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Education

LL.M. (Taxation) *with distinction* 1995
Georgetown University Law Center

J.D. cum laude 1987
Arizona State University College of Law
Law Journal, Assistant Editor; Moot Court Board

M.B.A. 1982, **B.S. (Psychology)** 1980
Arizona State University

Teaching

2008 – Present. University of Oregon School of Law, Professor
Tax I, Tax II, Tax Policy, Property I

1998 – 2007. Widener University School of Law - Delaware Campus
Professor (since 2006): Federal Income Tax, Introduction to Business
Tax, Taxation of Mergers & Acquisitions, Tax Policy, Advanced Income
Tax, Tax Aspects of International Transactions, Property I

1996-1997. Georgetown University Law Center
Adjunct Professor, LLM Program

1995-1996. King Hall School of Law, University of California - Davis
Visiting Professor

Practice

1997- 1998. Legislation Counsel, Joint Committee on Taxation, U.S. Congress.

1987-1997. Office of Chief Counsel, Internal Revenue Service, National Office
Areas: Corporate, Partnerships, Estate & Gift, Natural Resources

Bar Memberships: District of Columbia, Arizona (inactive)

Associations:

American Bar Association, Tax Section, Tax Policy and Simplification,
Vice-Chair, Individual and Family Taxation Committee, Past Chair;
American College of Tax Counsel, Fellow; National Tax Association
Board (2006 – 2009); Delaware Tax Institute, Planning Committee;
Portland Tax Forum; Wilmington Tax Group; Preservation Delaware, Inc.,
Past President, Board of Trustees

Publications:

Back to the Future, Recommendations and Predictions for Greener Tax Policy, 88 Or. L. Rev. 355 (2010)

To Tax Carbon or Not to Tax Carbon: Is That the Question?, 24 Nat. Res. & Env. 44 (2009), also reprinted in Richard G. Hildreth, David R. Hodas, Nicholas A. Robinson, James Gustave Speth, *Climate Change Law: Mitigation and Adaptation* 270 (West 2009).

Too Many Carrots and Not Enough Sticks? The Role of the Carbon Tax in Energy Tax Policy, 29 A.B.A. Tax Sec. News Qtly. 10 (2009)

Is Sharif's Castle Deductible: Islam and the Tax Treatment of Mortgage Debt, 17 Wm. & Mary Bill Rts. J. 1139 (2009).

The Case for the Carbon Tax: How to Overcome Politics and Find Our Green Destiny, 39 Env. L. Rep. 10118 (2009).

Moonshine to Motorfuel: Tax Incentives for Fuel Ethanol (with Mona L. Hymel, 18 Duke Env. L. & Pol. Forum 43 (2008).

Trading Greenbacks for Green Behavior: Oregon and the City of Portland's Environmental Incentives (with Mona L. Hymel and Beth S. Wolfsong), 5 Crit. Iss. Env. Tax'n 675 (2008).

Subsidies, Tax Policy, and Technological Innovation, in Michael B. Gerrard, ed., *Global Climate Change and U.S. Law* 565 – 587 (2007)

Another Day Older and Deeper in Debt: How Tax Incentives Encourage Burning Coal and the Consequences for Global Warming, 20 Pac. McG. Glob. Bus. & Dev. J 111 (2007)

Top Ten Strategies for Encouraging Tax Compliance, 111 Tax Notes 919 (2006)

Getting Into the Act: Enticing the Consumer to Become "Green" Through Tax Incentives (with Mona Hymel), 36 Env. L. Rep. 10419 (2006)

Federal Tax - CCH Explanations and Analysis - CCH Tax Research Consultant - Corporate Reorganizations and Net Operating Losses (various chapters)

Point & Counterpoint: The No-Net-Value Proposed Regulations: Invalid Exercise of Authority or Well-Reasoned Interpretation (with Jasper Cummings), 25 A.B.A. Tax Sec. News Qtly. 14 (2005)

On the Road Again: How Tax Policy Drives Transportation Choice, 24 Va. Tax Rev. 587 (2005)

The American Jobs Creation Act's Impact on Individual Investors: A Monster of Complexity? (with Mona Hymel and Gail Richmond), 22 J. Tax'n of Invest. 187 (2005)

Waiting to Exhale?: Global Warming and Tax Policy, 51 Am. U. L. Rev. 1135 (2002)

Tax Incentives for Historic Preservation: An Antidote to Sprawl?, 8 Widener L. Symp. J. 207 (2002)

Home Mortgage Interest Deduction Ultimately Helps Few Reach American Dream: Recent Proposals Would Be More Equitable, 19 J. Tax'n of Invest. 189 (2002)

