

## CURRICULUM VITAE

Name: Steuben, Norton Leslie

Degrees: Bachelor of Arts — University of Michigan, 1958  
Juris Doctor with distinction — University of Michigan Law School, 1961

Admitted to the Bar of:  
New York — 1962  
Colorado — 1975

### Employment:

Associate — Hodgson, Russ, Andrews, Woods & Goodyear, Buffalo, New York, 1961-65;  
Partner — Hodgson, Russ, Andrews, Woods & Goodyear, Buffalo, New York, 1966-68;  
Lecturer — State University of New York at Buffalo School of Law, 1961-68;  
Assistant Professor — University of Colorado School of Law, Boulder, Colorado, 1968-70;  
Associate Professor — University of Colorado School of Law, Boulder, Colorado 1970-74,  
awarded tenure in 1972;  
Professor — University of Colorado School of Law, since 1974;  
Nicholas Rosenbaum Professor — University of Colorado School of Law, since 1997;  
Visiting Professor — University of Seattle School of Law, Tacoma, Washington, 1992-93;  
Counsel — Ireland, Stapleton, Pryor & Pascoe, P.C., Denver, Colorado, 1980-97, 1999 - ;  
Tax Policy Advisor to the Government and Parliament of Ukraine — United States Treasury  
Department, 1997-99;  
Nicholas Rosenbaum Professor Emeritus – University of Colorado School of Law – Since May  
31, 2002; and  
Fulbright Scholar – Teaching at Various Law Schools in Kyiv, Ukraine – August 2003 to  
January 2004.

### Faculty Member; Lecturer; Panelist

Chamber of Commerce of the United States, Institute for Organization Management, Boulder,  
Colorado, 1971;  
American Law Institute-American Bar Association Committee on Continuing Professional  
Education, Course of Study on Real Estate Condominiums and Planned Unit  
Developments, Denver, Colorado, 1976;  
American Law Institute-American Bar Association Committee on Continuing Professional  
Education, Course of Study on Modern Real Estate Transactions, Boulder, Colorado,  
1976;

## Faculty Member; Lecturer; Panelist (Continued)

- American Law Institute-American Bar Association Committee on Continuing Professional Education, Course of Study on Creative Tax Planning for Real Estate Transactions, Denver, Colorado, 1979;
- Continuing Legal Education in Colorado, Faculty Workshop on the Use of a Corporation in Real Estate Transactions, Boulder, Colorado, 1979;
- National Association of Realtors, Real Estate Securities and Syndication Institute, Denver, Colorado, 1980;
- University of Colorado School of Law, Faculty Workshop on Deductible Items in the Organization and Early Years of a Real Estate Syndication, Boulder, Colorado, 1980;
- American Law Institute-American Bar Association Committee on Continuing Professional Education, Course of Study on Real Estate: Debtors' and Creditors' Rights, Denver, Colorado, 1980;
- Northwest Center for Professional Education, Conference on Real Estate Securities and Syndication Practices, Denver, Colorado, 1981 and 1982;
- Northwest Center for Professional Education, Conference on Joint Venture Financing, Denver, Colorado, 1981 and 1982, Houston, Texas, 1982;
- University of Colorado School of Law, Short Course in Partnership Taxation, Boulder, Colorado, 1982;
- American Society of Writers on Legal Subjects, Fourth Annual Legal Writing Institute, St. Louis, 1982;
- University of Colorado at Denver Graduate School of Public Affairs, Conference on Public-Private Sector Partnerships: Myth or Reality? Denver, Colorado, 1982;
- Continuing Legal Education in Colorado, Inc., Course of Study on Tax Planning for Small and Medium Size Businesses for the General Practitioner, Denver, Colorado, 1982;
- University of Colorado School of Law, Faculty Workshop on Income Tax Consequences of Creative Financing Alternatives in Commercial Real Estate Transactions, Boulder, Colorado, 1982;
- University of Denver School of Law, Symposium on Taxation of Real Estate Transactions — Convertible and Participating Mortgages, Denver, Colorado, 1983;
- National Association of Housing and Redevelopment Officials, Use of Public-Private Partnerships, Boulder, Colorado, 1983;
- University of North Carolina School of Law, Third Annual Tax Institute, Chapel Hill, North Carolina, 1984;
- Northwest Center for Professional Education, Conference on Advanced Tax Planning for Real Estate Transactions, Denver, Colorado, 1984;
- University of Colorado School of Law, Course of Study on Representing High Technology and Start-up Companies in the 1980s, Denver, Colorado, 1984;
- University of Colorado School of Law, Faculty Workshop on Tax Aspects of Real Estate Investment and Development After the Tax Reform Act of 1984, Boulder and Denver, Colorado, 1984;
- Denver Post, Member of Panel on Reform of the Federal Income Tax, Denver, Colorado, 1985;
- National Association of Housing and Redevelopment Officials, Legal and Tax Aspects of Public Housing Authorities Acting As Developers, Boulder, Colorado, 1986;

