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School of Law
Case Western Reserve University
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Birth date: August 26, 1945
Marital status: Married, one
daughter

EDUCATIONAL BACKGROUND

Cornell Law School, Ithaca, NY 14853
1976-79:
J.D., magna cum laude, May 1979
Order of the Coif
Editor, Cornell Law Review

University of Chicago, Chicago, IL 60637
1967-68; 1971-74:
M.A., Political Science, September 1972
M.A. paper, "The Formulation of Non-Fiscal Tax Policy"
Admission to Ph.D. candidacy, May 1973
Fellow, National Institute of Mental Health Public Policy
Analysis Program

Massachusetts Institute of Technology,
Cambridge, MA 02139
1963-67:
S.B., Political Science, June 1967

EMPLOYMENT RECORD

School of Law, Case Western Reserve University,
Cleveland, OH 44106
1998- : David L. Brennan Professor of Law
1989-98: Professor of Law
1986-89: Associate Professor of Law
1983-86: Assistant Professor of Law

Cornell Law School, Ithaca, NY 14853
1999: Visiting Professor of Law (fall)

Sullivan & Cromwell, 125 Broad Street, New York, NY 10004
1980-83: Associate, Tax Group: Engaged in a general federal
and state corporate and partnership tax practice,
including equipment financing, mergers, acquisitions,
and preparation of memoranda for clients on changes
in tax laws

1978: Summer Associate, Tax, Litigation, and General Prac-

tice (Corporate) Groups

The Honorable Monroe G. McKay, United States Court of Appeals,
6012 Federal Building, Salt Lake City, UT 84138
1979-80: Law Clerk

Professor Robert S. Summers, Cornell Law School,
Ithaca, NY 14853
1978-79: Research Assistant: Worked on several manuscripts on
American legal theory

Farage and Shrager, 1160 Suburban Station Building,
Philadelphia, PA 19103
1977: Summer Law Clerk: Researched issues relating to
personal injury litigation

PUBLICATIONS

Book and Book Supplements:

The Taxing Power: A Reference Guide to the United States Constitution (Praeger Publishers 2005)

Federal Income Taxation of Oil and Gas Investments, 2d Edition
(revision of Bruen & Taylor) (Warren, Gorham & Lamont 1989)
(with Alexander J. Bruen & Willard B. Taylor)

1989, 1990, 1991, 1992, 1994, 1995 & 1996 Supplements to Bruen,
Taylor & Jensen, Federal Income Taxation of Oil and Gas Invest-
ments, 2d Edition (Warren, Gorham & Lamont 1989)

1983, 1984, 1985, 1986 & 1987 Supplements to Alexander J. Bruen
& Willard B. Taylor, Federal Income Taxation of Oil and Gas
Investments (Warren, Gorham & Lamont 1983) (with Taylor)

Articles, Commentaries, Narratives, and Notes:

Taxation:

"The Uneasy Justification for Special Treatment of Like-Kind
Exchanges," 4 American Journal of Tax Policy 193 (1985)

"The Deduction of Future Liabilities by Accrual-Basis Tax-
payers: Premature Accruals, the All Events Test, and Economic
Performance," 37 University of Florida Law Review 443 (1985)

"Hughes Properties and General Dynamics: The Supreme Court, the

All Events Test, and the 1984 Tax Act," 32 Tax Notes 911 (1986)

"Taxation, the Student Athlete, and the Professionalization of College Athletics," 1987 Utah Law Review 35

"The Supreme Court and the Timing of Deductions for Accrual-Basis Taxpayers," 22 Georgia Law Review 229 (1988)

"The Supreme Court's Misleading Footnote in General Dynamics," 41 Tax Notes 665 (1988)

"Commentary: Food for Thought and Thoughts About Food: Can Meals and Lodging Provided to Domestic Servants Be for the Convenience of the Employer?," 65 Indiana Law Journal 639 (1990)

"The Unanswered Question in Tufts: What Was the Purchaser's Basis?," 10 Virginia Tax Review 455 (1991), excerpted in Federal Income Tax Anthology, edited by Paul L. Caron et al., at 180 (Anderson 1997)

"Aside: The Heroic Nature of Tax Lawyers," 140 University of Pennsylvania Law Review 367 (1991) (discussing John Grisham, The Firm), reprinted in 54 Tax Notes 1557 (1992)

"A Monologue on the Taxation of Business Gifts," 1992 Brigham Young University Law Review 397

"Nonrecourse Liabilities and Real Costs: A Reply to Professor Johnson," 11 Virginia Tax Review 643 (1992)

"American Indian Tribes and 401(k) Plans," 68 Tax Notes 117 (1995)

"The Apportionment of 'Direct Taxes': Are Consumption Taxes Constitutional?," 97 Columbia Law Review 2334 (1997), abridged version printed in 81 Tax Notes 611 (1998) and 15 State Tax Notes 1407 (1998)

"The Control of Avoidance: The US Alternative," 1998 British Tax Review 161 (with John Tiley)

"Critical Theory and the Loneliness of the Tax Prof," 76 North Carolina Law Review 1753 (1998) (symposium)

"Respect for Statutory Text Versus 'Blithe Unconcern': A Reply to Professor Coverdale," 72 Tulane Law Review 1749 (1998)

"American Indian Law Meets the Internal Revenue Code: Warbus v.