The (Not So) Little House on the Prairie: The Hidden Costs of the Home Mortgage Interest Deduction, 32 Ariz. St. L. J. 1348 (2000)

Important Developments: Affiliated and Related Corporations, 54 Tax Lawyer 891 (1999)

Works in Progress:

Book Chapter: Taxation, The Law of Clean Energy; Efficiency and Renewables, ed. Michael Gerrard (A.B.A. projected publication Fall 2010)

Book Chapter: Beyond Efficiency: Why (or Whether) the Tax System Should Encourage Homeownership and How a Tax Benefit for Housing Should Be Structured, in *Recalibrating the Equity/Efficiency Analysis*, eds. David Brennan, Karen Brown (Aspen: projected publication Fall 2010)

How to Love the One You're With: Changing Tax Policy to Fit Cap-And Trade, invited article for University of San Diego Climate and Energy Law Symposium (San Diego J. Clim. & Ener. L. projected publication Dec. 2010)

Like Water for Energy: The Water-Energy Nexus Through the Lens of Tax Policy

Presentations:

Tax Incentives for Renewable Energy: Concepts & Considerations, Oregon State Bar Tax Section (July 2010)

Will Healthcare Reform Hurt Tax Policy, A.B.A. Tax Section, Washington (May 2010) (moderator)

Climate Change and Tax Law, University of San Diego Law School 2d Annual Climate & Energy Law Symposium, San Diego (Apr. 2010)

The Water-Energy Nexus and Tax Policy, University of Florida Environmental Speaker Series, Gainesville (Mar. 2010)

Death (Taxes) Be Not Proud: Issues Relating to the Expiration of the Estate Tax, A.B.A. Tax Section, San Antonio (Jan. 2010)

Private presentation for Cong. Earl Blumenauer on Water Issues Relating to Alternative Energy, Portland (Jan. 2010)

The Accidental Deduction: A History and Critique of the Tax Subsidy for Mortgage Interest, by Dennis Ventry, Loyola Tax Policy Colloquium, Los Angeles (Nov. 2009) (discussant)

Selected Tax Issues Involving Alternative Energy Investments, University of Texas 10th Biennial Oil and Gas Tax Conference, Houston (Oct. 2009) (moderator)

Like Water for Energy: The Water-Energy Nexus Through the Lens of Tax Policy, 10th Global Conference on Environmental Taxation, Lisbon, (Sept. 2009)

Simplifying Phase-Outs or Phasing Out Simplification, A.B.A. Tax Section (May 2009) (moderator)

Tax Aspects of Alternative Energy Investments, A.B.A. Tax Section (May 2009)

Forecasting from the First 100 Days, Growing A Green Economy Symposium (April 2009)

The Case for the Carbon Tax, University of British Columbia Law School (January 2009)

Fiscal Policy and Senior Citizens: Location, Retirement, Homeownership and Pensions, National Tax Association Annual Meeting (November 2008) (discussant)

Sustainable Transportation: Federal Tax Issues, Problems and Solutions, University of Oregon Journal of Environmental Law Symposium (October 2008)

Tax Platforms of the Presidential Candidates, A.B.A. Tax Section (September 2008) (moderator)

Is Mohammad's Castle His Tax Deduction: Tax Treatment of Islamic Mortgage Alternatives, Law and Society Conference (May 2008)

Home Mortgage Foreclosure Relief, A.B.A. Tax Section (May 2008) (moderator)

Taxation and Housing, National Tax Association Spring Symposium (May 2008) (discussant)

Crouching Lobbyist, Hidden Subsidy: How To Overcome Politics, Implement a Carbon Tax, and Seize Our Green Destiny, Sustainable Business Conference, University of Oregon School of Law; IGEL Conference, Wharton Business School, Widener Symposium on Climate Change (April 2008) (also invited presentation 9th Global Conference on Environmental Taxation, Singapore, November 2008).

When Having Fun is Making Money: Taxation of Hobbies, A.B.A. Tax Section (January 2008) (moderator)

Circular 230 Update, A.B.A. Tax Section (January 2008) (moderator)

Housing Issues (discussant), National Tax Association Annual Meeting (November 2007)

Constitutional Limits on State Taxation, Delaware Tax Institute, November 2007)

Moonshine to Motorfuel: Tax Incentives for Fuel Ethanol, 8th Global Conference on Environmental Taxation (October 2007)

Tax Incentives for Clean Coal, Energy and Environment Committee, A.B.A. Tax Section (September 2007)

Remodeling the Home Mortgage Interest Deduction, Individual and Family Taxation Committee, A.B.A. Tax Section (May 2007)

Tangles of Taxes: Problems in the Tax Code (discussant), National Tax Association Spring Symposium (May 2007).

