

**MARTIN J. McMAHON, JR.**  
**Curriculum Vitae**

**CURRENT ACADEMIC APPOINTMENT**

Stephen C. O'Connell Professor of Law  
University of Florida Fredric G. Levin College of Law  
Gainesville, Florida  
1997-1998, Professor of Law; 1998-2008, Clarence J. TeSelle Professor of Law  
Subjects: Federal Income Taxation; Corporate Taxation; Partnership Taxation;  
Tax Policy.

**OTHER UNIVERSITY TEACHING APPOINTMENTS**

Laramie L. Leatherman Professor of Law  
University of Kentucky College of Law  
Lexington, Kentucky  
1979-1997, Associate Professor (with tenure), 1982-85; Assistant Professor,  
1979-82).

Visiting Lecturer  
University of Leiden (The Netherlands)  
International Tax Center, LL.M. Program in International Taxation  
May, 2006  
Subject: United States Corporate Taxation

Visiting Lecturer  
University of Warsaw Faculty of Law  
Program in American Law Studies  
March, 2001  
Subject: United States Income Taxation

Instructor  
New York University - Internal Revenue Service CPE Program  
Washington, D.C.  
February, 1996 - April, 1996  
Subject: Taxation of S Corporations and Their Shareholders.

Visiting Hugh F. Culverhouse Eminent Scholar in Taxation  
University of Florida College of Law  
Gainesville, Florida  
Spring Term, 1991.

Visiting Associate Professor of Law  
University of Virginia School of Law  
Charlottesville, Virginia  
August, 1982 - May, 1983.

### **OTHER PROFESSIONAL EXPERIENCE**

Professor-in-Residence, Office of Chief Counsel,  
Internal Revenue Service, Washington, D.C.  
July, 1986 - June, 1987  
(Acted as Special Assistant to the Chief Counsel).

Attorney  
Hamblett and Kerrigan  
Nashua, New Hampshire  
1974-79.

### **EDUCATION**

Boston University Law School  
LL.M. (Taxation), 1979.

Boston College Law School  
J.D., 1974.

Honors: cum laude; Class of 1952 Award (for academic achievement); Order of the Coif; Boston College Law Review, 1972-74, Articles and Uniform Commercial Code Editor, 1973-74.

Rutgers University  
B.A. (Economics), Rutgers College (New Brunswick), 1971.  
Honors: cum laude; Henry Rutgers Scholar, 1970-71.

### **BAR ADMISSIONS**

New Hampshire, 1974; United States Tax Court, 1978; Supreme Court of the United States, 1978; Kentucky, 1981.

## **PUBLICATIONS**

### **Books**

FEDERAL INCOME TAXATION, CASES AND MATERIALS, SIXTH EDITION and accompanying CLASS DISCUSSION PROBLEMS and TEACHER'S MANUAL (with P. McDaniel, D. Simmons & G. Polsky) (Foundation Press, 2008), annual supplements since 2009.

FEDERAL INCOME TAXATION OF BUSINESS ORGANIZATIONS, FOURTH EDITION, and accompanying STUDY PROBLEMS and TEACHER'S MANUAL (with P. McDaniel & D. Simmons) (Foundation Press, 2006), annual supplements since 2007.

FEDERAL INCOME TAXATION OF PARTNERSHIPS AND S CORPORATIONS, FOURTH EDITION, and accompanying STUDY PROBLEMS (with P. McDaniel & D. Simmons) (Foundation Press, 2006), annual supplements since 2007.

FEDERAL INCOME TAXATION OF CORPORATIONS, THIRD EDITION, and accompanying STUDY PROBLEMS (with P. McDaniel & D. Simmons) (Foundation Press, 2006), annual supplements since 2007.

FEDERAL INCOME TAXATION, CASES AND MATERIALS, FIFTH EDITION and accompanying CLASS DISCUSSION PROBLEMS and TEACHER'S MANUAL (with P. McDaniel, D. Simmons & A. Abreu) (Foundation Press, 2004), annual supplements since 2005.

FEDERAL INCOME TAXATION OF INDIVIDUALS, THIRD EDITION (Warren, Gorham & Lamont, 2002) (with Boris I. Bittker & Lawrence A. Zelenak); Semi-annual cumulative supplements since 2003.

FEDERAL INCOME TAXATION OF INDIVIDUALS STUDY PROBLEMS, THIRD EDITION, and accompanying TEACHER'S MANUAL (with L. Zelenak) (Warren, Gorham & Lamont, 2002).

FEDERAL INCOME TAXATION OF PARTNERSHIPS AND S CORPORATIONS, THIRD EDITION, and accompanying STUDY PROBLEMS (with P. McDaniel & D. Simmons) (Foundation Press, 1999); Annual supplements, 2000 -2005.

FEDERAL INCOME TAXATION OF CORPORATIONS, SECOND EDITION, and accompanying STUDY PROBLEMS (with P. McDaniel & D. Simmons) (Foundation Press, 1999); Annual supplements, 2000 - 2005.

FEDERAL INCOME TAXATION OF BUSINESS ORGANIZATIONS, THIRD EDITION, and accompanying STUDY PROBLEMS and TEACHER'S MANUAL (with P. McDaniel & D. Simmons) (Foundation Press, 1999); Annual supplements, 2000 - 2005.

FEDERAL INCOME TAXATION, CASES AND MATERIALS, FOURTH EDITION (with P. McDaniel, H. Ault & D. Simmons) (Foundation Press, 1998); Annual supplements, 1999 - 2003.

FEDERAL INCOME TAXATION OF BUSINESS ORGANIZATIONS, SECOND EDITION (with P. McDaniel, H. Ault & D. Simmons) (Foundation Press 1997); Annual supplements, 1997 - 1998.

FEDERAL INCOME TAXATION OF PARTNERSHIPS AND S CORPORATIONS, SECOND EDITION (with P. McDaniel, H. Ault & D. Simmons) (Foundation Press 1997); Annual supplements, 1997 - 1998.

FEDERAL INCOME TAXATION OF CORPORATIONS (with P. McDaniel, H. Ault & D. Simmons) (Foundation Press, 1997); Annual supplements, 1997 - 1998.

