

**SHELDON D. POLLACK**  
Professor of Law,  
Legal Studies & Political Science  
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University of Delaware  
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## **EDUCATION**

J.D. (1986): University of Pennsylvania Law School: Admitted to Pennsylvania Bar: 1986  
Ph.D. (1980): Cornell University, Department of Government  
B.A. (1974): University of Rochester, Department of Political Science (with honors)

## **ACADEMIC POSITIONS**

**PROFESSOR:** University of Delaware, Newark, DE:

- Full Professor with tenure, 2003–present; Associate with tenure, 1998–2003; Assistant, 1994–1998
- Primary Appointment: Department of Accounting & MIS, College of Business & Economics
- Joint Appointments: Legal Studies Program (1994–present) and Department of Political Science & International Relations (1994–present): College of Arts & Sciences

**DIRECTOR:** Legal Studies Program, University of Delaware: 2003–2009

- Interdisciplinary legal program with 10 core faculty, 15 associated faculty, and 170+ student minors

**VISITING FELLOW:** Program on Democracy, Citizenship, and Constitutionalism: Spring 2011

- University of Pennsylvania, Philadelphia, PA

**GUEST SCHOLAR:** University of Pennsylvania Law School: Spring 2011

- University of Pennsylvania, Philadelphia, PA

**VISITING LECTURER:** University of Pennsylvania: Spring 2000

- Department of Legal Studies, The Wharton School

**GUEST SCHOLAR:** The Urban Institute, Washington, D.C.: Summer 2000

- Research on federal tax policy and congressional policymaking

**GUEST SCHOLAR:** The Brookings Institution, Washington, D.C.: Summer 1995

- Research on federal tax policy and congressional policymaking

**LECTURER:** Department of Political Science, University of Pennsylvania: 1979–1983

- American government and politics, public policy, and political theory

**INSTRUCTOR:** Department of Government, Cornell University: 1977–1978

- Political theory and American government

**TEACHING ASSISTANT:** Department of Government, Cornell University: 1975–1977

- Political theory and American government

## LEGAL POSITIONS

GENERAL COUNSEL: I. K. Inc.: 1990–present

- Tax and business planning for privately-held corporation with 130-plus employees.

ATTORNEY: Spector Gadon & Rosen, P.C., Philadelphia, PA: 1993–1994

- Tax and business planning for corporations, partnerships and individuals at 32-attorney firm

ATTORNEY: Shaiman, Phelan & Schwartz, P.C., Philadelphia, PA: 1991–1993

- Specializing in business, tax, and estate planning for individuals and corporations

ATTORNEY: Ballard Spahr Andrews & Ingersoll, Philadelphia, PA: 1989–1991

- Tax and business planning, corporate reorganizations, partnerships, etc., at 200-plus attorney firm

ATTORNEY: Wolf, Block, Schorr and Solis-Cohen, Philadelphia, PA: 1986–1989

- Tax and corporate law departments in 200-plus attorney firm

## FELLOWSHIPS, GRANTS, AWARDS

FACULTY EXCELLENCE IN SERVICE AWARD: University of Delaware, Dept. of Accounting, May 2013

- grant for service in department and University

PROGRAM FOR SCIENCE, ETHICS, AND PUBLIC POLICY (SEPP): University of Delaware: Summer 2011

- grant for academic research project

GLOBAL CITIZENSHIP FACULTY FELLOWSHIP: Center of International Studies, Univ. of Delaware: 2006

- grant supporting introduction of international perspective to classes

PRESIDENTIAL FELLOW 2002: Salzburg Seminar Program, Salzburg, Austria, August 17–22, 2002

- fellowship for travel and program expenses

IRVING LOUIS HOROWITZ FOUNDATION FOR SOCIAL POLICY: Rock Hill, N.J., Spring 2001

- grant for research on federal tax policy

FACULTY RESEARCH GRANT: Dept. of Accounting, Univ. of Delaware: Summers 1994–98, 2000–04, 08–10

- grants supporting various academic research projects

RESEARCH GRANT: College of Business & Economics, University of Delaware: Summer 1999

- grant for academic research project

GENERAL UNIVERSITY RESEARCH GRANT FOR FACULTY: University of Delaware, Summer 1995

- grant for book, *The Failure of U.S. Tax Policy*

GOWEN FELLOWSHIP: Law School, University of Pennsylvania: Summer 1993

- grant for writing law review article in *Tax Law Review*

GOWEN FELLOWSHIP: Law School, University of Pennsylvania: Summer 1986

- grant for writing law review article in *University of Pittsburgh Law Review*

## PUBLICATIONS

### Books:

*War, Revenue, and State Building: Financing the Development of the American State* (Cornell University Press, 2009).

