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### PRESENT POSITION:

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June 1986-present

### PREVIOUS POSITIONS:

Associate Professor of Law  
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Assistant Professor of Law  
The Dickinson School of Law  
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August 1976-May 1978

### PUBLICATIONS (Books and Monographs):

532-2 T.M., First-Year Expensing (BNA Tax Mgmt. Portfolio) (*in publication stages*)

531-4 T.M., The Accelerated Cost Recovery System (ACRS) (BNA Tax Mgmt. Portfolio) (*in publication stages*)

502-4 T.M., Gross Income: Tax Benefit, Claim of Right and Assignment of Income (BNA Tax Mgmt. Portfolio) (Dec.. 2014)

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- 501-4 T.M., Gross Income: Overview and Conceptual Aspects (BNA Tax Mgmt. Portfolio) (June 2014)
- 560-2 T.M., Income Tax Basis: Overview and Conceptual Aspects (Bloomberg BNA Tax Mgmt. Portfolio) (Dec. 2013)
- 590-3 T.M., Taxation of Real Estate Transactions: An Overview (BNA Tax Mgmt. Portfolio) (June 2013)
- 597-2 T.M., Tax Incentives for Economically Distressed Areas (Bloomberg BNA Tax Mgmt. Portfolio) (May 2012)
- 525-3 T.M., State and Local Taxes (Bloomberg BNA Tax Mgmt. Portfolio) (Apr. 2012)
- 507-3 T.M., Income Tax Liability: Concepts and Calculation (Bloomberg BNA Tax Mgmt. Portfolio) (March 2012)
- 506-3 T.M., Tax Credits: Concepts and Calculation (Bloomberg BNA Tax Mgmt. Portfolio) (March 2012)
- 514 T.M., Tax Incentives to Hire and Retain Employees (BNA Tax Mgmt. Portfolio) (Aug. 2010)
- 513 T.M., Family and Household Transactions (BNA Tax Mgmt. Portfolio) (June 2010)
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- 1010 Gross Income – Definition and Overview
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#### **RADIO AND TELEVISION INTERVIEWS:**

Mark and Dave Show, Why the Tax Compromise Legislation is a Mistake, [http://www.1190kex.com/cc-common/podcast/single\\_podcast.html?podcast=markandave.xml](http://www.1190kex.com/cc-common/podcast/single_podcast.html?podcast=markandave.xml) (Dec. 13, 2010) (last visited Dec. 14, 2010)

Southern California Public Radio, California's ReadyReturn Reduces Angst for a Small Number, <http://www.scpr.org/news/2010/04/13/Readyreturn/> (Apr. 13, 2010)

National Public Radio, Marketplace, In California, the State Does Your Return, <http://marketplace.publicradio.org/display/web/2010/04/09/mm-california-state-taxes/> (Apr. 9, 2010)

#### **ABSTRACTED UNPUBLISHED LETTERS:**

Letter to Hon. Christopher Cox, United States House of Representatives (July 2, 1993) (re: H.R. 2355)  
*abstracted in 60 Tax Notes 448 (1993)*

Letter to Hon. David Durenberger, United States Senate (Aug. 17, 1992) (re: H.R. 11, §8215)  
*abstracted in 56 Tax Notes 1402 (1992)*  
*published in article form, 11 Tax Mgmt. Weekly Rep. 1280 (1992) (see PUBLICATIONS (Articles))*

Letter to James Lokey, Office of Tax Legislative Counsel, United States Department of Treasury (Nov. 14, 1984) (re: Int. Rev. Code §761(e))  
*abstracted in 25 Tax Notes 1189 (1993)*

#### **UNPUBLISHED MATERIALS (Reports):**

*Report of the American Bar Association Section of Taxation Tax Structure and Simplification Committee Phaseout Tax Elimination Project* (July 1997) (see H.R. 4053, introduced by Mr. Neal, for himself and Mr. Rangel (June 11, 1998))

#### **UNPUBLISHED COURSE MATERIALS:**

Cases and Materials in Federal Income Taxation (1st ed. 1981, 2d ed. 1982, 3d ed. 1983, 4th ed. 1984, 5th ed. 1985, 6th ed. 1986, 7th ed. 1987, 8th ed. 1988, 9th ed. 1989, 10th ed. 1990, 11th ed. 1991, 12th ed. 1992, 13th ed. 1993, 14th ed. 1994, 15th ed. 1995, 16th ed. 1996, 17th ed. 1997, 18th ed. 1998, 19th ed. 1999, 20th ed. 2000, 21st ed. 2001, 22d ed. 2002, 23d ed. 2003, 24th ed. 2004, 25th ed. 2005, 26th ed. 2006, 27th ed. 2007, 28th ed. 2008, 29th ed. 2009, 30th ed. 2010, 31st ed. 2011, 32d ed. 2012)



Cases and Materials in Partnership Taxation (1st ed. 1987, 2d ed. 1988, rev. 2d ed. 1989, 2d rev. 2d ed. 1989, 3d rev. 2d ed. 1990, 4th rev. 2d ed. 1990, 3d ed. 1991, rev. 3d ed. 1991, 4th ed. 1992, 5th ed. 1992, 6th ed. 1993, 7th ed. 1993, rev. 7th ed. 1994, 8th ed. 1994, rev. 8th ed. 1995, 9th ed. 1995, rev. 9th ed. 1996, supp.9th ed. 1996, 10th ed. 1996, 11th ed. 1997, supp. 11th ed. 1997, 12th ed. 1997, 13th ed. 1998, 14th ed. 1998, 15th ed. 1999, 16th ed. 1999, 17th ed. 2000, 18th ed. 2000, 19th ed. 2001, 20th ed. 2001, 21st ed. 2002, 22d ed. 2002, 23d ed. 2003, 24th ed. 2003, 25th ed. 2004, 26th ed. 2004, rev. 26th ed. 2005, 27th ed. 2005, 28th ed. 2006, rev. 28th ed. 2006, 29th ed. 2007, 30th ed. 2007, 31st ed. 2008, 32d ed. 2008, 33d ed. 2009, 34th ed. 2009, 35th ed. 2010, 36th ed. 2010, 37th ed. 2011, 38th ed. 2011, 39th ed. 2012, 40th ed. 2012, 41st ed. 2013)

