

**CURRICULUM VITAE**  
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**EDUCATION:**

University of Michigan Law School J.D., Magna cum laude, May 1976  
Radcliffe College in Harvard University, B.A., Magna cum laude in History, June 1973

**LEGAL EMPLOYMENT:**

Professor, Northwestern University School of Law, 1990  
Associate professor, Northwestern University School of Law, 1986-90  
Assistant professor, Northwestern University School of Law, 1982-86  
Teaching courses in Federal Individual Income Taxation, Federal Corporate Income Taxation, Tax Policy, State and Local Taxation and Finance, and State and Local Government.  
Associate, Hopkins & Sutter, Chicago, Illinois, 1978-82  
Clerk to Hon. Harry A. Blackmun, Supreme Court of the United States, 1977-78  
Clerk to Hon. Wade H. McCree, United States Court of Appeals for the Sixth Circuit, 1976-77

**SCHOLARLY PAPERS:**

Government Transfer Payments and Assistance: A Challenge for the Design of Broad-based Taxes 59 SMU Law Rev. xx (forthcoming 2006)

The Income Tax and the Burden of Perfection, 100 Nw. U. Law Rev. 171 (2006)

Liabilities and the Need to Keep the Income Tax Base Closed, 25 Va. Tax L. Rev. 31 (2005)

Pennington v. Coxe: A Glimpse at The Federal Government in the Early Republic, 23 Va. Tax Rev. 417 (2003)

Protests, Refunds, and the Power of Federal Courts, 84 Tax Notes 427 (1999)

Some Explicit Thinking About Implicit Taxes, 52 SMU Law Rev. 339 (1999)

Corporate Taxes, Encyclopedia of Law and Economics, Bouckaert, B. and De Geest, G. (eds.), to be published by Aldershot, Edward Elgar (solicited)

More on Accounting for Assumptions of Contingent Liabilities in Asset Purchases, 3 Fla Tax Rev. 615 (1997) (Based on The Buyer's Receipt Model for the Tax Consequences of the Assumption of Liabilities (unpublished draft widely circulated before 1993))

Shifting from an Income Tax to a Consumption Tax: Effects on Expenditures for Education, in Fellows and Brown, Taxing America (NYU Press 1997)

Scholarships and the Income Tax Base, 28 Harv. J. Legis. 63 (1991)reprinted in Caron, Burke and McCouch, Federal Income Tax Anthology (1997)

The Effect of Market Discount and Premium on the Measure of Corporate Gain on Liquidation, 17

J. Corporate Taxation 119 (1990)

Toward a Theory of the Corporate Tax Base: The Effect of a Corporate Distribution of Encumbered Property to Shareholders, 44 Tax L. Rev. 113 (1989)

More Theory About Debt Discharge, 8 Am. J. Tax Pol. 107 (1989)

Matching and the Income Tax Base: The Special Case of Tax Exempt Income, 5 Am. J. Tax. Pol. 191 (1986)

**OTHER PUBLICATIONS:**

In Search of Standards for Reviewing the Appraisal Process in Cook County, Illinois, 96th Annual Proceedings of National Tax Association (2004)

Federal Taxation of Student Loans, 3 Community Tax Law Report 3 (Fall 1999)

Should the Court Abandon its Appellate Jurisdiction over the States? Preview, December 1998

When is a Tax Not a Tax, Preview, January 1998

Does State Regulation of Public Utilities Justify Separate Taxation?, Preview, September 1996

The Right to a Virtual Day in Court: When Should One Taxpayer's Prior Challenge to Tax Bar Later Challenges?, Preview, March 1996

Spreading the Cost of Waste Disposal: Are Out-of-Staters Paying More or Just Their Fair Share?, Preview, January 1994

FLSA meets the States, Part IV: When does federal law require local government to bargain with employee representatives?, Preview, February 19, 1993

Welcome, Stranger: Is the Proposition 13 System of Assessing Property Taxes Unconstitutional?, Preview, April 17, 1992

Accounting for Assumed Liabilities Not Yet Accrued by the Seller: Is a Buyer's Deduction Really Costless?, Tax Notes, July 9, 1990

Refining the Time Value Approach to Bad Debts, Tax Notes, August 1989

Should Deposits to Secure Future Payment Be Taxable Upon Receipt?, Preview, Nov. 3, 1989

Constitutional Limits on the Power to Impose a Retroactive Tax, in Blessings of Liberty: The Constitution and the Practice of Law (ALI-ABA 1988)

Anticipation and the Accrual Method Revisited, Preview, March 13, 1987

Exploring the Court's "Ordinary" Role in Tax Cases, Preview, December 4, 1987

Is Nothing Sacred? State Borrowing and The Power of the Federal Government, Preview, Dec. 18, 1987

Note, Ex Post Facto Limitations on Legislative Power, 73 Mich. L. Rev. 1491 (1975)

## **SELECTED OTHER PROFESSIONAL ACTIVITIES:**

Faculty Workshop, September 2005, The Federalist Stamp Tax, Indiana University School of Law