*Refinancing America: The Republican Antitax Agenda* (Albany: State University of New York Press, 2003).

*The Failure of U.S. Tax Policy: Revenue and Politics* (University Park: Penn State Press, 1996).

### Book Chapters:

“Constitutional Interpretation from Two Perspectives: Canada and the United States” in *Liberal Constitutionalism in Canada and the United States*, Stephen L. Newman, ed. (Albany: State University of New York Press, 2004).

“Is There Progress In Tax Policy?” in *30th Anniversary Edition of Tax Notes* (December 2002), 69–80.

“The Politics of Taxation” in *Handbook of Government Budgeting*, Roy T. Meyers, ed. (San Francisco: Jossey-Bass Publishers, 1999), 332–354.

“Flatliners: The GOP’s Flat Tax Obsession,” in *The New Republic Guide to the Issues: The ‘96 Campaign* (New York: Basic Books, 1996).

### Scholarly Articles:

“Fiscal Citizenship, Progressives, and the Origins of the Modern American State,” *Journal of the American Taxation Association (JATA)*, forthcoming.

“Same-Sex Marriage and Conflict of Law: The ‘Other’ Constitutional Issue,” 13 *Georgetown Journal of Law & Public Policy* 477–502 (Summer 2015).

“Northwestern Football Players Throw a ‘Hail Mary’ But the National Labor Relations Board Punts: Struggling to Apply Federal Labor Law in the Academy,” (with Daniel V. Johns) 15 *Virginia Sports & Entertainment Law Journal* (Fall 2015), 74–106.

“The First National Income Tax, 1861–1872,” 67 *The Tax Lawyer* 311–330 (Winter 2014).

“Origins of the Modern Income Tax, 1894–1913,” 66 *The Tax Lawyer* 295–330 (Winter 2013).

“Arenas of Federal Tax Policy,” 135 *Tax Notes* 1499–1514 (June 18, 2012).

“Revenge of the 80th Congress,” 129 *Tax Notes* 819–826 (November 15, 2010).

“Graduate Students, Unions, and *Brown University*” (with Daniel V. Johns), 20 *The Labor Lawyer* 243–256 (Fall 2004).

“Tax Professionals Behaving Badly” (with Jay A. Soled), 104 *Tax Notes* 201–215 (October 11, 2004).

“Republican Antitax Policy,” 90 *Tax Notes* 289–296 (April 9, 2001).

“Tax Policy in the 1990s: On The Road to Nowhere,” 85 *Tax Notes* 1675–1693 (December 27, 1999).

“PAYGO and the Politics of the Surplus,” 82 *Tax Notes* 1035–1050 (February 15, 1999).

“Tax Treatment of Environmental Transactions,” 52 *Tax Lawyer* 81–132 (Fall 1998); reprinted in *Environmental Corporate Counsel Report*, Vol. 5, No. 12, March 1999.

“New Law Excludes Gain on Sale of Residence,” 26 *Taxation for Lawyers* 144–148 (November/December 1997); reprinted in 59 *Taxation for Accountants* 188–92 (October 1997).

“Gross Revenue From Gambling: Some Unintended Consequences,” 76 *Tax Notes* 1455–1465 (September 15, 1997).

“Amortization of Intangible Assets In A Business Acquisition,” 26 *Taxation for Lawyers* 22–28 (July/August 1997); reprinted in 58 *Taxation for Accountants* 336–42 (June 1997) and *Tax Ideas* (July 1997).

“Revenge of the Muckrakers,” 74 *Tax Notes* 255–265 (April 14, 1997).