FEDERAL INCOME TAXATION OF INDIVIDUALS STUDY PROBLEMS, SECOND EDITION, and accompanying TEACHER'S MANUAL (with L. Zelenak) (Warren, Gorham & Lamont, 1996).

FEDERAL INCOME TAXATION OF INDIVIDUALS, SECOND EDITION (with B. Bittker) (Warren, Gorham & Lamont, 1995); Semi-annual cumulative supplements 1996 - 2002.

FEDERAL INCOME TAXATION, CASES AND MATERIALS (with P. McDaniel, H. Ault, and D. Simmons) (Foundation Press, 1994); Annual cumulative supplements, 1995 -1997.

FEDERAL INCOME TAXATION OF BUSINESS ORGANIZATIONS (with P. McDaniel, H. Ault & D. Simmons) (Foundation Press, 1991); Annual cumulative supplements, 1991 - 1995.

FEDERAL INCOME TAXATION OF PARTNERSHIPS AND S CORPORATIONS (with P. McDaniel, H. Ault & D. Simmons) (Foundation Press, 1991); Annual cumulative supplements, 1991 - 1995.

FEDERAL INCOME TAXATION OF INDIVIDUALS STUDY PROBLEMS, and accompanying TEACHER'S MANUAL (with L. Zelenak) (Warren, Gorham & Lamont, 1990).

FEDERAL INCOME TAXATION OF INDIVIDUALS (with B. Bittker) (Warren, Gorham & Lamont, 1988); Semi-annual cumulative supplements 1989 -1995.

FUNDAMENTALS OF FEDERAL INCOME TAXATION STUDY PROBLEMS, with accompanying TEACHER'S MANUAL (Warren, Gorham & Lamont, 1985).

Editor, ANNUAL CUMULATIVE SUPPLEMENT TO FUNDAMENTALS OF FEDERAL INCOME TAXATION, STUDENT EDITION (Warren, Gorham & Lamont, 1984, 1985, 1986, 1987).

Co-editor, BITTKER'S FUNDAMENTALS OF FEDERAL INCOME TAXATION, Student Edition (with N. Steuben, M. Wenig and R. Doernberg) (Warren, Gorham & Lamont, 1983).

### **Book Chapters**

"Comparing the Application of Judicial Interpretive Doctrines to Revenue Statutes on Opposite Sides of the Pond" in Peter Harris & David Oliver, Eds., COMPARATIVE PERSPECTIVES ON REVENUE LAW: ESSAYS IN HONOUR OF JOHN TILEY (Cambridge University Press 2008).

Chapter 71, "Cost and Percentage Depletion" in COAL LAW & REGULATION (D. Vish & P. McGinley, eds.) (Matthew Bender, 1983); revised, 1988.

Chapter V, "Cases and Materials on Federal Income Taxation of Natural Resources" in NATURAL RESOURCES LAW TEACHER'S MANUAL (Eastern Mineral Law Foundation, 1984).

### **Articles**

*Living With (And Dying By) the Codified Economic Substance Doctrine*, 128 TAX NOTES \_\_\_ (Aug. 16, 2010).

*Recent Developments in Federal Income Taxation: The Year 2009*, 10 FLORIDA TAX REVIEW 79 (2010) (with Ira B. Shepard & Daniel L. Simmons).

*A Field Guide to Cancellation of Debt Income*, 63 The Tax Lawyer 415 (Winter 2010) (with Daniel L. Simmons).

*Métodos Alternativos de Solución de Conflictos Tributarios Ante una Instancia Administrativa en Estados Unidos [Administrative Settlements of Tax Controversies in the United States]*, ANUARIO DE DERECHO TRIBUTARIO, UNIVERSIDAD DIEGO PORTALES, FACULTY DE DERECHO [CHILE] 7 (2010).

*Recent Developments in Federal Income Taxation: The Year 2008*, 9 FLORIDA TAX REVIEW 275 (2009) (with Ira B. Shepard & Daniel L. Simmons).

*Recent Developments in Federal Income Taxation: The Year 2007*, 8 FLORIDA TAX REVIEW 715 (2008) (with Ira B. Shepard & Daniel L. Simmons).

*Recent Developments in Federal Income Taxation: The Year 2006*, 8 FLORIDA TAX REVIEW 433 (2007) (with Ira B. Shepard).

*Recent Developments in Federal Income Taxation: The Year 2005*, 8 FLORIDA TAX REVIEW 5 (2006) (with Ira B. Shepard).

*Recognition of Gain by a Partnership Issuing an Equity Interest for Services: The Proposed Regulations Get It Wrong*, 109 TAX NOTES 1161 (November 28, 2005).

*Recent Developments in Federal Income Taxation: The Year 2004*, 7 FLORIDA TAX REVIEW 47 (2005) (with Ira B. Shepard).

*Privilege and the Work Product Doctrine in Tax Cases*, 58 THE TAX LAWYER 405 (2005) (with Ira B. Shepard).

*The Matthew Effect and Federal Taxation*, 45 BOSTON COLLEGE LAW REVIEW 993 (2004).

*The Matthew Effect and Federal Taxation*, 105 TAX NOTES 1383 (December 6, 2004).

*Recent Developments in Federal Income Taxation: The Year 2003*, 6 FLORIDA TAX REVIEW 445 (2004) (with Ira B. Shepard).

*Recent Developments in Federal Income Taxation: The Year 2002*, 6 FLORIDA TAX REVIEW 81(2003) (with Ira B. Shepard).

*Beyond a GAAR: Retrofitting the Code to Rein In 21<sup>st</sup> Century Tax Shelters*, 98 TAX NOTES 1721 (March 17, 2003).

*Capitalization of Benefits Extending Substantially Beyond the Taxable Year*, 97 TAX NOTES 257 (October 14, 2002) (with Boris I. Bittker & Lawrence A. Zelenak).

*Recent Developments in Federal Income Taxation: The Year 2001*, 5 FLORIDA TAX REVIEW 627 (2002) (with Ira B. Shepard).

*A Whirlwind Tour of the Internal Revenue Code's At-Risk and Passive Activity Loss Rules*, 36 REAL PROPERTY PROBATE & TRUST JOURNAL 673 (2002) (with Boris I. Bittker & Lawrence A. Zelenak).

*Economic Substance, Purposive Activity, and Corporate Tax Shelters*, 94 TAX NOTES 1017 (February 25, 2002).