Commissioner," 74 North Dakota Law Review 691 (1998), reprinted in 83 Tax Notes 105 (1999)

"Unapportioned Direct-Consumption Taxes and the Sixteenth Amendment," 84 Tax Notes 1089 (1999)

"Taxation and the Constitution: How to Read the Direct-Tax Clauses," 15 The Journal of Law and Politics 689 (1999)

"Taxation, Compensation, and Judicial Independence: Hatter v. United States," 90 Tax Notes 1541 (2001) (with Jonathan L. Entin)

"United States v. Hatter and the Taxation of Federal Judges," 92 Tax Notes 673 (2001) (with Jonathan L. Entin)

"The Taxing Power, the Sixteenth Amendment, and the Meaning of 'Incomes,'" 33 Arizona State Law Journal 1057 (2001), abridged version printed in 97 Tax Notes 99 (2002)

"Chickasaw Nation: Interpreting a Broken Statute," 97 Tax Notes 1195 (2002), reprinted in 39 The Exempt Organization Tax Review 37 (2003)

"Doing Business in Indian Country: Introduction to American Indian Law Concepts Affecting Taxation," 20 Journal of Taxation of Investments 223 (2003)

"The Constitution Matters in Taxation," 100 Tax Notes 821 (2003); "Jensen's Response to Johnson's Response to Jensen's Response to Johnson's Response to Jensen (Or Is It the Other Way Around?)," 100 Tax Notes 841 (2003)

"The Export Clause," 6 Florida Tax Review 1 (2003), abstracted in 102 Tax Notes 1295 (2004)

"Are Recoveries for Nonphysical Injuries Automatically Taxable?," 105 Tax Notes 1439 (2004); "Further Thoughts on Recoveries for Nonphysical Injuries," 106 Tax Notes 985 (2005) (letter to the editor); "Dodge's Darts Don't Pass Inspection," 106 Tax Notes 1463 (2005) (letter to the editor); "Nonphysical Injuries: The Last Word (?)," 107 Tax Notes 524 (2005) (letter to the editor)

"Interpreting the Sixteenth Amendment (By Way of the Direct-Tax Clauses)," 21 Constitutional Commentary 355 (2004)

Four entries ("Article I, Section 2, Clause 3-Three-fifths

Clause"; "Article I, Section 7, Clause 1—Origination Clause"; "Article I, Section 9, Clause 4—Direct Taxes"; and "Amendment XVI—Sixteenth Amendment"), in The Heritage Guide to the Constitution, at 54, 85, 159, 411 (Edwin Meese III et al. eds., Heritage Foundation, Regnery Publishing Co., 2005)

"Taxation, Compensation, and Judicial Independence," 56 Case Western Reserve Law Review 965 (2006) (symposium issue) (with Jonathan L. Entin)

"Taxation and Doing Business in Indian Country," 60 Maine Law Review 1 (2008)

"The US Legislative and Regulatory Approach to Tax Avoidance", in Comparative Perspectives on Revenue Law: Essays in Honour of John Tiley, at 99 (John Avery Jones et al. Eds., Cambridge University Press, 2008)

"Would a Tax on AIG Bonus Recipients Really Be a Tax?," 123 Tax Notes 1033 (2009)

"The Receipt of Cash for Losses of Personal Rights," 126 Tax Notes 103 (2010)

"Parsing the Meaning of 'Personal Injuries' Under Section 104(a)(2)," Journal of Taxation of Investments, Winter 2010, at 92

"Murphy v. Internal Revenue Service, the Meaning of 'Income,' and Sky-Is-Falling Tax Commentary," 60 Case Western Reserve Law Review (forthcoming)

Other:

Note, "The Standard of Proof of Causation in Legal Malpractice Cases," 63 Cornell Law Review 666 (1978)

"The State of Trial Advocacy and Legal Education: Three New Studies," 30 Journal of Legal Education 253 (1979) (with Roger C. Cramton), reprinted in 14 International Society of Barristers Quarterly 352 (1979); 11 ALI-ABA CLE Review nos. 21-23 (1980); Continuing Legal Education for Professional Competence and Responsibility Since Arden House II, at 78 (ALI-ABA Committee on Continuing Professional Education 1984)

"Monroe G. McKay and American Indian Law: In Honor of Judge McKay's Tenth Anniversary on the Federal Bench," 1987 Brigham Young University Law Review 1103

"Commentary: The Extraordinary Revival of Dred Scott," 66 Washington University Law Quarterly 1 (1988)