Cases and Materials in Introduction to the Taxation of Business Entities (1993, 2d ed. 1994, 3d ed. 1995, 4th ed. 1996, 5th ed. 1997, 6th ed. 1998, 7th ed. 1999, 8th ed. 2000, 9th ed. 2001, 10th ed. 2002, 11th ed. 2003, 12th ed. 2004, 13th ed. 2005, 14th ed. 2006, 15th ed. 2007, 16th ed. 2008, 17th ed. 2009, 18th ed. 2010, 19th ed. 2011, 20th ed. 2012, 21st ed. 2013, 22d ed. 2014, 23d ed. 2015)

Materials in Decedents' Estates and Trusts (1997, 2d ed. 1998, 3d ed. 1999, 4th ed. 2000, 5th ed. 2001, 6th ed. 2002, 7th ed. 2003, 8th ed. 2005, 9th ed. 2006, 10th ed. 2006, 11th ed. 2008, 12th ed. 2008, 13th ed. 2014, 14th ed. 2015)

Materials and Problems in Computer Applications in the Tax Law (1991, 2d ed. 1992, 3d ed. 1993, 4th ed. 1994, 5th ed. 1995, 6th ed. 1996, 7th ed. 1997, 8th ed. 1998)

Materials and Problems in Digital Legal Practice Skills (1996)

Materials and Problems in Computer Applications in Legal Planning and Problem Solving (1994, 2d ed. 1995)

Materials and Problems in Computer Applications in the Law (1st ed. 1990, 2d ed. 1991, 3d ed. 1992, 4th ed. 1993)

Materials in Partnership Law and Taxation (1st ed. 1985, 2d ed. 1986, 3d ed. 1987, 4th ed. 1988, rev. 4th ed. 1989, 5th ed. 1990, rev. 5th ed. 1991, 6th ed. 1992)

Materials in Taxation of Partnerships and S Corporations (1985)

Materials and Problems in Taxation of Partnerships and Subchapter S Corporations (1st ed. 1981, 2d ed. 1982, 3d ed. 1983, rev. 3d ed. 1984, 4th ed. 1984, 5th ed. 1985, rev. 5th ed. 1985, 2d rev. 5th ed. 1986, 6th ed. 1986)

Materials in Partnership Taxation (1st ed. 1981, 2d ed. 1982)

Materials in Tax Policy (1990)

Materials and Problems in Taxation of Real Estate Transactions (1st ed. 1987, 2d ed. 1988, 3d ed. 1991, 4th ed. 1992)

Materials and Problems in Tax Planning for Real Estate Transactions (1986)

Materials and Problems in Introduction to Taxation (co-authored with James C. Fee) (1987, rev. 1st ed. 1988)

Materials and Problems in Taxation of Property Dispositions I (1st ed. 1987, 2d ed. 1989)

Materials and Problems in Tax Consequences of the Disposition of Property (1st ed. 1983, rev. 1st ed. 1984, 2d ed. 1984, 3d ed. 1985)

Cases and Materials in Federal Wealth Transfer Taxation (1988)

Cases and Materials in Taxation of Fundamental Wealth Transfers (1986)

Materials and Problems in Estate and Gift Taxation (1st ed. 1983, 2d ed. 1984, 3d ed. 1985)

Cases and Materials in Deferred Compensation (1982)

**UNPUBLISHED MATERIALS (CLE Presentations):**

The Future of Law Practice (Sept. 2003) (*digital materials*)

Introduction to Digital Law: Federal Tax Issues (Oct. 2001) (*digital materials*)

Introduction to Digital Law: State Tax Issues (Oct. 2001) (*digital materials*)

Introduction to E-Commerce: Tax Issues (Mar. 2001) (*digital materials*)

Introduction to Digital Law: Federal Tax Issues (Nov. 2000) (*digital materials*)

Introduction to Digital Law: State Tax Issues (Oct. 2000) (*digital materials*)

Introduction to E-Commerce: Tax Issues (Mar. 2000) (*digital materials*)

Introduction to Digital Law: Federal Tax Issues (Nov. 1999) (*digital materials*)

Introduction to Digital Law: State Tax Issues II (Nov. 1999) (*digital materials*)

Introduction to Digital Law: State Tax Issues I (Oct. 1999) (*digital materials*)

Introduction to Digital Law: Evidence and Technology Issues (Sept. 1999) (*digital materials*)

Introduction to E-Commerce: Tax Issues (Mar. 1999) (*digital materials*)

Taxation of the Internet: Federal Tax Issues (Nov. 1998) (*digital materials*)

Taxation of the Internet: State Tax Issues (Nov. 1998) (*digital materials*)

Legal Ethics and the Internet (Nov. 1998) (*digital materials*)

State Taxation of Partnerships and S Corporations (Feb. 1991)

Partnership Allocations Under IRC §704(b) (Jan. 1989)

Multistate Taxation of S Corporations (May 1988)

Tax Reform Act of 1986: Changes Affecting ACRS (Fall 1986)

Tax Reform Act of 1986: Changes Affecting Individuals (Fall 1986)

Tax Reform Act of 1986: Changes Affecting Real Estate At-Risk and Credits (Fall 1986)

Tax Reform Act of 1984: Changes Affecting the Disposition of Property (Sept. 1984)

Tax Reform Act of 1984: Changes Affecting Partnerships and Partners (Sept. 1984)

Some Aspects of Trusts for Minors (June 1984)

Unified Credit and Marital Deduction: Outline of Basic Provisions (June 1984)

Income Taxation of Trusts and Estates (Oct. 1983)

Section 6166 Estate Tax Deferral (June 1983)

Overview of Changes Made in Estate and Gift Taxation by the Economic Recovery Tax Act of 1981  
(Oct. 1982)

IRA's & Corporate Retirement Plan Distributions (Oct.-Nov. 1982)

Rehabilitation Expenditures (Sept. 1982)

Changes in Deferred Compensation Tax Law made by the Tax Equity and Fiscal Responsibility Act of  
1982 (Sept. 1982)

Analysis and Planning under the Economic Recovery Tax Act of 1981 (Oct. 1981)

Federal Income Tax Consequences of Equitable Distributions under the Pennsylvania Divorce Reform  
Code (July 1981)