“The Campaign for Radical Tax Reform: Round Two,” 74 *Tax Notes* 957–960 (February 17, 1997).

“The Failure of U.S. Tax Policy: Revenue and Politics” (Introduction to *The Failure of U.S. Tax Policy: Revenue and Politics*), reprinted in 72 *Tax Notes* 341–351 (October 21, 1996).

“Corrections to Sections 1034 and 121: Victims of the Balanced Budget,” 70 *Tax Notes* 589–595 (January 29, 1996).

“New Dynamics of Tax Policy?” 12 *American Journal of Tax Policy* 61–99 (Spring 1995).

“Section 108 Excluded COD Income: Are ‘Windfall’ Basis Adjustments Allowed?” 75 *Tax Adviser* 259–263 (May 1995); reprinted in 68 *Tax Notes* 487 (July 24, 1995).

“The Flat Tax: A Dissenting View,” 67 *Tax Notes* 1253–1256 (May 22, 1995).

“Consumption Taxes, Flat Taxes, And Other Tax Fantasies,” 66 *Tax Notes* 577–584 (January 23, 1995).

“Farewell To Tax Reform: 1993 Tax Act in Historical Perspective,” 64 *Tax Notes* 1081–1091 (August 22, 1994), reprinted in *Selected Readings on Tax Policy: 25 Years of Tax Notes* (Arlington, VA.: Tax Analysts, 1997).

“Tax Complexity, Reform, and the Illusions of Tax Simplification,” 2 *George Mason Independent Law Review* 319–359 (Summer 1994), reprinted in 65 *Tax Notes* 1717–1720 (December 26, 1994).

“Use of Limited Liability Companies for Conducting Business in Pennsylvania,” LXIV *Pennsylvania Bar Association Quarterly* 142–149 (July 1993).

“ERISA Plans and IRAs in Bankruptcy Under Pennsylvania Law,” LXIV *Pennsylvania Bar Association Quarterly* 47–53 (January 1993).

“Penalties for Tax Fraud Against a Corporation,” 72 *Tax Adviser* 464–470 (July 1992).

“Tax Reform: The 1980s in Perspective,” 46 *Tax Law Review* 489–536 (Summer 1991).

“IRC Section 460: Long-Term Construction Contract Issues,” 68 *TAXES* 30–38 (January 1990).

“Obligations to Correct Errors on Returns,” 72 *Journal of Taxation* 90–93 (February 1990).

“Qualifying For Nonrecognition on Transfers Between Spouses,” 17 *Taxation for Lawyers* 292–297 (March/April 1989); reprinted in 42 *Taxation for Accountants* 332–336 (June 1989).

“Constitutional Interpretation as Political Choice,” 48 *University of Pittsburgh Law Review* 989–1024 (Summer 1987).

“Unraveling the Constitution,” 24 *Society* 56–59 (January/February 1987).

“The Elusive Freud,” 71 *The Psychoanalytic Review* 517–527 (Winter 1984).

“Whither Liberalism?” XVII *Polity* 192–200 (Fall 1984).

“The Politics of Self-Fulfillment,” 1 *Black on White* 36–46 (Fall 1982).

#### **Other Articles:**

“Same-Sex Marriage: The ‘Other’ Constitutional Issue,” *News Journal* (Wilmington, DE), January 26, 2015.

“Is Delaware a Tax Haven? Maybe” *Sunday News Journal* (Wilmington, DE), July 13, 2014.

“Tax Reform? Please, Not Again” *Sunday News Journal* (Wilmington, DE), June 22, 2014.

“Should College Sports Players Unionize?” *Sunday News Journal* (Wilmington, DE), March 16, 2014, A33.

“Delaware: Tax Haven or Scapegoat?” 66 *State Tax Notes* 53–56 (October 7, 2013).

“Wish the Income Tax a Happy 100th Birthday!” *Sunday News Journal* (Wilmington, DE), Feb. 3, 2013, p. A17.

“Tax Reform Cometh!” 107 *Tax Notes* 1435–1439 (June 13, 2005).

“Tax Provisions That Expire,” *The News Journal* (Wilmington, DE), Sunday, July 6, 2003, p. A9.

