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Professor of Law
Wake Forest University
School of Law
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Winston-Salem, NC 27109

Education

J.D. 1971, University of Chicago Law School.

A.B. 1968, Brown University
cum laude, Honors in American Civilization.

Experience

1976 -Present:

Wake Forest University School of Law.

Assistant Professor, 1976-1978; Associate Professor, 1978-1982; Professor since 1982. Tenure granted, 1979.

Joseph Branch Excellence in Teaching Award, 1998.

Current Courses: Personal Income Tax, Income Taxation of Estates and Trusts, Tax Policy, Taxation of International Transactions.

Courses previously taught: Estate & Gift Tax, Corporations, Professional Responsibility, Legal Research & Writing, Management and Social Responsibility (taught jointly with M.B.A. faculty to M.B.A. students), Entity Tax (corporate and partnership), Corporate Finance, Comparative Taxation Systems (taught in London and Venice).

Fall 1995: Fulbright Lecturer in Law, Xiamen University, People's

Republic of China.

Fall, 1993: Visiting Professor, University of North Carolina Law School.

1985-86: Visiting Professor, Notre Dame Law School.

Spring, 1984: Visiting Professor, University of Florida,
Holland Law Center (J.D. and Tax LL.M. programs).

Fall, 1982: Visiting Professor, University of Hawaii School of Law.

1973-1976:

Associate, Fredrikson, Byron, Colborn, Bisbee & Hansen, P.A.
Minneapolis, Minnesota.

Spring, 1976: Adjunct Instructor, Hamline University Law
School.

1971-1973:

Associate, Shearman & Sterling, New York, N.Y.

Publications

Book

Federal Income Taxation: Cases, Problems and Materials.

West Publishing Company, 1998.

Second Edition January 2002.

Third Edition October 2005

Fourth Edition 2008.

Fifth Edition October 2011

Sixth Edition (with Professor Dorothy Brown) forthcoming

December 2015

Articles Ten Pages or Longer

Sales and Donations of Self-Created Art, Literature and Music Pittsburgh Tax Review
(forthcoming, July 2015)

Contributions to College Athletic Booster Clubs 2015-1 Lexis®Federal Tax Journal Quarterly
[Matthew Bender]

Indoor Tanning Taxes: Health Care Reform and the Excise Tax on the Artificial Suntan 2012-02
Lexis®Federal Tax Journal Quarterly [Matthew Bender]

Research and Development: Did the Tax Laws Torpedo the Paxton Phoenix Steam Car? 2012-01
Lexis®Federal Tax Journal Quarterly [Matthew Bender]

Do IRC Sections 174 and 41 Really Matter? R&D Tax Credits, Then and Now
LexisNexis Emerging Issues Analysis (October 2011)

Taxation of Households: A Comparative Study 55 St. Louis U. L. J. 129 (2010)
(appeared in print 2011)

Baseball Autographs 116 Tax Notes 1078 (September 17, 2007)

Slinking Away From Twinkie Taxes 113 Tax Notes 1155 (December 25, 2006).

Chapter on *Welch v. Helvering* in Tax Stories (2003)
Second Edition (2009).

Doctors, Lawyers and the Unabomber 60 Montana Law Review 67 (1999).

Legal Advice Toward Illegal Ends 28 University of Richmond Law Review 287, (1994).

A Proposal for Direct, Deductible Charitable Contributions
96 Dickinson Law Review 209 (1992).

Ex-Lux 55 Tax Notes 253 (April 13, 1992).

Gagging on the Public Interest, 4 Georgetown Journal of Legal Ethics 371(1990).

On the Tax Meaning of Ordinary: How the Ills of Welch Could be Cured Through Christian Science 22 Arizona State Law Journal 231 (1990).

The Deductibility of Nondiscretionary Personal Expenses 6 American Journal of Tax Policy 211
(1987).

Life is a Beech 38 Tax Notes 501 (February 1, 1988).

Fly Me, Fly My Mother 35 Tax Notes 291 (April 20, 1987).

Tax Management Portfolio 96-4th, Losses-General Requirements (1987).

Book Review: Federal Income Taxation: Principles and Policies by Michael Graetz, 61 Notre Dame Law Review 867 (1986).