#### **UNPUBLISHED MATERIALS (Manuscripts)**

Dispositions Generally (co-authored with Lisa M. Starczewski) (extended chapter prepared for Taxation of Real Estate Transactions (abandoned Matthew Bender project))

Acquisition of Residence (co-authored with Lisa M. Starczewski) (extended chapter prepared for Taxation of Real Estate Transactions (abandoned Matthew Bender project))

Disposition of Residence (co-authored with Lisa M. Starczewski) (extended chapter prepared for Taxation of Real Estate Transactions (abandoned Matthew Bender project))

The Effect of Depreciation Recapture on Liquidation Distributions by Controlled Foreign Corporations (April 1976)

Some Thoughts About Section 103 (Oct. 1975)

Compensation of Crime Victims (March 1973)

Limiting Police Discretion Through the Administrative Agency Approach (Nov. 1972)

The Effects of Recent Legal Liability Cases on the Future of Professional Accounting (Oct. 1972)

The History and Literature of the Latin Language (March 1967)

**PROFESSIONAL ADVISORY BOARD MEMBERSHIPS:**

Member, Advisory Board on U.S. Income, BNA Tax Management (May 1994-present)

Member, Editorial Advisory Board, Journal of Limited Liability Companies (Jan. 1994-October 1998)

Member, Editorial Advisory Board, S Corporations: The Journal of Tax, Legal, and Business Strategies (Nov. 1987-July 1991)

**PROFESSIONAL ASSOCIATION ACTIVITIES:**

Section of Taxation, American Bar Association:

Member (1976-present)

Editor, Recent Developments: Partnerships and LLCs (2009) <http://www.abanet.org/tax/developments/>

Editor, Recent Developments: Partnerships and LLCs (2008) <http://www.abanet.org/tax/developments/>

Editor, Recent Developments: Partnerships and LLCs (2007) <http://www.abanet.org/tax/developments/>

Editor, Recent Developments: Partnerships and LLCs (2006), <http://www.abanet.org/tax/developments/>

Editor, Recent Developments: Partnerships and LLCs, 58 Tax Law. 1161 (2005)

Editor, Recent Developments: Individual Income Tax, 57 Tax Law. 1107 (2004)

Editor, Recent Developments: Partnerships and LLCs, 56 Tax Law. 1127 (2003)

Editor, Recent Developments: Individual Income Tax, 55 Tax Law. 1213 (2002)

Editor, Recent Developments: Partnerships, 54 Tax Law. 1075 (2001)

Editor, Recent Developments: Partnerships, 53 Tax Law. 1161 (2000)

Editor, Recent Developments: Partnerships, 52 Tax Law. 1133 (1999)

Editor, Recent Developments: Partnerships, 51 Tax Law. 1051 (1998)

Editor, Recent Developments: Partnerships, 50 Tax Law. 1063 (1997)

Editor, Recent Developments: Partnerships, 49 Tax Law. 1145 (1996)

Task Force on Pass-Through Entities, Section of Taxation, American Bar Association:  
Member (Sept. 1986-Sept. 1988) (see PUBLICATIONS (Articles))

Committee on Formation of Tax Policy, Section of Taxation, American Bar Association:  
Member (July 1999-June 2002)

Committee on Tax Structure and Simplification, Section of Taxation, American Bar Association:  
Member (July 1996-July 1999)  
Chair, Phaseout Tax Elimination Project (July 1996-July 1999)  
Reporter, Phaseout Tax Elimination Project (July 1996-July 1999) (see UNPUBLISHED MATERIALS (Reports))

Committee on S Corporations, Section of Taxation, American Bar Association:  
Member (June 1982-present)

Subcommittee on Comparison of S Corporations and Partnerships, Committee on S Corporations,  
Section of Taxation, American Bar Association:  
Chair (May 1986-July 1991)  
Member (June 1984-May 1986)  
(see PUBLICATIONS (Articles))

Subcommittee on Subchapter S and State Law, Committee on S Corporations, Section of Taxation,  
American Bar Association:  
Member (June 1992-June 1996)  
Consultant (June 1984-June 1992)  
Chair (September 1982-June 1984)  
(see PUBLICATIONS (Articles))

Subcommittee on Publications Newsletter, Committee on S Corporations, Section of Taxation,  
American Bar Association:  
Member (June 1990-June 1992)

Task Force on Legislative Recommendation No. 86-1, Committee on S Corporations, Section of Taxation, American Bar Association:  
Member (Sept. 1986-Nov. 1986)

Committee on Teaching Taxation, Section of Taxation, American Bar Association:  
Member (July 1986-present)

Subcommittee on Manuscripts and Unpublished Teaching Materials, Committee on Teaching Taxation, Section of Taxation, American Bar Association:  
Chair (Jan. 1988-June 1996)

Subcommittee on Important Developments:  
Member (May 1996-June 1998)

Tax Practice Management Committee, Section of Taxation, American Bar Association:  
Member (July 1992-present)

Section of Taxation, Philadelphia Bar Association (1991-2002)

#### **OTHER LAW SCHOOL ACTIVITIES:**

Interim Director, Graduate Tax Program (Jan. 2011 - Aug. 2011)

Faculty Advisor, Villanova University School of Law Tax Moot Court Team (1990-91, 1993-2003) (Best Brief 1990, Best Oralist 1990, National Champions 1991, National Semi-Finalists 1993, National Semi-Finalists 1995, First Runner-up Best Brief 1995, Third Place Oralist 1995, National Semi-Finalists 1996, National Quarter-Finalists 1997, Best Brief, 1998, National Semi-Finalists 1999, National Third-Place Team, 1999, National Quarter-Finalists 2000, National Quarter-Finalists 2002, Best Oralist 2002, National Third-Place Team, 2003)

Faculty Co-Advisor, Villanova University School of Law Cybercrimes Moot Court Team (1999-2000)  
(National Semi-Finalists (3d place finish) 1999, First Runner-Up Best Brief 1999, National Semi-Finalists 2000)

Chair, Information Technology Committee (1998-1999)

Chair, Electronic Mail Policy Task Force (1998-1999)

Chair, Legal Writing Instructor Task Force (1995-1996)

Chair, Tax Subcommittee of Curriculum Committee (1987)

Chair, Legal Research and Writing Committee (1982-1983)