*Recent Developments in Federal Income Taxation: The Year 2000*, 5 FLORIDA TAX REVIEW 109 (2001) (with Ira B. Shepard).

*Recent Developments in Business Taxation: With Emphasis on Oil and Gas Taxation*, FIFTY-SECOND ANNUAL INSTITUTE ON OIL AND GAS LAW AND TAXATION 15-1 (Matthew Bender 2001) (with Ira B. Shepard).

*Simplifying the Interest Deduction for Individual Taxpayers*, 91 TAX NOTES 1371 (Special Supplement, May 28, 2001).

*Random Thoughts on Applying Judicial Doctrines to Interpret the Internal Revenue Code*, 54 SMU LAW REVIEW 195 (2001).

*Recent Developments in Business Taxation: With Emphasis on Oil and Gas Taxation*, FIFTY-FIRST ANNUAL INSTITUTE ON OIL AND GAS LAW AND TAXATION 13-1 (Matthew Bender 2000) (with Ira B. Shepard).

*Taxing Baseballs and Other Found Property*, 84 TAX NOTES 1229 (August 30, 1999) (with Lawrence A. Zelenak).

*Winner Take All Markets: Easing the Case for Progressive Taxation*, 4 FLORIDA TAX REVIEW 1 (1999) (with Alice G. Abreu).

*Optional Partnership Inside Basis Adjustments*, 52 THE TAX LAWYER 35 (1998).

*Tax Aspects of Divorce and Separation*, 32 FAMILY LAW QUARTERLY 221 (1998).

*Taxation of Sales and Exchanges of Principal Residences After the Taxpayer Relief Act of 1997*, 75 TAXES - THE TAX MAGAZINE 610 (November, 1997), reprinted in CCH FINANCIAL AND ESTATE PLANNING ¶31,861 (Report No. 215, Nov. 1997).

*Individual Tax Reform for Fairness and Simplicity: Let Economic Growth Take Care of Itself*, 50 WASHINGTON & LEE LAW REVIEW 459 (1993).

*Renewing Progressive Taxation*, 60 TAX NOTES 109 (July 5, 1993).

*A Capsule View of the History and Importance of the Economic Interest Concept in Mineral Taxation*, 27 TULSA LAW JOURNAL 313 (1992).

*A Production Payment Primer*, 4 THE NATURAL RESOURCES TAX REVIEW 331 (1991).

*Reflections on the Regulations Process: “Do the Regulations Have to Be Complex” or “Is Hyperlexis the Manna of the Tax Bar?”*, 51 TAX NOTES 1441 (June 17, 1991).

*Developments in United States Domestic Taxation of Oil and Gas During 1990*, 9 OIL & GAS LAW & TAXATION REVIEW 90 (1991) (United Kingdom).

*Significant Current Developments in Oil and Gas Taxation*, FORTY-SECOND ANNUAL INSTITUTE ON OIL AND GAS LAW AND TAXATION 15-1 (Matthew Bender 1991).

*The Availability and Effect of Elections Out of Partnership Status Under Section 761(a)*, 9 VIRGINIA TAX REVIEW 1 (1989).

*Elections Out of Partnership Status Under Section 761(a): Their Availability and Effect*, FORTIETH ANNUAL INSTITUTE ON OIL AND GAS LAW AND TAXATION 11-1 (Matthew Bender 1989).

*Fundamentals of Federal Income Taxation of Natural Resources*, 3 JOURNAL OF MINERAL LAW & POLICY 225 (1988).

*Applied Tax Finance Analysis of Real Estate Tax Shelter Investments*, 27 BOSTON COLLEGE LAW REVIEW 721 (1986).

*Taxation of Equine Sales and Exchanges*, 75 KENTUCKY LAW JOURNAL 205 (1986).

*Reforming Cost Recovery Allowances For Debt Financed Depreciable Property*, 29 ST. LOUIS UNIVERSITY LAW REVIEW 1029 (1985).

*Licensees and Economic Interest in Minerals After Swank and Revenue Ruling 83-160*, 72 KENTUCKY LAW JOURNAL 878 (1984).

*The Coal Depletion Allowance Deduction*, 85 WEST VIRGINIA LAW REVIEW 581 (1983).

*Defining the “Economic Interest” in Minerals After United States v. Swank*, 70 KENTUCKY LAW JOURNAL 23 (1982).

*Expanding the Taxable Unit: The Aggregation of the Income of Children and Parents*, 56 NEW YORK UNIVERSITY LAW REVIEW 60 (1981).

*Defining the “Acquisition” in “B” Reorganizations Through the Step Transaction Doctrine*, 67 IOWA LAW REVIEW 31 (1981), reprinted in condensed form in THE

MONTHLY DIGEST OF TAX ARTICLES, November, 1982, p. 22 (Part I) and December, 1982, p. 12 (Part II) .

### **Commentary**

*CCA 200911007: Trying to Make Sense Out of the \$1,000,000 Ceiling in the Home Mortgage Interest Deduction Rules*, 28 ABA TAX SECTION NEWS QUARTERLY 22 (Summer 2009).

*An Income Tax Is Superior to a Wage or Consumption Tax*, 110 TAX NOTES 1353 (March 20, 2006).

*Privilege and The Work Product Doctrine in Tax Cases*, 23 ABA TAX SECTION NEWS QUARTERLY, 11 (Winter 2004), reprinted in condensed form in 21 GPSOLO, NO. 6, p. 46 (Sept. 2004).

*Rollover — Better than Section 1031, But Why Stop There*, 92 TAX NOTES 1111 (August 20, 2001).

*Winner Take All Markets: Easing the Case for Progressive Taxation*, 5 THE COMMUNITY TAX LAW REPORT 1 (Winter 2001) (with Alice G. Abreu), condensed from 4 Florida Tax Review 1 (1999).

*Point-Counterpoint: Tax Policy and Politics*, 20 ABA TAX SECTION NEWSLETTER 16 (Winter 2001) (with Alan Gunn, James Maule & George Yin).

*Winner-Take-All Markets: Easing the Case for Progressive Taxation*, 83 TAX NOTES 1075 (May 17, 1999) (with Alice G. Abreu), an abstract of 4 Florida Tax Review 1 (1999).

