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EDUCATION

Sept. '77 - June '80: *J.D.*, Harvard University (cum laude).
Sept. '76 - June '77: *Graduate Study*, Department of Mathematics
(Emphasis in Mathematical Physics), University of
California at Irvine.
Sept. '73 - June '76: *B.A. (Mathematics)*, University of California at
Irvine (summa cum laude; phi beta kappa).

LEGAL EXPERIENCE

July '17 - Date: *Williams K. Jacobs, Jr., Visiting Professor of Law*,
Harvard Law School, Cambridge, Massachusetts.
Sept. '14 - Aug. '17: *Warren Distinguished Professor and Director of
Tax Programs*, University of San Diego School of
Law, San Diego, California.
June '13 - June '14: *William K. Jacobs, Jr. Visiting Professor of Law*,
Harvard Law School, Cambridge, Massachusetts.
Aug. '12 - Dec. '12: *Visiting Professor of Law*, University of San Diego
School of Law, San Diego, California.
June '12 - June '12: *Visiting Lecturer*, Technical University of Dresden,
Dresden, Germany.
Jan. '09 - June '09: *Maurice R. Greenberg Visiting Professor of Law*,
Yale Law School, New Haven, Connecticut.
Aug. '06 - Aug. '07: *Visiting Professor of Law*, UC Berkeley Law
School, Berkeley, California.
Dec. '02 - Aug. '04: *Of Counsel*, Steptoe & Johnson, Washington, DC.

- June '99 - May '00: *Director of Real Estate Tax Knowledge*, Deloitte & Touche, LLP, Washington, DC.
- Aug. '93 - May '06: *Adjunct Professor*, University of Georgia College of Law, Athens, Georgia (occasional semesters).
- Apr. '92 - Date: *Visiting Lecturer*, International Tax Center of Leiden University, Leiden, Holland (occasional summers).
- Aug. '88 - June '89: *Visiting Professor of Law*, Cornell Law School, Ithaca, New York.
- Aug. '83 - Aug. '13: *Professor of Law*, Emory University School of Law, Atlanta, Georgia (Assistant Professor 1983-85; Associate Professor 1985-1991).
- Aug. '82 - Aug. '83: *Visiting Assistant Professor of Law*, University of Oklahoma College of Law, Norman, Oklahoma.
- Feb. '82 - Aug. '82: *Associate*, Brobeck, Phleger & Harrison, Los Angeles, California.
- Aug. '80 - Feb. '82: *Attorney Advisor*, Chief Judge Tannenwald, United States Tax Court, Washington, D.C.

PUBLICATIONS

- PARTNERSHIP NONCOMPENSATORY OPTIONS, 721 BBNA Tax Management Portfolio Series (2018).
- DISREGARDED ENTITIES, 704-2 BBNA Tax Management Portfolio Series (2d ed. 2012, co-authored with F. Witt).
- FEDERAL INCOME TAXATION OF CORPORATIONS AND PARTNERSHIPS, Aspen Law & Business (6th ed. 2019, co-authored with D. Leatherman).
- FEDERAL CORPORATE TAXATION, Foundation Press (7th ed. 2013, co-authored with R. Doernberg and D. Leatherman).
- ESSENTIALS OF UNITED STATES TAXATION, Kluwer Law International (1999, co-authored with R. Doernberg).
- FEDERAL INCOME TAXATION OF PARTNERSHIPS AND OTHER PASS-THRU ENTITIES, Anderson Press (1993).

