

RÉSUMÉ

For

JOSEPH M. DODGE

(as of July 1, 2008)

PERSONAL:

Home Address: 791 Rhoden Cove Road, Tallahassee FL 32312

Work Address: 425 W. Jefferson St., Tallahassee FL 32306

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Phone: (850) 644-4590 (work); 505-455-0234 (summers); 850-212-1328 (digital)

Born: March 16, 1941

Married to Mary E. ("Molly") Hocking

TEACHING SUBJECTS:

Federal income taxation of individuals I and II; federal income taxation of corporations and partnerships; federal income taxation of trusts; federal estate and gift taxation; international taxation; taxation of natural resources; tax policy; tax research and writing.

Property; gratuitous transfers; wills and estates; trusts and future interests; estate planning; pension (ERISA) and Social Security law.

EMPLOYMENT:

Since 2001 (Fall): Florida State College of Law: Stearns Weaver Miller Weissler Alhadeff & Sitterson Professor

1978-2001: University of Texas School of Law: William H. Francis, Jr., Professor (1985-2001), Professor (1979-1985), Visiting Associate Professor (1978-79)

2000 (Fall): Visiting Professor, University of Utah College of Law, Salt Lake City UT

1999 (Fall): Visiting Professor, Florida State University College of Law, Tallahassee FL

1981-1982: Visiting Professor of Law, University of California, Los Angeles CA

1977-1979: University of Detroit School of Law, tenured Associate Professor (1977-79), Assistant Professor (1973-77)

1971-1972: Associate, Silverstein and Mullens, Washington, D.C.

1969-1971: Associate, Goodsill, Quinn & Anderson, Honolulu, Hawaii

1967-1969: Consultant on Foreign Law, Nagashima & Ohno, Tokyo, Japan

1963-1964: Business Analyst, Arthur D. Little Co., Cambridge, Massachusetts.

EDUCATION:

1973 LL.M (In Taxation), New York University Law School.

1967 LL.B., Harvard Law School.

1963 B.A. Harvard College, Magna Cum Laude.

1959 Diploma, Phillips Exeter Academy, High Honors.

ADMITTED TO PRACTICE:

Texas (1980), District of Columbia (1971), and Hawaii (1970). Currently inactive.

WRITINGS:

I. WORKS IN PROGRESS

1. The Justification of the Ability-To-Pay Norm in Taxation
2. What a Pure Ability-to-Pay Tax System Would Look Like
3. Deconstructing Haig-Simons Income: What is "Consumption" and What are "Business Expenses" under the Income Tax
4. The Federal Income Tax Treatment of Pooling and Insurance Transactions
5. Casebook for Estate and Gift Tax

II. BOOKS (AND BOOK CHAPTERS)

1. FEDERAL INCOME TAXATION: DOCTRINE, STRUCTURE AND POLICY (with J. Clifton Fleming, Jr. and Deborah A. Geier) (3d ed. 2004) (Lexis-Michie)
2. Teachers Manual to item 1 (same co-authors) (2004) (Lexis-Michie)
3. The Story of *Glenshaw Glass*: Towards a Modern Concept of Gross Income, Chapter 1 of TAX STORIES (Paul Caron ed.) (2002) (Foundation)
4. FEDERAL ESTATE AND GIFT TAXATION (2d ed. 2000) (Casenotes-Aspen)
5. FEDERAL INCOME TAXATION: DOCTRINE, STRUCTURE AND POLICY (with J. Clifton Fleming, Jr. and Deborah A. Geier) (2d ed. 1999) (Lexis-Michie)
6. Teachers Manual to item 5 (same co-authors) (1999) (Lexis-Michie)
7. FEDERAL INCOME TAXATION (2d. ed. 1999) (Casenotes-Aspen)
8. FEDERAL INCOME TAXATION: DOCTRINE, STRUCTURE AND POLICY (with J. Clifton Fleming, Jr. and Deborah A. Geier) (1995) (Michie-Butterworth)
9. TEACHER'S MANUAL to item 8 (1995) (Michie-Butterworth)
10. FEDERAL ESTATE AND GIFT TAXATION (1993) (Casenotes Outline Series)
11. FEDERAL INCOME TAXATION, 1st ed. (1990) (with 1994 Supplement) (Casenotes Outline Series)
12. THE LOGIC OF TAX (1989) (West)
13. WILLS, TRUSTS, AND ESTATE PLANNING (1988) (West)
14. FEDERAL INCOME TAXATION: POLICY, PRINCIPLES, PLANNING (1985) (West).
15. TEACHER'S MANUAL to item 14 (1985) (West)
16. FEDERAL TAXATION OF ESTATES, TRUSTS, AND GIFTS (1981) (West)
17. TEACHER'S MANUAL to item 16 (1981) (West)
18. 1982 SUPPLEMENT to item 16 (1982) (West)

III. ARTICLES (in reverse chronological order)

1. *The Netting Of Costs Against Income Receipts (Including Damage Recoveries) Produced By Such Costs, Without Barring Congress From Disallowing Such Costs*, 27 Va. Tax Rev. 297 (2007) (73 pp.).