*Capital Gains Rates Under the Taxpayer Relief Act of 1997*, 17 ABA TAX SECTION NEWSLETTER 9 (Fall 1997).

*The New Section 24/Section 32(m) Child Credits: Explainable Mechanics and Unfathomable Policy*, 76 TAX NOTES 1625 (September 22, 1997).

*AALS Tax Section Looks at LLCs and Taxation of Business Enterprises*, 70 TAX NOTES 511 (January 29, 1996).

*ABA Tax Section Midyear Meeting: Whither Tax Accounting Methods?*, 62 TAX NOTES 677 (February 7, 1994).

*Reinstating a Capital Gains Preference and Tax Expenditure Analysis*, 48 TAX NOTES 1437 (September 10, 1990).

*Tax Free Exchanges of Horses*, THE FAYETTE COUNTY BAR NEWS, November - December, 1987, p. 18.

### **Student Comments**

*The Federal Water Pollution Control Act Amendments of 1972*, 14 BOSTON COLLEGE INDUSTRIAL & COMMERCIAL LAW REVIEW 672 (1973).

*Interlocutory Appeals From Orders Denying Class Action Certification*, 1973 ANNUAL SURVEY OF MASSACHUSETTS LAW 560 (1973).

### **Unpublished Teaching Materials**

UNITED STATES INCOME TAXATION OF CORPORATIONS (2006) (with P. McDaniel & D. Simmons) [designed for English language fluent foreign law students].

FUNDAMENTAL PRINCIPLES OF UNITED STATES INCOME TAXATION (2001) [designed for English language fluent foreign law students].

CASES AND MATERIALS ON FEDERAL INCOME TAXATION OF NATURAL RESOURCES (1986).

### **SIGNIFICANT INVITED PRESENTATIONS**

#### **Invited Presentations With Conference Papers**

Tenth Annual Oregon Tax Institute, Portland, Oregon, June 3, 2010; Topic: "Recent Income Tax Developments."

University of North Carolina School of Law, Twenty-Fourth Annual Tax Institute, Chapel Hill, N.C., April 29, 2010; Topic: "Recent Developments in Federal Income Taxation."

American Bar Association, Tax Section, Midyear Meeting, San Antonio, Texas, January 23, 2010; Topic: "Recent Income Tax Developments" (jointly with Prof. Daniel Simmons).

University of Texas School of Law, 56th Annual Taxation Conference, Austin, Texas, December 9, 2009; Topic: "Recent Federal Income Tax Developments" (jointly with Prof. Ira Shepard).

46<sup>th</sup> Annual Heart of America Tax Institute, November 13, 2009, Kansas City, Missouri; Topic: “Recent Developments in Federal Income Taxation.”

44<sup>th</sup> Annual Southern Federal Tax Institute, October 19, 2009, Atlanta, Georgia; Topic: “Recent Developments in Federal Income Taxation” (jointly with Prof. Ira Shepard).

University of Montana School of Law, 57<sup>th</sup> Annual Tax Institute, Missoula, Montana, October, 16, 2009; Topic: “A Field Guide to Cancellation of Debt Income” (jointly with Prof. Daniel L. Simmons).

Universidad Diego Portales, Métodos Alternativos de Solución de Conflictos Tributarios, Santiago, Chile, October 6, 2009; Topic: “Administrative Settlements of Tax Controversies in the United States.”

Ninth Annual Oregon Tax Institute, Portland, Oregon, June 4, 2009; Topic: “Recent Income Tax Developments.”

University of North Carolina School of Law, Twenty-Fourth Annual Tax Institute, Chapel Hill, N.C., April 30, 2009; Topic: “Recent Developments in Federal Income Taxation” (jointly with Prof. Ira Shepard).

American Bar Association, Tax Section, Midyear Meeting, New Orleans, Louisiana, January 10, 2009; Topic: “Recent Income Tax Developments” (jointly with Prof. Daniel Simmons).

University of Montana School of Law, 56<sup>th</sup> Annual Tax Institute, Missoula, Montana, October, 31, 2008; Topic: Distributions From Partnerships and LLCs: What You Know About Distributions From Corporations Is Irrelevant .”

43<sup>rd</sup> Annual Southern Federal Tax Institute, September 22, 2008, Atlanta, Georgia; Topic: “Recent Developments in Federal Income Taxation.” (jointly with Prof. Ira Shepard).

IFA Grupo Peruano & University of Florida Levin College of Law Graduate Tax Program International Tax Conference, Lima, Peru, June 18-19, 2008: Topic: “U.S. Taxation of Corporations and Shareholders.”

2008 Oregon & Washington Tax Institute, Seattle, Washington, May 1, 2008; Topic: “Recent Income Tax Developments.”

University of North Carolina School of Law, Twenty-Fourth Annual Tax Institute, Chapel Hill, N.C., April 24, 2008; Topic: “Recent Developments in Federal Income Taxation” (jointly with Prof. Ira Shepard).

American Bar Association, Tax Section, Midyear Meeting, Lake Las Vegas, Nevada, January 19, 2008; Topic: “Recent Income Tax Developments” (jointly with Prof. Ira Shepard and Prof. Daniel Simmons).

University of Texas School of Law, 54th Annual Taxation Conference, Austin, Texas, November 7, 2007; Topic: “Recent Federal Income Tax Developments.”

University of Montana School of Law, 55<sup>th</sup> Annual Tax Institute, Missoula, Montana, October, 19, 2007; Topic: “Tax Planning for Sales and Purchases of Partnership and LLC Interests.”

42<sup>nd</sup> Annual Southern Federal Tax Institute, October 1, 2007, Atlanta Georgia; Topic: “Recent Developments in Federal Income Taxation.” (jointly with Prof. Ira Shepard).

Seventh Annual Oregon Tax Institute, Portland, Oregon, May 18, 2007; Topic: “Recent Income Tax Developments.”

American Bar Association, Tax Section, Midyear Meeting, Hollywood, Florida, January 20, 2007; Topic: “Recent Income Tax Developments” (jointly with Prof. Ira Shepard).

University of Montana School of Law, 54<sup>th</sup> Annual Tax Institute, Missoula, Montana, October, 27, 2006; Topic: “Tax Pitfalls and Planning Opportunities in the Formation of Partnerships and LLCs.”