“Blessing Sham Shelters,” *Legal Affairs*, July/August 2002, p. 20.

“Easy Money: Corporate Tax Shelters,” *The News Journal* (Wilmington, DE), Sunday, June 3, 2001, p. A13.

“It’s Alive: The GOP’s Plan to End the Estate Tax,” *The American Prospect*, July 31, 2000, pp. 29–31.

“Forget Marriage Penalty Relief!” *The News Journal* (Wilmington, DE), Sunday, March 5, 2000, p. E1.

“Beware of Pols Bearing Surplus,” *The News Journal* (Wilmington, DE), Sunday, September 5, 1999, p. H1.

“Estate Tax Burdens,” *The News Journal* (Wilmington, DE), July 23, 1999, p. A15

“Time to Repeal the Federal Estate Tax?” *Trust & Investments*, September/October 1998, p. 52.

“Client Protection Forum Compares American and Canadian Systems,” *The Professional Lawyer*, Vol. 9, Summer 1998, pp. 18–20.

“New Tax Treatment for Home Sales,” *The Legal Intelligencer*, October 30, 1997, p. 6.

“FASITs: Entity of Choice for Securitization of Debt,” *The Legal Intelligencer*, February 3, 1997, pp. 11–12.

“What the New Law Means for S Corporations,” *Business Philadelphia*, February 1997, pp. 14–15.

“Sizing Up the Flat Tax,” *The News Journal* (Wilmington, DE), Sunday, February 18, 1996, p. J1.

“Flatliners: The GOP’s Flat Tax Obsession,” *The New Republic*, September 18 & 25, 1995, pp. 18–22; reprinted in *The New Republic Guide to the Issues: The ‘96 Campaign* (New York: Basic Books, 1996).

“Film and the Political,” 37 *APSA NEWS* (Spring 1983).

## Reviews:

“Rely to Robert Higgs” in *Journal of Policy History*, vol. 23, no. 2 (April 2010): 273–277.

*A Government Out of Sight: The Mystery of National Authority in Nineteenth-Century America*, by Brian Balogh, in *The Forum: A Journal of Applied Research in Contemporary Politics* (Berkeley Electronic Press), vol. 8, issue 3, article 17, (2010), 1–7.

*The Permanent Tax Revolt: How the Property Tax Transformed American Politics*, by Isaac William Martin, and *After the Tax Revolt: California’s Proposition 13 Turns 30*, edited by Jack Citrin and Isaac William Martin, in *Perspectives on Politics (APSA)*, Vol. 8, No. 2, June 2010.

*War and Taxes*, by Steven Bank, Kirk Stark, and Joseph Thorndike, in *Journal of the American Taxation Association (JATA)*, Vol. 31, No. 2, Fall 2009, 114–116.

*Toward Fundamental Tax Reform*, edited by Alan J. Auerbach and Kevin A. Hassett, in 107 *Tax Notes* 1717–1722 (June 27, 2005).

*Contemporary U.S. Tax Policy*, by C. Eugene Steuerle, in 104 *Tax Notes* 309–312 (July 19, 2004).

*Perfectly Legal: The Covert Plan to Rig Our Tax System*, by David Cay Johnson, in 102 *Tax Notes* 795–800 (February 9, 2004).

*The Great American Tax Dodge*, by Donald L. Barlett and James B. Steele, in 88 *Tax Notes* 1669–1671 (September 25, 2000).

*The Decline [and Fall?] of the Income Tax*, by Michael J. Graetz, in *THE ANNALS* of The American Academy of Political and Social Science, Vol. 556, March 1998, 228–229.

*Are We To Be A Nation?* by R. Bernstein, in *Journal of the American Bar Association*, Vol. 73, Sept. 1, 1987.

*Citizenship Without Consent*, by P. Schuck and R. Smith, and *Without Justice for All*, by E. Hull, in *American Political Science Review*, Vol. 80, No. 3, September 1986.

*Dilemmas of Pluralist Democracy*, by Robert Dahl, and *Participatory Pluralism*, by Marvin Olsen, in *Teaching Political Science*, Vol. 11, No. 2, Winter 1983–1984.

