

Paul R. McDaniel

HOME

2711 NW 20th Street
Gainesville, FL 32605-2976
Phone: 352-377-9353
Fax: 352-336-1115

BUSINESS

University of Florida
Levin College of Law
P.O. Box 117627
Gainesville, FL 32611-7627
Phone: 352-273-0924
Email: mcdaniel@ufl.edu

EDUCATION AND DEGREES

- University** University of Oklahoma, 1958
Bachelor of Arts with Special Distinction in Letters
(Philosophy, Literature, History)
- Legal** Harvard Law School, 1961
LL.B. *cum laude*
- Honorary** University of Uppsala (Sweden), 1995
Doctor of Laws

PROFESSIONAL

- Employment** July 2004—present
James J. Freeland Eminent Scholar in Taxation and
Professor of Law
University of Florida College of Law
- July 2002—June 2004
Professor of Law
Boston College Law School
- September 1993—June 2002
Professor of Law
Director, Graduate Tax Program
Director, International Tax Program
New York University School of Law
- June 1987—July 1993
Member of Firm
Hill & Barlow
Boston, Massachusetts
- January 1993—May 1993
Visiting Professor in Culverhouse Eminent Scholar Chair
University of Florida College of Law
- September 1992—May 1993
Adjunct Professor of Law
Boston College Law School
- 1986-1987
Visiting Professor of Law
New York University School of Law
- September 1970—May 1987
Professor of Law
Boston College Law School
- August 1969—August 1970
Staff of U.S. Senator Albert Gore
Special Assistant on Tax Matters
- June 1969—August 1969
Acting Associate Tax Legislative Counsel
U.S. Treasury Department

Paul R. McDaniel

April 1967—May 1969
 Attorney Advisor
 Office of Tax Legislative Counsel
 U.S. Treasury Department

June 1961—April 1967
 Associate
 Crowe, Boxley, Dunlevy, Thweatt, Swinford and Johnson
 Oklahoma City, Oklahoma

Lecturer

2007 University of Groningen

1999 University of Sidney

1992 University of Uppsala

1983 University of Uppsala
 University of Stockholm
 Leiden University

1976 Erasmus University, Rotterdam

1972 Harvard Law School

1962 Oklahoma City University College of Law

Consultant

1976 - 1977
 U.S. Treasury Department
 Office of Assistant Secretary for Tax Policy
 Washington, D.C.

1975 - 1980
 U.S. Senate Committee on the Judiciary
 Washington, D.C.

**Expert
 Witness**

Rogers v. United States (deposition)

Longterm Capital Holdings v. United States
 (deposition and trial testimony)

Black & Decker v. United States (deposition)

Xcel Energy Corp. v. United States (deposition)

BB&T Corp. v. United States (deposition)

PROFESSIONAL ASSOCIATIONS

American Bar Association (Taxation Section)

National Tax Association, Tax Institute of America

Paul R. McDaniel

International Fiscal Association

Admitted to practice before Supreme Judicial Court of Massachusetts and United States Tax Court

PUBLIC SERVICE

Board of Trustees, European Tax College

Board of Trustees, Deritto & Practica Tributaria Internazionale

Tax Policy Advisory Board, Tax Analysts

Chair, Governor's Advisory Task Force on the Massachusetts Department of Revenue, 1983

Massachusetts Secretary of State's Advisory Task Force on Securities Regulation, 1982 - 1983

Massachusetts House Committee on Taxation, Economic and Tax Policy Advisory Counsel, 1983 - 1984

PUBLICATIONS

Books

Surrey and McDaniel, *Tax Expenditures* (Harvard University Press: 1985)

McDaniel and Surrey (eds.), *International Aspects of Tax Expenditures: A Comparative Study* (Kluwer: 1985)

McDaniel, McMahon, Simmons, and Polsky, *Federal Income Taxation* (Foundation Press: Sixth edition, 2008)

McDaniel, McMahon and Simmons, *Federal Income Taxation of Business Organizations* (Foundation Press: Fourth edition, 2006)

McDaniel, McMahon and Simmons, *Federal Income Taxation of Corporations* (Foundation Press: Third Edition, 2006)

McDaniel, McMahon and Simmons, *Federal Income Taxation of Partnerships and S Corporations* (Foundation Press: Fourth Edition, 2006)

McDaniel, Repetti and Caron, *Federal Wealth Transfer Taxation* (Foundation Press: Sixth edition, 2009)

McDaniel, Ault and Repetti, *Introduction to United States International Taxation* (Kluwer: Fifth edition, 2005)

McDaniel and Ault, *Introduction à la Fiscalité Internationale Americaine* (Kluwer: 1982)

Paul R. McDaniel

Articles

Surrey, McDaniel and Pechman (eds.), *Federal Tax Reform for 1976* (Fund for Public Policy Research: 1976)

Territorial vs Worldwide Tax Systems: Which Is Better for the U.S.?, 8 Fl. Tax Rev. 283 (2007).