41<sup>st</sup> Annual Southern Federal Tax Institute, September 18, 2006, Atlanta Georgia; Topic: “Recent Developments in Federal Income Taxation.” (jointly with Prof. Ira Shepard).

American Bar Association, Tax Section, Midyear Meeting, San Diego, California, February 4, 2006; Topic: “Recent Income Tax Developments” (jointly with Prof. Ira Shepard).

University of Texas School of Law, 52nd Annual Taxation Conference, Austin, Texas, November 2, 2005; Topic: “Recent Federal Income Tax Developments.”

40<sup>th</sup> Annual Southern Federal Tax Institute, September 26, 2005, Atlanta Georgia; Topic: “Recent Developments in Federal Income Taxation.” (jointly with Prof. Ira Shepard).

Westfälische Wilhelms-Universität Münster, Spring Course 2005, Mergers and Acquisitions — Fundamentals and News, Münster, Germany, March 19, 2005; Topic: “Tax Rules for American and Cross-Border Mergers and Acquisitions.”

American Bar Association, Tax Section, Midyear Meeting, San Diego, California, January 22, 2005; Topic: “Recent Income Tax Developments” (jointly with Prof. Ira Shepard).

47<sup>th</sup> Annual Kentucky Institute on Federal Taxation, Louisville, Kentucky, November 19, 2004; Topic: “Recent Federal Income Tax Developments.”

University of Montana School of Law, 52<sup>nd</sup> Annual Tax Institute, Missoula, Montana, November 5, 2004; Topic: “Recent Federal Income Tax Developments.”

University of Texas School of Law, 51<sup>st</sup> Annual Taxation Conference, Houston, Texas, November 3, 2004; Topic: “Recent Federal Income Tax Developments” (jointly with Prof. Ira Shepard).

39<sup>th</sup> Annual Southern Federal Tax Institute, September 27, 2004, Atlanta Georgia; Topic: “Recent Developments in Federal Income Taxation.” (jointly with Prof. Ira Shepard).

State Bar of New Mexico, Tax Symposium, Albuquerque, N.M., June 25, 2004; Topic: “Recent Federal Income Tax Developments” (jointly with Prof. Ira Shepard).

University of North Carolina School of Law, Twentieth Annual Tax Institute, Chapel Hill, N.C., April 23, 2004; Topic: “Recent Developments in Federal Income Taxation” (jointly with Prof. Ira Shepard).

Boston College Law Review Symposium, “The State of the Federal Income Tax: Rates, Progressivity, and Budget Process;” April 16, 2004; Topic: “The Matthew Effect and Federal Taxation”

University of Cambridge, Faculty of Law, Centre for Tax Law Workshop, Cambridge, England, March 12, 2004; Topic: “United States Judicial Anti-Avoidance Doctrines.”

American Bar Association, Tax Section, Midyear Meeting, Kissimmee, Florida, January 31, 2004; Topic: "Recent Income Tax Developments" (jointly with Prof. Ira Shepard).

46th Annual Kentucky Institute on Federal Taxation, Louisville, Kentucky, November 12, 2003; Topic: "Recent Federal Income Tax Developments" (jointly with Prof. Ira Shepard).

University of Texas School of Law, 50th Annual Taxation Conference, Austin, Texas, October 1, 2003; Topic: "Recent Federal Income Tax Developments" (jointly with Prof. Ira Shepard).

38<sup>th</sup> Annual Southern Federal Tax Institute, September 15, 2003, Atlanta Georgia; Topic: "Recent Developments in Federal Income Taxation." (jointly with Prof. Ira Shepard).

State Bar of New Mexico, Tax Symposium, Albuquerque, N.M., June 6, 2003; Topic: "Recent Federal Income Tax Developments" (jointly with Prof. Ira Shepard).

University of Virginia School of Law, 55th Annual Virginia Conference on Federal Taxation, Charlottesville, Virginia, June 5, 2003; Topic: "Recent Developments in Federal Income Taxation."

University of North Carolina School of Law, Twentieth Annual Tax Institute, Chapel Hill, N.C., April 24, 2003; Topic: "Recent Developments in Federal Income Taxation."

Tax Executives Institute, 53<sup>rd</sup> Midyear Conference, Washington, D.C., March 25, 2003; Panel on "The Beat Goes On: Tax Shelter Developments, Including Tax Accrual Workpapers, Codification of the Economic Substance Doctrine, CEO Signature Requirement, and Return Disclosure."

American Bar Association, Tax Section, Midyear Meeting, San Antonio, Texas, January 25, 2003; Topic: "Recent Income Tax Developments" (jointly with Prof. Ira Shepard).

University of Montana School of Law, 50th Annual Tax Institute, Missoula, Montana, November 8, 2002; Topic: "Recent Federal Income Tax Developments."

University of Texas School of Law, 49th Annual Taxation Conference, Austin, Texas, November 6, 2002; Topic: "Recent Federal Income Tax Developments" (jointly with Prof. Ira Shepard).

Fifty-Second Tulane Tax Institute, October 30-31, 2002, New Orleans, Louisiana; Topic: "Recent Developments in the Taxation of Corporations and Shareholders" and "Recent Developments in the Taxation of Individuals" (jointly with Prof. Ira Shepard).

37<sup>th</sup> Annual Southern Federal Tax Institute, September 23, 2002, Atlanta Georgia; Topic: "Recent Developments in Federal Income Taxation." (jointly with Prof. Ira Shepard).

University of Virginia School of Law, 54th Annual Virginia Conference on Federal Taxation, Charlottesville, Virginia, June 6, 2002; Topic: "Recent Developments in Federal Income Taxation."

University of North Carolina School of Law, Twentieth Annual Tax Institute, Chapel Hill, N.C., April 25, 2002; Topic: "Recent Developments in Federal Income Taxation" (jointly with Prof. Ira Shpard).

South Carolina Bar Association, Annual Meeting, Charleston, South Carolina, January 26, 2002; Topic: "The Economic Growth and Tax Relief Reconciliation Act of 2001" (jointly with Prof. Ira Shepard).

American Bar Association, Tax Section, Midyear Meeting, New Orleans, Louisiana, January 19, 2002; Topic: "Recent Income Tax Developments" (jointly with Prof. Ira Shepard).

