

FRED B. BROWN

**ACADEMIC
EXPERIENCE:**

University of Baltimore School of Law

Dean's Professor of Law (with tenure)
August 2026 to present

Professor of Law (with tenure)
July 2018 to present

Associate Professor of Law (with tenure)
August 1996 to June 2018

Assistant Professor of Law
August 1990 to August 1996

Current Courses

Business Organizations
Corporate Taxation
Foreign Taxation
Fundamentals of Federal Income Tax II

Previous Courses

Corporate Reorganizations
Corporations
Fundamentals of Federal Income Taxation I
Tax Clinic
Torts I & II

New York University School of Law

Acting Assistant Professor
August 1986 to August 1988

Taught the following courses in the Graduate Tax Program:

Federal Tax Procedure
Income Tax I
Tax Research & Writing

- BOOKS:** UNDERSTANDING TAXATION OF BUSINESS ENTITIES, SECOND EDITION (Carolina Academic Press 2021) (with Walter Schwidetzky)
- UNDERSTANDING TAXATION OF BUSINESS ENTITIES (LexisNexis 2015) (with Walter Schwidetzky)
- ARTICLES:** *Reforming the Effectively Connected Income Rules to More Accurately Capture U.S. Business Income* (co-authored with Josh Friedman), 79 Tax Law. (forthcoming 2026).
- Should the Federal Government Help States and Local Governments Pay for Police Misconduct Through Tax-Exempt Bonds?*, 42 Va. Tax Rev. 287-314 (2023).
- Designing Nonrecognition Rules Under the Internal Revenue Code*, 24 Fla. Tax Rev. 424-521 (2021).
- Tax Treatment of Legal Fees Under 2017 Tax Cuts and Jobs Act* Maryland Bar Journal, Volume 1, Issue 3, pp. 31-32 (2019).
- Proposing a Single, Simpler Test for Cash Equivalency*, 71 TAX LAW. 591-633 (2018).
- Permitting Abused Spouses to Claim the Earned Income Tax Credit in Separate Returns*, 22 Wm. & Mary J. Women & L. 453-494 (2016).
- An Equity-Based, Multilateral Approach for Sourcing Income Among Nations*, 11 Fla. Tax Rev. 565-641 (2011).
- Determining the Character of Section 357(c) Gain*, 62 TAX LAW. 117-173 (2008).
- Reforming the Branch Profits Tax to Advance Neutrality*, 25 VA. TAX REV. 1219-1294 (2006).
- Wither FIRPTA*, 57 TAX LAW. 295-342 (2004) (lead article)
- Proposal to Reform the Like Kind and Involuntary Conversion Rules in Light of Fundamental Tax Policies: A Simpler, More Rational, and More Unified Approach*, 67 MO. L. REV. 705-773 (2002) (lead article)

'Complete' Accrual Taxation, 33 SAN DIEGO LAW
Rev. 1559-1680 (1996).

*Federal Income Taxation of U.S. Branches of Foreign Corporations:
Separate Entity or Separate Rules?* 49 TAX. L. REV. 133-207 (1993).

*Fourteenth Annual Review of Criminal Procedure: United States Supreme
Court and Courts of Appeals 1983-1984: Right to Counsel; Right to Jury
Trial*, 73 GEO. L. J. 573-610 (1984) (student article).

**SIGNIFICANT
SERVICE:**

Director of the University of Baltimore Graduate Tax Program, 1999 to
present

Faculty Adviser to the University of Baltimore School of Law Tax Moot
Court Team, 1993 to present

Co-Chair of the Bar Passage Committee for the University of Baltimore
School of Law, 2016 to 2023

Chair of the Committee on Promotion & Tenure for the University of
Baltimore School of Law, 2020 to present.

Chair of the Promotion & Tenure Policy Committee for the University of
Baltimore School of Law, 2020 to present.

Member of Committee on the Establishment of the Certificate in Family
Law Program at the University of Baltimore School of Law, 2015-2018

Chair of Board of Trustees for Greenspring Montessori School (located in
Lutherville, Maryland), 2013 to 2019

Member of Board of Trustees for Greenspring Montessori School (located
in Lutherville, Maryland), 2009 to 2021

Member of the Board of Directors of the Peaces of Me Foundation, 2020
to present

Chair of the Faculty Appointments Committee for the University of
Baltimore School of Law, 2012-2015

Chair of the Search Committee to Hire a Director of Communications for
the University of Baltimore School of Law, 2012

Establishment of the Certificate in Estate Planning Program at the University of Baltimore School of Law, 2008 (worked with other professors to develop the program; principally responsible for drafting the proposal and obtaining its approval)

Faculty Adviser to Business and Tax Law Association for the University of Baltimore School of Law, 2008 to present

University of Baltimore Training Sessions in Tax Procedure for Visiting Delegation from China National Tax Bureau, 2007-2008 (assisted in organizing training sessions and developing topics, arranged for instructors, and conducted a training session)

Chair of the Curriculum Committee for the University of Baltimore School of Law, 2005-2007, Spring 2017

Member of Middle States Committee for the University of Baltimore, 2005-2006

Chair of Strategic Planning Committee for the University of Baltimore School of Law, 2004-2005

Secretary for the University of Baltimore Faculty Senate, 2004-2005

University of Baltimore Tax Program for Visiting Students from Inner-Mongolia, People's Republic of China, 2004 (assisted in organizing the program, arranged for instructors, and taught several classes in program)