2. Forthcoming (Florida Tax Review): *Murphy and the Sixteenth Amendment in Relation to the Taxation of Non-Excludable Personal Injury Awards*, 8 Fla. Tax Rev. ____ (2007).

3. *Exploring the Treatment of Borrowing and Liabilities, or Why the Accrual Method Should Be Eliminated*, 26 Va. Tax Rev. 245 (2006) (79 pp.)

4. *Theories of Tax Justice: Ruminations on the Benefit, Partnership, and Ability-To-Pay Theories of Tax Justice*, 58 Tax Law Review 399 (2005) (62 pp.)

5. *Debunking the Basis Myth under the Income Tax* (with Jay Soled, Rutgers University), 81 Ind. L. J. 539 (2006) (61 pp.)

6. *Alternatives to the Current Federal Wealth Transfer Tax System* (with Joseph Kartiganer and Sherwin Kamin), published as Appendix A to Task Force on Federal Wealth Transfer Taxes, Report on Reform of Federal Wealth Transfer Taxes, 58 The Tax Lawyer 93, 279-312 (2004).

7. *Inflated Tax Basis and the Quarter-Trillion Dollar Revenue Question*, 106 Tax Notes 453 (Jan. 24, 2005) (with Jay Soled), reported in (*inter alia*) David Cay Johnson, "Overstating of Assets Is Seen To Cost U.S. Billions of Dollars," New York Times (Jan. 24, 2005), p. C-2, and Albert B. Crenshaw, "First, Go After The Tax Cheats," The Washington Post (Sunday, Jan. 30, 2005), p. F-1.

8. *Comparing a Reformed Estate Tax with an Accessions Tax and an Income-Inclusion System, and Abandoning the Generation-Skipping Tax*, 56 S.M.U. Law Rev. 551 (2003) (49pp)

9. *Why a Deemed-Realization Rule for Gratuitous Transfers Is Superior to Carryover Basis and Avoids Most of the Problems of the Present Estate and Gift Tax*, 54 Tax L. Rev. 421 (2001) (132pp)

10. *What's Wrong with Carryover Basis, Especially the Carryover Basis Provisions of H.R. 8*, 91 Tax Notes 961 (May 7, 2001)

11. *Accessions to Wealth, Realization of Gross Income, and Dominion and Control: Applying the "Claim of Right Doctrine" to Found Objects, Including Record-Setting Baseballs*, 4 Fla. Tax Rev. 685 (2000) (44pp)

12. *Simplifying Models for the Income Taxation of Trusts and Estates*, 14 Am. J. Tax Policy 127 (1997) (127pp)

13. *A Pass-Through Replacement to Subchapter J - Putting It in Perspective*, 14 Am. J. Tax Policy 267 (1997) (14 pp)

