Daniel J. Lathrope

University of San Francisco
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Employment:

University of San Francisco School of Law
San Francisco, California

Distinguished E.L. Wiegand Professor of Law (August, 2009 to present).

University of California, Hastings College of the Law,
San Francisco, California.

Professor of Law (July, 1986 - June, 1995; July, 1996 - 2009).

Director of International Programs (July, 2004 – June, 2007).

Academic Dean (August, 1988 - July, 1990).

Acting Dean (July, 1987 - August, 1988).

Associate Academic Dean (July, 1986 - August, 1987).

Associate Professor of Law (August, 1980 - July, 1986).

Chair, College Self-Study Committee (1998 - 1999); member Self-Study Committee (2007-2008).

Chair, Faculty Appointments Committee (1996 - 1997).

Elected Chair, Faculty Executive Committee (1992 - 1993).

Chair and member of various other Hastings Committees.

University of the Pacific, McGeorge School of Law, Sacramento, California.
Visiting Professor (Spring semester, 1998 - 2009).

University of California (Boalt Hall), Berkeley, California.
Visiting Professor. (Spring, 1985; Spring, 2004).

Leiden University, Faculty of Law, Leiden, Netherlands.
Visiting Professor. (Spring, 1992; Summer 2003).

University of Florida, College of Law, Gainesville, Florida.
Associate Dean, Director of Graduate Tax Program and Professor of Law (July, 1995 - June, 1996).

New York University School of Law, New York, New York.
Instructor in Graduate Tax Program; Managing Editor, Tax Law Review (August, 1979 - July, 1980).

Evans, Kitchel & Jenckes, P.C., Phoenix, Arizona.
Associate (August, 1982 - June, 1983; March, 1977 - August, 1978).

Education:

New York University School of Law, New York, New York.
LL.M. in Taxation (1979); Graduate Editor, Tax Law Review; Recipient of Harry J. Rudick Memorial Award for distinction in the Graduate Tax Program; Recipient of Kenneson Foundation Fellowship.

Northwestern University School of Law, Chicago, Illinois.
J.D. (1977) Cum Laude; Order of the Coif; Editorial Board, Northwestern University Law Review.

University of Denver, Denver, Colorado.
B.S.B.A. (1973) Cum Laude; Beta Gamma Sigma Honor Society; Omicron Delta Kappa Honor Society.

Publications:

Books

FUNDAMENTALS OF BUSINESS ENTERPRISE TAXATION with Stephen Schwarz (5th ed., New York: Foundation Press, 2012).

FUNDAMENTALS OF CORPORATE TAXATION with Stephen Schwarz (8th ed., New York: Foundation Press, 2012).

FUNDAMENTALS OF PARTNERSHIP TAXATION with Stephen Schwarz (9th ed., New York: Foundation Press, 2012).

THE ALTERNATIVE MINIMUM TAX: COMPLIANCE AND PLANNING WITH ANALYSIS (Boston: Warren, Gorham and Lamont, 1994, Supps. 1995-2012).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2013 ed., St. Paul: Thomson/West, 2012).

SELECTED SECTIONS: UNITED STATES INTERNATIONAL TAXATION (2012 ed., New York: Foundation Press, St. Paul: Thomson/West, 2012).

BLACK LETTER ON FEDERAL TAXATION OF CORPORATIONS AND PARTNERSHIPS with Stephen Schwarz (7th ed., St. Paul: Thomson/West, 2012).

FEDERAL INCOME TAXATION IN A NUTSHELL (with John K. McNulty, 8th ed., St. Paul: West, 2011).

FUNDAMENTALS OF FEDERAL INCOME TAXATION (with James J. Freeland, Stephen A. Lind & Richard B. Stephens, 16th ed., New York: Foundation Press, 2011).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2012 ed., St. Paul: Thomson/West, 2011).

SELECTED SECTIONS: UNITED STATES INTERNATIONAL TAXATION (2011 ed., New York: Foundation Press, St. Paul: Thomson/West, 2011).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (June 2010 ed., St. Paul: Thomson/West, 2010).

SELECTED SECTIONS: UNITED STATES INTERNATIONAL TAXATION (2010 ed., New York: Foundation Press, St. Paul: Thomson/West, 2010).

FUNDAMENTALS OF FEDERAL INCOME TAXATION (with James J. Freeland, Stephen A. Lind & Richard B. Stephens, 15th ed., New York: Foundation Press, 2009).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2010 ed., St. Paul: Thomson/West, 2009).

SELECTED SECTIONS: UNITED STATES INTERNATIONAL TAXATION (2009 ed., New York: Foundation Press, St. Paul: Thomson/West, 2009).

GLOBAL ISSUES IN INCOME TAXATION (St. Paul: Thomson/West 2008).

