

ALICE G. ABREU

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PROFESSIONAL:

Temple University School of Law, Philadelphia, PA:

James E. Beasley Professor of Law (since July 1, 2007, Professor of Law since 1992). Held the Charles Klein Chair in Law and Government during the 1993-96 rotation. Courses regularly taught: Taxation, Corporate Taxation, Tax Policy and Contracts. Courses occasionally taught include International Tax and Introduction to International Business Law (in Rome, Italy).

Temple Law School Summer Program in Rome, Italy: Faculty, Summer '99; Co-Director, Summer '01 and '07; Director, Summer '03, Associate Director, Summer '04.

Significant Committee Assignments: Chair, Faculty Selection and Recruitment Committee ('95-'97, '06-Present) and member, ('90-'93, '04-'06) Faculty Review Committee, ('00-'02); Law School Executive Committee ('91-'93); Graduate Tax Program Committee ('85-Present). Faculty Secretary ('92-'93). Faculty Senate Steering Committee, '00-'01. Special research assignment, Spring, 1995.

Associate Professor of Law: July, 1989 - June, 1992.

Assistant Professor of Law: July, 1985 - June, 1989.

Harvard Law School, Cambridge, MA:

Visiting Professor of Law: February, 2006 - June, 2006. Courses taught: Taxation, and Reading Group: Policy Issues in Fundamental Tax System Redesign.

William K. Jacobs, Jr. Visiting Professor of Law: February, 2004 - June, 2004. Courses taught: Taxation, and Reading Group: Policy Issues in Fundamental Tax System Redesign.

University of Pennsylvania Law School, Philadelphia, PA:

Visiting Professor of Law - Fall, 1998. Courses taught: Corporate Tax, International Tax.

Yale Law School, New Haven, CT:

Visiting Lecturer, Fall, 1989. Course taught: Corporate Tax.

Dechert LLP (formerly Dechert Price & Rhoads), Cira Centre, 2929 Arch Street, Philadelphia, PA 19104-2808.

Associate - September, 1979 - May, 1985. Practice concentrated in federal income taxation with particular emphasis in corporate and international taxation, reorganizations, liquidations, stock options, non-pension employee benefits and equipment leasing.

Summer Associate - Summer, 1977.

Law Clerk to the Honorable Edward N. Cahn, United States District Court for the Eastern District of Pennsylvania. August, 1978 - September, 1979.

EDUCATION:

Cornell Law School - J.D. Magna Cum Laude, June 1978

Honors: Cornell Law Review - Editor

Order of the Coif; Pi Kappa Phi

Cornell University - B.A. Magna Cum Laude in Psychology, January 1973

Honors: Dean's List, Mortar Board

Activities: Founding Member, Cuban Student Society, 1969

President, Algonquin Lodge Co-operative, 1971

PUBLICATIONS:

Book Review: *Slouching Toward Consumption: Bad Posture for American Democracy*, 1 HARV. COLLEGE L. REV. 68 (2006).

Paradise Kept: A Rule-Based Approach to the Analysis of Transactions Involving Disregarded Entities, 59 SMU L. REV. 491 (2006).

FEDERAL INCOME TAXATION, CASES AND MATERIALS (5th Ed.), with McDaniel, McMahon and Simmons (2004, Foundation Press).

SUPPLEMENT TO FEDERAL INCOME TAXATION, CASES AND MATERIALS (5th Ed.), with McDaniel, McMahon and Simmons (2005, 2006 Foundation Press).

FEDERAL INCOME TAXATION DISCUSSION PROBLEMS, with McDaniel, McMahon and Simmons (2004, Foundation Press) and 2005 REVISED EDITION (2005, Foundation Press).

FEDERAL INCOME TAXATION DISCUSSION PROBLEMS AND TEACHER'S MANUAL 2005 REVISED EDITION, with McDaniel, McMahon and Simmons (2005, Foundation Press).

Cash is not Everything, 12 BUS. LAW TODAY 61(2003).

General Considerations in Transactions Involving Disregarded Entities, 6 TAX PLANNING FOR DOMESTIC & FOREIGN PARTNERSHIPS, LLCs, JOINT VENTURES & OTHER STRATEGIC ALLIANCES, 433 (Practising Law Institute, Louis S. Freeman, Ed. 2002). Updated in '03, '04, '05 and '06, and retitled *Making Something Out of Nothing: Domestic Tax Planning with Disregarded Entities*.

Cubans Without Borders: The Possible Dream, 55 U. FLA. L. REV. 205 (2002).

Tax Counts: Bringing Money-Law to LatCrit, 78 DENVER L. REV. 575 (2001).

Lessons From LatCrit: Insiders and Outsiders, All at the Same Time, 54 U. MIAMI L. REV. 787 (1999).

Winner-Take-All Markets: Easing the Case for Progressive Taxation, (with Martin J. McMahon, Jr.), 4 FLA. TAX REV. 1 (1998), reprinted in 83 TAX NOTES 1075 (1999).

