

**CHARLOTTE CRANE**  
**Professor of Law**  
**Northwestern University School of Law**

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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**

Northwestern University School of Law, 1982 to present

Internal Revenue Service Office of Chief Counsel, Professor in Residence, 2010-2011

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**

Rethinking Integration: Some Preliminary Thoughts on Design, 94 Taxes 174 (2016)

Preface, 100 Years under the Income Tax, Symposium, 108 Nw. U. L. Rev. 767 (2014)

Maintaining Class Actions In Tax Cases: Why Have Federal Litigants Been So Much Less Successful?, 11 Pitt Tax Rev. 179 (2013)

The Law and Economics Approaches to Retroactive Tax Legislation, in Hans Gribnau, ed, Retroactive Tax Law (IBFD 2013) 129-150

United States National Report on Retroactivity in Tax Law in Hans Gribnau, ed, Retroactive Tax Law (IBFD 2013) 401-424

Pollock, Macomber, and the Role of the Federal Courts in the Development of the Income Tax in the United States, 73 Law & Contemp. Probs. 1 (2010)

Loan Proceeds as Income, 27 Va. Tax Rev. 563 (2008)

Government Transfer Payments and Assistance: A Challenge for the Design of Broad-based Taxes, 59 SMU Law Rev. 589 (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.), Aldershot, Edward Elgar

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Fla Tax Rev. 615 (1997) (Based on The Buyer's Receipt Model for the Tax Consequences of the Assumption of Liabilities (unpublished draft widely circulated before 1993))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 WRITTEN SUBMISSIONS AND PUBLICATIONS:**

Trojan Horse, or Merely a Mask for the Costume Ball? Jotwell Oct 2016, *reviewing* Edward Kleinbard, The Trojan Horse of Corporate Integration, 152 Tax Notes 957 (Aug. 15., 2016)

The Taxing Power, Direct Tax and Tax Expenditures in American Governance, Stephen Shecter (2016)

Nobody's Perfect, Not Even the IRS, reviewing Leigh Osofsky, The Case for Categorical Nonenforcement, 69 Tax L. Rev. (2015), for Jotwell

Review of Romain D. Juret, American Tax Resisters (Harvard 2014), 33 Law & History Rev. 16 (2015)

Keeping Us Honest about the Timing Flaws in the Income Tax, reviewing Daniel I. Halperin & Alvin Warren, Understanding Income Tax Deferral, 68 Tax L. Rev. (2015), Jotwell 2015 <http://tax.jotwell.com/keeping-us-honest-about-the-timing-flaws-in-the-income-tax>

How the 100-Year Old Income Tax Unleashed the Modern U.S. Economy, Atlantic (online) Feb 26, 2013

Transfers of the seat of a corporation in the USA (tax perspective), included as an appendix to a Research Paper prepared for the European Added Value Unit, within the General Secretariat of the European Parliament

CORPORATE TAXATION, with Linda M. Beale (Lexis Nexis 2012) (a treatise designed to be used as teaching materials, with problems and Teachers Manual)

Review of Jacob Nussim, The Recovery of Unlawful Taxes , 28 Va. Tax. L. Rev. 893 (2008) for Jotwell

Norms of Retroactivity in US Tax Law, A National Report Prepared for the 2010 Meeting of the European Association of Tax Law Professors, Leuven, Belgium

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

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.)

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

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

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

Draft position paper for ABA Tax Section Council on the deduction of interest on student loans, Summer 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 PRESENTATIONS AND OTHER PROFESSIONAL ACTIVITIES:**

Integrating a Fragmented Corporate Tax, presented at the Boston College Tax Workshop Oct 2016

Corporate Tax Integration, Panel Presentation for University of Chicago Tax Conference Nov. 2015

Uncovering a Meaning for "Direct Tax," Moritz School of Law, Ohio State University, April 2015

Missing Factors in Tax Base Design, Loyola University School of Law, October 2014

When is a Tax on Value (not) a Tax on Income?, Washington University School of Law, March 2014

Class Actions in Tax Cases, University of Pittsburgh Law Review Symposium, March 2013

The Evolution of the Income Tax in the United States: What a Difference Courts Can Make, Guest Lecture, Central University for Political Science and Law, October 24, 2012

Visiting Professor, Central University for Finance and Economics, Beijing, China October 2012 (lectures on US taxation of Business, US Tax Treaties)

State Bar of South Dakota, Policy Issues for Future Tax Reform, Tax Update XXXIII, December 2011

Earning Deference, IRS Chief Counsel Professor in Residence Lecture, April 2011

Passthroughs and Pocketbooks, IRS Chief Counsel Professor in Residence Lecture, February 2011

Are Roth IRAs Different? Workshop, Georgetown University School of Law, February 2011

The Power to Tax, IRS Chief Counsel Professor in Residence Lecture, October 2010

Who was Eisner? A History of Tax Collecting in the United States, IRS Chief Counsel Professor in Residence Lecture, November 2010

Presentation and Debate, Retroactivity and Tax Law, European Association of Tax Lawyers, Annual Conference, May 2010, Leuven, Belgium

Presentation, Pollock, Macomber, and the Role of the Federal Courts in the Development of the Income Tax in the United States, Duke Law School, November 2009

Presentation, Tax Expenditures for Savings (Tax Expenditure Conference sponsored in part by Osgoode Hall and Canadian Tax Foundation, September 2009)

Presentation, Burdens or Bounties: Federal Excises on Tobacco and Sugar Processing in the Early Republic, Midwest Law and Economics Conference, October 2008

Presentation, Honoring Tax Expectations: Are Roth IRAs Different?, University of Toronto Tax Policy Workshop, September 2008

Presentation, Which Promises Should We Keep?, Law And Society, May 2008

Presentation, The Judicial Reaction to the Stamp Tax, UCLA TAX History Conference July 2007

Presentation, April 2006, The Curious Case of Judicial Restraint in the Review of Tax Systems: Some Sources in History, Critical Tax Theory Conference, Mercer Law School, May 2006

Faculty workshop, Patterns of Taxpayer Standing, Some Historical Perspectives, NU Law School, August 2006

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

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

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

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

Instructor, US Taxation of Corporate Transactions, European Tax College, Leuven and Tilburg, 2004-2013

#### **COURSE MATERIALS DEVELOPED:**

Tax Policy and Procedure (2004)

Federal Basic Income Tax (2008 and ongoing)

State and Local Government (1994)

Taxation of Corporate Reorganizations (2014 and ongoing)

#### **OTHER PROFESSIONAL ORGANIZATIONS AND ACTIVITIES:**

Planning committee, University of Chicago Federal Tax Conference (2014- )

Executive Committee, Order of the Coif, 2004-2016 (President, 2010-2016 )

Editorial Board, Florida Tax Review

Academic Advisory Board, Tannenwald Writing Competition

Association of American Law Schools, Tax Committee, Executive Committee (1999 - 2003)

National Tax Association-Tax Institute of America; Program Planning Committee 1996

ABA Tax Section, Committee on Corporate Tax

ABA Tax Section, Committee on Teaching Taxation; various offices 1988-2000

Chicago Federal Tax Forum 1985-2003; Program Chair, 1993-98

Member, 1973 United States Women's Rowing Team