14. *Lifting the Shroud Over Estate of Hubert: The Logic of the Income and Estate Tax Treatment of Estate Administration Expenses*, 3 Fla. Tax Rev. 647 (1998) (30pp)
15. *A Feminist Perspective on the QTIP Trust and the Unlimited Marital Deduction*, 76 N. Car. L. Rev. 1729 (1998) (30pp).
16. *How the Treasury Should Solve the Estate of Hubert Problem*, 78 Tax Notes 1715 (March 30, 1998)
17. *Taxation of Gratuitous Transfers Under a Consumption Tax*, 51 Tax Law Rev. 529 (1996) (70pp)
18. *A Combined Mark-To-Market and Pass-Through Corporate-Shareholder Integration Proposal*, 50 Tax L. Rev. 265 (1995) (107pp)
19. *Simon Says: A Liddle Night Music with those Depreciation Deductions, Please* (with Deborah A. Geier), 69 Tax Notes 617 (Oct. 30, 1995) (14pp)
20. *A Democratic Tax Manifesto*, 66 Tax Notes 1313 (Feb. 27, 1995) (17pp)
21. *Further Thoughts on Realizing Gains and Losses at Death*, 47 Vand. L. Rev. 1827 (1994) (34pp), excerpts reprinted in P. Caron et al., Federal Wealth Transfer Tax Anthology 373-80 (1997).
22. *Taxing Human Capital Acquisition Costs - Or Why Costs of Higher Education Should Not Be Deducted or Amortized*, 54 Ohio St. L. J. 927 (1993) (58pp)
23. *Scholarships Under the Income Tax*, 45 The Tax Lawyer 697 (1993) (58pp)
24. *Taxes and Torts*, 77 Cornell L. Rev. 601 (1992) (45pp), excerpts reprinted in P. Oliver and F. Peel, Jr., Tax Policy Readings and Materials (1996)
25. *Rethinking Section 2036(c)*, 49 Tax Notes 199 (Oct. 8, 1990) (12pp)
26. *Zarin v. Commissioner: Musings on Cancellation of Indebtedness Income and "Consumption" in an Income Tax Base*, 45 Tax L. Rev. 677 (1990)
27. *Taxing Frequent Flyer Bonuses*, 48 Tax Notes 1301 (Sept.3, 1990) (3pp)
28. *Restoring Favorable Treatment for Capital Gains: Panacea or Placebo* (Sept. 4, 1989) (10pp), reprinted in J. Andrew Hoerner (ed.), The Capital Gains Controversy: A Tax Analysts Reader (1992)
29. *Redoing the Federal Estate and Gift Taxes Along Easy-to-Value Lines*, 43 Tax Law Review 241 (1988) (151pp), excerpts reprinted in P. Caron et al., Federal Wealth Transfer Tax Anthology 192-96, 246-47, 284-88, and 373-80 (1997).

30. *The Taxation of Wealth and Wealth Transfers: Where Do We Go After ERTA?*, 34 Rutgers L. Rev. 738 (1982) (38pp)

31. *Retentions, Receipts, Transfers, and Accumulations of Income and Income Rights: Thoughts on the Post-Byrum Role of Federal Estate Tax Sections 2036, 2037, 2039, and 2043*, 58 Texas L. Rev. 1 (1979) (89pp)

32. *Beyond Estate and Gift Tax Reform: Including Gifts and Bequests in Income*, 91 Harv. L. Rev. 1177 (1978) (34pp), excerpts reprinted in P. Oliver and F. Peel, Jr., *Tax Policy Readings and Materials* 428-435 (1976)

33. *Generation-Skipping Transfers After the Tax Reform Act of 1976*, 125 U. Pa. L. Rev. 1265 (1977) (43pp), reprinted in April, 1978, *Monthly Digest of Tax Articles*, p. 16

34. *Substantial Ownership and Substance vs. Form: Proposals for Unification of Federal Estate and Gift Taxes and for Taxation of Generation-Skipping Transfers*, 1976 U. Ill. L. F. 657 (1976) (60pp)

35. *The Free Exercise of Religion: A Sociological Approach*, 67 Mich. L. Rev. 679 (1969) (59pp)

IV. MONOGRAPHS (TAX MANAGEMENT PORTFOLIOS, BNA Inc.)

1. *Transfers with Retained Interests and Powers*, 50-5th T.M. (1986) (revised edition 1992).
2. *Boot Distributions*, 81-3d T.M. (1972, 1982)
3. *Real Estate Leases and Improvements*, 47-3d T.M. (1973, 1979) (with Adlman)
4. *Bad Debts*, 19-6th T.M. (1973, 1977) (with Noel and Huffaker).
5. *Transfers Taking Effect at Death*, 256 T.M. (1972)

V. SHORT PUBLICATIONS

1. "Reporting Tax Basis: Dawn of a New Era," 110 Tax Notes 784 (Feb. 13, 2006) (with Jay Soled), also available on the Tax Analysts web site as Doc 2006-2128, 2006 TNT 30-39.

2. "Of Course Recoveries for Nonphysical Personal Injuries Are Taxable!," 106 Tax Notes 986-87 (Feb. 21, 2005), followed up by, "Jensen's Missiles Don't Get Off the Ground," 107 Tax Notes 131 (April 4, 2005)

3. "Approaches to Tax Policy," 2 Community Tax Law Report 1 (January 1997)

