

**JEFFREY A. MAINE**  
**Maine Law Foundation Professor of Law & Associate Dean for Research**  
**University of Maine School of Law**  
**300 Fore Street**  
**Portland, Maine 04101**  
**(207) 780-4366**  
[jeffrey.maine@maine.edu](mailto:jeffrey.maine@maine.edu)

## ***EXPERIENCE***

UNIVERSITY OF MAINE SCHOOL OF LAW, Portland, Maine. Professor of Law (since August 2004); Associate Dean for Academic Affairs (August 2019 – June 2020; August 2005 - December 2008); Associate Dean for Research (August 2020 – present); Visiting Professor of Law (August 2003 - August 2004). Courses: Taxation I, Taxation II, Partnership Tax, Estate and Gift Tax, Taxation Law Seminar, Tax Law Practicum.

WESTERN NEW ENGLAND LAW SCHOOL, Springfield, Massachusetts. Adjunct Professor of Law (Spring 2022, Fall 2023). Course: Income Tax for Estate Planners (online).

JOHN MARSHALL SCHOOL OF LAW, Chicago, Illinois. Adjunct Professor of Law (Spring 2011, Spring 2013, Fall 2013, Summer 2014, Fall 2014, Fall 2015, Summer 2017, Summer 2018, Summer 2019, Spring 2020, Summer 2020). Courses: Taxation of Intellectual Property Seminar, Survey of Federal Income Tax (online), Income Taxation of Estates and Trusts (online), Taxation of Intellectual Property (online).

UNIVERSITY OF NEW HAMPSHIRE SCHOOL OF LAW, Concord, New Hampshire. Adjunct Professor of Law (Spring 2011, Spring 2013). Courses: Technology Transfer Tax and Personal Income Tax.

TEXAS A&M UNIVERSITY SCHOOL OF LAW, Fort Worth, Texas (formerly Texas Wesleyan University School of Law). Professor of Law (August 2001 - August 2004); Associate Dean for Academic Affairs (August 2001 - August 2003); Associate Professor of Law (August 1997 - August 2001). Courses: Federal Income Tax, Taxation of Business Entities, Estate and Gift Tax, Taxation Practicum, Business Associations, and Taxation of Intellectual Property.

UNIVERSITY OF IDAHO COLLEGE OF LAW, Moscow, Idaho. Visiting Associate Professor of Law (August 1995 - August 1997). Courses: Federal Income Tax, Estate Planning, Corporate Tax, and Taxation of Pass-Through Entities.

STETSON UNIVERSITY COLLEGE OF LAW, St. Petersburg, Florida. Adjust Professor of Law (Fall 1994, Spring 1995). Courses: Tax II and Taxation of Business Entities.

HOLLAND & KNIGHT, Tampa, Florida. Associate Attorney (August 1994 - August 1995). Practiced federal, state and local, and international tax.

## ***PUBLICATIONS***

### ***Books***

THE FUNDAMENTALS OF FEDERAL TAXATION: PROBLEMS AND MATERIALS (6<sup>th</sup> ed. 2023, Carolina Academic Press) (1<sup>st</sup> ed. 2007; 2<sup>nd</sup> ed. 2010, 3<sup>rd</sup> ed. 2013, 4<sup>th</sup> ed. 2017, 5<sup>th</sup> ed. 2018) (with Miller). Including accompanying Teacher's Manual.

TAXATION OF INTELLECTUAL PROPERTY: LAW AND PRACTICE (2021, Practising Law Institute) (with Nguyen).

A STUDENT'S GUIDE TO THE INTERNAL REVENUE CODE (7<sup>th</sup> ed. 2019, Carolina Academic Press) (6<sup>th</sup> ed. 2015) (5<sup>th</sup> ed. 2007) (with Gershon).

PROBLEMS AND SOLUTIONS FOR FEDERAL INCOME TAXATION (2<sup>nd</sup> ed. 2019, Carolina Academic Press) (1<sup>st</sup> ed. 2016) (with Miller).

THE INTELLECTUAL PROPERTY HOLDING COMPANY: TAX USE AND ABUSE FROM VICTORIA'S SECRET TO APPLE (Cambridge University Press, 2017) (with Nguyen).