Member, Graduate Tax Program Advisory Committee (1983-2013)

Member, Academic Committee (2012-2013)

Member, Legal Writing Committee (2012-2013)

- Member, Curriculum Committee (2011- 2012)
- Member, Legal Writing Advisory Committee (2011-2012)
- Member, Academic Committee (2004 - 2011)
- Member, Graduation Awards Committee (2002 - 2011)
- Member, Ad-Hoc Task Force on Faculty Use of Response Pads for Voting (2009-2010)
- Member, Technology Subgroup, Building Committee (2002-2003)
- Member, Faculty Development Committee (2000-2002)
- Member, Building Advisory Committee (1998-2000)
- Member, Search Committee: Director of Academic Computing (1998)
- Member, Information Technology Committee (1997-1999)
- Member, Information Technology Task Force (1993-1997)
- Member, Curriculum Committee (1984-1986, 1996-1997)
- Member, Strategic Computer Committee (1992-1993)
- Member, Academic Committee (1991-1996)
- Member, Advisory Committee on J.D. Tax Curriculum (1991)
- Member, Advisory Committee on Computer Applications (1989-1992)
- Member, Student Committee (1988-1991)
- Member, Ad Hoc Graduate Tax Program Director Search Committee (1987-1988)
- Member, ABA/AALS Accreditation Self-Study Committee (1986)
- Member, Grading Committee (1986-1988)
- Member, Ad Hoc Computer Utilization Committee (1985-1988)
- Member, Legal Research and Writing Committee (1981-1982)
- Member, Financial Aid Committee (1982-1983)
- Faculty Advisor, Volunteer Income Tax Assistance Program (1981-1983)

Faculty Secretary (1981-1983)

Faculty Presentation, Course Structuring and Grading (presentation to the adjunct faculty of Villanova University School of Law's Graduate Tax Program) (Oct. 20, 2008)

Faculty Presentation, No Thanks, Uncle Sam, You Can Keep Your Tax Break (Sept. 1, 2006)

Faculty Presentation, Using Student Response Pad Technology in the Classroom (Apr. 19, 2006)

Faculty Presentation, Using PowerPoint Slides in the Classroom, The Use of Technology in Teaching (presentation to the adjunct faculty of Villanova University School of Law's Graduate Tax and J.D. Programs) (Sept. 9, 2002)

Faculty Presentation, Issues in Distance Legal Education (Spring 2000)

Faculty Presentation, Use of Macros in Legal Writing (Spring 1990)

Law School Presentation, General Genealogical Research, in Making Your Own History: Using Genealogy Research to Find Your Roots (panel sponsored by the Black Law Student Association Spring 2003)

Law Student Presentation, Tax Law Professor Panel (Mar. 30, 2011)

Law Student Presentation, President's Advisory Panel Report on Tax Reform --- The Goring of Oxen (Jan. 23, 2006)

Law Student Presentation, Financial Aid Tax Workshop (Spring 2003)

#### **OTHER LEGAL EDUCATION ACTIVITIES:**

Lecturer, The Future of Law Practice, Villanova University School of Law Fiftieth Anniversary Academic Symposium: The Next 50 Years in the Law (Sept. 13, 2003)

Lecturer, Introduction to Digital Law: Federal Tax Issues, Villanova University Graduate Tax Program (Oct. 25, 2001)

Lecturer, Principles of Partnerships and Joint Ventures--Fundamentals Session, Phila. Tax Conference (Oct. 18, 2001)

Lecturer, Introduction to Digital Law: State Tax Issues, Villanova University Graduate Tax Program (Oct. 11, 2001)

Lecturer, Introduction to E-Commerce: Tax Issues, Villanova University Graduate Tax Program (Mar. 21, 2001)

Lecturer, Introduction to Digital Law: Federal Tax Issues, Villanova University Graduate Tax Program (Nov. 2, 2000)



Lecturer, Introduction to Digital Law: State Tax Issues, Villanova University Graduate Tax Program (Oct 26, 2000)

Lecturer, Introduction to E-Commerce: Tax Issues, Villanova University Graduate Tax Program (Mar. 22, 2000)

Lecturer, Introduction to Digital Law: Federal Tax Issues, Villanova University Graduate Tax Program (Nov. 4, 1999)

Lecturer, Introduction to Digital Law: State Tax Issues II, Villanova University Graduate Tax Program (Nov. 4, 1999)

Lecturer, Introduction to Digital Law: State Tax Issues I, Villanova University Graduate Tax Program (Oct. 28, 1999)

Lecturer, Introduction to Digital Law: Evidence and Technology Issues, Villanova University Graduate Tax Program (Sept. 2, 1999)

Lecturer, Introduction to E-Commerce: Tax Issues, Villanova University Graduate Tax Program (Mar. 31, 1999)

Participant, Conference on Digital Methodology in Teaching Taxation (Washington, D.C., Feb. 12, 1999)

Lecturer, Introduction to Digital Law: Federal Tax Issues, Villanova University Graduate Tax Program (Nov. 17, 1998)

Lecturer, Internet for PA Attorneys, Penna. Bar Institute CLE program (Philadelphia, Nov. 13, 1998)

Lecturer, Introduction to Digital Law: State Tax Issues, Villanova University Graduate Tax Program (Nov. 10, 1998)

Lecturer, Introduction to Digital Law: Ethical Considerations, Villanova University Graduate Tax Program (Sept. 8, 1998)

Participant and Organizer, Center for Information Law and Policy Conference on Legal Citation in the Digital Age: A Workable Strategy for Pennsylvania (June 17, 1998)

Lecturer, Internet for Lawyers: Hip or Hype?, Penna. Bar Institute CLE program (Philadelphia, Apr. 24, 1997)

Participant and Organizer, Villanova Center for Information Law and Policy Presentation on Internet Publication of United States Tax Court Opinions and Tax Court Home Page (Apr. 10, 1997)

Participant and Organizer, Villanova Center for Information Law and Policy Presentation on Virtual Alternative Dispute Resolution for the Internal Revenue Service (Dec. 3, 1996)