Lewis & Clark Tax Institute, October 26, 2001, Portland, Oregon; Topic: "Recent Federal Income Tax Developments" (jointly with Prof. Ira Shepard).

Fifty-First Tulane Tax Institute, October 24-25, 2001, New Orleans, Louisiana; Topic: "Recent Developments in the Taxation of Corporations and Shareholders" and "Recent Developments in the Taxation of Individuals" (jointly with Prof. Ira Shepard).

36<sup>th</sup> Annual Southern Federal Tax Institute, October 1, 2001, Atlanta Georgia; Topic: "Recent Developments in Federal Income Taxation." (jointly with Prof. Ira Shepard).

University of Virginia School of Law, 53rd Annual Virginia Conference on Federal Taxation, Charlottesville, Virginia, June 7, 2001; Topic: “Recent Developments in Federal Income Taxation.”

University of North Carolina School of Law, Twentieth Annual Tax Institute, Chapel Hill, N.C., April 26, 2001; Topic: “Recent Developments in Federal Income Taxation.”

Southwestern Legal Foundation, Fifty-Second Annual Institute on Oil and Gas Law and Taxation, San Antonio, Texas, February 16, 2001; Topic: “Current Developments in Business Taxation; With Emphasis on Oil and Gas Taxation” (jointly with Prof. Ira Shepard).

NYU/Tax Analysts Seminar for Government, New York University School of Law, New York, N.Y., February 9, 2001; Topic: “Simplifying the Interest Deduction for Individual Taxpayers.”

American Bar Association, Tax Section, Midyear Meeting, Scottsdale, Arizona, January 13, 2001; Topic: “Recent Income Tax Developments” (jointly with Prof. Ira Shepard).

Fiftieth Tulane Tax Institute, November 6-7, 2000, New Orleans, Louisiana, “Recent Developments in the Taxation of Corporations and Shareholders” and “Recent Developments in the Taxation of Individuals” (jointly with Prof. Ira Shepard).

University of Montana School of Law, 48th Annual Tax Institute, Missoula, Montana, November 3, 2000; Topic: “Recent Federal Income Tax Developments.”

University of Texas School of Law, 47th Annual Taxation Conference, Austin, Texas, November 1, 2000; Topic: “Recent Federal Income Tax Developments” (jointly with Prof. Ira Shepard).

35<sup>th</sup> Annual Southern Federal Tax Institute, September 19, 2000, Atlanta Georgia; Topic: “Recent Federal Income Tax Developments” (jointly with Prof. Ira Shepard).

University of Virginia School of Law, 52nd Annual Virginia Conference on Federal Taxation, Charlottesville, Virginia, June 1, 2000; Topic: “Recent Developments in Federal Income Taxation.”

University of North Carolina School of Law, Nineteenth Annual Tax Institute, Chapel Hill, N.C., May 4, 2000; Topic: “Recent Income Tax Developments” (jointly with Prof. Ira Shepard).

Southwestern Legal Foundation, Fifty-First Annual Institute on Oil and Gas Law and Taxation, Dallas, Texas, February 18, 2000; Topic: “Current Developments in Business Taxation; With Emphasis on Oil and Gas Taxation” (jointly with Prof. Ira Shepard).

American Bar Association, Tax Section, Midyear Meeting, San Diego, California, January 22, 2000; Topic: “Recent Income Tax Developments” (jointly with Prof. Ira Shepard).

University of Texas School of Law, 46th Annual Taxation Conference, Austin, Texas, November 4, 1999; Topic: “Current Developments” (jointly with Prof. Ira Shepard).

Forty-Ninth Tulane Tax Institute, Oct. 20, 1999, New Orleans, Louisiana, “Recent Developments in the Taxation of Corporations and Shareholders.”

34<sup>th</sup> Annual Southern Federal Tax Institute, September 27, 1999, Atlanta Georgia; Topic: “Recent Federal Income Tax Developments” (jointly with Prof. Ira Shepard).

University of North Carolina School of Law, Eighteenth Annual Tax Institute, Chapel Hill, N.C., May 6, 1999; Topic: “Recent Income Tax Developments” (jointly with Prof. Ira Shepard).

American Bar Association, Tax Section, Midyear Meeting, Orlando, Florida, January 16, 1999; Topic: “Recent Income Tax Developments” (jointly with Prof. Ira Shepard).

South Dakota Bar Association, Income Tax Update XX, Sioux Falls, South Dakota, December 11, 1998; Topic: “Current Developments.”

University of Texas School of Law, 45th Annual Taxation Conference, Austin, Texas, November 11, 1998; Topic: “Current Developments” (jointly with Prof. Ira Shepard).

University of Virginia School of Law, 50th Annual Virginia Conference on Federal Taxation, Charlottesville, Virginia, June 4, 1998; Topic: “Recent Developments, Individual Tax Update.”

American Bar Association, Tax Section, May Meeting, Washington, D.C., May 15, 1998; Tax and Social Policy Forum; Topic: "Winner Take All Markets: Easing the Case for Progressive Taxation" (jointly with Prof. Alice G. Abreu).

University of North Carolina School of Law, Seventeenth Annual Tax Institute, Chapel Hill, N.C., May 1, 1998; Topic: "Tax Aspects of Divorce and Separation."

American Bar Association, Tax Section, Midyear Meeting, San Antonio, Texas, January 25, 1998; Topic: "Recent Income Tax Developments" (jointly with Prof. Ira Shepard).

40th Annual Kentucky Institute on Federal Taxation, Louisville, Kentucky, November 18, 1997; Topic: "Tax Aspects of Divorce and Separation."

University of Texas School of Law, 45th Annual Taxation Conference, Austin, Texas, October 22, 1997; Topic: "Current Developments" (jointly with Prof. Ira Shepard).

University of Montana School of Law, 45th Annual Tax Institute, Missoula, Montana, October 17, 1997; Topic: "Tax Aspects of Divorce and Separation."

American Bar Association, Tax Section, Midyear Meeting, Scottsdale, Arizona, January 11, 1997; Topic: "Recent Cases and Revenue Rulings on Realization and Recognition of Income, Allowable Deductions, Tax Accounting, and Procedure."

University of Montana School of Law, 44th Annual Tax Institute, Missoula, Montana, November 8, 1996; Topic: "Understanding Section 704(c) Allocations."