"The Law Review Manuscript Glut: The Need for Guidelines," 39 Journal of Legal Education 383 (1989)

"Law Review Correspondence: Better Read Than Dead?," 24 Connecticut Law Review 159 (1991); and "Commentary Redux," 24 Connecticut Law Review 207 (1991)

"The Imaginary Connection Between the Great Law of Peace and the United States Constitution: A Reply to Professor Schaaf," 15 American Indian Law Review 295 (1991)

"American Indian Tribes and Secession," 42 Tulsa Law Journal 385 (1993)

"Pragmatic Instrumentalism and the Future of American Legal Education," in Prescriptive Formality and Normative Rationality in Modern Legal Systems: Festschrift for Robert S. Summers, edited by Werner Krawietz, Neil MacCormick & Georg Henrik von Wright, at 161 (Duncker & Humblot 1994)

"Commandeering, the Tenth Amendment, and the Federal Requisition Power: New York v. United States Revisited," 15 Constitutional Commentary 353 (1998) (with Jonathan L. Entin), excerpted in In Brief, no. 71, at 3 (1998)

"The Continuing Vitality of Tribal Sovereignty Under the Constitution," 60 Montana Law Review 3 (1999); "The End of (This Discussion of) Tribal Sovereignty," 60 Montana Law Review 35 (1999)

"Legal Education's 'Learned Society,'" Academic Questions, Spring 2001, at 46

"Reflections on Editing a Journal for Law Teachers," 2 Wyoming Law Review 119 (2002)

"Law Reviews and Academic Debate," 77 Washington Law Review 769 (2002)

"The Case for a Flat-Earth Law School," 15 Cardozo Journal of International and Comparative Law 119 (2007)

"Indian Gaming on Newly Acquired Lands," 47 Washburn Law Journal 675(2008) (solicited for symposium issue)

"Hylton v. United States," "Life Tenure of Justices," and "Sixteenth Amendment" in Encyclopedia of the Supreme Court of the United States (Macmillan Reference USA, 2008)

Humor:

"A Call for a New Buffalo Law Scholarship," 38 University of Kansas Law Review 433 (1990), reprinted in In Brief, no. 49, at 7 (1990), and Amicus Humoriae: An Anthology of Legal Humor, edited by Robert M. Jarvis et al., at 195 (Carolina Academic Press 2003)

"A Day in the Life of S. Breckinridge Tushingam," 69 Denver University Law Review 231 (1992)

"Performance Scholarship and the Internal Revenue Code," 29 Houston Law Review 429 (1992)

"The Unwritten Article," 17 Nova Law Review 785 (1993)

"Tough on Scholarship," 39 The Wayne Law Review 1285 (1993)

"A 1990s Law School Conversation," 44 Journal of Legal Education 608 (1994) (using pseudonym Estel Crabtree)

"Tax Notes by Any Other Name Would Smell Sweeter," 74 Tax Notes 641 (1997)

"Y2K and the Income Tax," 83 Tax Notes 1641 (1999); "News Flash: The Income Tax Remains Constitutional," 86 Tax Notes 291 (2000)

"Dean Breck," 2 The Green Bag, 2d 395 (1999)

"The Redundant Professors Fund," 49 Journal of Legal Education 151 (1999)

"Nineteenth-Century Sixteenth Amendment Jurisprudence," 3 The Green Bag, 2d 241 (2000)

"The Shortest Article in Law Review History," 50 Journal of Legal Education 156 (2000); "Comments in Reply," 50 Journal of Legal Education 312 (2000), translated and reprinted in 2005 Medenî Usûl ve İcra İflâs Hukuku Dergisi 373, 376

"Sixteenth-Century Nineteenth Amendment Jurisprudence," 4 The Green Bag, 2d 465 (2001)

Four limericks in "Tax Case Limericks: A Casual Collection," 93 Tax Notes 865 (2001)

"Taxation of Beards," 6 The Green Bag, 2d 431 (2003), *reprinted in* 102 Tax Notes 153 (2004)

"Scholars United Against Suppression of the Cleveland School," 9 The Green Bag, 2d 221 (2006) (with Arthur D. Austin & Edgar Hahn)

"Wheir's the Beef?: Buffalo Law and Taxation," 36 New Mexico Law Review 517 (2006), *reprinted in* Tax Laws: Global Perspectives, at 136 (Amicus Books, ICFAI (Institute of Chartered Financial Analysts of India) University Press, 2007)

"Law School Attire: A Call for a Uniform Uniform Code," 33 Oklahoma City University Law Review 419 (2007), *revised and abridged version published as* "A Call for Professional Attire," Insider Higher Ed (Feb. 8, 2008) (<http://www.insidehighered.com/views/2008/02/08/jensen>)

"Under the Robes: A Judicial Right to Bare Arms (and Legs and . . .)?" 12 Green Bag, 2d 221 (2009)