- Participant and Organizer, Villanova Center for Information Law and Policy Presentation on Virtual Alternative Dispute Resolution for the Federal Mediation Service Inter-Agency Working Group (Dec. 3, 1996)
- Participant and Member of Organizing Committee for TAX-901, an American Bar Association Interactive Seminar (Nov. 11-22, 1996)
- Lecturer, Principles of Partnerships and Joint Ventures--Fundamentals Session, Phila. Tax Conference (Oct. 24, 1996)
- Lecturer, Internet for Lawyers: Hip or Hype?, Penna. Bar Institute CLE program (Pittsburgh, Aug. 22, 1996)
- Lecturer, Internet for Lawyers: Hip or Hype?, Penna. Bar Institute CLE program (Philadelphia, Aug. 19, 1996)
- Senior Tax and Technology Partner, Center for Information Law and Policy (June 1997-June 1999)
- Senior Tax and Technology Partner, Villanova Center for Information Law and Policy (May 1994-June 1997)
- Co-developer, Villanova Center for Information Law and Policy, State Taxation of the Internet (an interactive World Wide Web MCLE program) (co-developed with Lisa M. Starczewski) (March 28, 1996), <http://www.cilp.org/~maule/mingcle2/decle1.htm> (link no longer operating)
- Co-Host, Internet for the Lancaster County Bar Association, Villanova Center for Information Law and Policy (Feb. 23, 1996)
- Lecturer, Internet for Lawyers: Hip or Hype?, Penna. Bar Institute CLE program (Dec. 11, 1995)
- Lecturer, Villanova Center for Information Law and Policy, Internet for VLS Alumni (New Brunswick, N.J.) (Nov. 2, 1995)
- Lecturer, Philadelphia Bar Association Tax Section, Practical Planning for S Corporations (Oct. 17, 1995)
- Presenter, State Taxation of Internet Transactions, Villanova Center for Information Law and Policy Internal Symposium (Sept. 26, 1995)
- Co-Host, Villanova Center for Information Law and Policy Meeting on Internet Publication of Federal Appellate Opinions (Sept. 21, 1995)
- Lecturer, Villanova Center for Information Law and Policy, Internet for Adjunct Professors (June 8, 1995)
- Lecturer, Villanova Center for Information Law and Policy, Internet for Law Students (March 9, 1995)

- Lecturer, Villanova Center for Information Law and Policy, Internet for Law Faculty (March 8, 1995)
- Lecturer, Villanova Center for Information Law and Policy, Internet for Local Law Librarians (January 25, 1995)
- Lecturer, Villanova Center for Information Law and Policy, Internet for Georgetown Law Center (January 11, 1995)
- Lecturer, Villanova Center for Information Law and Policy, Internet for Villanova Law School Graduates (Nov. 10, 1994)
- Lecturer, Villanova Center for Information Law and Policy, Internet for Attorneys (March 8, 1994)
- Member, Internet Working Group, Center for Information Law and Policy (Jan. 1993-June 1997)
- Presenter, Description of Student Tax Paper Internet Publication Project (sponsored by Villanova University School of Law Tax Law Society under guidance of Villanova Center for Information Law and Policy), ABA Section of Taxation Committee on Tax Practice Management (May 1993)  
*reported in 59 Tax Notes 949 (May 17, 1993)*
- Lecturer, Georgetown University Law Center 1992 State and Local Tax Institute (May 1992)  
*reported in 2 State Tax Notes 761, 763 (1992)*  
Kirchheimer, Federal Integration Just Won't Go Away, Says Maule, 92 Tax Notes Today 108-9 (May 22, 1992)  
Corporate Integration Said to Raise Numerous State Tax Issues, BNA Daily Tax Reports, No. 100 (May 22, 1992), p. G-9
- Lecturer, Philadelphia Bar Association Tax Section, State and Local Tax Committee, Program on State and Local Taxation of the Multistate Operations of S Corporations, Partnerships, and Other Pass-through Entities (Feb. 1991)
- Lecturer and Panelist, Tax Management, Inc. & Continuing Legal Education Satellite Network Program on S Corporations (May 1988)
- Lecturer, Villanova Tax Forum (Jan. 1989)
- Lecturer, Villanova University Graduate Tax Program CLE Course on the Tax Reform Act of 1986 (Fall 1986)
- Lecturer, ALI-ABA Advanced Business Tax Planning (June 1985)
- Lecturer, Villanova University Graduate Tax Program Seminars on the Tax Reform Act of 1984 (West Chester, Sept. 24, 1984)
- Lecturer, Villanova University Graduate Tax Program Seminars on the Tax Reform Act of 1984 (Norristown, Sept. 10, 1984)

Lecturer, Villanova University School of Law 1984 Estate Planning Institute, Some Aspects of Trusts for Minors (June 5, 1984)

Lecturer, Villanova University School of Law 1984 Estate Planning Institute, Unified Credit and Marital Deduction (June 4, 1984)

Lecturer, The Dickinson School of Law Twelfth Annual Forum, Federal Income Taxation of Trusts and Estates (Oct. 22, 1983)

Lecturer, Villanova University School of Law 1983 Estate Planning Institute, Deferred Payment of Estate Tax: Closely Held Business (June 10, 1983)

Lecturer, Penna. Bar Institute 1982 Annual Tax School, Taxpayer Compliance and Other Procedural Matters (Dec. 9, 1982)

Lecturer, Penna. Bar Institute 1982 Annual Tax School, Taxpayer Compliance and Other Procedural Matters (Dec. 2, 1982)

Course Planner and Lecturer, The Dickinson School of Law CLE Program, Income and Estate Tax Consequences of IRA's and Corporate Retirement Plan Distributions (Oct.- Nov. 1982)

Lecturer, The Dickinson School of Law Forum, An Overview of the Estate and Gift Tax Provisions of the 1981 Economic Recovery Tax Act (Oct. 23, 1982)

Lecturer, The Dickinson School of Law Third Annual Tax Seminar and Workshop, Rehabilitation Expenditures (Sept. 17, 1982)

Course Planner and Lecturer, The Dickinson School of Law CLE Program, Analysis and Planning Under the Economic Recovery Act of 1981 (Oct.- Nov. 1981)

Lecturer, The Dickinson School of Law Second Annual Tax Seminar and Workshop, Income Tax Impact of the Equitable Distribution Requirements of the 1980 Pennsylvania Divorce Reform Code (July 28, 1981)

#### **OTHER PROFESSIONAL AND COMMUNITY ACTIVITIES:**

Owner, JEMBook Publishing Company (publisher of law and genealogy books)