*Post-Conservative America*, by Kevin P. Phillips, in *Society*, Vol. 20, July 1983.

*The Two Worlds of Liberalism*, by Eldon J. Eisenach, in *American Political Science Review*, Vol. 76, No. 2, June 1982.

*Lyndon: An Oral Biography*, by M. Miller, in *Presidential Studies Quarterly*, Vol. XI, No. 4, Fall 1981.

*Woodrow Wilson: A Psychological Biography*, by E. Weinstein, in *Presidential Studies Quarterly*, Vol. XIII, No. 1, Winter 1983.

*Hobbes and Narcissism*, by J. Glass, in *Political Theory*, Vol. 9, No. 2, May 1981.

## **UNIVERSITY AND PROFESSIONAL SERVICE**

President, Faculty Senate, University of Delaware, 2012–2013.

Executive Committee, Faculty Senate, University of Delaware, 2011–2014.

Chair, Faculty Senate Academic Priorities Committee, University of Delaware, 2011–2015.

Chair, Faculty Senate Coordinating Committee on Education, University of Delaware, 2011–2012.

Member, Tax Committee, Delaware Chamber of Commerce, Wilmington, DE, 2013–present.

Member, Faculty Senate/AAUP/Administration Joint Committee on CNTT, University of Delaware, 2013–2014.

University Search Committee, Provost, University of Delaware, 2012–2013.

Executive Committee, Legal Studies Program, College of Arts & Science, University of Delaware, 1996–present.

Faculty Adviser, Pre-Law Student Association, University of Delaware, 2005–2011.

Faculty Pre-Law Advisor, University of Delaware, 1996–present.

Faculty Representative, University of Delaware Board of Trustees, Finance Committee, 2003–2014.

Faculty Senate Committee on Rules, University of Delaware, June 2002–2004, 2006–2012.

Faculty Senate Committee on Welfare and Privileges, University of Delaware, July 2009–2012.

Ad Hoc Manuscript Reviewer, *Law & Social Inquiry*, published by John Wiley & Sons, Inc., 2014.

Ad Hoc Manuscript Reviewer, book chapter in Steven Payson, *Public Economics: The Government's Role in American Economics*, published by Praeger Publishers, 2013.

Prize Selection Committee, Mary Parker Follett Award of the Politics and History section of the American Political Science Association (APSA), for best article or chapter in politics and history published in 2009–2010.

Ad Hoc Manuscript Reviewer, *Canadian Review of Am. Studies*, published by University of Toronto Press, 2012.

Ad Hoc Manuscript Reviewer, *American Political Science Review*, published by American Political Science Association, 2009.

Ad Hoc Manuscript Reviewer, *Commonwealth: A Journal of Political Science*, published by Pennsylvania Political Science Association, 2011.

Ad Hoc Manuscript Reviewer, *Journal of Policy History*, published by Cambridge University Press, 2009.

Director, Legal Studies Program, University of Delaware, December 2003–2009.

Treasurer & Executive Council, University of Delaware Chapter of AAUP, January 2003–2009.

AAUP Faculty Grievance Committee, University of Delaware, 2000–2009.

Member, Collective Bargaining Agreement Negotiating Teams, UD Chapter of AAUP, 2005 and 2008.

Planning Committee, Delaware Tax Institute, 2006–2008.

Provost's Law Institute Planning Committee, University of Delaware, 2007–2008.

Joint University-AAUP Committee on Faculty Merit Compensation, University of Delaware, fall 2008.

Chair, Faculty Search Committee, Department of Accounting & MIS, 2007–2008.

University Search Committee, Dean of Lerner College of Business & Economics, University of Delaware, 2005.

Faculty Adviser, Phi Alpha Delta Pre-Law Fraternity, University of Delaware, 2005–2010.

Audit Committee, American Association of University Professors (AAUP), Washington, D.C., 2004–2007.

Business Law Test Development Committee of the College-Level Examination Program (CLEP), The College Board and Educational Testing Service (ETS), Princeton, N.J., January 2001–2009.

Faculty Senate, Department Representative, University of Delaware, September 2001–2005.

Faculty Senate Committee on General Education, University of Delaware, June 2002–2004.

