

## I. Richard Gershon

[http://works.bepress.com/richard\\_gershon/](http://works.bepress.com/richard_gershon/)

e-mail: [rgershon@charlestonlaw.edu](mailto:rgershon@charlestonlaw.edu)

843-377-2160

### EDUCATION:

LL.M. in Taxation  
University of Florida, May 1983

J.D. (with honors)  
University of Tennessee, June 1982

B.A. (Political Science)  
University of Georgia, June 1979

### EXPERIENCE:

#### **Charleston School of Law**

Charleston, South Carolina (2003-present)

**Professor of Law** (January 2008-present)

**Founding Dean and Professor of Law** (2003-2007)

Courses taught: Federal Income Taxation; Professional Responsibility; Property I & II; Wills, Trusts and Estates

#### **Texas Wesleyan University School of Law**

Fort Worth, Texas (1998-2003)

**Dean and Professor of Law** (2000-2003)

**Interim Dean and Professor of Law** (1999-2000)

**Vice Dean and Professor of Law** (1998-1999)

Courses taught: Federal Income Taxation; Property I; Wills, Trusts and Estates

#### **Stetson University College of Law**

St. Petersburg, Florida (1984-1998)

**Professor of Law** (1989-1998)

**Director:** Institute for Space Law and Commerce (1992-1995)

Applied for and received \$200K grant from the Florida Legislature to study the legal impediments to commercial launches from Florida.

**Associate Dean** (1988-1992)

Responsible for scheduling, hiring, budgeting, and making academic decisions for the law school. Supervised the \$10 million instructional budget.

**Associate Professor of Law** (1986-1989)

**Assistant Professor of Law** (1984-1986)

Courses taught: Federal Income Taxation; Estate and Gift Taxation; Estate Planning; Taxation of Business Entities; Trusts

and Estates; Property; Tax Planning Seminar; Moot Court;  
Research and Writing

**Ohio Northern University College of Law**

Ada, Ohio (1983-1984)

**Assistant Professor of Law**

Courses taught: Federal Income Taxation; Estate and Gift  
Taxation; Estate Planning; Trusts and Estates

HONORS:

Honorary Doctor of Laws (LL.D.) awarded by the Charleston  
School of Law for “outstanding leadership” as the school’s  
founding dean, May 2008

Alumni Leadership Award given by the Texas Wesleyan Alumni  
board, 2001 and 2003 (this award has been renamed the I. Richard  
Gershon Leadership Award)

Homer and Dollie Hand Award presented by Stetson University  
for significant achievement in scholarship, May 1993

PROFESSIONAL  
MEMBERSHIPS:

The State Bar of Georgia (1982-present)  
Member of Tax Section

The Florida Bar (1984-present)  
Member of Tax Section; Elderlaw Section; Executive Committee  
of Tax Section (1988-1992)

The United States Tax Court (1983-present)

Southeastern Association of Law Schools, Mentor Committee  
(2007, 2008), Panelist (2006, 2007)

The Charleston Bar *Pro Bono* Board (2004-present)

Charleston Bar Tax Council (2006-present)

Eldon B. Mahon Inn of Court, Master (1999-2003), Treasurer  
(2001-2002), Secretary (2002-2003)

PUBLICATIONS:

BOOKS:

*Guide to the Internal Revenue Code*, Lexis, Fifth Edition (with  
Associate Dean Jeffrey A. Maine, November 2007); Fourth Edition  
(November 1999); Third Edition (January 1997); Second Edition  
(January 1995); First Edition (May 1988)

*International Tax Guide: United States Income Taxation* (with Cooper), Callaghan & Company (June 1991)

*Life Planning in Florida* (with Allison and Morgan), D&S Publishing (May 1988)

Chapters 9, 10, 11, and 12 (Federal Tax Exemption, State Exemptions, Forms for Tax Exemption and Charitable Deductions) for Oleck, *Nonprofit Corporations, Organizations and Associations* (Fifth Edition), Prentice Hall (December 1988)

ARTICLES:

“There Is No Such Thing as Partnership Tax,” in progress (to be presented at the Charleston School of Law Faculty Development Lunch, October 2008)

“Using Socio-Economic Theory to Teach Tax Law,” 41 *U San Diego L. Rev.* 201 (2004)

Essay: “Field of Deans.” 33 *Toledo L. Rev.* 49 (2001 Leadership in Legal Education Symposium)

“Tax Exempt Entities: Achieving and Maintaining Special Status under the Watchful Eye of the Internal Revenue Service.” 16 *Cumberland L. Rev.* 301

“Death of a Sales Tax and Other Stories: A Review of the 1987 Florida Supreme Court Cases Dealing with Taxation.” 12 *Nova L. Rev.* 651

“The Greatest Show on Earth, or Just Another Shell Game?: A Review of the 1986 Florida Supreme Court Decisions Concerning Taxation.” 11 *Nova L. Rev.* 1501

“Of Alligators and Hotel Beds: A Review of Florida Supreme Court Decisions on Taxation for 1985.” 10 *Nova L.J.* 1153

“A Proposed Charitable Contributions Credit: It Is Best to Give and to Receive.” 11 *Ohio N. L. Rev.* 75 (1983)

REPRESENTATIVE

PRESENTATIONS: “Ethical Issues for Federal Practitioners,” The Charleston Federal Bar Association, Charleston, South Carolina, September 2008

“Socioeconomics and the Law School Curriculum,” AALS Annual Meeting, New York, New York, January 2008

“Issues for Tax Exempt Entities,” the Al Todd Estate Planning Workshop, Kiawah Island, South Carolina, July 2007

“Ethical Considerations for Tax Practitioners,” North Carolina and South Carolina Annual Joint Tax Section Meeting, Hilton Head, South Carolina, May 2007

“Tax Considerations for Non-Profit Organizations,” Charleston, South Carolina, March 2007

“Unistate Lawyers and Multistate Practice,” Pawleys Island, South Carolina, March 2007

“Tax Planning for Special Needs Trusts,” Texas Chapter National Academy of Elder Law Attorneys, Fort Worth, Texas, April 2003

“The Future of Legal Education,” Tarrant County Bar Association, Fort Worth, Texas, April 2002

“Tax Policy and Socio-Economics,” AALS Annual Meeting, New Orleans, Louisiana, January 2002

Lecturer for BAR/BRI Florida Bar Review Subjects: Florida Real Property, Business Entities (1993-2000)

“Family Limited Partnership Update,” Internal Revenue Service, Fort Worth, Texas, July 1999

“International Tax Update,” International Tax Section, Texas Bar, Dallas, Texas, July 1999

“Estates & Tax Planning for Retirement Plans” and “Minimum Distribution Rules,” presented as part of the National Academy of Elder Law Attorneys’ Tenth Anniversary Symposium, Nassau, Bahamas, May 1998

**COMMUNITY  
SERVICE:**

South Carolina Access to Justice Commission, Member, 2007-present

Charleston Downtown Rotary, Board Member, 2007-2008

South Carolina Legal Services Corporation, Board Member, 2007-present

Charleston County Bar *Pro Bono*, Inc., Board Member, 2004-present

Boys & Girls Clubs, Vice President, Board Member, 2007-present

Jewish Federation of Charleston, Board Member, 2005-2008