President and Owner, TaxJEM Inc. (developer of computer assisted tax law instruction programs)

Former Co-owner and Manager, StarJEM LLC (developer of income tax planning software for LJS Associates LLC (including TaxCruncherPro))

Reviewer, Important Developments During the Year: Partnerships and LLCs, *The Tax Lawyer* (2003-2009)

Reviewer, Important Developments During the Year: Partnerships, *The Tax Lawyer* (1996-2002)

Reviewer, Important Developments During the Year: Individual Income Tax, *The Tax Lawyer* (2002-2009)

Pre-publication Commentator, Perritt, President Clinton's National Information Infrastructure Initiative: Community Regained?, 69 Chi.-Kent L. Rev. 991 (1994) (quoted at nn.78, 84)

Participant, United States Tax Court Fifth Biennial Judicial Conference (Nov. 1992)

Tax Consultant, Donecker & Noonan, Allentown PA (Nov. 1982-June 1987)

Pre-publication Reviewer, Bravenec, Federal Taxation of S Corporations and Shareholders (PLI 2d ed. 1988)

Law School Liaison to Pennsylvania Bar Association (1981-1983)

Advisor and Developer of the Dickinson School of Law Volunteer Income Tax Assistance Program (1981-1983)

Elder, Swarthmore Presbyterian Church (Jan. 1995 - present)

Member of Session, Swarthmore Presbyterian Church (Jan. 1995 - Jan. 1998)

Member, Session Council, Swarthmore Presbyterian Church (Jan. 1996 - Jan. 1998)

Liturgist and Worship Leader, Swarthmore Presbyterian Church (various)

Trustee, Swarthmore Presbyterian Church (Jan. 2001 - Jan. 2004)

President, Chancel Choir, Swarthmore Presbyterian Church (Feb. 2007 - present)

Member, Chancel Choir, Swarthmore Presbyterian Church (Jan. 2002 - present)

Appointed Commissioner to Philadelphia Presbytery (Nov. 19, 1996)

Co-Chair, Advance Phase Committee, Chancel Renovation Capital Campaign, Swarthmore Presbyterian Church (Mar. 2011 - Aug. 2011)

Chair, Worship Committee, Swarthmore Presbyterian Church (Jan. 1996 - Jan. 1998)

Chair, Stewardship (Annual Giving) Committee, Swarthmore Presbyterian Church (Jan. 2002 - Jan. 2004)

Chair, Collection Deposit Security Committee, Swarthmore Presbyterian Church (March 2001 - May 2005)

Sunday School Teacher, Swarthmore Presbyterian Church (Winter-Spring 1991, Winter-Spring 1992, Winter-Spring 1993, Winter-Spring 1994, Fall 1994, Winter-Spring 1995, Winter-Spring 1996, Winter-Spring 1998, Fall 1998, Winter-Spring 1999, Fall 1999, Winter-Spring 2000, Fall 2000, Winter-Spring 2001, Fall 2001, Winter-Spring 2002, Winter-Spring 2003, Fall 2003, Winter-Spring 2004)

Sunday Morning Sexton (April 2005 - present)

Substitute Sunday Morning Sexton (March 2002 - April 2005)

Christmas Eve Services Sexton (2001 - present)

Member, Chancel Renovation Management Team, Swarthmore Presbyterian Church (Nov. 2011 - Apr. 2015)

Member, Interim Scheduling Working Group, Swarthmore Presbyterian Church (Jan. 2012 - Oct. 2012)

Member, Campaign Steering Committee, Chancel Renovation Capital Campaign, Swarthmore Presbyterian Church (Mar. 2011 - Aug. 2011)

Member, Leadership Team, Chancel Renovation Capital Campaign, Swarthmore Presbyterian Church (Mar. 2011 - Nov. 2011)

Member, Pacesetter Committee, Chancel Renovation Capital Campaign, Swarthmore Presbyterian Church (May 2011 - Aug. 2011)

Member, Sunday Morning Schedule Task Force, Swarthmore Presbyterian Church (June 2007 - Feb. 2008)

Member, Session-Trustee Communication Task Force, Swarthmore Presbyterian Church (Feb. 2002 - Dec. 2002)

Member, Steering Committee, Chancel Renovation Capital Campaign, Swarthmore Presbyterian Church (Apr. 2011 - Jan. 2012)

Member, Worship Committee, Swarthmore Presbyterian Church (Jan. 1995 - Jan. 1998)

Member, Stewardship (Annual Giving) Committee, Swarthmore Presbyterian Church (Jan. 2001 - Jan. 2004)

Member, Christian Education Committee, Swarthmore Presbyterian Church (Jan. 1993 - Jan. 1995)

Member, Sunday Morning Subcommittee, Christian Education Committee, Swarthmore Presbyterian Church (Jan. 1992 - Jan. 1995)

Member, Collection Deposit Security Committee, Swarthmore Presbyterian Church (March 2001 - May 2005)

Participant, One Joyful Choir, Philadelphia Presbytery (Nov. 2010)

Participant, One Joyful Choir, Philadelphia Presbytery (Nov. 2007)

Class Steward, Devon Preparatory School Class of 1969 Memorial Scholarship Fund (Jan. 2011 - present)

Fund-Raising Committee and Homeroom Captain, Devon Preparatory School Class of 1969 Memorial Scholarship Fund (Jan. 2011 - present)

Delegate, University of Pennsylvania 250th Anniversary Observance (1990)

Lakewood Hills No. 1 Community Ass'n, Springfield, Virginia:

President (April 1980-December 1980)

Vice-President (May 1979-April 1980)

(resignation when moved to Pennsylvania)

## **PROFESSIONAL AWARDS AND RECOGNITION**

BNA Tax Management, Inc. Distinguished Author 1993 Award

Profiled in 55 of the Hottest, Smartest, Most Talked About College Professors,  
<http://www.collegedegree.com/library/college-choice/55-of-the-Hottest-College-Professors> (July 7, 2007)

Profiled, extensively quoted, and a session of Introduction to Federal Taxation class described in Andy Cassel's Nov. 14, 2004 Philadelphia Inquirer Business Section column

