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Current Position: Professor of Law
Director of the Tax Program
Northwestern University School of Law
June, 1981 - Present
Courses: Partnership Taxation;
Advanced Partnership Taxation;
International Taxation;
Individual Income 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

Ongoing Publications:

1. Treatise:

Partnership Taxation, 6th ed., Vols. 1 - 2, pp. 2,220 (1997). Warren, Gorham & Lamont. Four supplements and four or more replacement chapters per year. Electronic version available.

2. Casebook and Teacher's Manual:

Partnership Taxation: Cases, Materials, and Problems, 5th ed., pp. 245 (2004). Warren, Gorham & Lamont; Partnership Taxation Problems and Answers, 5th ed., pp. 131 (2004).

Works-in-Progress:

1. Treatise:

Partnership Taxation, 7th ed. (Warren, Gorham & Lamont). Projected publication date December, 2009 through the issuance of 22 replacement chapters over a four-year period.

2. Casebooks:

Partnership Taxation: Cases, Materials, and Problems. 6th ed., Warren, Gorham & Lamont. Teachers Manual. Projected publication date May, 2006.

United States International Taxation, Lexis/Nexis Publishing Co., co-authored with Sam Donaldson and Allison Christians. Teachers Manual. Projected publication date February. 2007.

3. Articles

"The Lazarus Effect: In Kind Guaranteed Payments," with David Cameron, __ Florida Tax Review pp 379-405 (forthcoming 2006)

Articles Published:

"Anachronisms in Subchapter K of the Internal Revenue Code – Is It Time for Section 736 To Go?," co-authored with Adam Rosenzweig, Northwestern Law Review, Vol. 100, pp. 379-405 (2006).

"The Transmogrification of Subchapter K," Taxes Magazine – The 57th University of Chicago Tax Conference, Vol. 83, pp. 189-204 (2005).

"Reflections from Up Above About My Excellent Adventure Down Under," Journal of Revenue, Vol. 12, pp. 4-17 (2004).

"Son of Boss' Meets 'Annie Get Your Gun,'" Business Entities, Vol. 6, pp. 16-27 (2004).

- “Determining Treaty Eligibility For Transparent Entities and Their Owners,” Journal of Taxation of Global Transactions, Vol. 3, pp. 45-58 (2003). Co-authored with Sam Donaldson and Allison Christians. Reprinted in Journal of Corporate Taxation, Vol. 2, pp. 11-22 (2003).
- “Globalization: The Taxable Year of a Partnership with Foreign Partners,” Journal of Taxation of Global Transactions, Vol. 1, pp. 47-55 (2001).
- “I Come to Bury Subchapter K, Not to Praise It,” Tax Lawyer, Vol. 54, pp. 451-476 (2001).
- “Publish or Perish -- The Paradox,” Journal of Legal Education, Vol. 50, pp. 157-188 (2000).
- “Final Regulations Address Outstanding Issues of the Amortization of Intangible Assets,” Journal of Taxation, Vol. 93, pp. 150-156 (2000). Co-authored with David Cameron.
- “Applying the 15-Year Amortization Regulations for Intangibles in a Partnership Setting,” Journal of Taxation, Vol. 92, pp. 353-360 (2000). Co-authored with John Pennell.
- “The ALI Tax Treaty Study: A Critique and A Modest Proposal,” Tax Lawyer, Vol. 52, pp. 731-870 (1999). Co-authored with Dave Makarski.
- “Investing in Foreign Partnerships More Costly Under New Reporting Proposed Regulations,” Journal of Taxation, Vol. 90, pp. 114-117 (1999). Co-authored with John Pennell.
- “Life After Tenure: Where Have All the Articles Gone?,” Journal of Legal Education, Vol. 48, pp. 558-569 (1998).
- “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.
- "Adjusting the Basis of Assets in Tiered Partnerships Under IRS' Questionable New Ruling," Journal of Taxation, Vol. 77, pp. 4 - 9 (1992). Co-authored with John Pennell.
- "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).
- "Section 302(b)(1): The Expanding Minnow," Virginia Law Review, Vol. 64, pp. 561-601 (1978). Co-authored with Susan Finneran.
- "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).
- "The Uncertain Tax Ramifications of a Terminating Disposition of a Partnership Interest -- The Constructive Termination of a Partnership," The Tax Lawyer, Vol. 30, pp. 335-367 (1977). Co-authored with John Birkeland. Reprinted in Tucker and Cowan, Real

Estate Income Taxation, pp. 735-769 (1982). Warren, Gorham, and Lamont, Inc.).

"Deductibility of Expenses for Conventions and Educational Seminars," Minnesota Law Review, Vol. 61, pp. 253-311 (1977). Reprinted and Updated in The Review of Taxation of Individuals, Vol. 2, pp. 203-240 (1978).

Books Published:

Partnership Taxation: Cases, Materials, and Problems, 5th ed., pp. 245 (2004). Warren, Gorham & Lamont; co-authored with John Pennell; Partnership Taxation Problems and Answers, 5th ed., pp. 131 (2004).

International Taxation: Corporate and Individual, 4th ed., Vols. 1-2, pp. 962 (2003). Carolina Academic Press, co-authored with Sam Donaldson.

Partnership Taxation: Cases, Materials, and Problems, 4th ed., pp. 230 (2002). Warren, Gorham & Lamont; co-authored with John Pennell and Dick Lipton; Partnership Taxation Problems and Answers, 4th ed., pp. 128 (2002). Warren, Gorham & Lamont; co-authored with John Pennell and Dick Lipton.

Problems and Materials in Federal Income Taxation, 6th ed., pp. 915 (2002). Aspen Law and Business; co-authored with Sanford Guerin; Teacher's Manual, Problems and Materials in Federal Income Taxation, 6th ed., pp. 217 (2002). Aspen Law Business; co-authored with Sanford Guerin.

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