"The Intellectual History of 'The Shortest Article in Law Review History,'" 59 Case Western Reserve Law Review 445 (2009)

Book Reviews:

American Indians, Time, and the Law (Charles Wilkinson), 38 Case Western Reserve Law Review 318 (1987)

Right V. Might: International Law and the Use of Force (Louis Henkin et al.), 23 Vanderbilt Journal of Transnational Law 1249 (1989)

A Law Unto Itself: The Untold Story of the Law Firm Sullivan & Cromwell (Nancy Lisagor & Frank Lipsius), 1990 Columbia Business Law Review 133

Congress and the Income Tax (Barber Conable, Jr.), Policy Currents, March 1992, at 8

Taxation and Supervision of Branches of International Banks: A Comparative Study of Banks and Other Enterprises (Irene J.J. Burgers), 6 Journal of Bank Taxation no. 1, at 46 (1992)

Pleading Guilty (Scott Turow), Cleveland Plain Dealer, at 10-H

(May 30, 1993)

The Seven Cultures of Capitalism (Charles Hampden-Turner & Alfons Trompenaars), Cleveland Plain Dealer, at 13-I (October 10, 1993)

The Armchair Economist (Steven E. Landsburg), Cleveland Plain Dealer, at 11-H (February 20, 1994)

Financing the Corporation (Richard A. Booth), Business Law Today, March/April 1994, at 42

Law School: A Survivor's Guide (James D. Gordon III), 96 West Virginia Law Review 1191 (1994)

Complete and Utter Failure (Neil Steinberg), Cleveland Plain Dealer, at 10-J (January 29, 1995)

The Oxford Book of Money (ed. Kevin Jackson), Cleveland Plain Dealer, at 12-K (April 16, 1995)

Men Are Not Cost-Effective: Male Crime in America (June Stephenson), Cleveland Plain Dealer, at 14-K (May 29, 1995)

Federal Income Tax: Doctrine, Structure and Policy (Joseph M. Dodge et al.), 68 Tax Notes 223 (1995)

The Education of Rick Green, Esq. (Harvey Sawikin), Cleveland Plain Dealer, at 14-J (August 6, 1995)

A Civil Action (Jonathan Harr), Cleveland Plain Dealer, at 12-J (September 17, 1995)

Finding Moon (Tony Hillerman), Cleveland Plain Dealer, at 11-E (November 2, 1995)

Here's the Deal: The Buying and Selling of a Great American City (Ross Miller), Cleveland Plain Dealer, at 12-J (March 24, 1996)

Fat and Mean: The Corporate Squeeze of Working Americans and the Myth of Managerial "Downsizing" (David M. Gordon), Cleveland Plain Dealer, at 11-J (May 12, 1996)

The Laws of Our Fathers (Scott Turow), Cleveland Plain Dealer, at 14-J (October 13, 1996)

Against the Gods: The Remarkable Story of Risk (Peter L. Bern-

stein), Cleveland Plain Dealer, at 11-H (December 29, 1996)

Frontiers of Tax Reform (ed. Michael J. Boskin), 47 Case Western Reserve Law Review 253 (1996)

No Contest: Corporate Lawyers and the Perversion of Justice in America (Ralph Nader & Wesley J. Smith), Cleveland Plain Dealer, at 12-I (January 5, 1997)

Frozen Desire: The Meaning of Money (James Buchan), Cleveland Plain Dealer, at 14-I (October 19, 1997)

The Money: The Battle for Howard Hughes's Billions (James R. Phelan & Lewis Chester), Cleveland Plain Dealer, at 13-I (October 26, 1997)

Those Dirty Rotten Taxes: The Tax Revolts That Built America (Charles Adams), Cleveland Plain Dealer, at 12-H (March 1, 1998)

The Empire Strikes Back: Outsiders and the Struggle Over Legal Education (Arthur Austin), 52 Oklahoma Law Review 515 (1999)

"Death by Bluebook," The Law Review (S. Scott Gaille), 9 Roger Williams University Law Review 137 (2003)

Death by a Thousand Cuts: The Fight over Taxing Inherited Wealth (Michael J. Graetz & Ian Shapiro), 4 Perspectives on Politics 593 (2006)

The Chief Purpose of Universities: Academic Discourse and the Diversity of Ideas (William M. Bowen & Michael Schwartz), 54 Cleveland State Law Review 393 (2006)

Making America Work (Jonathan Barry Forman), 5 Pittsburgh Tax Review 165 (2008)

Tax-Free Like-Kind Exchanges (Bradley T. Borden), 120 Tax Notes 479 (2008), reprinted in The Advocate: Official Publication of the Idaho State Bar, Aug. 2009, at 28

True Tales for Trying Times: Legal Fables for Today (Bob Rains), Nevada Law Journal (forthcoming)

The Timing of Income Recognition in Tax Law and the Time Value of Money (Moshe Shekel), 1 Columbia Journal of Tax Law ____ (2010) (forthcoming)