- Wherefore Code Section 736?*, 96 TAXES: THE TAX MAGAZINE 133 (2018).
- Partnership Disguised Sales: Traps Getting In and Tips on Getting Out*, 2016 USC TAX INSTITUTE ¶1600 (2016).
- The Non-Tax Implications of the Taxation of Partnership Options*, 31 BLOOMBERG/BNA TAX MGMT. REAL ESTATE J. (2015) (with R. Crnkovich).
- Partnership Inequalities: The Consequences of Book/Tax Disparities*, 92 TAXES: THE TAX MAGAZINE 111 (March 2014).
- Noncompensatory Partnership Options*, 54 BLOOMBERG/BNA TAX MGMT. MEM. 367 (2013) (with R. Crnkovich).
- Credit Where Credit Is Due? Who Is a Partner after Historic Boardwalk*, 29 BLOOMBERG BNA TAX MGMT. REAL ESTATE J. 83 (2013).
- In Memoriam: Bernard Wolfman*, 125 HARV. L. REV. 1890 (2012).
- Regarding Disregarded Entities*, 28 BLOOMBERG/BNA TAX MGMT. REAL ESTATE J. 151 (2012).
- Partnership Tax Articles Off the Beaten Path*, 130 TAX NOTES 1206 (March 7, 2011).
- Did Health Care Reform Repeal the Partnership Anti-Abuse Rule*, 51 TAX MGMT. MEM. 299 (2010).
- The Carried Interest Catastrophe*, 128 TAX NOTES 523 (August 2, 2010).
- Partnership Book-Ups*, 127 TAX NOTES 435 (April 26, 2010).
- Partnership COD Income and Other Debt Issues*, 126 TAX NOTES 845 (February 15, 2010).
- Partnership Use of Disregarded Entities*, 25 TAX MGMT. REAL ESTATE J. 155 (2009).
- Now You See It, Now You Don't: Exiting a Partnership and Making Gain Disappear*, 50 TAX MGMT. MEM. 75 (2009).
- Taxation of Carried Interests: The Reform That Did Not Happen*, 40 LOYOLA L.J. 199 (2009).
- Disposition and Partial Disposition of a Partnership Interest*, 11 JOURNAL OF PASSTHROUGH ENTITIES 31 (2008).

- The Past is Prologue: Carried Interests*, 24 TAX MGMT. REAL ESTATE J. 23 (2008).
- A Close Look at the Carried Interest Legislation*, 117 TAX NOTES 961 (Dec. 3, 2007).
- Partnership Allocation of Selected Real Estate Tax Credits*, 23 TAX MGMT. REAL ESTATE J. 206 (2007).
- Taxation of Carried Interests*, 116 Tax Notes 183 (July 16, 2007), reprinted in 23 TAX MGMT. REAL ESTATE J. 199 (2007).
- Recommendations on Modernizing Section 751(b)*, 22 TAX MGMT. REAL ESTATE J. 218 (2006).
- New Rules Limit Flexibility on Withholding by Disregarded Entities*, 21 TAX MGMT. REAL ESTATE J. 362 (2005).
- How to Shoehorn a Disregarded Entity's Discharge of Indebtedness Into Section 108 Relief for Its Owner*, 21 TAX MGMT. REAL ESTATE J. 351 (2005).
- JCT Proposal on Partnership Nonrecourse Debt Unwarranted*, 108 TAX NOTES 1301 (Sept. 12, 2005), reprinted in 21 TAX MGMT. REAL ESTATE J. 315 (2005).
- The Truth About Partnership Debt. Guaranteed*, 21 TAX MGMT. REAL ESTATE J. 59 (2005).
- Simple Distributions from Leveraged Partnerships*, 1 PITT. TAX L. REV. 131 (2004).
- Section 704(c) Gain in Partnership Mergers*, BUSINESS ENTITIES 34 (May-June 2004).
- The Section 734(b) Basis Adjustment Needs Repair*, 57 TAX LAWYER 343 (2004).
- Using Cash and Carried Interests in a Real Estate Partnership*, 31 REAL ESTATE TAXATION 52 (First Quarter 2004), reprinted in 20 TAX MGMT. REAL ESTATE J. 329 (2004).
- New Changes to the At-Risk Rules*, 6 JOURNAL OF PASSTHROUGH TAXATION 37 (Sept.-Oct. 2003).
- Applying the Unrelated Debt-Financed Income Rules to Investments in Real Property*, 15 TAXATION OF EXEMPTS 3 (July-Aug. 2003) (with S. McDowell).