## Faculty Member; Lecturer; Panelist (Continued)

- Northwest Center for Professional Education, Institute on Advanced Tax Planning for Real Estate Transactions, Denver, Colorado, 1986;
- Faculty Teaching Excellence Program, Workshop on “Provoking Critical Thought in the Classroom: Teaching with the Socratic Method,” Boulder, Colorado, once or twice a year from 1988 to 1997;
- Thorne Ecological Institute, Conference on Environmental Stewardship, Moderator of Panel, 1/26/91;
- University of Seattle School of Law, Colloquium for members of the law school faculty on “The Determination of Basis in Acquisitions from a Ground Lessor,” March 26, 1993;
- American Law Institute-American Bar Association, Committee on Continuing Professional Education, Course of Study on Modern Real Estate Transactions, Boulder, Colorado, June 28-July 2, 1993;
- Sections of Taxation and Business Law of the Colorado Bar Association, Member of Panel on “Choice of Entity in Colorado: Business, Tax, and Estate Planning Considerations in Choosing and Operating a Colorado Business,” Colorado Bar Association Convention, October 9, 1993;
- Legal Education Committee of the Real Property, Probate and Trust Section of the American Bar Association, Teaching About Percentage Rent Clauses, Chicago, August, 1995;
- State University of New York at Buffalo School of Law, Colloquium on the Income Tax Treatment of Interests Acquired From a Ground Lessor, Buffalo, New York, October, 1995;
- The Concerned Faculty Network, Symposium on the Research University: The University of Colorado at Boulder, Chair of panel discussion on the Climate Report on Faculty of Color, Boulder, Colorado, October 30, 1995;
- The Future of Tax Policy and Reform, Fall Chautauqua Series Presented by the Division of Continuing Education, University of Colorado, Boulder, Colorado, November 8, 1996;
- CLE International, Choice of Entity Conference, Tax Structures and Techniques for Real Estate, Denver, Colorado, April 10, 1997;
- ABA Forum on Affordable Housing and Community Development Law, 6th Annual Conference on Affordable Housing and Community Development Law, The Check-the-Box Rules, Washington, DC, May 30, 1997;
- Organization for Economic Co-operation and Development (“OECD”), Course on Advanced Income Tax Problems, Vienna, Austria, November, 1997;
- OECD, Course on Advanced Income Tax Problems, Ankara, Turkey, June 1998;
- OECD, Baltic Forum for Entrepreneurship and Enterprise Development, Helsinki, Finland, November, 1998;
- Conference on the Proposals for the Ukrainian Tax System Sponsored by the World Bank in Kyiv, Ukraine on the 17<sup>th</sup> of June 1999;
- OECD, Tax Reform Conference, Vienna, Austria, July 1999;
- Greater Denver Tax Counsel’s Association, Presentation on the Ukrainian Tax System, Denver, Colorado, November, 1999;
- University of Colorado School of Law, Faculty Colloquia Series, Presentation on Taxation and the Rule of Law in Ukraine, February, 2000;
- OECD, Course on Taxation of Natural Resources, Ankara, Turkey, May 8 – 12, 2000;

C.B.A. International Law Committee, Presentation on “The Rule of Law in Ukraine,” June 21, 2000;

Real Property, Probate and Trust Section of the American Bar Association, Planning Symposia, Presentation on “Choice of Entity for Real Estate Projects”, New York, New York – April 2 – 4, 2003; and

European University and Wisconsin International University in Ukraine, taught International Business Law at both universities in fall of 2003 as a Fulbright Scholar,

## Books:

Cases and Materials on Real Estate Planning, The Foundation Press, Inc., 1<sup>st</sup> Edition, 1974, 2d Edition, 1980, 3d Edition, 1989, 4<sup>th</sup> Edition, 2006;

