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Professor of Law
University of Florida College of Law

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Gainesville, Florida 32607

Educational Background:

Graduate Law: New York University School of Law, 1981-82
LL.M. in Taxation, 1982

Law School: Harvard Law School, 1966-69
J.D., 1969

College: Harvard College, 1962-66
B.A. (Economics), 1966

Professional Experience:

Academic: Professor of Law (1987-present)
Director, Graduate Tax Program (1988-1995, 1996-Present)
Associate Dean for Academic Affairs (2002 - 2004)
University of Florida College of Law

Professor of Law (1986-1987),
Associate Professor (1983-86)
Willamette University College of Law

Visiting Professor of Law
University of Florida,
Fall Semester, 1986

Instructor in Taxation (now Visiting
Assistant Professor of Law)
New York University School of Law, 1982-83

Other: Private Law Practice - Salem, Oregon,
1976-78, 1979-81
Director, Oregon Government Ethics
Commission, Salem, Oregon, 1978-79
Director, Marion-Polk Legal Aid Service,
Inc., Salem, Oregon, 1974-76

Courses Taught:

Federal Income Tax, Corporate Tax, Partnership Tax, Business Planning, Deferred Compensation, Estate and Gift Tax, Income Taxation of Trusts and Estates, Tax Seminar, Estates and Trusts.

Committee Assignment 2006-07:

Graduate Tax Admissions (Chair)

Academic Standards Committee (Chair)

Strategic Planning Committee

Publications:

Books:

“Understanding Federal Income Taxation” (with Burke) (2nd edition, 2005)

“Understanding Federal Income Taxation” (with Burke), published by Matthew Bender & Co. (2001).

“Taxation of Individual Income” (with Burke)(8th edition, 2007).

“Taxation of Individual Income” (with Burke)(7th edition, 2004).

-Supplement in 2005, 2006

“Taxation of Individual Income” (with Burke)(6th edition, 2002).

-Supplement in 2002, 2003

“Taxation of Individual Income” (with Burke)(5th edition, 1998).

-Supplements in 1998, 1999, 2000, and 2001

“Taxation of Individual Income” (with Burke) (4th edition, 1997).

“Taxation of Individual Income” (with Burke) (3rd edition, 1994).

- Supplements in 1995 and 1996

“Taxation of Individual Income” (with Burke) (2nd edition, 1992).

- Supplement in 1993

“Taxation of Individual Income” (with Burke), published by Matthew Bender & Co. (1988).

- Supplements in 1990 and 1991

Teacher’s Manual to “Taxation of Individual Income” (with Burke), 1st through 8th editions, (1988 - 2007).

Treatise:

Modern Estate Planning (2nd edition, 2003) (5 volumes): (Co-Editor/Author) (ongoing rewriting and supplements)

Chapters in Books:

“Amounts Received in Lawsuits, Judgments and Settlements” (with Burke), published by LexisNexis as chapter in Federal Tax Service.

“Transfer of Property Between Spouses or Incident to Divorce” (with Burke), published by LexisNexis as chapter in Federal Tax Service.

“Medical Deductions” (with Burke) published by Matthew Bender & Co. as chapter in Federal Tax Service.

“Deductible Taxes” (with Burke) published by Matthew Bender & Co. as chapter in Federal Tax Service.

Articles:

“Proposed Fringe Benefits Legislation” (with Burke), Review of Taxation of Individuals, Vol. 8, No. 2, (1984).

“Escrow Agreement Effectively Delays Income for Cash-Basis Taxpayer” (with Burke), Review of Taxation of Individuals, Vol. 8, No. 3, (1984).

“Gift-Leasebacks Revisited” (with Burke), Review of Taxation of Individuals, Vol. 8, No. 4, (1984).

“Miller v. Commissioner: The Sixth Circuit Heads for the Hills” (with Burke), Review of Taxation of Individuals, Vol. 9, No. 2, (1985).

“Compensation for Personal Injuries and Sickness: Limiting the Section 104(a)(2) Exclusion” (with Burke), Review of Taxation of Individuals, Vol. 9, No. 3, (1985).

“Expanding the Home Office Deduction Exceptions” (with Burke), Review of Taxation of Individuals, Vol. 9, No. 4, (1985).