- Reverse Allocations: More than Meets the Eye*, 5 JOURNAL OF PASSTHROUGH ENTITIES 35 (Sept.-Oct. 2002).
- Adding a New Cash Partner to an Operating Partnership (pt. 2)*, BUSINESS ENTITIES 38 (March-April 2002).
- Adding a New Cash Partner to an Operating Partnership (pt. 1)*, BUSINESS ENTITIES 28 (Jan.-Feb. 2002).
- Implications of Estate Tax Repeal and Carryover Basis for Real Estate Owners*, 91 TAX NOTES 511 (2001).
- Getting Out Without Selling Out: The Proposed Partnership Merger and Division Regulations*, 59 N.Y.U. INST. FED. TAX. §11 (2001).
- Dealing With the Contribution of Property to a Partnership (pt. 2)*, BUSINESS ENTITIES 18 (Jan.-Feb. 2001).
- Dealing With the Contribution of Property to a Partnership (pt. 1)*, BUSINESS ENTITIES 16 (Nov.-Dec. 2000).
- Revenue Ruling Suggests Strategic Partnership Failure to Book-Up*, 2000 THE TAX ADVISOR 159 (March 2000).
- Congress Repeals Installment Reporting for Accrual Taxpayers*, 2000 THE TAX ADVISOR 142 (March 2000).
- Doing the McCauslen Two-Step*, BUSINESS ENTITIES 18 (Nov.-Dec. 1999).
- Judge Tannenwald on the Tax Court: An Enduring Legacy of Fundamental Fairness*, 48 EMORY L.J. 863 (1999).
- Issues and Strategies in Exiting Partnerships*, 57 N.Y.U. INST. FED. TAX. §11 (1999).
- How Electronic Commerce Works*, TAX NOTES INT'L (May 12, 1997).
- An Introduction to the US Taxation of Limited Liability Companies*, 1995 FISKAAL 223.
- Cancellation of Indebtedness Income*, 1992 FISKAAL 96.
- Economic Analysis and Unconstitutional Conditions: A Reply to Professor Epstein*, 27 U. SAN DIEGO L. REV. 359 (1990).
- The New Section 752 Regulations: A Rejoinder*, 48 TAX NOTES 1056 (1990).

Long Awaited Regulations Under Section 752 Provide Wrong Answers, 44 TAX L. REV. 627 (1989).

Equitable Implementation of Tax Expenditures, 9 VA. TAX REV. 109 (1989) (co-authored with J. Edrey).

Rethinking Generation-Skipping Transfers, 40 SW. L.J. 1145 (1987).

Rethinking Tax Transitions: A Reply to Dr. Shachar, 98 Harv. L. Rev. 1809 (1985).

Book Review: The Theory of Dispute Resolution, 37 OK. L. REV. 437 (1984).

A Re-Evaluation of the Terminable Interest Rule, 39 TAX L. REV. 1 (1983).

Systemic Coercion: Unconstitutional Conditions in the Criminal Law, 72 J. CRIM. L. & CRIM. 128 (1981).

RECENT SPEECHES

Tax Policy, USD School of Law - RJS LAW Third Annual Tax Controversy Institute (San Diego, CA: July 2018) (panel moderator).

Allocation of Partnership Liabilities Under Section 752, PLI Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances (Chicago, IL, New York, NY, and San Francisco, CA: May - June 2018).

Exit Strategies for Partners with Deficit Capital Accounts, 2017 AICPA National Real Estate & Construction Conference (Las Vegas, NV: December 2017).

Partnership Allocations, Distributions, and the Distribution Antiabuse Rules, 2017 AICPA National Real Estate & Construction Conference (Las Vegas, NV: December 2017).

Wherefore Section 736?, 70th Annual University of Chicago Tax Policy Seminar (Chicago, IL: November 2017) (panel presenter).

Tax Reform, Harvard Law School Bicentennial Celebration (Cambridge, MA: October 2017) (panel participant).

Allocation of Partnership Liabilities Under Section 752, PLI Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances (Chicago, IL, New York, NY, and San Francisco, CA: May - June 2017).

- The New Partnership Audit Rules*, USD School of Law - RJS LAW Tax Controversy Institute (San Diego, CA: December 2016) (co-presenter).
- Partnership Exit Strategies*, 2016 AICPA National Real Estate Conference (Las Vegas, NV: November 2016).
- Partnership Update*, 2016 AICPA National Real Estate Conference (Las Vegas, NV: November 2016).
- A Comparative Look at Tax Courts: The US and Mexico*, 2016 University of San Diego School of Law - Procopio International Tax Institute (San Diego, CA: November 2016).
- Exchanges by Partnerships: Exploring the Prickly Relationship Between Section 1031 and Subchapter K*, 21st Annual Jeremiah Long Memorial Conference on Like-Kind Exchanges Under IRC §1031 (San Diego, CA: October 2016) (with Lou Weller).
- Partnership Update*, California State Bar Tax Section Annual Meeting (San Diego, CA: October 2106).
- Leveraged Partnership Distributions*, 2016 Oregon Tax Institute (Portland, OR: June 2016) (with Todd Golub).
- Advanced Basis Issues: Impact of Liabilities*, PLI Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances (Chicago, IL, New York, NY, and San Francisco, CA: May - June 2016).
- Disguised Sales and Other Mixing Bowl Provisions*, CPAmerica 2015 Tax Forum (Santa Rosa, CA: November 2015).
- Partnership Exit Strategies*, CPAmerica 2015 Tax Forum (Santa Rosa, CA: November 2015).
- Advanced Section 752 Planning*, PLI Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances (Chicago, IL, New York, NY, and San Francisco, CA: May - June 2015).
- Tax Ethics*, Baker & McKenzie Annual Tax Meeting (San Diego, CA: January 2015).
- The Non-Tax Implications of the Taxation of Partnership Options*, Bloomberg/BNA Tax Advisory Board Meeting (New York, NY: June 2014).

