business Law Classes, *Selected Proceedings of the Rocky Mountain Business Law Association*, September 1986, pp. 1-64. Also a member of a panel on Future Directions for Business Law Teaching at that annual meeting.

Gac, Tax Reform 1985: Is Half a Pie Really Better Than None at All?, *Selected Proceedings of the Rocky Mountain Business Law Association*, September 1985, pp. 1-11. Also a member of a panel on Collaboration Strategies for Publications and Grants at that annual meeting.

Gac, Creative Legal Research: Tax Law, *Proceedings of the Legal Research Symposium*, sponsored by the University of Denver College of Law Program of Advanced Professional Development and the Colorado Association of Law Libraries, November 1984, pp. 101-131.

Gac, Can we Afford to Omit the Teaching of Community Property in the Basic Business Law Course?, *Selected Proceedings of the Rocky Mountain Business Law Association*, September 1984, pp. 22-38.

Gac, An Analysis of Equity Considerations in the Death Tax Credits Available Under the U.S. and U.K. Estate and Gift Tax Convention, *Proceedings of the Seventh British American Law Conference*, Edinburgh, Scotland, July 1984, pp. 1-22.

Gac, Updating the Use of I.R.C. 2032A, *Selected Proceedings of the Rocky Mountain Business Law Association*, September 1983, pp. 1-7.

Gac, Estate Tax Filing Penalties, *Selected Proceedings of the Rocky Mountain Business Law Association*, May 1983, pp. 30-42.

Gac, coeditor and author of three chapters, *Estate Planning Seminar*, Colorado State University Department of Economic Education, 1981, pp. 4-1—4-15, 5-1—5-6, 7-1—7-44.

ARTICLES IN PREPARATION:

Preparing a grant proposal entitled “Multidisciplinary Practice Ethics.”

Grant proposal on the use of “payment in kind” for estate, gift and generation-skipping

taxation. This will be on a comparative study of the United States, British, and French laws.

A continuing study on the use of common law contract theories for the resolution of competing health care claims.

A law review article on the current state of “Qui Tam” laws (with Professor John Ruhnka).

Further development of ethics teaching articles in business law and health administration, (with Professors John Ruhnka and Heidi Boerstler).

Grant proposal through the Real Estate Center of the College of Business on the use of “Megen’s Law” in Colorado and their impact on real estate contracts.

PUBLICATION RELATED ACTIVITIES:

Reviewer for Carlson, *Introduction to Westlaw® Campus for Business Law Students*, 2004.

Reviewer for Mann and Roberts, *Essentials of Business Law and the Legal Environment*, 8E, 2004.

Reviewer for Miller, Jentz, and Cross, *West’s Business Law: A Case Study Approach*, 2E, 2003.

Reviewer for Time Line for Henry Cheeseman, *Business Law 5E*, 2003.

Reviewer for *American Business Law Journal*, 1994-date.

Reviewer for *Women Know It All*, 1998, by Penny Lynn and Victoria Lewis.

Reviewer for the *American Business Law Journal*, 1997-date.

Reviewer for *Introduction to Paralegalism*, by Rhonda Carlson, 1996.

Reviewer for *Business Law 1E*, by Henry R. Cheeseman, 1992; 2E 1994; 3E 1996; 4E 1999; 5E 2002.

Reviewer for *SEC Regulation of Public Companies*, by Allan Afterman, 1994.

Reviewer for *Modern Business Law 3E*, by Thomas Dunfee, 1994.

Reviewer for *Contemporary Business Law*, by Henry R. Cheeseman, 1993.

Reviewer for *Contemporary Business Law 5E*, by Reitzel et al., 1993.

Reviewer for *Business and Its Legal Environment 3E*, by Marianne Jennings, 1992.

Reviewer for *Business Law 3E*, by Joseph Frasca et. al., 1990.

Reviewer for the *Law and Society Review*, the Journal of the Law and Society Association, 1990-2000.

Reviewer for *Keys to Estate Planning*, by D. Larry Crumbley and Edward E. Milam, 1989.

SERVICE

UNIVERSITY SERVICE:

Leeds School of Business Teaching Excellence Committee, Chair, 2004-date/

Graduate Teaching Program, Presentation on the Socratic Method for non-law teachers, January, 2004.

Leeds School of Business Representative to the University Honors Council Program, 2001-2003.

Leeds School of Business Representative to the University Student Honor Code Committee, 2001-2003.

Member of the Faculty Council Personnel Committee, 1998-2003. Elected Chair for the 2002-2003 Academic Year.

Chair of the Faculty Assembly Committee on the University of Colorado Administrative Streamlining Plan and Colorado Peak Performance Plan, 1999-2003.

Speaker for the Boulder County Association of Management Accountants. Topics: Tax Reform Proposals (Spring, 1998).

Committee on World Affairs Conference, member, 1996.

Presentation on Business Training in Kiev for Ukrainians Networking in Colorado, June 1995.