Statutory and Problem Supplement to Real Estate Planning, The Foundation, Press, Inc., for each Edition;

Teacher's Manual for Cases and Materials on Real Estate Planning, The Foundation Press, Inc., for each Edition;

Annual Update Memorandum to Cases and Materials on Real Estate Planning, The Foundation Press, Inc.;

Problems in the Taxation of Individuals, Partnerships and Corporations, The Foundation Press, Inc., 1978 (with Professor William J. Turnier);

Teacher's Manual for Problems in the Taxation of Individuals, Partnerships and Corporations, The Foundation Press, Inc., 1978 (with Professor William J. Turnier);

Editor (with others) Bittker, Fundamentals of Federal Income Taxation, Warren, Gorham & Lamont, Inc., 1983;

Problems in the Fundamentals of Federal Income Taxation, The Foundation Press, Inc., (with Professor William J. Turnier), 2<sup>nd</sup> Edition, 1985, 3rd. Edition, 1994;

Teacher's Manual for Problems in the Fundamentals of Federal Income Taxation, The Foundation Press, Inc., (with Professor William J. Turnier) for each Edition;

Problems in the Federal Income Taxation of Partnerships and Corporations, The Foundation Press, Inc., (with Professor William J. Turnier) 2<sup>nd</sup> Edition, 1985, 3rd. Edition 1996; and

Teacher's Manual for Problems in the Federal Income Taxation of Partnerships and Corporations, The Foundation Press, Inc., (with Professor William J. Turnier) for each Edition.

## Monographs, Articles, Study Materials, Papers, Book Reviews, Book Chapters:

- “The Development of Due Process in International Law 1950-1960,” 1961 Babcock International Law Essay, pp. 110;
- “Wrongful Death Actions under the Warsaw Convention,” 11 Buffalo Law Review 365-375 (1962);
- “Income Tax Aspects of Condominiums and Planned Unit Developments,” 1976 ALI-ABA Study Materials, Real Estate Condominiums and Planned Unit Developments, 137-157;
- “Application of the Securities Laws to Modern Real Estate Transactions,” 1976 ALI-ABA Study Materials, Modern Real Estate Transactions, 1065-1131;
- “The Function of a Corporation in Real Estate Transactions,” 4 ALI-ABA Course Materials Journal, 39-72 (1980);
- “Lehrman, Tax Desk Book for the Closely-Held Corporation,” 51 U. Colo. L. Rev. 449-457 (1980);
- “The Deduction of Interest and ‘Soft Costs’ in Real Estate Syndications,” Real Estate Securities and Syndications Institute, 1980 Study Materials — Real Estate Syndication in Colorado for 1980;
- “Deductible Items in the Organization and Early Years of a Real Estate Syndication,” University of Colorado School of Law, 1980 Fall Faculty Workshop, pp. 48;
- “Some Common and Some Not So Common Federal Income Tax Concerns in Real Estate Syndication,” 1981 Real Estate Securities and Syndication Practice, IX-1 - IX-82, Northwest Center for Professional Education, pp.48;
- “Federal Income Tax Considerations in Institutional Joint Ventures,” 1981 Joint Venture Financing, XIV-1 - XIV-18, Northwest Center for Professional Education, 1982 Joint Venture Financing, II-1 - II-22, Northwest Center for Professional Education;
- “Federal Income Tax Issues in the Real Estate Security Offering,” 1982 Real Estate Securities & Syndication Practices, IX-1 - IX-67, Northwest Center for Professional Education;
- “Choice of Business Entity,” Tax Planning for Small and Medium Size Businesses for the General Practitioner, 55-65, Continuing Legal Education in Colorado, Inc.;
- “Income Tax Consequences of Creative Financing Alternatives in Commercial Real Estate Transactions,” University of Colorado School of Law, 1982 Fall Faculty Workshop, pp. 28;
- “The Convertible, Participating Mortgage: Federal Income Tax Considerations,” 54 University of Colorado Law Review 237-256 (1983);
- “Academic Freedom and Tenure: University of Northern Colorado,” 70 Academe 1a-8a (1984) (with Professor John Elliott);
- “Tax Planning for Real Estate Investment and Development,” Third Annual Tax Institute of the University of North Carolina School of Law, IV-1 - IV-100 (1984);
- “Contemporary Financing Techniques,” 1984 Advanced Tax Planning for Real Estate Transactions, VIII.B.-1 - VIII.B.-55, Northwest Center for Professional Education;
- “Income Tax Considerations Involved in Representing High Technology Start-up Companies,” University of Colorado School of Law Course of Study on Representing High Technology and Start-up Companies in the 1980s, pp. 13 (1984);
- “Tax Aspects of Real Estate Investment and Development after the Tax Reform Act of 1984,” University of Colorado School of Law, 1984 Fall Faculty Workshop, pp. 84 (1984);