Will You Still Need Me: Income Tax Issues of Elderly Clients, Individual and Family Taxation Committee, A.B.A. Tax Section (January 2007).

Income Tax Update, Delaware Tax Institute (November 2006).

Family Tax Planning using Conservation and Historic Easements, Individual and Family Taxation Committee, A.B.A. Tax Section (October 2006)

Beyond Enforcement: Encouraging Tax Compliance, Tax Court Judicial Conference (May 2006).

It's Not Easy Being Green: Consumer Tax Incentives from the 2005 Energy Policy Act, Individual Income Tax Committee, A.B.A. Tax Section (May 2006)

Another Day Older and Deeper in Debt: How Tax Incentives Encourage Burning Coal and the Consequences for Global Warming, The Business of Climate Change Conference, Pacific McGeorge Institute for Sustainable Development (February 2006).

You're Perfect, I Love You, Now Change: Tax Planning for Unmarried Domestic Partners, Individual Income Tax Committee, A.B.A. Tax Section (February 2006)

Getting Into the Act: Enticing the Consumer to Become "Green" through Tax Incentives, 6th Global Conference on Environmental Taxation (September 2005)

Beyond Enforcement: Encouraging Tax Compliance, Individual Income Tax Committee, A.B.A. Tax Section (September 2005)

New Flexibility in Corporate Reorganizations: Primer on Moving Assets and Stock Around Acquiring Group and Corporate Tax Development, Federal Bar Association Insurance Tax Seminar (June 2005)

Individual Income Tax Update, Individual Income Tax Committee, A.B.A. Tax Section (May 2005)

Review of Significant Tax Cases and Related Legislative Changes: Federal & Delaware, Delaware State Society of Certified Public Accountants (January 2005)

Hummer Write-offs, Car Donations and other Highlights of the American Jobs Creation Act of 2004 That Affect Individual Taxpayers, ABA-CLE Teleconference (December 2004)

Operating a Family Limited Partnership: Tax Issues, Delaware Tax Institute (November 2004)

Presidential Party Platforms, Individual Income Tax Committee, A.B.A. Tax Section (October 2004)

Transportation Choices and Tax Policy, 5th Global Conference on Environmental Taxation (September 2004)

AMT: What Does It Stand For?, Wilmington Tax Group (May 2004)

Be Careful What You Wish For: The Unintended Consequences of Income Tax Provisions, Individual Income Tax Committee, A.B.A. Tax Section (May 2004)

Did Sarbanes-Oxley Gore the Right Ethical Ox, Delaware Tax Institute (November 2003)

Consolidated Returns Investment Adjustment Regulations, Federal Bar Association Insurance Tax Seminar (June 2003)

Planning with Stock Options and Developments in Executive Compensation Arrangements, Delaware Tax Institute (November 2002)

Climate Change and Tax Policy, Natural Resources Committee, ABA Tax Section (October 2002)

Corporate Inversions: Global Tax Planning and the Bermuda Triangle, Wilmington Tax Group (October 2002)

Taxation of Corporate Acquisitions and Mergers, Executive Enterprises Institute (May and June 2001)

Current Developments in Consolidated Returns, ABA Tax Section (May 2001)

Tax Treatment of Disregarded Entities, Delaware Tax Institute, (December 2000)

Corporate Reorganizations, Federal Bar Association Insurance Tax Seminar (June 2000)

Section 355 Active Trade or Business Requirement, Affiliated and Related Corporations Committee, ABA Tax Section (January 2000)

Tax Shelters of the 80's, 90's and the New Millenium, Delaware Tax Institute (December 1999)

Updates on Sections 382 and 108, Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings, Practising Law Institute (1994 and 1993)

Update on Section 382, District of Columbia Tax Section Luncheon Presentation (1993)

Acquisition of Troubled Banks: Corporate Tax Consequences, (Seminar Sponsored By) Federal Deposit Insurance Corporation (February 1989)

**Law School
Activities:**

Committees:

Adjunct Faculty; Appointments (Chair, 2004 - 2005); Curriculum; Dean's Faculty Advisory Committee; Environmental LLM Admissions; Faculty Affairs; Honor Code; Lectures and Awards; LRAP; Moot Court Board Advisor (2002 - 2003); Personnel; Public Service Committee (Chair, 2003 - 2004); Self-Study Committee (2004 – 2005); Scholarships; Sustainability Committee (Chair, 2009 – 2010); University Senate Fiscal Transparency Workgroup.

**International
Programs:**

Director, Geneva Program (Summer 2002)