Case presentations to the Baxter Corporation Leaders of Tomorrow Minority Seminar for the University of Colorado College of Business student Recruitment Program, June 1995, June 1996, June 1997.

Student Leadership Council—screening committee for the selection of high school students for the council, 1985-date; also conducted teaching workshop for class advisors to the council, 1989.

Radio presentations titled “Women’s Issues in the Internal Revenue Code” and “Graduate Tax Education at CU Boulder,” through University of Colorado Office of Public Relations, Spring 1988.

President’s Committee on Information Literacy, 1987-1988; member of the planning committee which presented the first university-wide Symposium on Information Literacy; also presented a paper at the symposium, April 1988.

Advisor to the Faculty Teaching Excellence Program and the Graduate Teacher Program; includes writing a monograph on teaching excellence and conducting numerous workshops for faculty and students, 1985-2003.

Member of planning committee for the University of Colorado Colloquy on Teaching sponsored by the Office of the Vice Chancellor for Academic Affairs, 1985-1986.

Recipient of grant from the University of Colorado Parents’ Association to study the use of small section Socratic recitations as part of a mega-section class and participant in the annual Parents’ Day program, 1985.

COLLEGE SERVICE:

Member: Leeds School of Business Excellence in Teaching Committee. 2003-date.

Chair: Leeds School of Business Building Relocation Committee, 2001-date.

Chair: Leeds School of Business Administrative Services Subcommittee, 2000-2001.

Chair: Joseph L. Frasca Teaching Excellence Award Committee, 2001.

Chair: Leeds School of Business Student Ethics Committee, 2001-2003.

Chairman, College of Business Space Committee—1996-2001. Key responsibility for the development of a new addition to the Leeds School of Business. This is a \$25 million project. It has been approved by the C.U. Regents, C.C.H.E. and the Joint Budget Committee. Approved by state legislature in May 2000. Reappointed to this committee for the 2002-2003 academic year.

Member of the Faculty Advisory Committee on the Core Curriculum of the College of Business, Fall 1997-2002.

Member of the A.I.S. (Accounting and Information Systems Division) Advisory Committee. 1997-2001.

Selection Committee for Appointment for MBA Career Development Director, 1996.

Accounting and Information Systems Division Executive Committee, 1993-1997.

M.B.A. Faculty Committee on Right Sizing and Quality, Chair, 1993-1995.

Division of Accounting and Information Systems, on the Curriculum Committee, the Research Improvement Committee, and the Chair's Advisory Committee, 1993-1997.

Area Coordinator for Business Law, Environment and Policy, Fall 1991-1993.

Member of the M.B.A. Core Faculty Curriculum Development Committee, 1991-1995.

Member of the United Artists University of Colorado College of Business Writing Program Committee, 1989-1990.

Member of the Ad Hoc Advisory Task Force on Undergraduate Curriculum Restructuring, 1989-1993.

Chair of Undergraduate Curriculum Committee for the College of Business, 1991-1993.

Co-founder of the Joint University of Colorado College of Business and School of Law Graduate Program in Taxation, 1984-date.

Leeds School of Business Library Committee, 1983-1993. Also formed a subcommittee for Law School and Business School cooperation in the development of the tax materials collection for the joint graduate tax program.

Leeds School of Business Committee on Student Conduct and Discipline, 1983-date. Chairman, 1988-1990.

PROFESSIONAL ASSOCIATIONS:

Academy of Legal Studies in Business, Executive Secretary of the Ethics Section, 1999-2001. Responsible for the publication of the bi-annual newsletter to the membership.

Academy of Legal Studies in Business, 1982-date; President's Advisory Committee, 1991-date; International Law Section, 1990-date; Ethics Section, 1990-date.

American Accounting Association, 1985-1989. (Associate faculty member).

American Bar Association, 1985-date. (Member of the Education, Tax and Health Law Sections).

American Bar Association, Real Property, Probate and Trust Section, 1985-1991.

Chairman, Subcommittee on Significant Literature on Foreign Investment in U.S. Real Property, 1987-1991.

American Bar Association, Tax Section. Committee on Tax Education, 1985-1994.

American Taxation Association, 1985-1990. Committee on Tax Policy Curricula, 1986-1987.

Colorado Bar Association, 1982-date. Admitted to practice before Colorado Supreme Court.

Colorado Society of CPAs, associate teaching member, 1985-1991.

Illinois Bar Association, 1969-date. Admitted to practice before Illinois Supreme Court.

Law and Society Association, 1987-1989.

Midwest Business Law Association, 1988-date.

Pacific Southwest Business Law Association, 1988-date.

Petroleum Accountants Society of Colorado, 1986-date. Member of Education Committee, 1986-1993.

Rocky Mountain Business Law Association, 1982-date. Executive Secretary-Treasurer, 1983-1986; Program Chairman, 1987-1988; President, 1988-1989. Delegate to the National Convention for 1990-1993. Vice President and Program Chairman, 1995-1996; President, 1996-1997.

Russian-American Chamber of Commerce, 1994-1997.

Western Academy of Legal Studies in Business, 1996-date.