

LAWRENCE LOKKEN
University of Florida College of Law
Gainesville, FL 32611

Tel.: (352) 273-0933
Fax: (352) 392-7647
E-mail: lokken@law.ufl.edu
lawrencelokken@yahoo.com

PERSONAL DATA:

Home address and telephone:

512 NE 10th Avenue
Gainesville, FL 32601-4434
(352) 373-4110

Date of birth: November 10, 1939

EDUCATIONAL HISTORY:

J.D., magna cum laude, 1967, University of Minnesota. Member, 1965-67, Note and Comment Editor, 1966-67, Minnesota Law Review. Order of the Coif.

B.A., cum laude, 1960, Augsburg College, Minneapolis, Minnesota. Major, music; minor, mathematics.

Benson (Minnesota) High School, graduate of 1957.

EMPLOYMENT HISTORY:

Hugh Culverhouse Eminent Scholar in Taxation, University of Florida College of Law, 1994 to present. Professor of Law, 1977-1982. Associate Professor of Law, 1974-1977.

Professor of Law, New York University, 1982-1993. Associate Dean for the Graduate Division, 1984-1987. Visiting Professor of Law, 1980-1982.

Harry R. Horrow Visiting Professor in International Law, Northwestern University School of Law, 2004-2005.

Visiting Professor of Law, University of Leiden, Leiden, the Netherlands, 2008–2009, 2006, 2001–2004, 1999, 1995, 1993, 1978; Münster University, Germany, 1999-2009; Rand Afrikaans University, 2001; Warsaw University, Poland, 2008, 2002, 2000.

Visiting Professor of Law, Duke University, 1988.

Visiting Associate Professor of Law, University of Minnesota, 1973-1974.

Private Law Practice, Henson & Efron, Minneapolis, Minnesota, 1970–1973, 1967–1968.

Assistant Professor of Law, University of Georgia, 1968–1970.

Editor, Florida Tax Review, 1994–1996.

Editor in Chief, *Tax Law Review*, 1983-1987.

Consultant to United Nations Ad Hoc Group of Experts on International Tax Matters, 1995-1998.

Research Consultant, International Tax Program, Harvard Law School, 1977-82; Visiting Scholar, Fall 1992.

PRINCIPAL WRITINGS:

Treatise, *Federal Taxation of Income, Estates & Gifts* (with Boris I. Bittker). Volumes 1, 2, 3, 4, 5, and 6. Second edition (1989, 1990, 1991, 1992, 1993) and third edition (1999, 2000, 2001, 2003, 2005).

Book, *Fundamentals of International Taxation* (with Boris I. Bittker) (1990, 1997, 1999, 2001–2009).

Book, *Federal Taxation of Employee Compensation* (with Boris I. Bittker) (2004, 2005, 2006).

Article, *Income Effectively Connected with U.S. Trade or Business: A Survey and Appraisal*, 86 *Taxes* 57 (March 2008).

Article, *Territorial Taxation: Why Some U.S. Multinationals May Be Less Than Enthusiastic About the Idea (and Some Ideas They Really Dislike)*, 59 *SMU L Rev.* 752 (2006)

Article, *Whatever Happened To Subpart F? U.S. CFC Legislation after the Check-the-Box Regulations*, 7 *Fla. Tax Rev.* 185 (2006)

Article, *A Tax Lawyer's Observations on Scary Numbers, Politics, and Irresponsibility*, 45 *BC L. Rev.* 1335 (2004)

Article, *Does the U.S. Tax System Disadvantage U.S. Multinationals in the World Marketplace?* 4 *J. Tax'n of Global Transactions* 53 (Summer 2004).

Article, *Foreign Base Company Sales and Services Income: An Overreaching Anachronism or an Essential Element of the Controlled Foreign Corporations Regime?* 3 *J. Tax'n Global Transactions* 47 (Spring 2003).

Article, *As the World of Partnership Taxation Turns*, 56 *SMU L. Rev.* 365 (2003)

Article, *Capitalization: Complexity in Simplicity*, 91 *Tax Notes* 1357 (May 28, 2001).

Article, *Marking Up the Blueprint*, 26 *Brooklyn J. Int'l L* 1493 (2001).

Article, *Taxation of Private Business Firms: Imagining a Future Without Subchapter K*, 4 *Fla. Tax Rev.* 249 (1999).

Review Article, *Taxing USA Tomorrow*, 65 *So. Econ. J.* 341 (1998).

Article, *New Rules Bifurcating Contingent Debt* CA Good Start, 51 *Tax Notes* 495 (1991).

Article, *The Time Value of Money Rules*, 42 *Tax L. Rev.* 1 (1986).

Article, *Partnership Allocations*, 41 *Tax L. Rev.* 545 (1986).

Article, The Sources of Income from International Uses and Dispositions of Intellectual Property, 36 Tax L. Rev. 233 (1981).

Article, The Effects of Capital Gains and Losses on the Credit for Foreign Income Taxes, 30 Fla. L. Rev. 40 (1977).

Article, The Limited Partnership Tax Shelter: An Investment Vehicle Under Attack, 29 Fla. L. Rev. 1 (1976) (with Jeffrey D. Sperling).

Article, Tax Significance of Payments in Satisfaction of Liabilities Arising Under Section 16(b) of the Securities Exchange Act of 1934, 4 Ga. L. Rev. 1151 (1966).

Student comment, Appealable Orders, Prohibition and Mandamus in Minnesota, 51 Minn. L. Rev. 1151 (1966).