

# MARK L. ASCHER

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## Permanent Employment

|                 |                                                                                    |
|-----------------|------------------------------------------------------------------------------------|
| 2015 to present | Hayden W. Head Regents Chair for Faculty Excellence                                |
| 2006-2015       | Joseph D. Jamail Centennial Chair in Law                                           |
| 2000-2006       | Sylvan Lang Professor in Law of Trusts<br><b>University of Texas School of Law</b> |
| 1997-2000       | Ralph W. Bilby Professor of Law                                                    |
| 1986-1997       | Professor of Law                                                                   |
| 1982-1986       | Associate Professor of Law<br><b>University of Arizona College of Law</b>          |
| 1978-1982       | Associate<br><b>White &amp; Case, New York, New York</b>                           |

## Visiting Professorships

|             |                                                                           |
|-------------|---------------------------------------------------------------------------|
| Summer 1999 | University of San Diego School of Law                                     |
| Fall 1997   | William Franklin Fratcher Professor, University of Missouri School of Law |
| Winter 1995 | University of Miami School of Law                                         |
| Spring 1990 | Cornell Law School                                                        |
| Summer 1989 | University of Colorado School of Law                                      |
| Spring 1988 | New York University School of Law                                         |
| Summer 1986 | University of Texas School of Law                                         |

## Education

**LL.M. (in Taxation), 1981, New York University School of Law**

**J.D., *cum laude*, 1978, Harvard Law School**

**M.A., 1977, Kansas State University**

**B.A., *summa cum laude*, 1975, Marquette University**

Number one in Academic-Order-of-Merit, **United States Air Force Academy**, Class of 1975, after two academic years, when dismissed for medical disability resulting from 1973 parachute accident

## Honors

Tamisia Lecture, University of Iowa College of Law, 2010

Faculty Honoree, W. Page Keeton 2009 Law Week

Sole United States representative (by invitation) at conference on the international taxation of trusts, sponsored by Deakin University, Australia, July 1998

Leslie F. and Patricia Bell Faculty Award (for outstanding faculty achievement), 1997

Student Bar Association Outstanding Professor of the Year, 1986-1987, 1982-1983

## **Books**

*Scott and Ascher on Trusts* (Wolters Kluwer, 6th ed. 2019-2025) (8 vols.)

*Scott and Ascher on Trusts* (Wolters Kluwer, 5th ed. 2006-2010) (8 vols.)

Annual Supplements (Wolters Kluwer, 2007-2025, with Rigney)

Annual Supplements (Wolters Kluwer, 1993-2009, since 2001 with Rigney) for *Scott on Trusts* (Little, Brown and Company, 4th ed. 1987-1991)

*Federal Income Taxation of Estates, Trusts & Beneficiaries* (Wolters Kluwer, 4th ed. 2016) (with Ferguson)

*Federal Income Taxation of Estates, Trusts & Beneficiaries* (Aspen Law & Business, 3d ed. 1998) (with Ferguson & Freeland)

*Federal Income Taxation of Estates, Trusts, and Beneficiaries* (Little, Brown and Company, 2d ed. 1993) (with Ferguson & Freeland)

Annual Supplements/Updates (1987-2025)

*Cases and Materials on Gratuitous Transfers: Wills, Intestate Succession, Trusts, Gifts, Future Interests, and Estate and Gift Taxation* (West, 7th ed. 2019) (with McCouch)

*Cases and Materials on Gratuitous Transfers: Wills, Intestate Succession, Trusts, Gifts, Future Interests, and Estate and Gift Taxation* (West, 6th ed. 2013) (with Clark, McCouch & Murphy)

*Cases and Materials on Gratuitous Transfers: Wills, Intestate Succession, Trusts, Gifts, Future Interests, and Estate and Gift Taxation* (West, 5th ed. 2007) (with Clark, Lusky, McCouch & Murphy)

*Cases and Materials on Gratuitous Transfers: Wills, Intestate Succession, Trusts, Gifts, Future Interests, and Estate and Gift Taxation* (West, 4th ed. 1999) (with Clark, Lusky, McCouch & Murphy)

Teacher's Manuals (2019, 2013, 2007, and 1999) (with McCouch)

*Selected Statutes on Trusts and Estates* (West, 2001-2024) (with McCouch)

*Federal Income Taxation of Trusts and Estates: Cases, Problems, and Materials* (Carolina Academic Press, 4th ed. 2018) (with Danforth)

*Federal Income Taxation of Trusts and Estates: Cases, Problems, and Materials* (Carolina Academic Press, 3d ed. 2008) (with Danforth)