Advanced Section 752 Planning, PLI Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances (Chicago, IL and New York, NY: May 2014).

Partnership Distributions, Harvard Law School Tax Policy Seminar (Cambridge, MA: March 2014).

Partnership Inequalities, 66th Annual University of Chicago Federal Tax Conference (Chicago, IL: November 2013) (panel presenter).

Partnership Debt Issues, 2013 AICPA National Real Estate Conference (Las Vegas, NV: November 2013).

Buying and Selling a Partnership Interest: A Checklist for the Tax Advisor, 2013 AICPA National Real Estate Conference (Las Vegas, NV: November 2013).

Tax Planning Workshop: "Drop & Swap" and "Mixing Bowl" Techniques, 2013 ABA Tax Section Fall Meeting (San Francisco, CA: September 2013) (panel participant).

Tax Credit Planning After Historic Boardwalk and Anticipated IRS Guidance, 2013 ABA Tax Section Fall Meeting (San Francisco, CA: September 2013) (with Steven Berman).

Partnership Noncompensatory Options, BNA/Bloomberg Tax Advisory Board Meeting (New York, NY: June 2013) (with R. Crnkovich).

Now You See It, Now You Don't: Exiting a Partnership and Making Gain Disappear, 2013 Northwestern Graduate Tax Seminar (Chicago, IL: Feb. 2013).

Is Your Partner Under the Boardwalk?, 2013 ABA Tax Section Mid-Year Meeting (Orlando, FL: Jan. 2013) (panel moderator).

Credit Where Credit Is Due: Who is a Partner After Historic Boardwalk, BNA Tax Advisory Board Meeting (New York, NY: December 2012).

When Partners Go Their Separate Ways: A Case Study, CPAmerica 2012 Tax Forum (Nashville, TN: November 2012).

Partnership Hot Topics, 2012 AICPA National Real Estate Conference (Las Vegas, NV: November 2012).

Regarding Disregarded Entities, 2012 AICPA National Real Estate Conference (Las Vegas, NV: November 2012).

Taxation of the Cost of a Professional Education, USD Tax Law Speakers Series
(San Diego, CA: October 2012).

*Extracting Cash from a Partnership in Connection with a Property
Contribution: Tax-free or Just a Brilliant Disguise?*, 47th Annual
Southern Federal Tax Institute (Atlanta, GA: October 2012) (with M.
Mollerus).

To Book Up or Not to Book Up: That Is the Question, 2011 ABA Tax Section May
Meeting (Washington, DC: May 2011) (panel participant).

Partnership Taxation and Restructuring, 2011 AICPA Annual National Real
Estate Conference (Scottsdale, AZ: November 2011).

Partnership Taxation for Fun and Profit, 2011 AICPA Annual National Real
Estate Conference (Scottsdale, AZ: November 2011).

Planning for Debt Discharge Income and Section 108 Relief: Part 2, ABA
Teleconference (December 2010) (with F. Witt).

Partnership Financial Restructuring, 64th Annual Federal Tax Clinic
(Tuscaloosa, AL: November 2010).

*Getting Into and Out of a Partnership: Carried Interests, Economic Substance
and Debt Issues*, 2010 AICPA National Real Estate Conference (Las
Vegas, NV: November 2010).

Two Hours of Partnership Taxation, 2010 AICPA National Real Estate
Conference (Las Vegas, NV: November 2010).

*Getting Into and Out of a Partnership: Carried Interests, Economic Substance,
and Debt Issues*, CPAmerica 2010 Tax Forum (Charleston, SC: November
2010).

Planning for Debt Discharge Income and Section 108 Relief, ABA
Teleconference (September 2010) (panel participant).