## Monographs, Articles, Study Materials, Papers, Book Reviews, Book Chapters (Continued)

- “Title and Land Use Considerations Involved in the Siting of the Superconducting, Super Collider in Eastern Colorado,” supported by a grant from the Colorado Advanced Technologies Institute, pp. 170 (1985);
- “Title and Land Use Considerations Involved in the Siting of the Superconducting, Super Collider Accelerator (SSC) at Two Specific Sites in Eastern Colorado,” supported by a grant from the Colorado Advanced Technologies Institute, pp. 99 (1986);
- “The Use of Nominee Corporations in Real Estate Financing Transactions,” Chapter 2C, 2C-1 - 2C-31, in Real Estate Financing, published by Matthew, Bender & Co., 1991;
- “The Treatment of Nominee Corporations for Income Tax Purposes,” 16 University of Puget Sound Law Review, 571 (1993);
- “Choice of Entity in Colorado,” 23 The Colorado Lawyer 293 (1994) (with others);
- “Teaching About Percentage Rent Clauses,” 1 #1 Legal Education Newsletter (ABA Real Prop. Prob. & Tr. Law Section, Legal Education Committee) 5 (1996);
- “The Income Tax Treatment of Interests Acquired from a Ground Lessor,” 23 Florida State University Law Review 863 (1996);
- “The Choice of Entity in Colorado: an Update (with others), Volume 25 The Colorado Lawyer page 3 (1996);
- “The Choice of Entity for Real Estate after Check-the-Box and the Entity Explosion,” 6th Annual Conference on Affordable Housing and Community Development Law — A Bridge to the 21st Century — Will It Reach? (1997);
- “Drafting the Percentage Rent Clause,” 26 Real Estate Law Journal 325 (1998);
- “Tax Considerations of Small Businesses,” OECD Baltic Forum for Entrepreneurship and Enterprise Development (1998);
- “Ten Reasons to Fear a Turnover Tax” Presented to the Conference on the Proposals for the Ukrainian Tax System Sponsored by the World Bank in Kyiv, Ukraine on the 17th of June 1999;
- “Tax Reform in Ukraine” (with others), OECD Tax Reform Conference (1999);
- “Fundamentals of a Good Tax System,” 7 Visnyk Podatkovoyi Sluzhby Ukayiny 9 (2000) (Courier of the Tax Service of Ukraine published by the State Tax Administration of Ukraine), reprinted in 15 Vse Pro Buhgaltersky Oblik 5 (2000) (All About Accounting published by the Association of Professional Accountants of Ukraine), reprinted in Russian for the Russian Federation in 11-12 Finansovaya Tema (Financial Topics) 27 (2000), reprinted in English in 21 #14 Tax Notes International 1571 (2000). This article also was electronically reprinted in 2 #3 Tax Law and Policy Abstracts, January 26, 2001 which is published by the Legal Scholarship Network a division of the Social Science Electronic Publishing, Inc. It also was listed on the Social Science Research Network’s Top Ten Download List for the 60 days following its publication;
- “A Brief Tour of the United States Tax System,” November – December (Anniversary Issue Visnyk Podatkovoyi Sluzhby Ukayiny 42 (2000), (Courier of the Tax Service of Ukraine published by the State Tax Administration of Ukraine); and
- “Choice of Entity for Real Estate after Check-the-Box and the Entity Explosion,” 37 #4 Real Property, Probate and Trust Journal 53 (2002). This article also was electronically reprinted in Real Estate Abstracts and Tax Law and Policy which are published by FEN Subject Matter Journals a division of Social Science Electronic Publishing, Inc. and

Social Science Research Network (SSRN). The article also made SSRN's Top Ten download list