"The Charitable Contribution Deduction (Revisited), 59 SMU L. Rev. 773 (2006).

"An Analysis of Tax Expenditure Accounting in Selected OECD Countries," in *Festschrift till Nils Mattsson*, p. 239 (2005).

Assessing the Bush Administration's Tax Agenda: Commentary on Bale and Orszag's "An Economic Assessment of Tax Policy in the Bush Administration, 2001-2004," 45 B.C.L. Rev. 1253 (2004).

Trade Agreements and Income Taxation: Interactions, Conflicts, and Resolutions, 57 Tax L. Rev. 275 (2004)

The U.S. Tax Treatment of Income Earned in Developing Countries, 35 George Wash. Int'l L. Rev. 265 (2003)

"The Impact of Trade Agreements on Tax Systems," in *Staaten und Steuern* (Heidelberg: C.F. Müller Verlag, 2000) at p. 1105, reprinted in 30 Intertax 166 (2002)

Trade and Taxation, 26 Brooklyn J. of Int'l Law 1621 (2001)

"Reflections on International Tax Law for the 21st Century" in Canadian Tax Foundation, *2000 World Tax Conference Report*, p. 20:1 (2000)

Taxing Consumption Only: Identifying the Issues, 47 The Tax Executive 442 (1995)

Formulary Taxation in the North American Free Trade Zone, 49 Tax L. Rev. 691 (1994)

"NAFTA and Formulary Apportionment: An Exploration of the Issues" in Alpert and van Raad (eds.), *Essays in International Taxation* (Deventer, The Netherlands: Kluwer Law and Taxation Publishers, 1993) at p. 293, reprinted in 1994/3 Intertax at 105 (March 1994) and in *Corso di Diritto Tributario Internazionale*, p. 965 (2002)

McDaniel and Repetti: *Horizontal and Vertical Equity: The Musgrave/Kaplow Exchange*, 1 Florida Tax Review 605 (1993)

Commentary: "Integration in the International Context: Identifying Principles for Unilateral and Bilateral Approaches," 47 Tax Law Review 609 (1992)

"Tax Expenditures as Tools of Government Action" in Salamon (ed.), *Beyond Privatization: The Tools of Government Action* (Washington, D.C.: The Urban Institute Press, 1989)

Paul R. McDaniel

"The Impact of the Tax Expenditure Concept on Tax Reform," in Brooks (ed.), *The Quest for Tax Reform* (Toronto: Carswell, 1988)

"Personal Income Taxes: The Treatment of Tax Expenditures", in Crossen, ed., *Tax Coordination in the European Community* (Deventer: Kluwer, 1987)

"Taxation and Human Rights (North America)" in *Taxation and Human Rights, Proceedings of a Seminar held in Brussels in 1987* during the 41st Congress of the International Fiscal Association (Deventer: Kluwer Law and Taxation Publishers, 1988) at 7

Developments In the U.S. Tax System Since World War II, Maandblad Belastingbeschouwingen, 55 e Jaargang no. 2, p. 44 (Feb. 1986)

Identification of the "Tax" In "Effective Tax Rates" "Tax Reform," and "Tax Equity," 28 National Tax Journal 273 (1985)

Comprehensive Tax and Spending Reform, 29 Boston Bar Journal 10 (1985)

Ersson and McDaniel, *The US. -- Sweden Estate and Gift Tax Treaty*, 13 *Tax Management International Journal* 386 (1984) and 8 *Skattetidning* 1102 (1984)

"The Effect of Tax Preferences on Income Tax Compliance" in *Income Tax Compliance, a report of the ABA Section of Taxation Invitational Conference on Income Tax Compliance* (1983) at p. 259

McDaniel and Surrey, *Tax Expenditures: How to Identify Them; How to Control Them*, 15 *Tax Notes* 595 (1982)

Source Rules In US. Tax Treaties, 34 *Bulletin for International Fiscal Documentation* 559 (Dec., 1980)

Surrey and McDaniel, "The Tax Expenditure Concept and the Legislative Process," in Aaron and Boskin (eds.), *The Economics of Taxation* (Brookings Institution, 1980)

A Value Added Tax for the United States? Some Preliminary Reflections, 6 *Journal of Corporation Law* 15 (1980)

Tax Expenditures and Federal Spending Limitations, 10 *Tax Notes* 475 (1980)

"Comments" in Pechman (ed.), *What Should Be Taxed: Income or Expenditure?* (Brookings Institution, 1980)

The Relevance of Federal Tax Reform, 32 *National Tax Journal* 406 (1979)

McDaniel, Nims and Strong, *United States National Report: "The Taxation of Transfers of Family-Held Enterprises on Death*

Paul R. McDaniel

or Inter Vivos," *Cahiers de Droit Fiscal International*, Volume LXIVa, p. 289 (1979)

Institutional Procedures for Congressional Review of Tax Expenditures, 8 *Tax Notes* 659 (1979)