INTELLECTUAL PROPERTY TAXATION: PROBLEMS AND MATERIALS (2<sup>nd</sup> ed. 2015, Carolina Academic Press) (1<sup>st</sup> ed. 2004) (with Nguyen). Including accompanying Teacher's Manual.

INTELLECTUAL PROPERTY TAXATION: TRANSACTION AND LITIGATION ISSUES (2<sup>nd</sup> ed., Bloomberg BNA, 2014) (1<sup>st</sup> ed. 2003) (with Nguyen).

FEDERAL INCOME TAX LOGIC MAPS: A COLLECTION OF LOGIC MAPS DESIGNED TO ASSIST IN THE UNDERSTANDING OF THE INTERNAL REVENUE CODE (West 2011).

ESTATE PLANNING: AN IDAHO GUIDE (University of Idaho Cooperative Extension System, 1997) (with Brandt and Kirk).

### ***Articles/Chapters***

*Crypto Losses*, U. ILLINOIS L. REV (forthcoming 2024) (with Nguyen).

*Taxing Creativity*, 89 TENN. L. REV. 523 (2022) (with Nguyen).

*Incentivizing Innovation*, 75 TAX LAWYER 351 (2022) (with Nguyen).

*Wealth Transfer Tax Planning After the Tax Cuts and Jobs Act*, forthcoming in 46 B.Y.U. L. REV. 1411 (2021) (with Miller).

*Attacking Innovation*, 99 BOSTON UNIVERSITY LAW REVIEW 1687 (2019) (with Nguyen).

*Multinational Efforts to Limit Intellectual Property Income Shifting: The OECD's Base Erosion and Profit Shifting (BEPS) Project*, 20 SMU SCI. & TECH. L. REV. 259 (2017).

*Branding Taxation*, 50 GEORGIA L. REV. 399 (2016) (with Nguyen).

*Wealth Transfer Tax Planning for 2013 and Beyond*, 2013 B.Y.U. L. REV. 879 (2013) (with Miller).

*Taxing Facebook Code: Debugging the Tax Code and Software*, 60 BUFFALO L. REV. 1 (2012) (lead article) (with Nguyen).

*The History of Intellectual Property Taxation: Promoting Innovation and Other Intellectual Property Goals?*, 64 SMU L. REV. 795 (2011) (lead article) (with Nguyen).

*The Fundamentals of Wealth Transfer Tax Planning: 2011 and Beyond*, 47 IDAHO L. REV. 385 (2011) (lead article) (with Miller).

*The Unequal Tax Treatment of Intellectual Property*, 130 TAX NOTES 931 (Feb. 21, 2011) (with Nguyen).

*Equity and Efficiency in Intellectual Property Taxation*, 76 BROOKLYN L. REV. 1 (2010) (with Nguyen).

*Acquiring Innovation*, 57 AMERICAN UNIVERSITY LAW REVIEW 775 (2008) (with Nguyen).

*Patent Donations and Tax Policy*, in 2 PRAEGER PERSPECTIVES: INTELLECTUAL PROPERTY AND INFORMATION WEALTH 445 (2007) (with Nguyen).

*Taxing Trademarks and Domain Names*, in 3 PRAEGER PERSPECTIVES: INTELLECTUAL PROPERTY AND INFORMATION WEALTH 407 (2007) (with Nguyen).

*Giving Intellectual Property*, 39 U.C. DAVIS L. REV. 1721 (2006) (with Nguyen).

*Tax Considerations of Domain Name Acquisitions and Web Site Development*, 20 PRACTICAL TAX LAWYER 25 (Winter 2006) (with Nguyen).

*Taxing the New Intellectual Property Right*, 56 HASTINGS L.J. 1 (2004) (with Nguyen) (cited in *In re Steelbuilding.com*, 415 F.3d 1293 (Fed. Cir. 2005), and in *Ligotti v. Garofalo*, 562 F. Supp.2d 204 (D.N.H. 2008)).

*Linking Limited Liability and Entity Taxation: A Critique of the ALI Reporters' Study on the Taxation of Private Business Enterprises*, 62 U. PITT. L. REV. 223 (2000).

*The Importance of Ethics and Morality in Today's Legal World*, 29 STETSON L. REV. 1073 (2000).

*Evaluating Subchapter S in a "Check-the-Box" World*, 51 TAX LAW. 717 (1998) (The Tax Lawyer is a peer-review, law review journal published by Georgetown University Law Center.).