Featured in the TaxProf Blog Spotlight,  
[http://taxprof.typepad.com/taxprof\\_blog/2004/06/tax\\_prof\\_spotli\\_3.html](http://taxprof.typepad.com/taxprof_blog/2004/06/tax_prof_spotli_3.html) (June 26, 2004)

Featured in the TaxProf Blog,  
[http://taxprof.typepad.com/taxprof\\_blog/2004/11/professor\\_maule.html](http://taxprof.typepad.com/taxprof_blog/2004/11/professor_maule.html) (Nov. 15, 2004)

Selected for inclusion in:

Who's Who in the World (18th ed. 2001, 19th ed. 2002, 20th ed. 2003, 21st ed. 2004, 22d ed. 2005, 23d ed. 2006, 24th ed. 2007, 25th ed. 2008, 26th ed. 2009, 27th ed. 2010, 28th ed. 2011, 29th ed. 2012, 30th ed. 2013, 31st ed. 2014, 32nd ed. 2015)

Who's Who in America (52d ed. 1998, 53d ed. 1999, 54th ed. 2000, 55th ed. 2001, 56th ed. 2002, 57th ed. 2003, 58th ed. 2004, 59th ed. 2005, 60th ed. 2006, 61st ed. 2007, 62d ed. 2008, 63rd ed. 2009, 64th ed. 2010, 65th ed. 2011, 66th ed. 2012, 67th ed. 2013, 68th ed. 2014, 69th ed. 2015)

Who's Who in the East (24th ed. 1992-93, 26th ed. 1996, 27th ed. 1998, 28th ed. 2000, 29th ed. 2002, 31st ed. 2004, 32d ed. 2005, 33d ed. 2006, 34th ed. 2007)

Who's Who in American Law (3d ed. 1984, 4th ed. 1985, 6th ed. 1989, 7th ed. 1991, 12th ed. 2002-2003, 13th ed. 2003-2004, 14th ed. 2005-06, 15th ed. 2007-2008, 16th ed. 2009-2010, 17th ed. 2011-2012, 18th ed. 2013-2014, 19th ed. 2015-2016)

Who's Who in American Education (7th ed. 2006-07, 8th ed. 2007-2008)

Who's Who of Emerging Leaders in America (1987-88, 3d ed. 1991-92)

Who's Who Among Rising Young Americans (1992)

Who's Who in Society (1986, 2d ed. 1988)

Directory of American Scholars, vol. 4 (9th ed. 1999)

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Dictionary of International Biography (23d ed. 1993, 26th ed. 1997, 27th ed. 1998, 28th ed. 1999, 29th ed. 2001, 30th ed. 2003, 31st ed. 2004, 32d ed. 2005)

Who's Who in the 21st Century (2002, 2d ed. 2003)

Men of Achievement (15th ed. 1992-93, 16th ed. 1993-94)

Two Thousand Notable American Men (1st ed. 1992-93, 2d ed. 1993-94)

Five Thousand Personalities of the World (6th ed. 1997)

Personalities of America (6th ed. 1992)

Most Admired Men and Women of the Year (1st ed. 1993)

International Book of Honor (4th ed. 1996)

America's Registry of Outstanding Professionals (2001-2002)

Nominated or solicited for inclusion in:

Who's Who in the World (12th ed. 1995, 33rd ed. 2016)

Who's Who in America (70th ed. 2016)

Top 100 Professionals (2012)

Who's Who in North American Education (2011)

Sutton's Who's Who in American Law (2010-11)

Who's Who in American Law (5th ed., 8th ed., 9th ed.)

Who's Who in North American Education (2010-11)

Who's Who of Professionals (2007-2008)

Who's Who of Professionals (2003-2004)

Who's Who in the East (25th ed. 1994-95)

Who's Who of Emerging Leaders in America (2d. ed., 4th ed.)

Who's Who in American Education (3d ed., 4th ed.)

Who's Who in Practicing Attorneys (1989)

Who's Who in the United States (1986)

Continental Who's Who of Business Leaders (2012)

Dictionary of International Biography (19th ed. 1985, 20th ed. 1987, 24th ed. 1995)

Directory of American Scholars (10th ed. 2001)

Biographical Center Man of the Year (2004)

Men of Achievement (1986, 1987, 1988)

Two Thousand Notable American Men (3d ed. 1995-96)

Five Thousand Personalities of the World (7th ed. 1999)

Two Thousand Outstanding Intellectuals of the 21st Century (2002, 2d ed. 2003, 3d ed. 2004)

One Thousand Great Intellectuals (2003)

Heritage Registry of Who's Who for Executives and Professionals (2010)

Heritage Registry of Who's Who (2007-08, 2008-09, 2009-10)

Presidential Who's Who (2008-09, 2009-10)

Princeton Premier Registry of Business Leaders and Professional Honors Edition (2008-09)

Princeton Who's Who Among Executives, Professionals, and Entrepreneurs (2009-10)

Princeton Who's Who Among Executives and Professionals (2009-10)

Montclair Who's Who Among Executives and Professionals (2008-09)

Montclair Who's Who in Finance (2008-09)

Emerald Who's Who for Executives and Professionals (2007-08)

Madison Who's Who (2005-06)



Madison Who's Who Among Executives and Professionals (2006-07, 2007-08)  
Who's Who Among American Teachers & Educators (11th ed. 2007)  
International Professional of the Year (2005)  
International Legal Professional of the Year (2004)  
International Educator of the Year (2003)  
International Man of the Year (1996-97, 2001)  
International Book of Honor (5th ed. 1998)  
International Who's Who of Professionals (1995, 2001, 2005-06, 2006-07, 2008-09, 2009-10, 2010, 2011)  
International Who's Who of Contemporary Achievement (4th ed. 1997, 5th ed. 1998)  
International Directory of Contemporary Achievement (1986)  
The International Directory of Distinguished Leadership (1987, 7th ed. 1997)  
Personalities of the Americas (1988)  
International Leaders in Achievement (1988)  
Community Leaders of America (1988)  
Most Admired Men and Women of the Year (2d ed. 1995)  
The 100 Most Intriguing People of 2002 (2002)  
International Biographical Centre Living Legends (2003)  
International Biographical Centre Cambridge Blue Book Man of the Year (2005)  
International Biographical Centre Top 100 Communicators (2005)  
International Biographical Centre Decree of Excellence (2006)  
Global Publication's Who's Who in Successful Professionals and Business (2007)