Untangling Tax Reform: Simple Taxes, Complex Choices, 33 SAN DIEGO L. REV. 1355 (1996).

Taxes, Power, and Personal Autonomy, 33 SAN DIEGO L. REV. 1 (1996).

Taxing Exits, 29 U.C. DAVIS L. REV. 1087 (1996); condensed and reprinted as *Taxing Expatriation Exits from the Tax System*, 73 TAX NOTES 359 (October 21, 1996).

The Difference Between Expatriates and Mrs. Gregory: Citizenship Can Matter, 67 TAX NOTES 692 (May 1, 1995), reprinted in 10 TAX NOTES INT'L 1612 (May 8, 1995).

Distinguishing Interest From Damages: A Proposal for a New Perspective, 42 BUFF. L. REV. 373 (1992).

As It Should Be: A Rational Approach to the Aggregation of Employee Benefits Under Section 2039, 53 MO. L. REV. 15 (1988).

Book Review: FEDERAL INCOME TAXATION OF CORPORATIONS AND SHAREHOLDERS (5th Ed.), B. Bittker & J. Eustice, 61 TEMPLE L. REV. 431 (1988).

Ode to the GST: Of Taxes and Superstitions, 65 TAXES 9 (January, 1987).

Treasury Should be Lauded for the Golden Parachute Regulations, 44 TAX NOTES 340 (July 17, 1989).

Comments, Proposed Regulations on Section 280G (Golden Parachutes) (Principal Author), 90 TNT 37-16, Doc. 90-1308 (February 9, 1990).

WORKS IN PROGRESS:

Reads Music, Reads the Code. An essay exploring the similarities between the processes of reading piano music and reading the Internal Revenue Code.

Administrability in Tax System Design: From Afterthought to Driving Force? Increasing dissatisfaction with the complexity of the federal income tax, the growing problem of tax shelters, the declining audit rate, and chronic underfunding of the Internal Revenue Service combine to make the time ripe for questioning whether administrability should trump equity in tax system design. This article, which is now only in its infancy, seeks to examine that question.

PROFESSIONAL ACTIVITIES:

Secretary, American Bar Association Section of Taxation, August, 2007-Present.

Supervising Editor, American Bar Association Section of Taxation NEWS QUARTERLY, (formerly NEWSLETTER), July '01-'06.

Member, Board of Visitors, Brigham Young University Law School, Jan. '01-'03.

Howard H. Rolapp Distinguished Visiting Scholar, University of Utah College of Law, October, 1999.

Chair, Tax Section, Association of American Law Schools 1997-98. Member of Executive Committee of the Section, 1994-1999.

Chair, 1993 Penn State Tax Conference. Member, Planning Committee, Penn State Annual Tax Conference (since 1987). Vice-chair, 1992 Penn State Tax Conference.

Program Co-Chair, Committee on Women and Minorities, Tax Section, American Bar Association. May Meeting 1998.

Member, Planning Committee for AALS Tax Workshop, 1998.

Member, Executive Board, Philadelphia Tax Conference; formerly Secretary/Treasurer. Co-Chair, with Joan Arnold, of 2005 Conference.

Testified at the Treasury Hearings on the Proposed Golden Parachute Regulations, November 17, 1989, Washington, DC., on behalf of the Tax Section, Philadelphia Bar Association.

Speaker at national conferences, including: Heart of America Tax Conference (Nov. '04); Southern Federal Tax Institute (Sept. '03); University of Texas Tax Conference (Oct. '03); CBIZ Annual Tax Conference (Nov. '03 and '05); Tulane Tax Institute (Oct. '02); American Bar Association Section of Taxation Teaching Tax Committee (Jan. '02, '05, May '06, '07);

Tax Structure and Simplification Committee (Jan., '98), and Tax and Social Policy Forum (May '98); Association of American Law Schools Annual Meeting, (January, '94); LatCrit III, V, and VI, May, '98, '00, '01; invited speaker; 93rd Annual Meeting of the American Society of International Law, March, '99.

Chaired and spoke at a Nationwide Teleconference on Disregarded Entities sponsored by the American Bar Association, (Feb. '02).

Frequent speaker at annual regional conferences, including Philadelphia Tax Conference and the Penn State Tax Conference. Co-chair and member of Executive Committee, 2005 Philadelphia Tax Conference.

MEMBERSHIPS:

American College of Tax Counsel; American Law Institute; International Fiscal Association; Association of American Law Schools (member of Tax Section Executive Committee, 1994-99, Chair, 1997-98); American Bar Association Section on Taxation (Secretary, August '07-Present) ; Philadelphia Bar Association, Tax Section (Member of Council, 86-88 and 88-90 terms).

LANGUAGES:

Native Spanish speaker; excellent comprehension of Italian and passable speaking ability; fundamental (but steadily declining) knowledge of French.

HOBBIES:

Distance running (completed the 2004 and 2006 Rome marathons and the 2005 Philadelphia marathon); gardening, piano, learning Italian.