*Federal Income Taxation of Trusts and Estates: Cases, Problems, and Materials* (Carolina Academic Press, 2d ed. 1996)

*Federal Income Taxation of Trusts and Estates: Cases, Problems, and Materials* (Carolina Academic Press 1988)

Teacher's Manuals (2018 and 2008 (with Danforth), 1996, and 1988)

Annual Supplements (1989-2024, since 2009 with Danforth)

## **Articles, Chapters, and Book Reviews**

"Updating, Improving, and Simplifying the Grantor Trust Rules," 182 **Tax Notes Fed.** 461 (Jan. 15, 2024) (with Soled)

"*Helvering v. Clifford*: The Supreme Court Spoils the Broth," 42 **ACTEC L.J.** 29 (2016)

"Federalization of the Law of Charity," 67 **Vand. L. Rev.** 1581 (2014)

"But I Thought the Earth Belonged to the Living," 89 **Tex. L. Rev.** 1149 (2011) (reviewing *Dead Hands: A Social History of Wills, Trusts, and Inheritance Law*, by Lawrence M. Friedman)

"The Grantor Trust Rules Should Be Repealed," 96 **Iowa L. Rev.** 885 (2011)

"Austin Wakeman Scott," *The Yale Biographical Dictionary of American Law* (Yale University Press 2009)

“Recent Regulatory Developments Relating to Subchapter J,” 36 **U. Miami Est. Plan. Inst.** ¶ 1200 (2002)  
 “Tax Planning with Consensual Community Property: Alaska’s New Community Property Law,” 33 **Real Prop. Prob. & Tr. J.** 615 (1999) (with Blattmachr & Zaritsky)  
 “The Income Taxation of Trusts in the United States,” 53 **Bull. for Int’l Fiscal Documentation** 146 (1999)  
 “A Response to Professor Fellows,” 77 **Minn. L. Rev.** 683 (1993)  
 “The 1990 Uniform Probate Code: Older and Better, or More Like the Internal Revenue Code?” 77 **Minn. L. Rev.** 639 (1993)  
 “Curtailling Inheritance,” 89 **Mich. L. Rev.** 69 (1990)  
 “When to Ignore Grantor Trusts: The Precedents, a Proposal, and a Prediction,” 41 **Tax L. Rev.** 254 (1986)  
 “The Fiduciary Duty to Minimize Taxes,” 20 **Real Prop. Prob. & Tr. J.** 663 (1985)  
 “The Quandary of Executors Who Are Asked to Plan the Estates of the Dead: The Qualified Terminable Interest Property Election,” 63 **N.C. L. Rev.** 1 (1984)  
 “Drafting for the Marital Deduction under the Economic Recovery Tax Act of 1981,” 8 **Prob. Notes** 3 (1982) (with Kartiganer)  
 “Drafting for the Marital Deduction Today,” **ALI-ABA Course Materials J.**, Oct. 1981, at 29 (with Kartiganer)

### **Classes Taught**

Wills & Estates; Estate & Gift Tax; Estate Planning; Federal Income Taxation; Income Taxation of Trusts & Estates

### **Selected Professional Service**

Adviser, Restatement (Third) of Trusts, 1993-2011  
 Member, American Law Institute, 1992 to present  
 Academic Fellow, American College of Trust and Estate Counsel, 1991 to present  
 Board of Directors, ACTEC Foundation, 2002-2008  
 Adviser, Philip E. Heckerling Institute on Estate Planning, University of Miami, 1995-2012  
 Reporter, State Bar of Texas Committee to Consider Enactment of Uniform Trust Code, 2000-2002  
 Chair, American Bar Association Committee on Administration and Distribution of Trusts, 1994-1995  
 Board of Directors, Southern Arizona Estate Planning Council, 1983-1997  
 Chair, Association of American Law Schools Section on Donative Transfers, 1993-1994

### **Selected Law School Service**

#### *At Texas*

Chair, Faculty Appointments Committee, 2001-2002, 2006-2007, Member, 2002-2005, 2011-2014  
 Chair, Standards and Rules Committee, 2008-2011, Member 2007-2008  
 Member, Budget Committee, Spr. 2021, 2022 to 2024

#### *At Arizona*

Chair, Faculty Appointments Committee, 1996-1997, Member, 1983-1985, 1986-1987, Fall 1987, 1988-

1989, 1992-1995, Spring 1998  
Chair, Faculty Status [Promotion and Tenure] Committee, 1988-1989, Fall 1998  
Chair, Executive Committee, 1990-1992