

**DAVID LOUIS CAMERON**

Northwestern University School of Law  
357 East Chicago Avenue  
Chicago, Illinois 60611  
(312) 503-1747

**Current Position**

Associate Director, Tax Program, and Professor of Practice, Northwestern University School of Law, Chicago, Illinois, since 2002.

Courses Taught:

Taxation of Property Transactions (LL.M. Level)  
Advanced Taxation of Property Transactions (LL.M. Level)  
Tax Treaties (LL.M. Level)  
Transfer Pricing (LL.M. Level)  
Tax Colloquium (LL.M. Level Seminar)  
European Business and Tax law (LL.M. Level)  
Basic Federal Income Taxation (J.D. Level)  
Business Entities Tax (J.D. Level)  
Taxation of Intellectual Property (J.D. Seminar)  
Property (J.D. Level)

**Prior Professional Experience**

Visiting Professor of Law, Northwestern University School of Law, Chicago, Illinois, Spring 2002.

Professor, Willamette University College of Law, Salem, Oregon, 2002-1997; Associate Professor, 1994-1997; Assistant Professor, 1990-1994.

Courses Taught:

Federal Income Taxation	Real Estate Transactions
Business Entities Taxation	Real Estate Development & Finance
International Taxation	Property
State and Local Taxation	Land Use Planning

Associate, Goodwin, Procter & Hoar, Boston, Massachusetts, 1987 to 1990.

Judicial Clerk to the Hon. Edward F. Hennessey, Chief Justice, Massachusetts Supreme Judicial Court, Boston, Massachusetts, 1986 to 1987.

## Education

Northwestern University School of Law, J.D., 1986, *cum laude*; Order of the Coif; Editorial Board, Northwestern Law Review; Edwin C. Austin Scholar.

Massachusetts Institute of Technology, B.S., 1980.

## Publications

### Treatise:

FEDERAL INCOME TAXATION OF INTELLECTUAL PROPERTIES AND INTANGIBLE ASSETS (Warren, Gorham & Lamont, 1997) (with Philip F. Postlewaite and Thomas Kittle-Kamp).

### Textbooks:

TAXATION OF PROPERTY TRANSACTIONS (Lexis/Nexis, 2012) (with Elliot Manning)

QUESTIONS AND ANSWERS: FEDERAL INCOME TAXATION (Lexis/Nexis, 2005)

COMMERCIAL REAL ESTATE TRANSACTIONS: A PROJECT AND SKILLS ORIENTED APPROACH (Lexis Publications, 2001) (with Debra Pogrud Stark, James G. Durham, and Thomas R. White).

### Articles:

PPL Corp: *Where's the Treaty Argument*, 138 TAX NOTES 1117 (2013), reprinted in 69 TAX NOTES INT'L 951 (2013).

*Incremental International Tax Reform: A Review of Selected Proposals*, 30 NU J. of Int'l Law & Bus. 565 (2010) (with Philip F. Postlewaite).

*Symposium on International Tax Reform in a Reset Economy: Introduction*, 30 NU J. of Int'l Law & Bus. 505 (2010) (with Philip F. Postlewaite)

*LRAPs: How Flexible is the Language of Section 108(f)?*, 123 TAX NOTES 1559 (2009).

*The Lazarus Effect—A Commentary on In-Kind Guaranteed Payments* (with Philip F. Postlewaite), 7 FLA. TAX REV. 339 (2006) (with Philip F. Postlewaite).

*Research Tax Credit: Statutory Construction, Regulatory Interpretation and Policy Incoherence*, IX COMP. LAW REV. & TECH. J. 63 (2004).

*Amortization of Intangible Assets Under the Improved Final Regulations*, 93 J. TAX'N 150 (2000) (with Philip F. Postlewaite).

*Taxation of Intangibles*, 46 MAJOR TAX PLAN. 300 (1994).

*Strike Up the Band: The Limited Liability Company Comes to Oregon*, 30 WILLAMETTE L. REV. 291 (1994).

*Twisting Slowly in the Wind: Guaranteed Payments After the Tax Reform Act of 1984*, 40 TAX LAW. 649 (1987) (with Philip F. Postlewaite).

### **Essays:**

*Tax Treatment of Research and Development*, ENCYCLOPEDIA OF ETHICAL, LEGAL, AND POLICY ISSUES IN BIOTECHNOLOGY (M. Mehlman and T. Murray, eds., 2000).

*Economics of Property Taxes*, ENCYCLOPEDIA OF LAW & ECONOMICS (B. Bouchaert and G. De Geest ed., 2000).

*A Community of Communities*, WILLAMETTE LAWYER (Fall, 1993).

### **On-Line Works:**

*Special Tax Treatment of Capital Gains and Losses* (CCH) (with John Birkeland)

### **Works in Progress**

*Scope of Authority for Competent Authority*

*The Implications for Tax Treaty Interpretation with Derivative Benefit Provisions*

### **Speeches and Symposia**

“Research Tax Credit: Tax Incentives for the Development of IP,” in *Taxation of Intellectual Property*, John Marshall Law School, Chicago, Illinois, December 2, 2005.