Newspaper Columns, Magazine Articles, and Miscellany:

"An Argument Against 'Apocryphal Stories,'" National Law Journal, at 17 (March 10, 1980)

"Should College Sports Be Professionalized? Maybe, but They Would Have to Pay Income Tax," Cleveland Plain Dealer, at 9-B (May 23, 1985)

"Taxation and the Professionalization of College Athletics," In Brief, no. 38, at 2 (1986)

"The Portable John Tiley," In Brief, no. 39, at 8 (1987)

"Bork Pick Opens Debate on Court—'Much of Criticism is Laughable,'" Cleveland Plain Dealer, at 7-B (July 10, 1987)

"Is It a Crime to Murder the Queen's English?," Cleveland Plain Dealer, at 5-B (July 1, 1988)

"Life's Essentials," 1 CWRU no. 4, at 29 (1989)

"Economic Performance and Progressive Jackpots: A Better Analysis," 45 Tax Notes 635 (1989)

"Strings Attached to Support for the Arts Aren't an Evil," Crain's Cleveland Business, at 7 (July 9, 1990)

"Reread the 'Brown' Opinion," Cleveland Plain Dealer, at 9-B (March 20, 1991)

"To Whom It May Concern," Cleveland Plain Dealer, at 5-C (August 2, 1991)

"Pro-Abstinence Message Stops Ears," Cleveland Plain Dealer, at 9-C (December 27, 1991)

"Iroquois Didn't Write U.S. Constitution," Cleveland Plain Dealer, at 3-C (August 1, 1992)

"Flat Tax Is for Flat-Earthers," Cleveland Plain Dealer, at 8-B (February 18, 1993)

"Of Crud and Dogs," 58 Tax Notes 1257 (1993)

"Can't Trust Officials Who Don't Talk Right," Cleveland Plain Dealer, at 7-B (October 16, 1993)

"New Players Break up the Old Law Game," Cleveland Plain Dealer, at 11-B (June 13, 1994)

"How Should IRS View Clinton's Defense Fund?," National Law Journal, at A21 (September 5, 1994)

"Declining Fortunes," Journal of Irreproducible Results, July/August 1994, at 5 (with Estel Crabtree)

"Flat Tax Won't Be So Simple in Complex Business World," Crain's Cleveland Business, at 11 (March 27, 1995)

"Editing the Juornal [sic] of Legal Education," In Brief, no. 65, at 11 (1995)

"Let's Quit Having Primaries," Cleveland Plain Dealer, at 11-B (February 24, 1996)

"John Tiley Redux," In Brief, no. 68, at 24 (1996)

"Affirmative Action Time Elicits a Special Salute," Crain's Cleveland Business, at 11 (September 1, 1997)

"Henry P. Monaghan: The First Keith S. Benson Professor," In Brief, no. 70, at 7 (1997)

"Skunk Works Bill Contains Some Stinky Provisions," 84 Tax Notes 633 (1999)

"Your Grammar Wears Combat Boots," Cleveland Bar Journal, February 2000, at 6

"All Kids Must Learn Basics," Crain's Cleveland Business, at 12 (November 6, 2000)

"The Commerce Clause Can't Trump Constitutional Limits on Taxation," 125 Tax Notes 1031 (2009)

"The Constitution Matters in Taxation," Cleveland Metropolitan Bar Journal, January 2010, at 18 (with Jonathan L. Entin)

Published Outlines and Reports:

"The History of Nonrecognition for Like-Kind Exchanges," American Bar Association Section of Taxation, May Meeting Washington, D.C. Mini Programs (May 17, 1986)

"Corporate Distributions and Liquidations," Outlines for the

1988 Cleveland Tax Institute (Cleveland Bar Association 1988)

"Sales, Exchanges and Basis," 43 The Tax Lawyer 1421 (1990); 44 The Tax Lawyer 1387 (1991); 45 The Tax Lawyer 1343 (1992) (full report); 46 The Tax Lawyer 1199 (1993); 47 The Tax Lawyer 1303 (1994); 48 The Tax Lawyer 1307 (1995); 49 The Tax Lawyer 1193 (1996); 50 The Tax Lawyer 1107 (1997); 51 The Tax Lawyer 1109 (1998); 52 The Tax Lawyer 1171 (1999); 53 The Tax Lawyer 1197 (2000); 54 The Tax Lawyer 1109 (2001); 55 The Tax Lawyer 1279 (2002); 56 The Tax Lawyer 1155 (2003); 57 The Tax Lawyer 1159 (2004); 58 The Tax Lawyer 1189 (2005)

"Planning Issues in Asset Acquisitions," in Outlines for the 1990 Cleveland Tax Institute (Cleveland Bar Association 1990)

"Changing Methods of Accounting and Taxable Years," in Course Materials for the 1992 Cleveland Tax Institute (Cleveland Bar Association 1992)