Presentation, July 2005, The 1798 Stamp Tax: Images of Sovereignty, Society for the History of the Early Republic

Presentation, July 2005, Why Don't We Know What "Direct Taxes" Are?: Hylton v. United States and the Federalist Vision of the Federal Taxing Power, Tax History Conference, UCLA

Presentation, January 2005, Designing Taxes with Wealth in Mind: Some Original Understandings, UCLA Law Review Symposium

NU Tax Colloquium, Liabilities and the Need to Keep the Tax Based Closed, January 2005

Tax Policy Workshop, University of Michigan School of Law, February 2004, Making Sense of Liabilities

Presentation, May 2004, The Curious Case of Judicial Restraint in the Administration of Tax Systems, Law and Society Association

Commercial Property Valuation in Cook County, Co-authored with Richard Dye, UIC and Lake Forest College (economics) and Richard Almy. (Commissioned by the Cook County Mayors and Managers' Association and presented in October 2003.)

Named Contributor on Brief, Cook County v. United States ex rel. Chandler, No. 01-1572, 538 U.S. 119 (2003)

Tax Policy Workshop, Georgetown University School of Law, March 2001, Direct Taxes in Context

Faculty Workshop, Levin College of Law, University of Florida, January 2001, Reclaiming the Meaning of Direct Tax

Commentator, Odyssey, WBEZ Radio, March 6, 2000 on Corporate Tax Shelters

Presentation, What has Happened to the Taxation of C Corporations Since the Repeal of General Utilities?, Corporation and Business Law Committee, Chicago Bar Association, May 1999

Presentation, Taxation of Human Capital under an "Ideal" Income Tax, AALS Annual Meeting, January 1998.

Presentation, Predicting Judicial Reactions to Interference by Direct Democracy with Financing Government, National Tax Association/Tax Institute of America Annual Meeting, November 1996

Presentation on Valero Energy Corporation v. Commissioner, before Chicago Tax Forum, May 1996.

Workshop on Judicial Restraint in Tax Cases, Northwestern University School of Law, February 1996

Presentation on the Transition to the Cash Flow Consumption Tax and Investment in Human

Capital, Conference on the Social and Economic Implications of Tax Reform, University of Minnesota, November 1995

Presentation before the Teaching Taxation Committee Tax Section of the American Bar Association on the taxation of human capital under a cash-flow consumption tax, August 1995

Presentation before the Chicago Tax Forum on nonstatutory invocation of the time value of money in the income tax, May 1995

Workshop on drafting a workable balanced budget amendment, Northwestern University School of Law, April 1995

Commentator, Property Tax Caps in Illinois, sponsored by the Institute for Government Affairs, University of Illinois, Chicago, September 1994

Presentation before the Chicago Tax Forum on tax consequences of indemnification arrangements, October 1993

Program on developments in federal income taxation, ABA Tax Section, Panelist and Moderator, February 1993; Moderator, January 1994

Faculty Workshop on Tort Immunity of Local Governments, Fall 1992

Draft position paper for ABA Tax Section Council on the deduction of interest on student loans, Summer 1992

Presentation on Judicial Models of State Taxing Power, National Tax Association Annual Meeting, October 1991

Presentation before Chicago Tax Forum on regulations proposed under section 461(h), October 1990

Presentation before Chicago Tax Forum on shareholder assumption of corporate liabilities, December 1986

Presentation on buyer's assumptions of liabilities in asset acquisitions, Chicago Tax Forum, April 1988; American Bar Association Section on Taxation, May 1990

Presentation on billing accruals, Edison Electric Institute, July 1989 and 1993

Presentation on scholarships, American Bar Association Section of Taxation, Subcommittee on Teaching Taxation, January 1990

Report for ABA Tax Section, Committee on Teaching Taxation, on proposed amendments to Internal Revenue Code provisions dealing with educational assistance, March 1993; revised January 1995

Editor, Florida Tax Review (1992- )

Instructor, European Tax College, Leuven and Tilburg, 2004-

Instructor, Various continuing education programs on federal taxation

**COURSE MATERIALS DEVELOPED:**

Tax Policy and Procedure (2004)

Corporate Income Tax and Advanced Corporation Income Tax (2004, 2005)

Federal Basic Income Tax (2005)  
State and Local Government (1994)

**OTHER PROFESSIONAL ORGANIZATIONS AND ACTIVITIES:**

Executive Committee, Order of the Coif, 2004-present  
Association of American Law Schools, Tax Committee, Executive Committee (1999 - 2003)  
National Tax Association-Tax Institute of America; Program Planning Committee 1996  
American Association of Law Schools, Section on Taxation  
ABA Tax Section, Committee on Corporate Tax  
ABA Tax Section, Committee on Teaching Taxation; Planning Committee (1988); Chair, Task  
Force on Taxation of Educational Assistance (1989-1992); Liaison to CLE Committee (1992-94);  
Chair, Planning, 1994-1996; Vice Chair, 1996-1998, Chair, 1998  
Chicago Federal Tax Forum 1985-present; Program Chair, 1993-98