

February 22, 2019
Curriculum Vitae

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Current Position: Professor of Law
Northwestern University School of Law
June, 1981 – Present

Founding and Current Director of the Tax Program
September 2002 – Present

Courses: Partnership Taxation
Advanced Partnership Taxation
International Taxation

Legal Education: New York University School of Law
LL.M. in Taxation, 1971

University of California at Berkeley School of Law
J.D., 1970

Works-in-Progress:

1. Treatises:

Partnership Taxation, 9th ed., Vols 1-2 (Projected publication date March 2021). Warren, Gorham & Lamont. Co-authored with Jenny Alexander.

United States International Taxation: Outbound and Inbound Transactions, 11th ed., Vols. 1-2. (Projected publication date January 2020). Print

version Carolina Academic Press; Electronic Version Wolters
Kluwer/Commerce Clearing House. Co-authored with Mitch Weiss.

Books Published (1980 to present):

United States International Taxation: Materials and Problems, 4th ed.
(2019). United States International Taxation: Problems and Answers,
4th ed. (2019) Carolina Academic Press. Co-authored with Genevieve
Tokic, Jeff Sheffield, and Mitch Weiss

Tax Cuts and Jobs Act Impact – Guide to International Tax, pp. 259 (2018).
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Weiss.

Introductory, Advanced, and International Partnership Taxation: Student
Problems. 2018 ed., pp. 127; Introductory, Advanced, and
International Partnership Taxation: Problems and Answers, Teacher's
Manual 2018 ed., pp. 562, Warren, Gorham & Lamont. Co-authored
with Bob Wootton and Mitch Weiss

Partnership Taxation, 8th ed. Vols 1-2, pp. 2139 (2017). Warren, Graham &
Lamont. Co-authored with Jennifer Alexander

International Taxation: Corporate and Individual, 10th ed. Vols. 1-2, pp. 2137
(2016) Carolina Academic Press. Co-authored with Mitch Weiss.

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(2015). United States International Taxation: Problems and Answers,
3rd ed., pp. 78 (2015). Lexis Nexis. Co-authored with Jeff Sheffield,
Julie Baumeister, and Genevieve Tokic.

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2014-2016 ed., pp. 422 (2014). Partnership Taxation: Problems and
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“Symposium on International Tax Reform in a Reset Economy: Introduction,” Northwestern University Journal of International Law and Business, Vol. 30, pp. 505-516 (2010). Co-authored with David Cameron.

“Notice 2009-7 – A Case Study in the Use of Blocker Partnerships to Avoid the Application of the Controlled Foreign Corporation Regime,” International Tax Journal, Vol. 35, pp. 33-47 (2009).

“The Taxation of Compensatory Profits Interests: The Blind Men and the Elephant,” Northwestern University Journal of International Law and Business, Vol. 29, pp. 763-778 (2009)

“The Taxation of Human Capital Upon the Receipt of a Proprietary Interest in a Business Enterprise,” Virginia Tax Review, Vol. 28, pp. 817-892 (2009).

“15 and 35 – Class Warfare in Subchapter K,” Tax Notes, Vol. 22, pp. 503-532 (2009).

“The Adaptation of United States Tax Treaties to Changing Business Forms—A Case Study of Hybrid Entities,” International Tax Journal,

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“What Degree of Separation? DNA Testing for Subchapter K—Are We Related?” Taxes Magazine – the 59th University of Chicago Tax Conference, Vol. 85, pp. 300-322 (2007).

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- "When Hypothetical Transactions Have Real Results—New Prop. Regs. For Subchapter K," Journal of Taxation, Vol. 88, pp. 262-271 (1998). Co-authored with John Pennell.
- "Tax Treaty Benefits and International Partnerships," Journal of Taxation, Vol. 88, pp. 31-37 (1998).
- "Subchapter K—Have the Joint Committee Proposals Given It a New Look?" Journal of Taxation, Vol. 87, pp. 325-333 (1997). Co-authored with John Pennell.
- "The Partnership Tax Proposals of the Joint Committee on Taxation—'Houston, We Have a Problem,'" Tax Notes, Vol. 76, pp. 527-539 (1997). Co-authored with John Pennell.
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- "Twisting Slowly in the Wind: Guaranteed Payments After the Tax Reform Act of 1984," The Tax Lawyer, Vol. 40, pp. 649-711 (1987). Co-authored with David Cameron.

- "A Critique of the ALI's Federal Income Tax Project—Subchapter K: Proposals on the Taxation of Partners," Georgetown Law Journal, Vol. 75, pp. 423-623 (1986). Co-authored with Thomas Dutton and Kurt Magette.
- "Constructive Termination of a Partnership—A Fresh Look," The Tax Lawyer, Vol. 39, pp. 701-735 (1986). Co-authored with John Birkeland.
- "Liabilities in the Partnership Context—Policy Concerns and the Forthcoming Regulations," UCLA Law Review, Vol. 33, pp. 733-850, (1986). Co-authored with Tammy Bialosky.
- "Innocents Abroad? The 1978 Foreign Earned Income Act and the Case for Its Repeal," Virginia Law Review, Vol. 65, pp. 1,093-1,133 (1979). Co-authored with Gregory Stern.
- "Sections 351 and 357(c): After Bongiovanni, Thatcher and Focht: Parity for the Accrual Basis Transferor," Duke Law Journal, pp. 961-998 (1978).
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- "Timber Capital Gains - The Option Rule of Section 631(b)," The Hastings Law Journal, Vol. 29, pp. 451-472 (1978). Reprinted in Timber Tax Journal, Vol. 14, pp. 113-132 (1978).
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