"Biographies of Authors," in Robert Samuel Summers, ed., American Legal Theory xviii (New York University Press 1992)

"Journal of Legal Education," Association of American Law Schools, 1 Proceedings of the 1994 Annual Meeting 343 (1994); Proceedings of the 1996 Annual Meeting 293 (1996)

"Recent Developments in the Doctrine of Substance over Form," Course Materials for the 1993 Cleveland Tax Institute (Cleveland Bar Association 1993)

"Pitfalls in Contributions and Distributions of Property," Course Materials for the 1994 Cleveland Tax Institute (Cleveland Bar Association 1994)

"Changes to a Corporation's Liabilities," Course Materials for the 1995 Cleveland Tax Institute (Cleveland Bar Association 1995)

"Unwinding Transactions," Course Materials for the 1996 Cleveland Tax Institute (Cleveland Bar Association 1996)

"Developments Affecting Sales, Exchanges, and Basis," 18 Journal of Taxation of Investments 155 (2000) (with Annette Nellen)

"Comments on Advance Notice of Proposed Rulemaking Under Section 263(a) of the Internal Revenue Code Related to Capitalization Issues Regarding Expenditures Incurred in Acquiring, Creating or Enhancing Intangible Assets," 56 The Tax Lawyer 269

(2002) (committee report)

"Partnership Mergers and Divisions," Course Materials for the 2003 Cleveland Tax Institute (Cleveland Bar Association 2003)

"Recent Important Developments Affecting Exchanges, Sales, and Basis," 21 Journal of Taxation of Investments 402 (2004)

"Developments in Circular 230 and Related Areas," Course Materials for the 2004 Cleveland Tax Institute (Cleveland Bar Association 2004)

"Indian Gaming in Ohio: Can It Happen?," Course Materials for the 2007 Cleveland Tax Institute (Cleveland Bar Association 2007)

"Recent Developments Affecting Sales, Exchanges, and Basis," Journal of Taxation and Regulation of Financial Institutions, Jan./Feb. 2008, at 30

Written Statement submitted to the United States Senate Committee on Finance, in connection with hearing on Indian Governments and the Tax Code: Maximizing Tax Incentives for Economic Development (July 22, 2008)

"From the Editor," Journal of Taxation of Investments, Summer 2009, at 3

Comments on "Proposed Amendment to Treasury Regulation § 1.104-1(c)," submitted to Internal Revenue Service (Sept. 22, 2009), available at 2009 TNT 191-14

LAW SCHOOL COURSES (to January 2010)

American Indian Law: 1991, 1992, 1993, 1995, 1997, 2001, 2004, 2007

Business Planning: 1983-84, 1985, 1986, 1987, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 2000, 2001, 2002 (spring), 2002 (fall), 2004, 2005, 2006, 2007, 2008, 2009

Business Tax Problems: 2001, 2002, 2003, 2004

Corporate Tax Problems: 1984, 1985, 1986, 1987, 1988, 1989, 1997, 1999, 2000, 2005 (renamed Federal Taxation of Corporations and Shareholders), 2008, 2009

Federal Income Tax: 1984, 1985, 1986, 1988 (spring), 1988 (fall), 1990, 1991, 1992, 1994 (spring), 1994 (fall), 1995, 1998, 1999, 2000, 2001, 2002, 2004 (summer), 2005, 2006, 2008, 2010

Federal Taxation of Partnerships and Partners: 1983, 1984, 1985, 1986, 1987, 1988, 1990, 1990 (fall), 1991, 1993 (spring), 1994, 1996, 1998 (spring), 2006, 2007 (spring), 2007 (fall), 2009, 2010

IRS Chief Counsel Externship: 2007, 2008, 2009, 2010

Research Seminar in Taxation: 1998, 2000

PROFESSIONAL ACTIVITIES, AFFILIATIONS, AND SERVICE

Editor, Journal of Taxation of Investments: 2009-

Grant Recipient, American Tax Policy Institute: 2004 (to prepare article on "Taxation and Doing Business in Indian Country")

Coordinating Editor, Journal of Legal Education: 1992-98

Member, Society of Benchers (CWRU): 2009-present

Member, American Law Institute: 1999-present

Fellow, American College of Tax Counsel: 2006-present

Fellow, American Bar Foundation: 2007-present

Executive Committee, Cleveland Tax Institute: 2005-present

Executive Committee, Order of the Coif: 1994-2000

Selection Committee, Order of the Coif Triennial Book Award: 2000-2001

Chair, Nominating Committee, Order of the Coif: 2003

Member, Board of Advisers to *Green Bag's* good legal writing project: 2004-present

Bar Admissions: New York (1980)

U.S. Tax Court (1981)

U.S. Claims Court (1981)

U.S. Court of Appeals for the Federal Circuit (1982)

U.S. District Court (S.D.N.Y.) (1983)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Mid-Year Meeting, San Antonio (January 23, 2010)