Academic Adviser to the Staff of the Joint Committee on Taxation in connection with Study of the Overall State of the Federal Tax System, 2000-2001

Director of the Tax Clinic at the University of Baltimore School of Law, 2000-2003

Establishment of the Tax Clinic at the University of Baltimore School of Law, 2000 (principally responsible for proposing the Tax Clinic and obtaining its approval)

**GOVERNMENT
SUBMISSIONS:**

Submissions to President's Economic Recovery Advisory Board's Tax Reform Subcommittee, 2010 (submitted separate tax proposals addressing the reform of the like kind exchange rules, FIRPTA, and the taxation of

U.S. branches of foreign corporations)

Comments on Proposed Tax Regulations, 2006 (submitted extensive comments to the Internal Revenue Service and Treasury on proposed and temporary regulations under sections 882 and 884 that relate to the determination of interest expense deduction of foreign corporations)

Submission to United States Senate, Committee on Finance, 2003 (co-submitted a proposal that recommended the reform of FIRPTA)

**PRESENTATIONS
AND
CONFERENCES:**

Annual Law and Society Meeting, 2023 (presented a paper titled “Should the Federal Government Help States and Local Governments Pay for Police Misconduct Through Tax-Exempt Bonds?”)

International Scientific Symposium held by College of Law/University of Fallujah, The System of Payment and Financial Collection at the Time of Digital Environment, 2020 (September 15, 2020) (provided a presentation titled “Taxation of Digital Services”)

Annual Law and Society Meeting, 2020 (presented a paper titled “Evaluation and Reform of Nonrecognition Rules Under the Internal Revenue Code: Proposing a New Standard for Designing Nonrecognition Rules”)

Maryland State Bar Association and University of Baltimore Graduate Tax Program Spring 2018 Tax Symposium, 2018 (assisted in organizing the event and moderated a panel discussion on Tax Cuts and Jobs Act – Provisions Impacting Maryland Individuals)

Annual Law and Society Meeting, 2017 (presented a paper titled “Proposing a Single, Simpler Test for Cash Equivalency”)

Annual Law and Society Meeting, 2016 (presented an article titled “Permitting Abused Spouses to Claim the Earned Income Tax Credit in Separate Returns”)

ABA Tax Section Meeting Presentation, 2014 (served as a speaker on a panel presentation addressing the tax consequences of involuntary conversions)

Session on Corporate Taxes and the Income Divide (sponsored by University of Baltimore's BeMore Leadership and Service Council), 2014 (assisted in organizing the session and served as a speaker)

Maryland State Bar Association and University of Baltimore Graduate Tax Program Spring 2014 Tax Symposium, 2014 (assisted in organizing the event and moderated a panel discussion on FATCA and related rules)

Annual Law and Society Meeting, 2010 (presented a paper titled "A Principled, Multilateral Approach for Sourcing Income")

Advanced Tax Institute (sponsored by Maryland State Bar Association and Maryland Association of Certified Public Accountants), 2010 (delivered a presentation on business and investment tax update)

Maryland State Bar Association and University of Baltimore Graduate Tax Program Symposium on Maryland State and Local Tax Policy, 2008 (assisted in organizing the symposium)

Maryland State Bar Association and University of Baltimore Graduate Tax Program Symposium on Maryland State and Local Tax Policy, 2007 (assisted in organizing the symposium)

Advanced Tax Institute (sponsored by MICPEL and Maryland Association of Certified Public Accountants), 2000 (prepared materials and delivered a presentation on FIRPTA)

**MEDIA
ITEMS:**

Op-Ed in The Daily Record, "It's time to give marked-to-market taxation a try," Nov. 18, 2021

Op-Ed in Baltimore Sun, "Trump's Tax Plan is 'With You' if You're Rich," August 3, 2016

WYPR's Midday with Dan Rodricks Radio Program, 2008 (discussed the Obama and McCain tax plans)

**PRIVATE LEGAL
PRACTICE:**

Shaw, Pittman, Potts & Trowbridge
2300 N. Street, N.W., Washington, D.C.
Associate
October 1988 to April 1990

Performed various research and writing duties in the firm's tax practice, with emphasis on international tax matters. Duties included preparation of a memorandum in support of an IRS technical advice request, as well as assistance in the preparation of comments on proposed IRS regulations, a memorandum in support of an IRS letter ruling request, and protests to proposed IRS audit adjustments.

EDUCATION:

New York University School of Law

LL.M. (Taxation), June 1986

Graduate Editor on the *Tax Law Review*

Recipient of the Wallace Scholarship

Georgetown University Law Center

J.D., *summa cum laude*, May 1985

Associate Editor on the *Georgetown Law Journal*

Recipient of the Nelson T. Hartson Memorial Award

Dean's List (3 years)

Best Academic performance in the following courses:

Corporations; Constitutional Law II; Federal Courts and the
Federal System; Estate & Gift Taxation

Rutgers University, College of Engineering

B.S., high honors, May 1982

Electrical Engineering major

Dean's List (7 Semesters)

Member of Tau Beta Pi (National Engineering Honor
Society)

**AWARDS
/HONORS**

Dean's Professor of Law

2023 Law Faculty Service Award in recognition of extraordinary service to the School of Law, the University, the legal profession, and the greater community

2019 Outstanding Teaching by a Full Time Faculty Member at the University of Baltimore School of Law

2011 Maryland State Bar Association Taxation Section Tax Excellence Award

2007 Saul Ewing Transactional Award for excellence in teaching in the
area of transactional law

BAR ADMISSION: New Jersey, 1987