FUNDAMENTALS OF BUSINESS ENTERPRISE TAXATION with Stephen A. Lind, Stephen Schwarz and Joshua D. Rosenberg (4th ed., New York: Foundation Press, 2008).

FUNDAMENTALS OF CORPORATE TAXATION with Stephen A. Lind, Stephen Schwarz and Joshua D. Rosenberg (7th ed., New York: Foundation Press, 2008).

FUNDAMENTALS OF PARTNERSHIP TAXATION with Stephen A. Lind, Stephen Schwarz and Joshua D. Rosenberg (8th ed., New York: Foundation Press, 2008).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2009 ed., St. Paul: Thomson/West, 2008).

SELECTED SECTIONS: UNITED STATES INTERNATIONAL TAXATION (2008 ed., New York: Foundation Press, St. Paul: Thomson/West, 2008).

BLACK LETTER ON FEDERAL TAXATION OF CORPORATIONS AND PARTNERSHIPS with Stephen Schwarz (6th ed., St. Paul: Thomson/West, 2008).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2008 ed., St. Paul: Thomson/West, 2007).

SELECTED SECTIONS: UNITED STATES INTERNATIONAL TAXATION (2007 ed., New York: Foundation Press, St. Paul: Thomson/West, 2007).

FUNDAMENTALS OF FEDERAL INCOME TAXATION (with James J. Freeland, Stephen A. Lind & Richard B. Stephens, 14th ed., New York: Foundation Press, 2006).

SELECTED SECTIONS UNITED STATES INTERNATIONAL TAXATION (2006 ed., New York: Foundation Press, 2006).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2007 ed., St. Paul: West, 2006).

BLACK LETTER ON FEDERAL TAXATION OF CORPORATIONS AND PARTNERSHIPS (with Stephen Schwarz, 5th ed., St. Paul: Thomson/West, 2005).

FUNDAMENTALS OF BUSINESS ENTERPRISE TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 3rd ed., New York: Foundation Press, 2005).

FUNDAMENTALS OF CORPORATE TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 6th ed., New York: Foundation Press, 2005).

FUNDAMENTALS OF PARTNERSHIP TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 7th ed., New York: Foundation Press, 2005).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2006 ed., St. Paul: West, 2005).

FEDERAL INCOME TAXATION IN A NUTSHELL (with John K. McNulty, 7th ed., St. Paul: West Group, 2004).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2005 ed., St. Paul: West Group, 2004).

FUNDAMENTALS OF FEDERAL INCOME TAXATION (with James J. Freeland, Stephen A. Lind & Richard B. Stephens, 13th ed., New York: Foundation Press, 2004).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2004 ed., St. Paul: West Group, 2003).

BLACK LETTER ON FEDERAL TAXATION OF CORPORATIONS AND PARTNERSHIPS (with Stephen Schwarz, 4th ed., St. Paul: West Group, 2003).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2003 ed., St. Paul: West Group, 2002).

FUNDAMENTALS OF BUSINESS ENTERPRISE TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua B. Rosenberg, 2d ed., New York: Foundation Press, 2002, Supp. 2004).

FUNDAMENTALS OF CORPORATE TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua B. Rosenberg, 5th ed., New York: Foundation Press, 2002, Supp. 2004).

FUNDAMENTALS OF FEDERAL INCOME TAXATION (with James J. Freeland, Stephen A. Lind & Richard B. Stephens, 12th ed., New York: Foundation Press, 2002).

FUNDAMENTALS OF PARTNERSHIP TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 6th ed., New York: Foundation Press, 2002, Supp. 2004).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2002 ed., St. Paul: West Group, Supp. 2002).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2002 ed., St. Paul: West Group, 2001).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2001 ed., St. Paul: West Group, 2000).

FUNDAMENTALS OF FEDERAL INCOME TAXATION (with James J. Freeland, Stephen A. Lind & Richard B. Stephens, 11th ed., New York, NY: Foundation Press, 2000).

SELECTED FEDERAL TAXATION STATUTES AND REGULATIONS (2000 ed., St. Paul: West Group, 1999).

FUNDAMENTALS OF PARTNERSHIP TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 5th ed., New York, N.Y.: Foundation Press, 1998, Supp. 2000).

BLACK LETTER ON FEDERAL TAXATION OF CORPORATIONS AND PARTNERSHIPS (with Stephen Schwarz, 3d ed., St. Paul: West Publishing Co., 1997).

FUNDAMENTALS OF BUSINESS ENTERPRISE TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, Westbury, N.Y.: Foundation Press, 1997, Supps. 1998-2000).

FUNDAMENTALS OF CORPORATE TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 4th ed., Westbury N.Y.: Foundation Press, 1997, Supps. 1998-2000).

BLACK LETTER ON CORPORATE AND PARTNERSHIP TAXATION (with Stephen Schwarz, St. Paul: 2d ed., West Publishing Co., 1994).