*Tax Consequences of Community Income: Problems and Planning Opportunities During Divorce*, 30 FAM. L.Q. 173 (1996) (with Miller).

*Fundamentals of Estate Tax Planning*, 32 IDAHO L. REV. 197 (1996) (with Miller).

*The Alleged Discriminatory Exercise of Peremptory Challenges: Appropriate Standard of Appellate Review of Neil-Slappy Issues*, 21 STETSON L. REV. 631 (1992).

## **PRESENTATIONS**

*Blockchain & NFTs: Latest Developments from Cryptocurrencies to Music, Games, and Fashion Industry*, Apr. 1, 2022, Indianapolis, Indiana (Center for Intellectual Property Law and Innovation Virtual Symposium, IU Robert H. McKinney School of Law).

*Attacking Innovation*, Feb. 8, 2019, Houston, Texas (Works-in-Progress Intellectual Property (WIPIP) Colloquium, University of Houston Law Center).

*The Intellectual Property Holding Company: Tax Use and Abuse from Victoria's Secret to Apple*, March 29, 2018, Indianapolis, Indiana (Spring 2018 Faculty Colloquia Series, Indiana University Robert H. McKinney School of Law).

*Rethinking the International Tax Regime*, Dec. 4-5, 2017, Taipei, Taiwan (International Conference on "New Paradigms of Law?", Hosted by National Chengchi University (NCCU) College of Law).

*The Intellectual Property Holding Company*, Nov. 15, 2017, Fort Worth, Texas (Texas A&M Faculty Speaker Series).

*What Drives Innovation: The Value of IP as Compared to the First Mover Advantage, Good Ideas, Marketing, hard Work, and Dumb Luck*, Sept. 29, 2017, Dallas, Texas (SMU Dedman School of Law, 14<sup>th</sup> Annual Symposium on Emerging Intellectual Property Issues: The Value of Intellectual Property).

*OECD's Base Erosion and Profit Shifting Project and Intellectual Property Tax Issues*, Dec. 7, 2016, Ho Chi Minh City, Vietnam (University of Economics and Law International Conference 2016).

*Intellectual Property, Income Shifting and Taxation*, May 19, 2016, Limerick, Ireland (University of Limerick)

*From Victoria's Secret to Apple: The Use and Abuse of the Intellectual Property Holding Company*, April 14, 2015, Indianapolis, Indiana (Robert H. McKinney School of Law).

*Marriage Equality: Tax & Estate Issues (The Tax Consequences of Windsor)*, January 31, 2014, Portland, Maine (Maine State Bar Association 2014 Access to Justice Symposium).

*Equity and Efficiency in Intellectual Property Taxation*, October 3, 2010, Chicago, Illinois (John Marshall Law School).

*Equity and Efficiency in Intellectual Property Taxation*, August 12-13, 2010, Berkeley, California (10<sup>th</sup> Annual Intellectual Property Scholars Conference, sponsored by Berkeley Center for Law & Technology, The Stanford Program in Law, Science & Technology, Cardozo Law School, and DePaul University's Center for Intellectual Property Law & Information Technology).

*Advising IP In-House Counsel: Intellectual Property Tax Matters*, March 11, 2010, Washington, D.C. (Howard University School of Law, Seventh Annual Intellectual Property Law Seminar).

*Current Tax Issues in IP Development and Technology Transfers*, January 9, 2009, Concord, New Hampshire (Franklin Pierce Law Center 17<sup>th</sup> Annual Advanced Licensing Institute).

*Maximizing IP Values While Avoiding Ethical Errors – Aggressive (But Ethical) Counseling*, March 6, 2008, Washington, D.C. (Howard University School of Law, Fifth Annual Intellectual Property Law Seminar).

*Intellectual Property Taxation*, January 10, 2008, Concord, New Hampshire (Franklin Pierce Law Center Sixteenth Annual Advanced Licensing Institute).

*Domain Names: Valuation and Taxation Considerations and State and Federal Developments in E-Commerce Taxation*, May 11, 2007, Washington, D.C. (ALI-ABA Course of Study: Internet Law for the Practical Lawyer).

*Protecting IP Assets in Commercial Transactions: Valuation and Taxation Concerns*, March 1, 2007, Washington, D.C. (Howard University School of Law, Fourth Annual Intellectual Property Seminar).