Work in Progress

Problems in the Fundamentals of Federal Income Taxation, 4th, Edition:  
Problems in the Federal Income Taxation of Business Enterprises, 4th., Edition;

National and Community Volunteer Service:

Officer — Buffalo-Niagara Industrial Development Corporation, Buffalo, New York, 1963-68;  
Officer — Opportunities Development Corporation, Buffalo, New York, 1966-68;  
City of Boulder Human Rights Commission, Member, 1969-72, Chairperson, 1972-74, Boulder, Colorado;  
Member, City of Boulder Landlord-Tenant Committee, Boulder, Colorado 1973-74;  
Member, County of Boulder Employee Grievance Board, 1976;  
Member, City of Boulder Open Space Board of Trustees, Boulder, Colorado, 1976-79, Chairperson, 1979-81;  
Member, Board of Trustees, Congregation Har HaShem, Boulder, Colorado, 1978-79, 1984-85, Vice President, 1979-82; President, 1982-84;



## National and Community Volunteer Service (Continued)

Member, Boulder Housing Authority, 1982-84, Vice Chairperson, 1984-85, Chairperson, 1985-89;

Member, Tax Advisory Group to Senator G. Hanks Brown, 1986-1996;

Member of Governing Committee of the American Bar Association Forum on Affordable Housing and Community Development Law 1994-1996;

Editor-in-Chief, Journal of Affordable Housing & Community Development Law, 1994-1996;

Member, Working Group for a Housing Trust for Boulder County, 1995-1996;

Member of the Legal Affairs and Advocacy Committee of the American Tinnitus Association, 2002 - ;

Member of the Community Advisory Panel to Roche – Colorado, 2005 – ;

Member of the Board of Directors of Boulder Aging Services Foundation, 2005 - ;and

Boulder Housing Counselor, Advice to prospective residential purchasers and residential owners facing foreclosure, 2006 - .

## Professional Societies:

American Bar Association, Tax Section, Real Estate Committee, Committee on Tax Instruction, Real Property, Probate and Trust Section, Committee on Federal Income Taxation of Real Property, Forum on Affordable Housing and Community Development Law;

American Judicature Society;

New York State Bar Association;

Colorado Bar Association, Real Property Section, Income Tax Section; Boulder County Bar Association;

American Association of University Professors;

Scribes — The American Society of Writers on Legal Subjects, formerly Officer, Member of the Board of Directors, and Editor of the Scribes' periodical The Scrivener;

Tau Epsilon Rho, Legal Society;

National Tax Association — Tax Institute of America, Federal Taxation and Finance Committee.

## Awards and Special Achievements:

S.I. Goldberg Award — Outstanding Undergraduate Member, Alpha Epsilon Pi Fraternity, 1957;

Barristers Society — University of Michigan Law School Honor Society, 1960-61;

Order of Coif, 1961;

Best Monograph, 1961 Babcock International Law Essay Contest, sponsored by World Rule of Law Center — Duke University;

Buffalo Area Chamber of Commerce Award for Distinguished Service to the Community, 1966;

John W. Reed Award — University of Colorado School of Law award in recognition of teaching excellence, 1970;

Teaching Recognition Award — University of Colorado award in recognition of teaching excellence, 1972;

University of Colorado at Boulder — Teaching Recognition Award, campus award in recognition of teaching excellence, 1982;

## Awards and Special Achievements (Continued)

Presidential Teaching Scholar, University of Colorado, selection based on teaching excellence 1989-;

Certificate of Merit — Outstanding Service, Alpha Epsilon Pi Fraternity, 1976;

Outstanding Chapter Supervisor, Alpha Epsilon Pi Fraternity, 1979-80;

Selected for Who's Who in American Law;

Selected for Who's Who in the West;

Selected for Who's Who in America;

Selected for Who's Who in Real Estate;

Selected for Who's Who in the World;

Boulder County Housing Hero Award, Presented by the Thistle Group Housing Corporation, a nonprofit low and middle-income housing provider in Boulder County, 1991;

Letter of Commendation for Exceptional Assistance to the Government of Ukraine from S. Tyhypco, Vice Prime Minister for Economic Reform, July 1999;

Chosen as a Fulbright Scholar, May, 2003; and

Clifford Calhoun Award, University of Colorado School of Law Award for Public Service, 2005.

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Boulder, Colorado 80309

Home Telephone: 303-447-1581

Office Telephone: 303-492-7963

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