Ad Hoc Committee on Conflicts of Interest, Lerner College of Business, University of Delaware, 2003–2004.

Committee on Organization, Lerner College of Business & Economics, University of Delaware, 1998–2003.

Curriculum Committee, Lerner College of Business & Economics, University of Delaware, 1998–2002.

Ad Hoc Manuscript Reviewer, *Eastern Economic Journal*, published by Eastern Economic Association, 2001.

Ad Hoc Manuscript Reviewer, business law textbooks for McGraw-Hill/Irwin, Inc., 2003.



Ad Hoc Manuscript Reviewer, business law textbooks for Prentice Hall, Inc., 1996.

Editorial Advisory Board, *Trust & Investments*, published by the American Bankers Association, 1997–1999.

Treasurer, White Manor Country Club, Malvern, PA, 1998–2001.

Member, Board of Directors, White Manor Country Club, Malvern, PA, 1995–2001.

Committee Reporter, 14th Annual National Forum on Client Protection, sponsored by the American Bar Association Standing Committee on Client Protection; May 29–30, 1998, Montreal, Canada.

### CONFERENCES, PANELS, ETC.

Participant, Roundtable, “The Making of the Modern Fiscal State,” Annual Meeting of the Law and Society Association, Minneapolis, MN, May 31, 2014.

Panelist/Paper, “The First National Income Tax, 1862–1872,” at the 106th Annual Conference on Taxation, National Tax Association, Tampa, FL, November 21, 2013.

Discussant, “Corporate Taxation and History,” at the 106th Annual Conference on Taxation, National Tax Association, Tampa, FL, November 21, 2013.

Panelist/Paper, “First National Income Tax, 1862–1872,” at the 7th Biennial Conference on Policy History co-sponsored by *The Journal of Policy History* and the Institute for Policy History, Richmond, VA, June 8, 2012.

Panel Chair, “Rethinking Postwar Politics,” at the 7th Biennial Conference on Policy History co-sponsored by *The Journal of Policy History* and the Institute for Policy History, Richmond, VA, June 6, 2012.

Roundtable Participant, “Author Meets Readers: Sheldon Pollack’s *War, Revenue, and State Building*,” Annual Meeting of the American Political Science Association, Toronto, Canada, September 6, 2009.

Guest Lecture, “War, Revenue, and State Building,” Department of Political Science and International Relations, University of Delaware, November 2009.

Panelist/Paper, “Historical Perspectives on Tax Law & Policy,” conference co-sponsored by UCLA School of Law and UCLA Center for Economic History, UCLA, Los Angeles, California, July 16–17, 2007.

Panelist, “Current Events,” Annual Meeting of Delaware Tax Institute, University of Delaware, Newark, DE, November 2005.

Inaugural Guest Lecture, “Tax Shelters and the Decline of Professional Ethics,” Tax Law Society, Temple University Law School, Philadelphia, PA, November 6, 2003.

Panelist, “Negotiating Contingency” and “Why Collective Bargaining?” AAUP Summer Institute, University of New Mexico, Albuquerque, N.M., July 24–27, 2003.

Organizer and Moderator, “Symposium on Law, Unions, and the Modern University,” co-sponsored by AAUP and Legal Studies Program, University of Delaware, March 5, 2003.

Guest Lecture, "What Tax Lawyers Do," Legal Studies "Law and You" Lecture Series, University of Delaware, 12:20–1:10 p.m., March 21, 2003.

Presentation, "Republican Antitax Policy," to the faculty of the Legal Studies Program, University of Delaware, 12:00–1:30 p.m., March 20, 2003.

Guest Lecture, "Tax Policy in the 21<sup>st</sup> Century," Temple Univ. School of Law, Philadelphia, PA; Feb. 25, 2003.

Speaker, "Future of American Taxation," American Enterprise Institute, Washington, D.C.; December 10, 2002.

Speaker, "The Future of Tax Shelters," Wilmington Tax Group, September 10, 2002, 12:15 p.m.; Wilmington, DE.

Fellow, Salzburg Seminar Program: Salzburg, Austria, "Globalization and the Development of Transnational Legal Services," August 17–22, 2002.