4. "Fiddling While Washington Burns?," 69 Tax Notes 1417 (Dec. 11, 1995) (with Deborah A. Geier)
5. "More on the Tax Aspects of West's Resort Sojourn for Judges," 67 Tax Notes 574 (April 24, 1995)
6. "Child Support Mostly Should Be Treated as Alimony," 67 Tax Notes 300 (April 10, 1995)
7. "Normative Depreciation Run into the Ground," 54 Tax Notes 1567 (March 23, 1992)
8. Scholarships, Fellowships, Research Grants, and Fringe Benefits, 73 Academe 25 (Jan-Feb 1987).
9. Book Review ("The Estate Tax"), 42 Texas Bar J. 1054 (December 1979).
10. Book Review ("One L"), 55 U. Det. J. Urban L. 217 (1977).
11. "Original Issue Discount – Savings Accounts and Certificates," Tax Management Memorandum 72-06 (March 20, 1972)
12. "Alimony Trusts (New Developments) – Application of § 682," Tax Management Memorandum 71-21 (Oct. 18, 1971).

TALKS, PRESENTATIONS, PANELS, SEMINARS

American Bar Ass'n Tax Section:

- "Murphy and the 16th Amendment," Tax Teachers Committee (5/07)
- "Tax Stories: *Glenshaw Glass*," Mini-Program, Washington, D.C. (5/03)
- "Mark-to-Market Taxation of Investments" (panel member), San Antonio (1/98)
- "Recent Developments in Estate and Gift Taxation," Mini-Program, New Orleans (1/96)
- "Double-Taxing Gratuitous Transfers Under a Consumption Tax," Tax Teachers Committee (8/96)
- "Radical Tax Simplification for the Angry Middle (and Other) Classes," Tax Structure and Simplification Committee (8/96)

AALS Conventions:

"Teaching Technical Subjects: Income Taxation of Estates & Trusts," Taxation Section Program (1/91)

"Estate and Gift Tax Reform," Program of Section on Donative Transfers & Estate Planning (1/89)

Planner and Moderator of Program of Section on Donative Transfers & Estate Planning ("New Developments in Wills, Estates, & Trusts") (1/88)

Planner and Moderator of Taxation Section Program ("Taxation of the Family") (1/81)

American Tax Policy Institute Roundtable:

Comments on the Proposal of Sherwin Kamin, Esq. to Reform Subchapter J (5/96)

American College of Trust and Estate Counsel, Transfer Tax Study Committee:

"The Task Force Report Chapter on the Gift Tax" (2/05)

"The Accessions Tax" (6/03)

"Alternatives to the Estate and Gift Taxes" (3/97)

"Implementing Repeal of Section 102 vs. Implementing Repeal of Stepped-Up Basis" (6/97)

Austin Chapter of CPA's:

"Estate Planning for Deferred Compensation Plans" (1/79)

Austin Tax Study Group:

"New Developments in the Individual Income Tax" (9/93)

"New Chapter 14 of the Internal Revenue Code" (9/90)

"The 1986 Generation-Skipping Tax" (4/87)

"Current Developments (1984-85) in Income Taxation of Individuals, Estates, and Trusts" (11/85)

"Use of New Actuarial Tables in Estate Planning" (10/1984)

CLE Programs:

University of Texas Program on the 1986 Tax Reform Act
(4/87)

Tulane Tax Institute (10/85)

University of Detroit Federal Tax Institute (5/76)

Florida State University College of Law:

“The Uses and Abuses of Ability to Pay,” Oct. 24, 1999

“Let’s Repeal the GST,” Sept. 18, 2002

Law and Society meetings:

“The Role and Justification of the Ability-to-Pay Principle” (Berlin, 7/07)

“The Meaning of ‘Direct Tax’” (Berlin, 7/07)

New York University, Tax Law Review Symposium:

"Taxation of Gratuitous Transfers under a Consumption Tax" (5/96)

New York University, Summer Institute on Wealth Transfer Taxation:

“Replacing the Estate Tax System with an Accessions Tax” (7/08)

Legislative Hearings:

Testimony before Finance Committee, U.S. Senate, March 12, 2008, on “Alternatives to the Federal Wealth Transfer Taxes”

Testimony before House Ways and Means Committee, March 17, 1976, reprinted in Public Hearings and Panel Discussions, 94th Cong., 2d Sess. 750-59 (1976)

Testimony before Texas Senate State Affairs Committee on bill relating to non-purchase-money mortgages on homesteads (1989)

Critical Tax Conference:

“Debunking the Basis Myth under the Income Tax” (with Jay Soled, Rutgers University) (Rutgers, Newark) (April 2, 2004)

“The Treatment of Borrowing and Accruals under a Realization Income Tax” (Mercer Law School) (April 7, 2006)

“The Direct Tax clauses of the U.S. Constitution” (UCLA Law School) (April 13, 2007)

“The Accessions Tax” (F.S.U. Law School) (April 5, 2008)

San Diego Tax Conference, “Emerging Changes in the Tax System,” March 19, 1999, lead panelist, panel on corporate integration

Tax Regulations Projects:

Comments on project to revise Treas. Reg. § 20.2056(b)-4(a) (1998)

University of New Mexico, Faculty colloquium series:

“The Murphy case and the concept of income under the 16th Amendment” (November, 2006)

PROFESSIONAL ACTIVITIES:

Planning Committee, University of Texas Annual Taxation Conference (1979-2001) (Chair, 1985).