*Intellectual Property Taxation Issues*, January 9, 2007, Aspen, Colorado (Law Education Institute National CLE Conference).

*Computers, the Internet and Tax Policy*, January 4, 2007, Washington, D.C. (AALS Annual Meeting, Section on Law and Computers panel on “Computers and Licensing: From Contracts, Conflicts, Privacy. . . to Taxation and Intellectual Property”).

*Taxation of Intellectual Property*, December 1, 2006, Chicago, Illinois (The John Marshall Law School Center for Intellectual Property and Center for Tax Law & Employee Benefits).

*Tax Issues in IP Development and Technology Transfers, Including Tax Treatment of Cyber Assets*, December 2, 2005, Chicago, Illinois (Conference on Intellectual Property Taxation, John Marshall Law School).

*Recent Federal and State Tax Decisions*, November 3, 2005, Augusta, Maine (Ninth Annual Maine Tax Forum).

*Latest Tax Issues in IP Development and Technology Transfers*, October 20, 2005, Washington, D.C. (Howard University School of Law, Third Annual Intellectual Property Law Seminar).

*Tax Considerations and the Internet*, April 21-22, 2005, Washington, D.C. (ALI-ABA Course of Study: Internet Law for the Practical Lawyer).

*Recent Developments in Business Taxation*, October 28, 2004, Augusta, Maine (Eight Annual Maine Tax Forum, presented by Maine Revenue Services, Internal Revenue Service, and Thomas College).

*Taxing Domain Names*, March 19, 2004, Dallas, Texas (Emerging Intellectual Property Issues Symposium, presented by SMU Dedman School of Law).

*Taxation of Intellectual Property: Transaction and Litigation Issues*, February 27, 2004, Dallas, Texas (Intellectual Property Law Section of Dallas Bar Association).

*Intellectual Property Taxation—Hot Topics*, April 23, 2003, Fort Worth, Texas (Tax and

Estate Planning Section of the Tarrant County Bar Association).

*U.S. Law of Business Entities*, June 4, 2001, Fort Worth, Texas (Texas Wesleyan University School of Law Mongolian Judicial Retraining–Asian Judicial Institute).

*Disregarded Entities Under Check-the-Box Regulations: Selected Issues Regarding Conversions and Mergers*, October 31, 2000, Fort Worth, Texas (Tax and Estate Planning Section of the Tarrant County Bar Association).

*U.S. Law of Business Entities*, June 21, 2000, Fort Worth, Texas (Texas Wesleyan University School of Law Mongolian Judicial Retraining–Asian Judicial Institute).

*Taxation of Real Estate Transactions: An Overview and Update*, May 25, 2000, Fort Worth, Texas (Residential and Commercial Realtors Mandatory Continuing Education Seminar sponsored by Texas Wesleyan University School of Law).

*Recent Developments in International Tax*, August 25, 1999, Dallas, Texas (International Tax Committee of State Bar of Texas).

*Estate Planning Update*, April 7, 1999, Fort Worth, Texas (Tax and Estate Planning Section of the Tarrant County Bar Association).

*The Law of Business Entities*, August 11 & 18, 1998, Kansas City, Missouri (National Conference of the Estate and Gift Tax Division of the Internal Revenue Service).

*The Use of Limited Liability Companies in Estate Planning*, March 18, 1998, Fort Worth, Texas (Internal Revenue Service, Estate and Gift Tax North Texas District).

*Choice of Business Entity*, October 12, 1996, Moscow, Idaho (IDALS Fall Board Meeting and Educational Seminar).

*Fundamentals of Estate Planning*, March 22, 1996, Boise, Idaho (Idaho State Bar and Idaho Law Foundation, Inc.).

## **EDUCATION**

LL.M., 1994, University of Florida College of Law, Gainesville, Florida  
Managing Editor, *Florida Tax Review*

J.D., 1993, Stetson University College of Law, St. Petersburg, Florida  
Editor-in-Chief, *Stetson Law Review*

M.B.A., 1990, Florida Atlantic University, Boca Raton, Florida

B.B.A., 1989, Florida Atlantic University, Boca Raton, Florida

***BAR ADMISSION***

Florida (currently inactive status)

Tax and Estate Planning Section, Tarrant County Bar Association, Chair, 1998