Moderator and Speaker, Current Developments, Committee on

Sales, Exchanges, and Basis, American Bar Association Section of Taxation Joint Fall CLE Meeting, Chicago (September 26, 2009)

Moderator and Speaker, Sale or Surrender of Life Insurance Contracts, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Joint Fall CLE Meeting, Chicago (September 26, 2009)

Speaker, Professor Henry T. King, Jr., 1919-2009: Honoring His Legacy, Cleveland (September 9, 2009)

Moderator and Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation May Meeting, Washington (May 9, 2009)

Speaker, Sales and Exchanges: Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Mid-Year Meeting, New Orleans (January 11, 2009)

Speaker, Sales and Exchanges: Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Joint Fall CLE Meeting, San Francisco (September 13, 2008)

Speaker, Taxation and Doing Business in Indian Country, Faculty Workshop Series, Chase College of Law, Northern Kentucky University, Highland Heights, Kentucky (March 28, 2008)

Speaker, Sales and Exchanges: Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Mid-Year Meeting, Lake Las Vegas (January 19, 2008)

Member, Panel on Current Developments, "Indian Gaming in Ohio: Can It Happen?", Cleveland Tax Institute (November 1, 2007)

Speaker, Sales and Exchanges: Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Joint Fall CLE Meeting, Vancouver (September 29, 2007)

Speaker, Sales and Exchanges: Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation May Meeting, Washington (May 12, 2007)

Speaker, Taxation and Doing Business in Indian Country, Tax Law

Colloquium, Business and Transactional Law Center, Washburn University School of Law, Topeka, Kansas (February 9, 2007)

Panel Member, Current Developments: Sales and Exchanges, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Mid-Year Meeting, Hollywood, Florida (January 21, 2007)

Panel Member, Current Developments: Sales and Exchanges, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Joint Fall CLE Meeting, Denver (October 21, 2006)

Panel Member, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation May Meeting, Washington (May 6, 2006)

Panel Member, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Mid-Year Meeting, San Diego (February 4, 2006)

Panel Member, Taxation, Compensation, and Judicial Independence, Case Western Reserve Law Review Symposium, Cleveland (January 27, 2006)

Speaker, Sales and Exchanges: Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Joint Fall CLE Meeting, San Francisco (September 17, 2005)

Speaker, Sales and Exchanges: Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation May Meeting, Washington (May 21, 2005)

Speaker, American Business Taxation, Centre for Tax Law All-Day Workshop, University of Cambridge, Cambridge (May 6, 2005)

Moderator, ABA Teleconference, Emerging Issues: Like-Kind Exchanges (January 26, 2005)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation Mid-year Meeting, San Diego (January 22, 2005)

Member, Panel on Tax Opinion, Tax Penalty, and Tax Minimization Strategy Developments, 2004 Cleveland Tax Institute (October 25, 2004)

Speaker, Current Developments, Committee on Sales, Exchanges and Basis, American Bar Association Section of Taxation Joint Fall CLE Meeting, Boston (October 2, 2004)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, May Meeting, Washington (May 8, 2004)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Mid-year Meeting, Orlando (January 31, 2004)

Member, Panel on Moving Property into and out of Partnerships and LLCs, 2003 Cleveland Tax Institute (October 17, 2003)

Panel Member, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Fall Meeting, Chicago (September 13, 2003)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, May Meeting, Washington (May 10, 2003)

Speaker, Doing Business in Indian Country, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Fall Meeting, Los Angeles (October 19, 2002)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Fall Meeting, Los Angeles (October 19, 2002)

Faculty Workshop, Taxes and the Constitution, Case Western Reserve University School of Law (September 6, 2002)

Testimony, Select Committee on Tax Reform, Committee on Ways and Means, Ohio House of Representatives, Cleveland (July 9, 2002)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, May Meeting, Washington (May 11, 2002)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Mid-year Meeting, New Orleans (January 19, 2002)

Speaker and Panel Moderator, The Future of Section 1031, Committee on Sales, Exchanges, and Basis, American Bar Associa-

tion Section of Taxation, Annual Meeting, Chicago (August 4, 2001)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Annual Meeting, Chicago (August 4, 2001)

Speaker and Panel Moderator, Antiavoidance Doctrines and the Tax Shelter Phenomenon, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, May Meeting, Washington (May 12, 2001)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Mid-year Meeting, Scottsdale (January 13, 2001)

Speaker, Faculty Colloquium, "The Taxing Power, the Sixteenth Amendment, and the Meaning of Incomes," University of Florida College of Law (October 27, 2000)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Fall Meeting, Los Angeles (October 14, 2000)

Speaker, Final Section 197 Regulations and Other Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, May Meeting, Washington (May 13, 2000)

Testimony, Electing Small Business Trusts, Subcommittee of Committee on Ways & Means, Ohio House of Representatives (March 18, 1999)