Evaluation of Particular Tax Expenditures, 8 *Tax Notes* 619 (1979)

The Tax Expenditure Concept: Theory and Practical Effects, 8 *Tax Notes* 587 (1979)

Surrey and McDaniel, *The Tax Expenditure Concept: Current Developments and Emerging Issues*, 20 *B.C.L. Rev.* 225 (1979)

Federal Income Tax Simplification: The Political Process, 34 *Tax L. Rev.* 27 (1978), and in Gustafson (ed.), *Federal Income Tax Simplification* (ALI-ABA, 1979) at pp. 507-557

Forward: The Interaction of Tax Planning and Tax Policy, 19 *B.C.L. Rev.* 387 (1978)

The Tax Expenditure Concept in the International Context, *Maandblad Belastingbeschouwingen*, 47e Jaargang no. 2-3, p. 115 (Feb., Mar. 1978)

"Study of Federal Matching Grants for Charitable Contributions," in *Research Papers Sponsored by The Commission on Private Philanthropy and Public Needs, Volume IV "Taxes,"* pp. 2417-2532 (Department of the Treasury, 1977)

The Tax Expenditure Concept: Theory and Practical Operation, *Maandblad Belastingbeschouwingen*, 47e Jaargang no. 2-3, p. 115 (Feb., Mar. 1978)

Surrey and McDaniel, *The Tax Expenditure Concept and the Budget Reform Act of 1974*, 17 *B.C. Ind. & Comm. L. Rev.* 679 (1976)

Tax Expenditures In the Second Stage: Federal Tax Subsidies for Farm Operations, 49 *U. of So. Calif. L. Rev.* 1277 (1976)

Earnings and Profits: More Than a Cold Accounting Concept, 32 *N.Y.U. Inst. on Federal Tax.* 445 (1974)

Tax Shelters and Tax Policy, 26 *Nat'l Tax J.* 353 (1973)

Tax Reform and the Revenue Act of 1971: Lesions, Lagniappes and Lessons, 14 *B.C. Ind. & Comm. L. Rev.* 813 (1973)

Federal Matching Grants for Charitable Contributions: A Proposed Substitute for the Income Tax Deduction, 27 *Tax L. Rev.* 377 (1972)

Paul R. McDaniel

“An Alternative to the Federal Income Tax Deduction in Support of Private Philanthropy,” in Tax Institute of America Symposium on *Impact of Taxes on Philanthropy* (1972)
 McDaniel and Kaplinksy, *The Use of the Federal Income Tax System to Combat Air and Water Pollution: A Case Study in Tax Expenditures*, 12 B.C. Ind. & Comm. L. Rev. 351 (1971) and 1 Environmental Affairs 12 (1971)

Federal Financial Assistance to Charity: An Alternative to the Tax Deduction, 55 Mass. Law Quarterly 243 (1970)

“The Role of Taxation in Meeting Social Problems,” in *Taxation—Dollars and Sense* (Memphis State University Press, 1971)

Alternatives to Utilization of the Federal Income Tax System to Meet Social Problems, 11 B.C. Ind. & Comm. L. Rev. 867 (1970)

Charitable Contributions: An Analysis of the Tax Reform Act, Non-Profit Report, v. 3, no. 1, 2 and 3 (1970)

Federal Income Taxation of Industrial Development Bonds: The Public Interest, The Urban Lawyer, v. 1, no. 2 (1969)

Estate Planning Problems Created by Oil and Gas Interests, 15 Okla. L. Rev. 381 (1962)

PRESENTATIONS

2006 Goldman Memorial Lecture, Bar Association of the City of New York

2003 David R. Tillinghas Lecture on International Taxation, New York University School of Law, October 8, 2003

The Charitable Contribution Deduction (Revisited), New York University National Center on Philanthropy and Law Conference, on October 24-25, 2002

ARTICLES IN POPULAR JOURNALS

Pushmi-Pullyu Tax Reform, The New Republic (May 1973), p. 12

Governmental Charity: A Proposal for Direct Grants, Working Papers for a New Society (Winter 1975), Vol. II, no. 4, p. 21

Tax Reform at the Bicentennial: The Need for a Revolutionary Vision, Journal of Current Social Issues, Vol. 13, November 2 (Spring 1976)

Reforming the Tax Laws (interview), U.S. News & World Report (July 25, 1977), p. 34

Paul R. McDaniel

SPECIAL ARTICLES

"What Is the Answer?" An Appreciation for Stanley S. Surrey, 24 Tax Notes 1083 (1984), and 1984 British Tax Review No. 6 at 325

Celebrating Stanley's Gifts, 98 Harvard Law Review 341 (1984)

MISCELLANEOUS

Delivered papers and talks on tax law topics before numerous institutes and professional meetings.

Delivered testimony before the House Ways and Means Committee, House Rules Committee, Senate Finance Committee, Senate Budget Committee, Senate Small Business Committee, U.S. Congress