Participant, Liberty Fund Colloquium, "Jurismania: The Madness of American Law," April 12–13, 2002, Indianapolis, Indiana.

Guest Lecture, "The Role of the Tax Lawyer," Legal Studies "Law and You" Lecture Series, University of Delaware, 12:20–1:10 p.m., March 15, 2002.

Guest Lecture, "You and Your Taxes," Legal Studies "Law and You" Lecture Series, University of Delaware, 12:20–1:10 p.m., April 6, 2001.

Speaker, "IRS National Conference on Environmental Issues," Seattle, Washington, 8:00–9:45 a.m., May 24, 2000; lecture to 200 IRS revenue agents, engineers, & specialists on tax treatment of environmental remediation.

Guest Lecture, "You and Your Taxes," Legal Studies "Law and You" Lecture Series, University of Delaware, 12:20–1:10 p.m., April 14, 2000.

Panelist/Paper, "Tax Treatment of Environmental Transactions," Mid-Atlantic American Accounting Association Meeting, March 24, 2000; 3:30–5:30 p.m.; Wilmington, Delaware.

Guest Lecture, "You and Your Taxes," Legal Studies "Law and You" Lecture Series, University of Delaware, 12:20–1:10 p.m., April 9, 1999.

Panelist/Paper, "The Politics of Taxation: Who Pays What, When, How," presented to Annual Meeting of the American Political Science Association, Boston, Massachusetts, September 3–6, 1998.

Panelist, "What Should We Do With the Government Budget Surplus?" sponsored by the Student Economics Association, College of Business & Economics, University of Delaware, April 22, 1998.

Participant, Liberty Fund Colloquium on "Liberty, Responsibility, and the American Professions," March 19–22, 1998, Santa Monica, California.

Speaker, "Integration of Environmental & Tax Law," September 25, 1997; Neumann College, Aston, PA; speaker & cosponsor of continuing professional education program (CLE, CPE) for lawyers and accountants.

Speaker, "Tax Policy and the 1997 Tax Bill," CPA Club of New Castle County, Cosponsored by University of Delaware Division of Continuing Education, July 30, 1997, Wilmington, DE. Lecture on 1997 tax legislation.

Speaker, "U.S. Tax Policy," sponsored by the Legal Studies Program and Department of Political Science, University of Delaware, March 20, 1997. Lecture on book and recent developments in U.S. tax policy.

Speaker, "The Failure of U.S. Tax Policy," 12th Annual University of Delaware Land & Sea Lecture Series, sponsored by Office of University Relations, Virden Conference Center, Lewes, DE; February 14, 1996.

Panelist, "Current Events: The Small Business Job Protection Act of 1996," 29th Annual Meeting of Delaware Tax Institute, University of Delaware, Newark, DE, November 21, 1996.

Speaker, Visiting Business Executives from China, University of Delaware, December 1994, 3 hours of lectures on American business law and politics to business professionals visiting from China.

Testimony, U.S. Senate Finance Committee, Washington, D.C., May 18, 1995. Witness on various reform proposals for a "flat" and/or consumption tax.

Panelist/Paper, "U.S. Income Tax Policy: Models of Development," presented to the Annual Meeting of the Northeastern Political Science Association, Newark, New Jersey, November 9, 1995.

Speaker, "The Future of the U.S. Tax System," Annual Meeting of Tax Committee, Associated Accounting Firms International, Portland, Maine, July 28, 1995.

Lecture, "ERISA Plans and IRAs in Bankruptcy Proceedings: Can They Be Reached by Creditors of the Debtor?" presented to the Bankruptcy Section, Philadelphia Bar Association, July 24, 1992.

Panelist/Paper, "Constitutional Interpretation as Political Choice," presented to Conference Group on Jurisprudence & Public Law, Annual Meeting of the American Political Science Association, August 1986.

Panelist/Paper, "A Political Theory of Judicial Review," presented to the Annual Meeting of the Northeastern Political Science Association, Philadelphia, PA, November 1985.

Panelist/Paper, "Hobbes, Freud, and the Art of Repression," presented to the Annual Meeting of the Pennsylvania Political Sciences Association, March 1982.