“Allocating Partnership Liabilities” (with Burke), *New York University Tax Law Review*, Vol. 41, No. 2, (1986).

“To Hold or Not To Hold: Magneson, Bolker and Continuity of Investment Under Section 1031” (with Burke), *University of San Francisco Law Review*, Vol. 20, No. 2, (1986).

“Taking the Treasury Out to Lunch: The Deductibility of ‘Internal Business Meals’” (with Burke), *Review of Taxation of Individuals*, Vol. 10, No. 1, (1986).

“Rockefeller v. Commissioner: Deducting Employment-Seeking Expenses” (with Burke), *Review of Taxation of Individuals*, Vol. 10, No. 2, (1986).

“Bolaris v. Commissioner: Combining Rollover of Gain and Deduction of Pre-Sale Rental Expenses” (with Burke), *Review of Taxation of Individuals*, Vol. 10, No. 3, (1986).

“Charity Begins at Home: Brinley v. Commissioner” (with Burke), *Review of Taxation of Individuals*, Vol. 10, No. 4, (1986).

“‘At Risk’ in the Tax Court” (with Burke), *Review of Taxation of Individuals*, Vol. 11, No. 1, (1987).

“Debt Trap: Installment Obligations Under Section 453C” (with Burke), *Review of Taxation of Individuals*, Vol. 11, No. 2, (1987).

“Using the Nominee Corporation: The Search for a True Agent” (with Burke), *Review of Taxation of Individuals*, Vol. 11, No. 3, (1987).

“Defining Personal Injury: The Tax Court Heals the Taxpayer” (with Burke), *Review of Taxation of Individuals*, Vol. 11, No. 4, (1987).

“Tax-Free Security: Reflections on Indianapolis Power & Light” (with Burke), *Review of Taxation of Individuals*, Vol. 12, No. 2, (1988).

“The Tax Law of 1987: Reform Continues” (with Burke), *Review of Taxation of Individuals*, Vol. 12, No. 4 (1988).

“Uncowed by Bliss Dairy: Rojas v. Commissioner and the Scope of the Tax Benefit Rule,” *Review of Taxation of Individuals*, Vol. 13, No. 1 (1989).

“Tax Treatment of Employment - Related Personal Injury Awards: The Need for Limits,” (with Burke), *University of Montana Law Review*, Vol. 50, No. 1 (1989).

“Reacquisitions of Seller-Financed Real Property: Evaluating Section 1038” (with Burke), *Review of Taxation of Individuals*, Vol. 13, No. 2 (1989).

“The Service Wins on Points: Interpreting Section 461(g)(2)” (with Burke), *Review of Taxation of Individuals*, Vol. 13, No. 3 (1989).

“Deducting Contested Liabilities: An Examination of the Scope of the Transfer Requirement of Section 461(f)(2)” (with Burke), *Review of Taxation of Individuals*, Vol. 14, No. 1 (1990).

“Partnership Distributions of Contributed Property and New Section 704(c)” (with Burke), *Review of Taxation of Individuals*, Vol. 14, No. 3 (1990).

“The Home Office Deduction: Redefining the Principal Place of Business” (with Burke), *Review of Taxation of Individuals*, Vol. 14, No. 4, (1990).

“Taxing Partnership Profits Interests” (with Burke), *Review of Taxation of Individuals*, Vol. 15, No. 2 (1991).

“Webb v. Commissioner: Defining Alimony Under the Tax Reform Act of 1984” (with Burke), *Review of Taxation of Individuals*, Vol. 15, No. 4 (1991).

“Travel Expenses and Andrews v. Commissioner: Home Away From Home - or Just a House” (with Burke), *Review of Taxation of Individuals*, Vol. 16, No. 3 (1992).

“Commissioner v. Lundy: Delinquent Filers at Risk in the Tax Court” (with Burke), published online by West's Legal News, December 1995.

“What Schleier and Amended Section 104(a)(2) Mean to Your Practice” (with Burke), Trial, November 1996.

“Getting Physical: Excluding Personal Injury Awards Under the New Section 104(a)(2)” (with Burke), *University of Montana Law Review*, Vol. 58, No. 1 (1997).