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## **PROFESSIONAL BACKGROUND**

### **Experience as Academic**

#### Summer, 1999 to Present

University of Baltimore School of Law: Professor (with tenure). Fall, 2018, Acting Director of Graduate Tax Program.

#### Fall 2007 to Fall 2009, Fall 2010, Fall 2011

California Western School of Law: Visiting Professor.

#### Fall 2009, Fall 2011

University of San Diego School of Law: Visiting Professor.

#### Spring, 1993 to Summer, 1999

University of Baltimore School of Law: Professor (with tenure) and Director of Graduate Tax Program. The Graduate Tax Program is jointly sponsored by the law and business schools.

#### Summer, 1989 to Spring, 1993

University of Baltimore School of Law: Associate Professor (with tenure) and Director of Graduate Tax Program.

#### Fall, 1985 to Summer, 1989

University of Baltimore School of Law: Assistant Professor.

#### Current Courses

Federal Income Taxation  
Fundamentals of Federal Income Taxation II  
Partnership Taxation

#### Prior Courses

Corporate Taxation

Business Organizations  
Property Law  
Trusts and Estates

Have received very favorable faculty and student teaching evaluations (have ranked as high as first among the faculty in student teaching evaluations).

2015 awarded Saul Ewing Award for excellence in teaching in the area of transactional law.

## Service

### **"Outside"**

Made Member of American Law Institute in 2010.

Presentations:

- ABA Tax Section (2007, 2008 panel chair and speaker both years for outreach program, 2009 Tax Policy Committee, 2017 and 2019 Partnership Committee-- LLC Subcommittee)
- Oklahoma Bar Association 2020
- MACPA 2020
- LLC Institute 2017 (panel chair and speaker)
- Law and Society Conference 2007, 2008, 2009, 2015
- Mannes Greenberg Tax Society 2014, 2015, 2017 (twice), 2018, 2019, 2020
- 16th Annual Critical Tax Theory Conference 2014
- Chapman College Law School Business Tax Symposium 2014
- Washburn University School of Law Partnership Tax Symposium (2008, 2009)
- Max Planck Institute, Munich, Germany 2008
- ABA Real Property Probate and Trust Section (2007 panel chair and speaker)
- University of Freiburg (Germany 2007)
- Maryland Institute for Continuing Professional Education of Lawyers (numerous programs as member and panel chair, 1985 to present, averaging about one per year, most recent 2007)
- University of Frankfurt (Germany 2004)
- National Conference of Law Librarians (1999)
- Louisiana CPA Society, Baltimore Association of Tax Counsel, and others

Member, Mannes Greenberg Tax Society

Member of ABA Tax Section, Partnership and LLC Committee, active on LLC Subcommittee; current member of task force on 752 Regulations, past member of tax forces for Series LLCs (2008), Fica Taxes (2007), Options Project (2003-2004).

Op-ed for Baltimore Sun (2017)

Op-ed pieces for Taxprof Listserv (2012, 2013, 2017).

Vice-Chair, ABA Tax Section Professional Services Committee 2008-2011.

Reviewer, Oxford University Press.

Have given over 25 CLE presentations; presentations included the preparation of substantial outlines

Past Member, Board of Journal of Taxation of Investments.

Past Member of Tax Advisory Committee of former Congressman (now Senator) Ben Cardin. (2000-2006)

National Exam Audit Committee for the Certified Financial Planners Board of Standards. (1995, 1996)

Past Member Tax Section Counsel (governing body of Tax Section of Maryland Bar Association) and past chair and vice-chair of Law School Liaison Committee of Tax Section of Maryland Bar Association. (1992-1994)

Past member of Transactional Tax Study Group of Maryland Bar Association (including predecessor group, 1985-2000), past co-chair of Corporate Tax Study Group. (1987)

Past Member Board of Directors of Baltimore Bar Foundation. (1989-1993)

### ***"Inside"***

Acting Director, Graduate Tax Program (fall, 2018)

Past Chair of Dean Search Committee, Appointments Committee (five times), Post-Tenure Review Committee, Promotion and Tenure Committee, Promotion and Tenure Policy Committee, Promotion and Tenure Policy Subcommittee charged with revising standards, Graduate Tax Program Joint Governance Committee, Law School Satellite Committee, Committee to Review Centers, LLM Committee, Faculty Awards Committee, numerous Promotion and Tenure Subcommittees.