Listed in Lawrence A. Zelenak, Tax Scholarship: Useful and Useless, 130 Tax Notes 1337, 1338 n.4 (2011)

Listed in Paul L. Caron, Jennifer M. Kowal, Katherine Pratt, and Theodore P. Seto, Pursuing a Tax LLM Degree: Where? (April 28, 2010). U of Cincinnati Public Law Research Paper No. 10-18; Loyola-LA Legal Studies Paper No. 2010-18, SSRN: <http://ssrn.com/abstract=1597337>

Listed in the Ernst & Whinney Guide to Graduate Tax Education (1986, 1987, 1988, 1989, 1990, 1991)

Listed in the Ernst & Young Guide to Graduate Tax Education (1992, 1992-93, 1993-94)

Featured in BNA Tax Management, Inc. "Tax Authorities" 2000 Calendar (August)

Featured in BNA Tax Management, Inc. advertising campaigns (various months and journals, 2000-2002)

Included in BNA Tax Management, Inc. advertising campaigns (various months and journals, 1991)

## **OTHER PUBLICATIONS AND ACTIVITIES:**

Author, Ancestry of James Edward Maule (digital format) (Dec. 2000)

Author, Quelques Membres Eminents Des Familles Maule Americaines, 30 Nos Ancetres Les Maulois 34 (Maule, France 1995)

*republished in* The Maule Family Web Page, [www.maulefamily.com](http://www.maulefamily.com)

*cited in* Kristine S. Knaplund, The Evolution of Women's Rights in Inheritance, Pepperdine University School of Law Legal Studies Working Paper Series, Paper Number 2008/6 20, n. 134 (Jan. 2008).

[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1085062](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1085062)

Author, Comment Je Me Suis Interesse A La Recherche de La Genealogie Des Maule, 17 Nos Ancetres  
 Les Maulois 45 (Maule, France 1987)  
 Author and publisher, The Maule Family Newsletter  
 Author, A Zappone Family History (150 pp., priv. publ. 1986)  
 Author, The History and Genealogy of the Maules (800 pp, priv. publ. 1981)  
 Content Creator and Developer, The Maule Family Web Page, [www.maulefamily.com](http://www.maulefamily.com)

## COMPUTER PROGRAMS:

Co-Developer, TaxCruncherPro (income tax planning software)  
 Developer, SEC71F.EXE (alimony recapture expert system)  
 Developer, JEMRESID.EXE (§280A expert system)  
 Developer, INDEXMKR.EXE, IDXSGNCK.EXE (genealogy indexing system)  
 Developer, GRADER.EXE, PASSWORD.EXE (law school grading system)  
 Developer, GPAEVER.EXE (cumulative average generator)  
 Developer, GRADCOMP.EXE (grade comparison and analysis system)  
 Developer, JDACQ.EXE, JDACQV2.EXE (J.D. student computer experience survey and questionnaire)  
 Developer, GTAXACQ.EXE (LL.M. and M.T. student computer experience survey and questionnaire)  
 Developer, MLS.EXE, MLSFIX.EXE, MLSCONV.EXE (mailing list system)  
 Developer, SCRIP2WP.EXE (Scripsit to WordPerfect conversion system)  
 Developer, FN100V.EXE (Scripsit footnote numbering system)  
 Developer, CKWRITER.EXE (checkbook analysis system)  
 Developer, BLANKER.COM (screen blanker)  
 Developer, DOSMENU.EXE (DOS menu shell)  
 Developer, FULLTREE.COM (DOS tree program with time and date file lists)  
 Developer, PIANO.EXE (converts computer keyboard into piano keyboard)  
 Supervising Developer, SEC1034.EXE (§1034 expert system)  
 Supervising Developer, SEC151.EXE (§151 expert system)  
 Supervising Developer, INHER.EXE (intestacy expert system)

## EDUCATION:

George Washington University National Law Center, Washington DC  
 LL.M.(Taxation), with highest honors, May 1979.  
 Cumulative Avg.: 87.4  
 Villanova University School of Law, Villanova PA  
 J.D., cum laude, May 1976.  
 Class Rank: 3/201. Cumulative Avg.: 3.46  
 Order of the Coif  
 Case and Comment Editor, Villanova Law Review  
 The Saint Thomas More Society Award (highest average, third year)  
 The James Rinaldi Award (outstanding contribution to classroom work of the first year)

University of Pennsylvania, Wharton School, Philadelphia PA  
 B.S.(Economics), cum laude, May 1973.  
 Major: Accounting. Minor: Business Law  
 Cumulative Avg.: 3.54  
 Dean's List with Special Commendation 1971-73  
 Dean's List 1969-71  
 Friars Senior Honor Society  
 Senior Awards Nominee

Beta Alpha Psi (National Accounting Honor Society)  
National Merit Scholar  
WXPB Business Manager and Air Personality 1970-73  
Director, Ivy Network Corp. 1971-72  
Finance Committee, Undergraduate Activities Council 1971-72  
Class of 1973 Board Representative to Activities Council 1972-73

**Devon Preparatory School, Devon PA**

Diploma, with honors, June 1969.  
Honor Roll, 1965-69  
Society of Outstanding American High School Students  
Certificate of Merit, National Merit Program  
Certificate of Merit, Pennsylvania State Scholarship Competition  
Math Award, 1968-69  
Science Award, 1968-69  
Latin Award, 1965-66, 1967-68  
French Award, 1966-67  
Drama Club, House Manager, 1968-69  
Staff, Devon Dialogue, 1968-69

**PREVIOUS PROFESSIONAL EXPERIENCE:**

Research Assistant, Prof. Walter Taggart, Villanova University School of Law (Summer 1976)

Law Clerk, Schnader, Harrison, Segal & Lewis, Philadelphia PA (Summer 1975)

Accountant, Waldbaum Rockower & Co., CPA's, Philadelphia PA (March 1973-May 1976)

**BAR ADMISSION:**

Pennsylvania (1976)  
United States Tax Court (1986)

**PERSONAL:**

Born November 26, 1951 Philadelphia, PA  
Divorced, two children  
Interests include genealogy, computer programming, sports and fitness, model trains, and music

Date of this resume: July 8, 2015