Don't Get Carried Away by Carried Interests, ABA Tax Section Fall Meeting
(Toronto, ON: September 2010) (panel participant).

*Did Codification of Economic Substance Repeal the Partnership Anti-Abuse
Rule*, BNA Tax Advisory Board Meeting (New York, NY: June 2010).

Tax Efficient Ways of Exiting a Partnership, 2010 GSCPA Real Estate
Conference (Atlanta, GA: June 2010).

- Partnership Cancellation of Indebtedness and Related Issues*, 2009 AICPA National Real Estate Conference (New Orleans, LA: November 2009).
- Intermediate Partnership Taxation*, 2009 AICPA National Real Estate Conference (New Orleans, LA: November 2009).
- Choice of Entity: Disregarded Entities, Partnerships and S Corporations*, CPAmerica 2009 Tax Forum (San Francisco, CA: November 2009).
- I Need Money: Tax Efficient Ways of Exiting a Partnership*, 44th Annual Southern Federal Tax Institute (Atlanta, GA: October 2009).
- Now You See It, Now You Don't: Exiting a Partnership and Making Gain Disappear*, BNA Tax Advisory Board Meeting (New York, NY: December 2008).
- Getting Into and Out of Partnership*, 2008 Great Plains Tax Institute (Omaha, NE: December 2008).
- Partnership Tax Issues*, 2008 AICPA National Real Estate Conference (Phoenix, AZ: November 2008).
- Partnership and Fund Tax Issues*, 2008 AICPA National Real Estate Conference (Phoenix, AZ: November 2008).
- Capital Gains Planning*, 2008 National AICPA Real Estate Conference (Phoenix, AZ: November 2008) (with L. Weller).
- Advanced Partnership Taxation*, 2008 CPAmerica International 2008 Tax Forum (Palm Coast, Florida: November 2008).
- Partnership Mixing Bowls: Problems and Solutions*, Atlanta Tax Forum (Atlanta, GA: September 2008).
- Getting Into and Out of a Real Estate Partnership*, 14th Annual APA SuperConference (Nashville, TN: July 2008).
- The Fight Over Carried Interests: Legislative Proposals and Pitfalls*, 24th Annual Texas Federal Tax Institute (San Antonio, TX: June 2008) (panel participant).
- Disguised Sales, Mixing-Bowls and Synthetic Installment Sales*, 2008 GSCPA Real Estate Conference (Atlanta, GA: May 2008).
- Order in the Court: The Importance of Timing in Partnership Transactions*, ABA Tax Section May Meeting (Washington, DC: May 2008) (panel participant).

- Taxing Carried Interests and Tax Reform*, Loyola University Chicago Law Journal Conference on Tax Law in a Liberal Democracy (Chicago, IL: March 2008).
- Partnership Carried Interests: The Past Is Prologue*, Tax Management Luncheon (Washington, DC: January 2008).
- Update on Partnership Carried Interests*, Tax Policy Advisory Committee to the Real Estate Roundtable (Washington, DC: January 2008).
- The Past is Prologue: Carried Interests*, BNA Tax Advisory Board Meeting (New York, NY: December 2007).
- Hot Topics in Partnership Taxation*, 2007 AICPA National Real Estate Conference (Las Vegas, NV: November 2007).
- Basic Partnership Taxation*, 2007 AICPA National Real Estate Conference (Las Vegas, NV: November 2007).
- Creative Tax Planning for Real Estate Transactions*, ALI-ABA Advanced Course of Study (Atlanta, CA: October 2007) (panel participant).
- Partnership Carried Interests: A Look Forward*, Tax Policy Advisory Committee to the Real Estate Roundtable (Washington, DC: October 2007).
- Partnership Carried Interests*, ABA Tax Section Fall Meeting (Vancouver, BC: September 2007) (panel moderator).
- Update on Carried Interests*, Atlanta Bar Association: Real Estate Section (Atlanta, GA: August 2007).
- Partnership Carried Interests*, Panel for the Senate Staff of the Banking and Finance Committees Sponsored by the Managed Funds Association and the U.S. Chamber of Commerce (Washington, DC: July 2007).
- Partnership Allocation of Real Estate Tax Credits*, BNA Tax Advisory Board Meeting (New York, NY: June 2007).
- Partnership Carried Interests*, Tax Policy Advisory Committee to the Real Estate Roundtable (Washington, DC: June 2007).
- Tips and Traps in Forming a New Partnership*, 2007 GSCPA Real Estate Conference (Atlanta, GA: May 2007).
- Modernizing Section 751(b) – ABA Proposals*, ABA Tax Section – Partnership Committee: May Meeting (Washington, DC: May 2007) (panel moderator).