Past Director, German Law Initiative for Center for International and Comparative Law at University of Baltimore.

Past member of ABA Self-Study Committee, Ad Hoc Dean's Advisory Committee, Promotion and Tenure Policy Committee, Provost Council, Graduate Tax Program Governance Committee, Adjunct Faculty Committee, Career Services Committee, Academic Standards Committee, Appointments Committee, Associate Dean Selection Committee, Curriculum Committee, numerous

Promotion and Tenure Subcommittees.

## **Private Legal Practice**

Admitted to practice in Colorado, and before the Tax Court, Federal Court, and Tenth Circuit Court of Appeals.

### March, 1980 to Summer, 1985

Partner, Ellis, King and Schwidetzky (and predecessor firm), Denver, Colorado.

Law practice included tax opinions, tax shelter review, tax planning for partnerships, corporations, and businesses generally, oil and gas taxation, reorganizations, assistance in preparation of private and public offering memoranda, international transactions.

### May, 1979 to March, 1980

Associate, McCulloch and King, Denver, Colorado

## **EDUCATION**

### **University of Denver:**

March, 1984                      Master of Laws in Taxation (College of Law)

June, 1978                      Juris Doctor (College of Law)

Class Standing: 8 out of about 200  
Order of St. Ives (awarded to those with  
upper 10% class standing)  
American Jurisprudence Award  
Denver Journal of International Law and  
Policy  
Invited to join the Denver Law Journal

June, 1978                      Master of Business Administration (College of Business)

June, 1974                      Bachelor of Arts (College of Liberal Arts)

Phi Beta Kappa

## PUBLICATIONS

### Books

Partnership Taxation, text designed for use in graduate tax programs (with Richard Lipton, Paul Carman and Charles Fassler), Carolina Academic Press

2006, 2008 (2<sup>nd</sup> edition), 2012 (3<sup>rd</sup> edition), 2017 (4<sup>th</sup> edition), 2021 (5<sup>th</sup> edition forthcoming)

(I wrote about one-third of first edition, coordinated the effort, and was the contact with the publisher; I was the primary author of second edition; Paul Carman and I were the primary authors of the 3<sup>rd</sup> – 5<sup>th</sup> editions. I did perhaps 80% of the work on the 4<sup>th</sup> edition, and 70% of the work on the 5<sup>th</sup> , both of which were major revisions of the book)

Limited Liability Handbook, annual editions, Thomson Reuters (with former Villanova Dean Mark Sargent) 1994-2021

(For most of that time, I have been the only author.)

Understanding Business Entity Taxation, Carolina Academic Press (with Professor Fred Brown) 2015, 2021 (2<sup>nd</sup> edition)

### Articles

Not included in this list are numerous outlines prepared for presentations given to academic and professional groups, usually of substantial length.

Partnership Debt Workouts During a Pandemic, 169 Tax Notes 229

Republished by the Practising Law Institute  
2020

Code Sec. 163(j), the Proposed Regulations, and Partnerships: The Nightmare Basics, 98 Taxes The Tax Magazine, Issue 2, 19

2020

Complexity Cubed: Partnerships, Interest, and the Proposed Regulations, 165 Tax Notes 1113

Republished by Practising Law Institute  
2019

In Defense of the PIP Regulations, 72 Tax Lawyer 519 (The Tax Lawyer is a peer-reviewed law review of the ABA Tax Section and is considered one of the top journals in which to place a tax article. Circulation of 20,000+.)  
2019

Carried Interests Under the TCJA: Progress or Regress?, 160 Tax Notes 1673  
2018

The Pros and Cons of LLCs, 34 Journal of Accountancy 52  
2018

Temporary and Proposed Section 752 Regulations, Progress or Regress?, 35 Journal of Taxation of Investments 3 (peer-reviewed journal)  
2017