Association of American Law Schools:

Tax Section (since 1973; Chair, 1980).

Section on Donative Transfers, Fiduciaries and Estate Planning (since 1984; Chair, 1987).

American Bar Association:

Real Property, Probate & Trusts Section

Tax Section:

Estate and Gift Tax Committee (1996 – present)

Task Force on Simplification (1996 - 98)

Committee on Sales, Exchanges, and Basis (until 1996)

Committee on Formation of Tax Policy (adjunct member)

Committee on Tax Structure and Simplification, Consultant on Subchapter J Project (1996-97); Working Group on General Income Tax Simplification (1996-98)

Tax Teachers Committee, Program Planning Group

Section on Legal Education and Admissions to the Bar

American College of Trust & Estate Counsel, Academic Fellow (elected in 1990)

Legal Education Committee (since 1999)

State Laws Committee (since 2007)

Transfer Tax Study Committee (since 1996), Chair (2004-2007)

ACTEC Appointee to Joint ACTEC, Am. Bar Ass’n (Tax and Real Property, Probate & Trust Sections), Am. Bankers Ass’n, A.I.C.P.A., and Am. College Tax Counsel, Task Force on Transfer Tax Restructuring (2002 - 2004)

American Tax Policy Institute (invited member) (since 1998)

Florida Bar Association (associate member) (since 2001)

Texas Bar Association (until 2001):

Section on Taxation

Section on Real Property, Probate & Trusts

Editorial Board, Casenotes Law Outlines (1991-2002)

Law and Economics Institute, Key Biscayne (6/1980)

Austin Tax Group (1984-2001)

American Law & Economics Association (since 1995)

Regional Estate Planning Council (Tallahassee) (since 2002)

Active participant on several electronic (e-mail) bulletin boards and discussion groups involving taxation, the teaching of taxation, and estates and trusts

ADMINISTRATIVE AND ACADEMIC SERVICE

Florida State University

Faculty Senate (2005 -)

Graduate Policy Committee (Fall 2005)

Promotion and Tenure Committee (2003-04)

Florida State University College of Law

Ad hoc Committee on Bar Passage (2005-06)

Curriculum Committee (2005 -)

Faculty Appointments Committee (Chair, 2001-02, 2004-05)

Head Librarian Search Committee (2003-04)

Promotion & Tenure Committee (2002-04, 2006-present, Chair, 2003-04)

University of Texas at Austin

Presiding officer, employee grievance hearing (1985)

Multiculturalism Committee (1991-92)

University of Texas School of Law

Director of University of Texas Summer Session (1985-92).

Co-Director, University of Texas CLE (1986-92).

Director, University of Texas School of Law Endowed Lecture Series (1991-92)

Coordinator, Evaluation of Adjunct Law Faculty (1995-97)

Academic Appeals Committee (temporary Chair, 2002)

Admissions Committee (1979-1981, 1983-92)

Ad Hoc Committee on Second and Third Year Curriculum (1979-82)

Ad Hoc Committee on Reduction of Size of Student Body (1991-92)

Ad Hoc Committee on Mandatory Student Use of
Computers (1996)

Ad Hoc Committee to Review M.C.J. Program (1991-92)

Budget Committee (1995-1997, 1998-99)

Committee of Committee Chairs (1991-94): Chair, Subcommittee on Seminars and
Independent Research; Co-Chair, Subcommittee on Downsizing (2d & 3d years)

Curriculum Committee (various years) (chair, 1991-94)

Faculty Appointments Committee (1987-88, 1994-98)

Faculty sponsor for various student organizations

OUTSIDE ACTIVITIES:

Chair, Board of Directors, Artspace, Austin, TX (1983-1987)

Board of Directors, Epicure Music Co., Los Angeles, CA (1983-1991)

Board of Directors, GED Scholarships, Austin, TX (1991-2001)

Production of art works (oil, acrylic and pastel painting; drawing; welded steel)

Photography

Art collecting