

F. LADSON BOYLE

F. Ladson Boyle is Charles Simon Professor of Federal Law at the University of South Carolina and a former Adjunct Professor of Law at the University of Miami's LL.M. in Estate Planning. He teaches estate and gift tax, income taxation of trusts and estates, criminal law, and national security law. In prior years, he has taught income tax, partnership tax, and trusts and estates.

He received his B.S. degree from the College of Charleston in 1969, his J.D. degree from the University of South Carolina School of Law in 1974, and his LL.M. degree in Taxation from New York University in 1975. He serves as a faculty advisor to the ABA's Real Property, Probate, and Trust Journal and serves on the University Committee on Distinguished and Chair Professors.

His publications include FEDERAL TAXATION OF ESTATES, TRUSTS AND GIFTS (with Bloom, et al, 2nd Edition 1998, 3rd Edition 2002, Revised 3rd Edition 2003), and FEDERAL TAXATION OF ESTATES, TRUSTS AND GIFTS REVISED THIRD EDITION TEACHER'S MANUAL (2003), *When It's Broke, Fix It: Reforming Irrevocable Trusts To Change the Tax Consequences*, 53 Tax Lawyer, No. 4, 821 (Summer 2000), *Present Interest Gifts In Trust: Donor and Donee Problems*, 29 Gonzaga L. Rev. 456 (1994); *Evaluating Split-Interest Valuation*, 24 Georgia Law Review 1 (1989); *Tax Consequences of Equitable Adjustments*, 37 S.C.L. Rev. 583 (1986) and *What is a Trade or Business*, 39 Tax Lawyer 737; and co-editor of the PROBATE PRACTICE REPORTER. He is the 2003 recipient of the Best Faculty Publication Award for a book and the 1989 Faculty Service Award.

He is past Chairman of the Tax Section of the South Carolina Bar, and past Chairman of the South Carolina Tax Board of Review. Before joining the USC Law School faculty in 1982, he was a partner in Love, Thornton, Arnold and Thomason, in Greenville, South Carolina and a sole practitioner in Sumter, S.C.