The Choice of Entity Decision in a Blueprint World, 155 Tax Notes 76  
2017

Partnership Tax Allocations, The Basics, 46 Colorado Lawyer 39  
2017

The Negative Capital Account Maze, 152 Tax Notes 1107  
2016

The Integration of Subchapters S and K, The Beat Goes On, 18 Chapman Law Review 93  
2014

Income Taxation in the United States and Germany: The Rugged Individualist Meets the Social Activist, 27 Journal of Taxation of Investments 3, Lead Article (with Rolf Eicke)  
2010

Integrating Subchapters S and K, Just Do It, 62 Tax Lawyer 749, Cited by 8<sup>th</sup> Circuit in text of opinion (not in footnote)

2009

Notice 2007-9 (brief article written in German)  
IStR (premier German international tax journal)  
2008

Proposed Regulations under Subpart F (brief article written in German)  
IStR (premier German international tax journal)  
2008

Family Limited Partnerships: The Beat Goes On, 60  
Tax Lawyer 277  
2007

The Proposed Regulations on Noncompensatory Options, A Light at the End of the Tunnel, 21 Journal of Taxation of Investments 155  
2004

Life is Change: Options to Acquire Partnership Interests, Can the Tax Law Keep Pace, 20 Journal of Investment Taxation 99, Lead Article  
2003

Last Gasp Estate Planning: The Formation of Limited Liability Entities Shortly Before Death, 21 Virginia Tax Review 1, Lead Article  
2001

A Comparison of Corporate Taxation in the United States and Germany: Different Ways Up The Mountain, 28 University of Georgia Journal of International and Comparative Law 217, Lead Article  
2000

Hyperlexis and the Annual Exclusion Rule, 32 Suffolk University Law Review 212  
1999  
(cited in Dobris, Sterk, and Leslie, Estates and Trusts, 3<sup>rd</sup> ed. p. 491)

The Partnership Allocation Rules of Section 704(b): To Be or Not to Be, 17 Virginia Tax Review 707  
1998

Hyperlexis and the Loophole, 49 University of Oklahoma Law Review 403, Lead Article  
1997

The Check-the-Box Regulations, 13 Tax Management Real Estate Journal 221  
1997

Is it Time to Give the S Corporation a Proper Burial?, 15 Virginia Tax Review 591, Lead Article  
1996  
(cited in The American Law Institute, Taxation of Private Business Enterprises (1999) and by the Joint Committee of Taxation in its 1997 report: Review of Selected Entity Classification and Partnership Tax Issues)

A Comparison of United States and German Partnership Taxation: A Study in Differences, 10 The American University Journal of International Law and Policy 1331  
1995

Heirs May Face Open Ended Liability, 23 Taxation for Lawyers 338  
1995

Good-bye S Corporation, Hello Limited Liability Company, 10 The Compleat Lawyer 1 (1993);  
reprinted in The Limited Liability Company Handbook, second edition, Clark, Boardman and Callaghan.  
1993

Partnership Taxation: Restructuring Partnership Debt -- Life is Change, 11 Virginia Tax Review 523  
1992

Foreign Taxation: The Section 367(e) Regulations-- No Place to Hide, 11 Northwestern Journal of International Law & Business 523

1991

The New Activity Regulations under Section 469: Into the Abyss, 9 Virginia Tax Review 525

1990

Chapter on Capital Gains for Matthew Bender's Federal Taxation Series (52 pages)

1989

The Tax Benefits of Liabilities--Their Rise and Fall, 41 Southwestern Law Journal (Law Journal of Southern Methodist University) 953, Lead Article

1988

Subpart F, 1986 and Beyond, 17 University of Baltimore Law Review 213, Lead Article

1988

Oil and Gas Taxation: The Pool of Capital Doctrine, A Peace Proposal, 61 Tulane Law Review 519

Cited by 7<sup>th</sup> Circuit,

1987

Orwell and the Tax Shelter and Compliance Provisions of the Tax Reform Act of 1984, 14

Colorado Lawyer 774

1985

Foreign Trade Zones: Sub-Zones, State Taxation, and State Legislation, 8 Denver Journal of International Law & Policy 445 (with Jesse Atkins and Stephen Doyle—essentially a student note)

1978