“Research Tax Credit: Statutory Construction, Regulatory Interpretation and Policy Incoherence,” Tax Section, Chicago Bar Association, Chicago, Illinois, April 26, 2005.

- “Research Tax Credit: Statutory Construction, Regulatory Interpretation and Policy Incoherence,” Emerging Intellectual Property Issues, SMU Dedman School of Law, Dallas, Texas, March 19, 2004.
- “Federal Taxation: Developing, Licensing & Transferring Intellectual Property,” Chicago Bar Association, Chicago, Illinois, October 24, 2002.
- “Developments in the Taxation of Damages Received for Personal Injuries,” 16th Annual Willamette Tax Conference, Salem, Oregon, June 6, 1997.
- “Defining the Policy Objectives of Federal Tax Reform: Simplification or Equity?” Salem City Club, April 11, 1997.
- “Planning for Section 754 Elections,” 15th Annual Willamette Tax Conference, Salem, Oregon, June 7, 1996.
- “New Rules and Rulings on Intangibles,” University of Southern California Tax Institute, Beverly Hills, California, January 10, 1994.
- “Taxation of Settlements and Damages,” Broad Brush Taxation, Oregon State Bar Continuing Legal Education, Portland, Oregon, May 7, 1993.
- “A New Take on Takings: Water Law,” Annual Meeting of the Natural Resources Section of the Oregon Bar Association, Bend, Oregon, November 6, 1992.
- “Tax Benefits from Qualified Conservation Contributions under Section 170(h),” 12th Annual Willamette Tax Conference, Portland, Oregon, September 13, 1991.

### **Other Teaching**

- United States Domestic and International Taxation, World Systems of Taxation, European Tax College, Tilburg University, Tilburg, The Netherlands, December 10-11, 2012
- United States Domestic and International Taxation, World Systems of Taxation, European Tax College, Tilburg University, Tilburg, The Netherlands, December 12-13, 2011
- Latin American International Tax Program IV, Universidad ORT, Montevideo, Uruguay, June 13-14, 2011  
*Obama Administration’s International Tax Proposals*  
*Transfer Pricing*

United States Domestic and International Taxation, World Systems of Taxation,  
European Tax College, Tilburg University, Tilburg, The Netherlands, November  
1-2, 2010

United States Domestic and International Taxation, World Systems of Taxation,  
European Tax College, Tilburg University, Tilburg, The Netherlands, November  
23-24, 2009

United States Domestic and International Taxation, World Systems of Taxation,  
European Tax College, Tilburg University, Tilburg, The Netherlands, December  
11-12, 2008

Latin American International Tax Program II, Universidad Torcuato di Tella, Buenos  
Aries, Argentina, June 9-11, 2008  
*Interpretation and Application of Tax Treaties in Emerging Economies*  
*Transfer Pricing in Emerging Economies: Controversial Issues*

United States Domestic and International Taxation, World Systems of Taxation,  
European Tax College, Tilburg University, Tilburg, The Netherlands, November  
29-30, 2007

United States Domestic and International Taxation, in World Systems of Taxation,  
European Tax College, Catholic University, Leuven, Belgium, November 30-  
December 1, 2006

Tax Treaty Interpretation: The United States as a Case Study, Latin American  
International Tax Program, Universidad Torcuato di Tella, Buenos Aries,  
Argentina, December 11-15, 2006

United States Domestic and International Taxation, in World Systems of Taxation,  
European tax College, Tilburg University, Tilburg, The Netherlands, November  
17-18, 2005

Taxation of IP Development and Transfer, for the Industrial Research Institute, Allen  
Center, Northwestern University, October 18, 2005

Tax 201: Accounting Methods and Periods, for Crowe Chizek and Company LLC, South  
Bend, Indiana, August 30-31, 2005

Tax for Valuation Professionals, for Standard and Poor's, Chicago, Illinois, March 21-22,  
2005  
*Administrative and Judicial Perspectives Regarding Valuation*  
*Asset Valuation*  
*Tax Research Techniques*

United States Domestic and International Taxation, in World Systems of Taxation,  
European Tax College, Tilburg University, Tilburg, The Netherlands, November  
19-20, 2004

### **Awards and Special Recognition**

SBA Faculty Appreciation Award, 2009-2010, Northwestern University School of Law  
Outstanding Faculty Member of the Year, 1994-1995, Willamette University College of  
Law

### **Committees**

Northwestern University  
School of Law                      Curriculum and Program Development Committee

Willamette University  
College of Law                      Faculty Recruitment Committee, Chair  
Dean's Search Committee  
Academic Advancement Committee, Chair  
Minority Affairs Committee, Chair  
Academic Affairs Committee  
University                      Search Committee, Executive Director, Willamette  
Integrated Technology Services  
Anti-Sweatshop Advisory Committee

### **Professional Organizations**

Member, Massachusetts Bar.  
Member, American College of Tax Counsel  
Association of American Law Schools  
Chair, Section on Real Estate Transactions, 2005-2006.  
Executive Committee, Section on Real Estate Transactions, 2003-2005.