University of Texas School of Law, 44th Annual Taxation Conference, Austin, Texas, October 16, 1996; Topic: "Current Developments" (jointly with Prof. Ira Shepard).

American Bar Association, Tax Section, Midyear Meeting, New Orleans, Louisiana, January 21, 1996; Topic: "Recent Cases and Revenue Rulings on Realization and Recognition of Income, Allowable Deductions, Tax Accounting, and Procedure."

University of Texas School of Law, 43rd Annual Taxation Conference, Austin, Texas, December 13, 1995; Topic: "Current Developments."

University of Texas School of Law, 42nd Annual Taxation Conference, Austin, Texas, October 19, 1994; Topic: "Current Developments."

American Bar Association, Tax Section, Midyear Meeting, Houston, Texas, January 30, 1994; Topic: "Recent Cases and Revenue Rulings on Realization and Recognition of Income, Allowable Deductions, Tax Accounting, and Procedure."

American Bar Association, Tax Section, Midyear Meeting, San Antonio, Texas, February 16, 1992; Topic: "Recent Cases and Revenue Rulings on Realization and Recognition of Income, Allowable Deductions, Tax Accounting, and Procedure."

American Mining Congress, Seminar on Mining Taxation, Reno, Nevada, October 17-18, 1991; Topics: "Economic Interest in Minerals;" "Production Payments."

Southwestern Legal Foundation, Forty-Second Annual Institute on Oil and Gas Law and Taxation, Dallas, Texas, February 22, 1991; Topic: "Significant Current Developments in Oil and Gas Taxation."

American Bar Association, Tax Section, Midyear Meeting, Houston, Texas, February 3, 1990; Topic: "Current Judicial and Administrative Developments."

University of Kentucky College of Law, Fourteenth Annual Mineral Law Seminar, October 20, 1989; Topic: "The Effect on Oil and Gas Joint Operating Agreements of Elections Out of Partnership Status Under Section 761."

Southwestern Legal Foundation, Fortieth Annual Institute on Oil and Gas Law and Taxation, Dallas, Texas, February 24, 1989; Topic: "Elections Out of Partnership Status Under Section 761(a): Their Availability and Effect."

Internal Revenue Service, Solid Mineral Industry Case Managers Meeting, Houston, Texas, January 12-13, 1989; Topic: "Economic Interest in Minerals."

University of Kentucky College of Law Twelfth Annual Seminar on Mineral Law, October 2, 1987; Topic: "Taxation of Oil and Gas Operations Under the Internal Revenue Code of 1986."

University of Alabama School of Law, Tax I Again, July 20-24, 1987; Topics: "The Income Tax Treatment of Interest Paid or Accrued," "Corporate Acquisitions and Dispositions."

Eastern Mineral Law Foundation, Special Institute on Basic Taxation of Natural Resources, Richmond, Virginia, November 12-14, 1986; Program Planning Chairman, Moderator and Speaker; Topics: "Introduction;" "The Economic Interest Concept," "Basis of Mineral Properties and Cost Depletion," "Percentage Depletion For Coal Operators."

National Practice Institute, 1986 Conference on Equine Law, Minneapolis, Minnesota, September 26, 1986; Topics: "Taxation of Sales and Exchanges of Horses," "Taxation of Equine Partnerships."

University of Kentucky College of Law Seminar on Equine Law, May 1, 1986; Topic: "Taxation of Sales and Exchanges of Horses."

University of Kentucky College of Law Seminar on Tax Advantaged Real Estate Transactions, November 15-16, 1985, Moderator and Speaker; Topic: "A Tax Economics Analysis of the Real Estate Tax Shelter."

Eastern Mineral Law Foundation, Special Institute on Basic Coal, Oil and Gas Law, Charleston, West Virginia, March 13-14, 1985; Topic: "Federal Income Taxation of Coal, Oil and Gas Operations."

University of Kentucky College of Law Ninth Annual Seminar on Mineral Law, October 27, 1984; Topic: "Deductible Expenses, Capital Expenditures and the Depletion Allowance."

American Bar Association, Section on Natural Resources Workshop on Coal Taxation, St. Louis, Missouri, September 30, 1983; Topic: "The Depletion Allowance."

University of Kentucky College of Law Seventh Annual Seminar on Mineral Law, October 16, 1982; Topic: "Economic Interest After *United States v. Swank*: Contract Mining Issues Revisited."

New Hampshire Bar Association, New Hampshire Corporation Law Enters the 20th Century, Concord, New Hampshire, March 15, 1982; Panelist.

University of Kentucky College of Law Seventh Annual Seminar on Estate Planning, July 19, 1980; Topic: "A Gift and Lease Back — How Does it Work."

New Hampshire Bar Association, Creative Tax Shelters, Concord, New Hampshire, January 19, 1979; Panelist.

### **Other Invited Presentations**

Washington State Bar Association, Tax Section Annual Meeting, Seattle, Washington, June 7, 2010; Topic: "Living With (And Dying By) the Codified Economic Substance Doctrine."

Universidad Diego Portales, Graduate Tax Program, Santiago, Chile, October 5, 2009; Topic: "United States Taxation of Inbound Foreign Investors."

Palm Beach Tax Institute, West Palm Beach, Florida, January 23, 2008, "Recent Federal Income Tax Developments."

American Bar Association, Tax Section, Fall Meeting, Vancouver, B.C., Canada, September 28, 2007, Committee on Teaching Taxation Program: Individual Income Tax Committee; Panelist: "The US and Canadian Perspectives on Tax Avoidance."

University of Florida Graduate Tax Program, International Tax Symposium, Gainesville Florida, October 2, 2006, Commentary on "Should Countries Try to Tax Foreign Income?," by James R. Hines Jr.

University of Virginia School of Law Tax Study Group, Charlottesville, Virginia, November 11, 2005; Topic: "The President's Advisory Panel on Federal Tax Reform Proposals to Fix America's Tax System."

39<sup>th</sup> Annual Southern Federal Tax Institute, September 29, 2004, Atlanta Georgia; Topic: "Divorce Taxation Deskbook." (jointly with Prof. Ira Shepard).

American Bar Association, Tax Section, May Meeting, Washington, D.C., May 7, 2004, Committee on Teaching Taxation Program: "Rethinking Corporate Tax Planning and Teaching in the New World of Partial Integration" (with Daniel Simmons).