- Getting In and Getting Out of a Partnership*, 2006 AICPA Annual Real Estate Conference (Phoenix, AZ: November 2006).
- Partnership Update*, 2006 AICPA Annual Real Estate Conference (Phoenix, AZ: November 2006).
- Real Estate Taxation*, ABA Tax Section CLE on the Road (Atlanta, CA: June 2006) (with T. Cuff and S. Kalus).
- Recommendations on Modernizing Section 751(b)*, BNA Tax Advisory Board Meeting (New York, NY: June 2006).
- Cash and Carried Interests*, Southeast Tax Institute 2006 (Atlanta, GA: May 2006).
- Creative Use of Partnership Debt*, 25th (2006) J. Nelson Young Tax Institute (Chapel Hill, NC: April 2006).
- Partnership Disguised Sales*, 2005 AICPA National Real Estate Conference (Las Vegas, CA: November 2005).
- Partnership Taxation*, 2005 AICPA National Real Estate Conference (Las Vegas, CA: November 2005).
- The Section 734(b) Basis Adjustment Needs Repair*, Northwestern Law School Graduate Tax Colloquium (Chicago, IL: January 2005).
- The Truth About Partnership Debt. Guaranteed*, BNA Tax Advisory Board Meeting (New York, NY: December 2004).
- Tax Aspects of Real Estate Investing Through a Partnership*, 2004 AICPA National Real Estate Conference (Indian Wells, CA: November 2004).
- Deduction for Construction Activities: New Section 199*, 2004 AICPA National Real Estate Conference (Indian Wells, CA: November 2004).
- Consolidated Group Joint Ventures, Including One-Party Limited Liability Companies*, 2004 ALI-ABA Consolidated Tax Return Regulations (Washington, DC: October 2004) (with L. Zarlinga and W. Wasserman).
- Tax Issues Arising From the Admission of a Partner to a Partnership*, 39th Annual Southern Federal Tax Institute (Atlanta, GA: September 2004).

Federal Income Tax Consequences of Dissolving a Family Limited Partnership, 2004 Fiduciary Law Institute (St. Simons, GA: July 2004).

Tax-Efficient Ways of Extracting Value From a Real Estate Partnership, 2004 GSCPA Real Estate Conference (Atlanta, GA: June 2004).

Partnership Options and Convertible Debt Instruments, Eighth Annual Federal Real Estate Tax Conference (Washington, DC: December 2003).

Tax-Efficient Ways of Extracting Cash From a Real Estate Partnership, 2003 AICPA National Real Estate Conference (New Orleans, LA: November 2003).

Consolidated Group Joint Ventures, Including One-Party Limited Liability Companies, 2003 ALI-ABA Consolidated Tax Return Regulations (Washington, DC: October 2003) (with L. Zarlinga and W. Wasserman).

Cash and Carried Interests: Protecting Both the Developer and the Investor in a Real Estate Partnership, 2003 GSCPA Real Estate Conference (Atlanta, GA: June 2003).

Creative Use of Partnership Debt, Seventh Annual Federal Real Estate Tax Conference (Washington, DC: December 2002).

Partnership Taxation: A Guide for the Real Estate Professional, 2002 AICPA National Real Estate Conference (Las Vegas, NV: November 2002).

A Practical Guide to the Contribution of Appreciated Property to Partnerships, Louisiana State Bar Tax Section — Mardi Gras Meeting (New Orleans, LA: February 2002).

Estate Planning Implications of the 2001 Act for Real Estate, 2002 ABA Tax Section—Real Estate Committee: Mid-Year Meeting (New Orleans, LA: January 2002).

Bringing Fresh Money Into the Deal: Adding a New Cash Investor to an Existing Partnership, Sixth Annual Federal Real Estate Tax Conference (Washington, DC: December 2001).

Adding a New Cash Partner to an Operating Partnership, 2001 AICPA National Real Estate Conference (Atlanta, GA: November 2001).

Intermediate Partnership Taxation, 2001 AICPA National Real Estate Conference (Atlanta, GA: November 2001).