FUNDAMENTALS OF PARTNERSHIP TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 4th ed., Mineola, N.Y.: Foundation Press, 1994, Supps. 1996-1997).

FUNDAMENTALS OF PARTNERSHIP TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 3d ed., Mineola, N. Y.: Foundation Press, 1992, Supp. 1993).

FUNDAMENTALS OF CORPORATE TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 3d ed., Mineola, N.Y.: Foundation Press, 1991, Supps. 1993 - 1996)

BLACK LETTER ON FEDERAL TAXATION OF CORPORATIONS AND PARTNERSHIPS (with Stephen Schwarz, St. Paul: West Publishing Co., 1991).

FUNDAMENTALS OF PARTNERSHIP TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 2d ed., Mineola, N.Y.: Foundation Press, 1988).

FUNDAMENTALS OF CORPORATE TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, 2d ed., Mineola, N.Y.: Foundation Press, 1987, Supp. 1989)

FUNDAMENTALS OF CORPORATE TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, Mineola, N.Y.: Foundation Press, 1985).

FUNDAMENTALS OF PARTNERSHIP TAXATION (with Stephen A. Lind, Stephen Schwarz & Joshua D. Rosenberg, Mineola, N.Y.: Foundation Press, 1985).

Articles and Other Works

Reduce the Impact of the Alternative Minimum Tax, 64 PRAC. TAX STRATEGIES 196 (2000) and TAX IDEAS & 116 (May 17, 2000).

Recent Tax Developments in the Taxation of Corporations and Shareholders, 47 TULANE INST. FED. TAX'N, Ch. 2 (1997-98).

Federal Tax Policy, Tax Subsidies, and the Financing of Professional Sports Facilities, 38 S. TEX. L. REV. 1147 (1997).

The United States Corporate Alternative Minimum Tax, 6 FORFAITAIR 107 (1992).

An Introduction to Subchapter S of the United States Internal Revenue Code, 19 FISKAAL 90 (1992).

State-Defined Marital Status: Its Future as an Operative Tax Factor, 17 U.C. DAVIS L. REV. 257 (1983).

Book Reviews

A. Lyon, CRACKING THE CODE: MAKING SENSE OF THE CORPORATE ALTERNATIVE MINIMUM TAX (1997), reviewed in 65 S. ECON. J. 359 (1998).

Easson and Jinyan, TAXATION OF FOREIGN INVESTMENT IN THE PEOPLE'S REPUBLIC OF CHINA, reviewed in 13 HASTINGS INT'L & COMP. L. REV. 367 (1990).

Speeches and Presentations:

Speech on "Alternatives to the Alternative Minimum Tax" San Francisco Tax Club, San Francisco, CA (September, 2007).

Moderator for panel on "The Future of the AMT: Repeal, Reform or Replacement of the Individual Income Tax?" ABA Section of Taxation (Teaching Taxation) Meeting, San Francisco, CA (September, 2005).

Lectures on U.S. international taxation at the University of the Pacific, McGeorge School of Law, Summer Institute in China, Kenneth Wang School of Law of Soochow University, Suzhou, China (July, 2004).

Presentation on Recent Developments in the Taxation of Corporations and Shareholders at the 47th Tulane Tax Institute (October, 1997).

Presentation on tax-exempt financing of professional sports facilities at a conference on Sports Law as a Reflection of Society's Laws and Values, South Texas College of Law (February, 1997).

Presentation on recent tax developments, U.C. Hastings Continuing Legal Education Program (April, 1994).

Presentation on 1992 tax developments, U.C. Hastings Continuing Legal Education Program (January, 1993).

Lectures on the foreign tax credit and controlled foreign corporations to Amsterdam tax attorneys, Amsterdam, Netherlands (May, 1992).

Presentation to Pecunia Non Olet (Leiden University tax students organization) on U.S. taxation of business enterprises, Leiden, Netherlands (April, 1992).

Moderator and Panelist, Nihon University - U.C. Hastings Conference on Globalization of Securities Markets '90, Tokyo, Japan (September, 1990).

Professional and Public Service Activities:

Member, American Law Institute (since 1986).

Member of Arizona Bar (since 1977).

Member of California Bar (since 1978).

Chair (1995-96) & Member (1991-97), Executive Committee, Section of Taxation, A.A.L.S.

Member, A.B.A. and A.A.L.S. Accreditation Site Evaluation Teams

Exam Writer and Grader, California Board of Legal Specialization (1995).

Member of the Subcommittee on Legislation and Regulations of the Committee on Partnerships, A.B.A. Section of Taxation (1984-88).

President (1992-1993), Vice-President (1990-1992) & Member of Board of Directors (1989-1995), Contra Costa Food Bank, Concord, California.