Presentation, Taxes and the Constitution, Installation Ceremony as David L. Brennan Professor of Law, Case Western Reserve University (October 5, 1998)

Speaker, Current Developments, Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, May Meeting, Washington (May 16, 1998)

Presentation, Direct Taxes and the Constitution, University of Kentucky College of Law (February 12, 1998)

Speaker, Direct Taxes and the Constitution, Teaching Taxation Committee, American Bar Association Section of Taxation, Mid-year Meeting, San Antonio (January 23, 1998)

Member, Panel on Dispositions of Closely-Held Businesses, 1997 Cleveland Tax Institute (October 28, 1997)

Panel Moderator, "INDOPCO: Dead Letters?", Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, May Meeting, Washington (May 10, 1997)

Member, Panel on Selected Topics in Taxable Business Acquisitions, 1996 Cleveland Tax Institute (October 9, 1996)

Panel Moderator, "New Developments in the Area of Capitalizing Costs under INDOPCO and Basis," Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, May Meeting, Washington (May 11, 1996)

Panel Moderator, "Purchase-Money Debt: The Mismatch Between Section 453 and Basis," Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Mid-Year Meeting, San Antonio (January 20, 1996)

Member, Panel on Transactions Involving Financial Instruments, 1995 Cleveland Tax Institute (October 20, 1995)

Member, Panel on Developments in Partnership Taxation, 1994 Cleveland Tax Institute (November 10, 1994)

Panel Moderator, "Exchange and Basis Issues Under Section 1041," Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Mid-Year Meeting, Houston (January 29, 1994)

Member, Panel on Developments and Miscellaneous Matters, 1993 Cleveland Tax Institute (November 11, 1993)

Member, Panel on Tax Accounting Issues, 1992 Cleveland Tax Institute (November 12, 1992)

Panel Member, "When Should Nonrecourse Liability Be Ignored for Federal Income Tax Purposes?", Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Annual Meeting, San Francisco (August 8, 1992)

Panel Member, "What Was the Purchaser's Basis in Tufts?", Committee on Sales, Exchanges, and Basis, American Bar Association Section of Taxation, Mid-Winter Meeting, San Antonio (February 15, 1992)

Member, Panel on Purchase and Sale of a Corporate Business in

a Taxable Transaction, 1990 Cleveland Tax Institute (November 15, 1990)

Member, Panel on Corporate Restructuring, 1988 Cleveland Tax Institute (November 11, 1988)

Panel Member, "Conception, Organization, Materials and Structure in a Beginning Tax Course," Tax Teachers Roundtable, Capital University Graduate Center, Columbus (April 23, 1988)

Panel Member, Mini-Program on Non-Taxable Exchanges, 1986 May Meeting, American Bar Association Section of Taxation, Washington (May 17, 1986)

Participant, Economics Institute for Law Professors, Law and Economics Center, Emory University School of Law, Atlanta (May 18-June 3, 1986)

Member, American Bar Association Section of Taxation
Committee on Sales and Financial Transactions: 1985-88
Committee on Sales, Exchanges, and Basis: 1988-present
1991-present: Chair, Subcommittee on Important Developments
2000-present: Vice Chair for Law Development
Committee on Teaching Taxation: 1989-present
Committee on Formation of Tax Policy: 1999-present
Professional Services Committee: 2006-present

Member, American Bar Association; American Political Science Association; Cleveland Metropolitan Bar Association (General Tax Committee); Federalist Society; Historical Society of the Tenth Judicial Circuit; Institute for Fiscal Studies; International Fiscal Association; National Association of Scholars; National Tax Association; Scribes; Society for American Baseball Research; Tax Club of Cleveland

UNIVERSITY SERVICE

Faculty Senator (representing Law School): 1988-92
Member, Committee on University Libraries: 2006-present
Member, Faculty Senate Fringe Benefits Committee: 1985-94
University Fringe Benefits Committee: 1989-94
Faculty Senate Personnel Committee: 1997-2001
Search Advisory Committee for Director of Human Resources: 1991-92
Panel for Hearing Procedures: 1996-2001
Faculty Handbook Revision Committee: 1997-98

Honorary Degree Committee: 1998-99
Constitution Review Committee: 2000-01
Chair, Committee to Oversee Feasibility Study on Dependent Care
(appointed by CWRU President): 1990-91
Law School Service
Member of various committees:
Standing: Admissions, Appeals and Rules, Appointments
(chair 2007-08), Curriculum, Honor Court, Judicial Clerk-
ships, Library & Computers (chair 2009-10), Promotion and
Tenure
Ad hoc: Graduate Tax Program Review, RAW Review and Facul-
ty Status (chair), Self-Study, Steering (Retreat), Excel-
lence
Law Review Advisor: 1991-93, 1997-98

COMMUNITY SERVICE

Member, Board of Trustees, Early Childhood Options (Cleveland,
Ohio): 1997-2000