Ethical Issues in Real Estate Transactions, ALI-ABA Creative Tax Planning for Real Estate Transactions (San Francisco, CA: October 2001).

- A Practical Guide to the Contribution of Appreciated Property to Partnerships*, Chattanooga Tax Practitioners December Meeting (Chattanooga, TN: December 2000).
- Real-World Issues in Contributing Appreciated Property to a Partnership*, 2000 AICPA National Real Estate Conference (Las Vegas, NV: November 2000).
- Hot Tax Topics*, 2000 AICPA National Real Estate Conference (Las Vegas, NV: November 2000) (with T. Cuff).
- Partnership Deal Structures: Entering, Exiting, and the Mixing Bowl*, Federal Taxation of Real Estate Transactions Symposium (Columbus, OH: November 2000).
- Forming a Real Estate Partnership: A Practical Look at the Section 704(c) Options*, Fifth Annual Federal Real Estate Tax Conference (Washington, DC: November 2000).
- Partnership Mergers and Divisions*, 59th NYU Institute on Federal Taxation (New York, NY: November 2000).
- Pathological Partnership Debt*, ALI-ABA Conference on Creative Tax Planning for Real Estate (Boston, MA: September 2000).
- Partnership Mergers and Divisions*, 16th Annual Texas Federal Tax Institute (San Antonio, TX: June 2000).
- Something Simple: Joining and Exiting a Partnership*, 37th Great Plains Federal Tax Institute (Lincoln, NE: December 1999) (with Fred Witt).
- Issues and Strategies in Exiting Partnerships*, Fourth Annual Federal Real Estate Taxation (Bethesda, MD: November 1999).
- Partnership Tax Issues*, 1999 AICPA National Real Estate Conference (Orlando, FL: November 1999).
- Choice of Entity/Planning With Entities*, Deloitte & Touche Financial Consulting Services Annual Meeting (Orlando, FL: November 1999) (with M. Lux).
- The Effect of E-Commerce on the Real Estate Industry*, 1999 Annual Deloitte-Touche Real Estate Conference (Denver, CO: September 1999).
- Doing the McCauslen Two-Step: Did the Government Get It Right in Revenue Ruling 99-6?*, 1998 ABA Tax Section—Real Estate Subcommittee: Annual Meeting (Atlanta, GA: June 1999).

Issues and Pitfalls in Exiting Partnerships, 57th NYU Institute on Federal Taxation (New York and San Diego: November 1998).

Dispositions of Partnership Interests, 1998 ABA Tax Section—Real Estate Committee: May Meeting (Washington, DC: May 1998).

Distributions From Highly Leveraged Partnerships, 1997 ABA Tax Section—Real Estate Committee: Annual Meeting (San Francisco, CA: August 1997).

GOVERNMENT PARTICIPATION

Principal Draftsperson, ABA Tax Section Comments on Proposed Regulations Under Section 751(b) (May 2016).

Submission of Comments on Section 704(c) in Response to Notice 2009-70 (January 2010).

Principal Draftsperson, ABA Tax Section Comments on Notice 2006-14 Regarding Modernization of Section 751(b) (December 2006).

Co-Principal Draftsperson, ABA Tax Section Comments on Notice 2005-15 Regarding 704(c) Gain Arising in Partnership Mergers (February 2006).

Witness Before Senate Finance Committee: Subcommittee on Taxation and IRS Oversight Regarding the Income Tax Implications of Estate Tax Repeal and Carryover Basis (2001).

CLASSES TAUGHT

Partnership Taxation.
Taxation of Pass-Thru Entities.
Fundamentals of Income Taxation.
Corporate Taxation.
Derivatives.
Taxes and Business Strategy.
Federal Regulation of Tax-Exempt Organizations.
Professional Responsibility for the Tax Lawyer.
Contracts.
Evidence.

HONORS

Emory Williams Award for Excellence in Teaching (Emory University 2006).
Crystal Apple Award for Excellence in Teaching to Graduate Students (Emory University 1995).
Outstanding Professor (Emory Law School 1990).
William R. Bandy Award for Outstanding Professor (University of Oklahoma College of Law 1983).

MEMBERSHIPS

California State Bar (inactive status).
District of Columbia Bar.
American Law Institute.

PROFESSIONAL ACTIVITIES

Bloomberg/BNA Tax Management Real Estate Advisory Board.
Academic Advisory Board, Tannenwald Foundation.