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- Education:** Boston University School of Law. LL.M. (Taxation), 1990.
- Stanford Law School. J.D., 1982. Associate Editor, *Stanford Law Review*.
- Harvard University. A.B. (magna cum laude), 1979. Phi Beta Kappa.
- Academic and Professional:** University of Florida, Levin College of Law, Gainesville, FL. Clarence J. TeSelle Professor, 2021-present; Gerald Sohn Professor, 2013-2021; Visiting Professor, 2012-2013.
- University of San Diego School of Law, San Diego, CA. Professor, 2001-2013. Herzog Endowment Scholar, 2002-2003. Class of 1975 Endowed Professor, 2010-2011.
- University of Miami School of Law, Coral Gables, FL. Professor, 1995-2001; Associate Professor, 1990-1991, 1992-1995.
- UCLA School of Law, Los Angeles, CA. Visiting Professor, 1997 (fall semester).
- University of Missouri-Columbia School of Law, Columbia, MO. Associate Professor, 1991-1992.
- Dorsey & Whitney, Minneapolis, MN. Associate (corporate and municipal finance), 1986-1990.
- Sullivan & Worcester, Boston, MA. Associate (estate planning and administration), 1984-1986.
- United States Court of Appeals for the First Circuit, Concord, NH. Law Clerk to Judge Hugh H. Bownes, 1983-1984.
- Max Planck Institute for Foreign and International Patent, Copyright and Competition Law, Munich, Germany. Research Fellow, 1982-1983.
- Books:** FEDERAL ESTATE AND GIFT TAXATION, 12th ed. (with Bittker & Clark) (West, 2020). Prior editions: 11th ed. (with Bittker & Clark) (West, 2015); 10th ed. (with Bittker & Clark) (Thomson/West, 2011); 9th ed. (with Bittker & Clark) (Thomson/West, 2005); 8th ed. (with Bittker & Clark)

(Aspen Law & Business, 2000); 7th ed. (with Bittker & Clark) (Little, Brown & Co., 1996).

FEDERAL ESTATE AND GIFT TAXATION, 9th ed. (with McNulty) (West, 2020). Prior editions: 8th ed. (with McNulty) (West, 2016); 7th ed. (with McNulty) (Thomson/West, 2011); 6th ed. (with McNulty) (Thomson/West, 2003).

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FEDERAL WEALTH TRANSFER TAX ANTHOLOGY (with Caron & Burke) (Anderson Publishing Co., 1998).

FEDERAL INCOME TAX ANTHOLOGY (with Caron & Burke) (Anderson Publishing Co., 1997).

**Articles and  
Publications:**

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*Adversity, Inconsistency, and the Incomplete Nongrantor Trust*, 39 VA. TAX REV. 419 (2020).

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*Revocable Trusts and Fiduciary Accountability*, 26 ELDER L.J. 1 (2018).

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Forum 68 (2016).

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*The Moving Target of Tax Reform* (with Burke), 93 N.C. L. REV. 649 (2015).

*Woods: A Path Through the Penalty Maze* (with Burke), 142 TAX NOTES 829 (2014).

*Who Killed the Rule Against Perpetuities?*, 40 PEPP. L. REV. 1291 (2013).

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*Snookered Again: Castle Harbour Revisited* (with Burke), 128 TAX NOTES 1143 (2010).

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*The Public Lending Right in German Copyright Law*, 15 INT'L REV. INDUS. PROP. & COPYRIGHT L. 605 (1984).

**Presentations:**

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*Generation-Skipping Transfer Taxation*. Florida Fellows Institute, American College of Trust and Estate Counsel (May 2017).

*Taxes*. Florida Bar Wills, Trusts and Estates Certification Course and Advanced Practice Update (April 2016).

*Creative Charitable Gift Planning Strategies*. Florida Tax Institute (April 2015).

*Who Killed the Rule Against Perpetuities?*. Pepperdine University School of Law (January 2013).

*Lessons From Castle Harbour* (with Burke). Florida State University College of Law (February 2012).

*Illusory Partnership Interests and the Anti-Anti-abuse Rule*. University of Florida, Levin College of Law (September 2011).

*An Analysis of Section 2036 and the Leading Valuation Cases*. Business Valuation Conference, University of San Diego School of Law (September 2008).

*The Empty Promise of Estate Tax Repeal*. Virginia Tax Study Group, University of Virginia School of Law (March 2008).

*Probate Law Reform and Nonprobate Transfers*. UCLA School of Law (February 2008).

*Repercussions of Estate Tax Repeal*. ABA Section of Taxation, San Diego (February 2006).

*Politics of Estate Tax Repeal*. Virginia Tax Study Group, University of Virginia School of Law (April 2005).

*Current Developments* (panel moderator). 26th Annual UCLA/CEB Estate Planning Institute (May 2004).

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*Privatizing Social Security: Administration and Implementation*. Washington and Lee University School of Law (April 2001).

*Death Without Taxes?* University of San Diego School of Law (October 2000).

*Estate and Gift Taxation: Options for Reform*. Virginia Tax Study Group, University of Virginia School of Law (March 2000).

*A Consumption Tax on Gifts and Bequests?* UCLA School of Law (December 1997).

*Women, Fairness, and Social Security*. University of Minnesota Law School, January 1997.

**Bar Admissions:** Massachusetts (1983); United States Court of Appeals for the First Circuit (1984); Minnesota (1987).

**Professional Memberships:** American Law Institute: Member, Consultative Group, Restatement (Third) of Trusts; Member, Consultative Group, Restatement (Third) of Property: Wills and Other Donative Transfers.