American Bar Association, Tax Link Live Ethics Teleconference: "Privileges and Work Product in the Context of Tax Litigation: Lessons From the Trenches," March 25, 2004 (with Steven Brown and Michael Yopp).

American Bar Association, Tax Section, Fall Meeting, Chicago, Illinois, September 13, 2003, Individual Income Tax Committee; Topic: “Recent Income Tax Developments” (jointly with Prof. Daniel Simmons).

American Bar Association, Tax Section, May Meeting, Washington, D.C., May 9, 2003; Real Estate Committee Meeting, Panel on “Attorney-Client Privilege and Other Sensitive Ethical Issues in Transactions and Litigation.”

American Bar Association, Tax Section, Midyear Meeting, San Antonio, Texas, January 24, 2003; Formation of Tax Policy Committee Meeting, Panel on “The Increasing Use of Anti-Abuse Rules in Our Federal Tax System.”

American Bar Association, Tax Section, Midyear Meeting, New Orleans, Louisiana, January 18, 2002; Administrative Practice Committee Meeting, Panel on “Defining Administrative Objectives in Complex Corporate Cases.”

American Bar Association, Tax Section, Annual Meeting, Chicago, Illinois, August 4, 2001; Sales Exchange and Basis Committee Meeting, Panel on “The Future of Section 1031.”

Association of American Law Schools, Annual Meeting, New Orleans, Louisiana, January 7, 1999, Section on Law and Socio-Economics, “The Implications for Tax Policy of the Equity vs. Efficiency Trade-off.”

Association of American Law Schools, Workshop on Taxation, Washington, D.C., Oct. 2-3 1998; Panelist, “Tax Scholarship: Building Bridges to the Law School, the University and the Bar —Tax Scholarship and Practice.”

American Bar Association, Tax Section, May Meeting, Washington, D.C., May 9, 1997, Moderator, Committee on Teaching Taxation Program: “Minority Discount Valuation: Now You See It, Now You Don’t (But You Might Find It Again).”

American Bar Association, Tax Section, Midyear Meeting, New Orleans, Louisiana, January 19, 1996; Committee on Teaching Taxation Meeting, Panel on: “The Flat Tax and Progressive Taxation Revisited.”

American Bar Association, Tax Section, May Meeting, Washington, D.C., May 4, 1990, Natural Resources Committee Meeting, Panel on “Current Issues Involving Hard Minerals.”

Kentucky Bar Association, Tax Section Roundtable, Louisville, Kentucky, March 30, 1989; Topic: "The New Section 752 Regulations."

Capital University Tax Teachers Roundtable, Columbus, Ohio, April 23, 1988; Panel Chair, "Conception, Organization, Materials and Structure in Business Taxation Courses."

Catholic University School of Law Forum on Law and Public Policy, Washington, D.C., April 8, 1987; Topic: "Tax Reform and the Administrative Process."

University of Pennsylvania, Institute of Law and Economics Roundtable Seminar on Tax Policy, December 12, 1986; Commentator.

University of Kentucky College of Law Seminar on the Tax Reform Act of 1986, December 5-6, 1986; Moderator and Speaker; Topic: "They Call This Tax Reform??"

Central Region Tax Professors Conference, April 1, 1986, Columbus, Ohio; Program Planning Committee and Panel Chair: "Teaching Basic Income Taxation."

Judge Advocate General's Legal Assistance Course, The Judge Advocate General's School, Charlottesville, Virginia, March 17, 1983 and December 2, 1982; Topic: "Tax Shelters."

### **EDITORIAL POSITIONS**

Board of Directors, The Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship, since 2006; Academic Advisory Board, 2000 - 2006.

Editor-in-Chief, Florida Tax Review, since 2010. Board of Editors, Florida Tax Review, 1992 - 2010.

Editorial Advisory Board, Journal of Natural Resources and Environmental Law (formerly Journal of Mineral Law & Policy), 1985 - 1997.

## **LEARNED SOCIETY MEMBERSHIPS**

American College of Tax Counsel (elected 1989).

American Law Institute (elected 1990).

## **PROFESSIONAL ASSOCIATION MEMBERSHIPS**

American Bar Association; Tax Section, Committee on Teaching Taxation (Committee Chair, 2000 - 2002, Vice-Chair, 1998 - 2000, Planning Subcommittee Chair, 1996 - 1998), Committee on Partnerships, Committee on Low Income Taxpayers, Committee on Committees (2002-2004); Task Force on Pass-Through Entities (vice-chair) (2003- 2005).

Association of American Law Schools; Tax Section (Tax Section Chair, 1996).

The Florida Bar Association, Affiliate Member; Tax Section.

Kentucky Bar Association; Tax Section (Tax Section Vice-chair, 1990-1991) .

National Tax Association.

Eastern Mineral Law Foundation Teaching Committee, 1983-1988.

## **UNIVERSITY SERVICE**

University of Kentucky Senate Representative from the College of Law, 1980-82, 1983-86, 1987-88; 1990-1995; University of Kentucky Senate Academic Planning and Priorities Committee, 1990 - 1995; University of Kentucky Senate Rules Committee, 1980-82, 1983-86, 1987-1990, Chair, 1985-86.

University of Kentucky Employee Benefits Committee, 1980-82; University of Kentucky Patent Committee, 1987-88.

## **GOVERNMENTAL ADVISORY GROUPS**

Internal Revenue Service Central Regional Counsel's Advisory Committee, 1989.

## **AWARDS AND HONORS**

Who's Who in America, 58<sup>th</sup> Edition (2004), 59<sup>th</sup> Edition (2005); 60<sup>th</sup> Edition (2006); 61<sup>st</sup> Edition (2007); Who's Who in American Education, 7<sup>th</sup> Edition; Who's Who in American Law, 5<sup>th</sup>, 9<sup>th</sup>, 14<sup>th</sup>, 30<sup>th</sup> Editions; Who's Who Among America's Teachers, 2000.

University of Kentucky Alumni Association Great Teacher Award, 1996.

Michael R. and Joanne Duncan Faculty Award for Outstanding Teaching, University of Kentucky College of Law, 1993.

## **CONTACT INFORMATION**

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