

# ATTORNEY BIOGRAPHY



## Bradley T. Borden

Professor of Law,  
Brooklyn Law School  
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### AREAS OF EXPERIENCE

- + Federal Income Taxation

### EDUCATION

- + L.L.M. in Taxation, University of Florida College of Law, 2000
- + J.D., with high honors, University of Florida College of Law, 1999
- + M.B.A., Accounting Emphasis, Idaho State University, 1996
- + B.B.A., with high honors, in Accounting, Idaho State University, 1995

### PROFESSIONAL AFFILIATIONS

- + Recognized *Texas Monthly* magazine and Law & Politics as a "Texas Rising Star" in the area of Tax Law (2004)
- + American Bar Association
  - Section of Taxation: Sales, Exchange, and Basis Committee
  - Like-Kind Exchanges and Other Non-recognition Transactions Subcommittee Co-Chair
- + Texas Bar Association
  - Section of Taxation: Partnership and Real Estate Committee
  - Advanced Tax Law Course Planning Committee, 2001-present
- + San Antonio Bar Association
  - Continuing Legal Education Committee, Vice Chair, 2001-2003 and Chair, 2002-2003

### FIRM RANKINGS

- + Oppenheimer, Blend, Harrison and Tate, Inc. has been ranked as San Antonio's leading Tax law firm for 2009 by Woodward/White, Inc.

### ADMITTED

- + To the practice of law in Texas
- + U.S. Tax Court
- + Certified Public Accountant, Texas, 2001; Florida, 1998 (inactive 2003)

### ADDITIONAL INFORMATION

Brad has a nationwide reputation as an expert on Section 1031 exchanges. He advises property and business owners on federal and state tax issues related to the disposition and acquisition of property, helping them structure such transactions to minimize the tax crunch. In particular, his clients seek his advice regarding tax-free exchanges, real estate transactions, and partnership restructuring. His recent representations include:

- Structuring tenancy-in-common arrangements to qualify as valid Section 1031 replacement property.
- Acting as outside counsel for professional tax-free exchange accommodation companies.
- Serving as expert witness regarding various issues related to tax-free exchanges.
- Advising property owners (including publicly traded companies) with respect to tax-free exchanges, including multi-party, delayed, reverse and build-to-suit exchanges.
- Advising parties with respect to the tax implications of partner buy-outs, corporate spin-offs, partnership mergers and divisions and other business reorganizations.
- Assisting real estate investors with tax-free cash withdrawal from entities holding title to the property.

Brad is a frequent speaker at tax institute seminars and other continuing professional education seminars for attorneys and CPAs across the country. His published works include:

- *The Whole Truth About Using Partial Real Estate Interests in Section 1031 Exchanges*, Real Estate Taxation, 4th Quarter, 2003.
- *Section 1031 and Proximate and Midstream Business Transactions*, Tax Management Real Estate Journal, November 5, 2003.
- *Recent Developments in Build-to-Suit Exchanges*, Tax Management Memorandum, January 27, 2003.
- *Build-to-Suit Ruling Breaks New Ground for Taxpayers Seeking Swap Treatment*, The Journal of Taxation, January, 2003 (co-author with Alan S. Lederman and Glenn Spear).
- *Exchanges Involving Tenancy-in-Common Interests Can Be Tax-Free*, Practical Tax Strategies, January 2003, and RIA Group's Tax Ideas.
- *What You Should Know About Mergers and Divisions of Partnerships*, The Practical Tax Lawyer, Winter 2003.