Incompetency and Federal Wealth Transfer Taxation 2 Denver Tax Law Journal 77 (1984).

Of Taxes and Other Casualties 34 Hastings Law Journal 941 (1983), reprinted in 34 Monthly Digest of Tax Articles No. 10, 26 (1984).

Transferability, Utility, and Taxation 30 Kansas Law Review 27 (1981).

The Medical Expense Deduction: A Preliminary Postmortem 53 Southern California Law Review 787 (1980).

The Inequitable Tax Treatment of Expenses Incident to Charitable Service 47 Fordham Law Review 139 (1978), reprinted in condensed form in 30 Monthly Digest of Tax Articles No. 4, 9 (1980).

Discharges of Legal Obligations, Section 2036 and Consideration in Estate and Gift Taxation 5 Washington and Lee Law Review 107 (1978), reprinted in condensed form in 29 Monthly Digest of Tax Articles No. 4, 34 (1979).

Articles Under Ten Pages

Deductions on a Higher Plane: Medical Marijuana Business Expenses Lexis®Federal Tax Journal Quarterly, September, 2013

Book Review: *The Benefit and the Burden* 135 Tax Notes 1413. June 11, 2012.

Book Review: *Chasing Aphrodite: The Hunt For Looted Antiquities At the World's Richest Museum, Dicta*, University of Texas Law Review (2011)

Panning for Gold Lexis Nexus Communities, Tax Law Community, Practitioner's Corner, September 1, 2010

Other People's Money 125 Tax Notes 137 (October 5, 2009)

CHAMP: How the Tax Court Finessed a Bad Statute 116 Tax Notes 887 (September 3, 2007)

Gilmore v. United States: The Divorce 116 Tax Notes 493 (August 6, 2007)

On Displacement, or the Dissing of Places 42 Wake Forest Law Review 49 (2007).

Rabbi Trusts for Indian Children: The Story of a Revenue Procedure 110 Tax Notes 265 (January 16, 2006).

Book Review: *Perfectly Legal: The Covert Campaign to Rig Our Tax System to Benefit the Super Rich—and Cheat Everybody Else* Virginia Tax Review (2005)

The Wages of Sin: Taxation of Slavery Before 1865 101 Tax Notes 1019 (November 24, 2003)

Tax Practice and Privilege: A Tale of Two Countries 99 Tax Notes 422 (April 21, 2003).

Conflicts of Interest Among Estate Clients 1 Estate Planning Tax Advisor, Issue 9 (October 2002)

Islamic and Jewish Perspectives on Interest 89 Tax Notes 1311 (December 4, 2000),
reprinted in 31 Exempt Organization Tax Review 41 (2001) and 21 Tax Notes International
2939 (2000).

The Audit Lottery: Don't Ask, Don't Tell? 86 Tax Notes 1438 (March 6, 2000). Reprinted in
Monthly Digest of Tax Articles, July 2008.

Taxation in Christopher Gray, ed. *Philosophy of Law: An Encyclopedia* (1999)

Circular 230 Revisions: "Faned" Indifference to Solicitation 84
Tax Notes 1531 (September 13, 1999) [with Michael B. Lang].

Pay Now, Die Later: Taxes, Politics, and Preneed Funeral Trusts 80 Tax Notes 711 (August 10,
1998).

Here are some ways to 'market' your class" *The Law Teacher* (Spring 1996) [with Eddie
Easley]

A Comparative Look at Three British Tax Cases 67 Tax Notes 1509 (June 12, 1995).

A "Truly Moving" Experience 64 Tax Notes 261 (July 11, 1994)

On Section 107's Worst Feature: The Teacher-Preacher 61 Tax Notes 1505 (December 20,
1993).

Research and Development Allocations Under Sections 861 and 864: An Author's Query, 60
Tax Notes 641 (August 2, 1993).

Five Will Get You Ten: You Haven't Heard the Last About Zarin 50 Tax Notes 667 (February
11, 1991).

The Whiskey Rebellion Was a Regional Dispute, and It Still Is, 48 Tax Notes 1423 (September
10, 1990).

Waiter, There's an IRS Agent In My Soup 40 Tax Notes 861 (August 22, 1988).

Cops and Robbers (Which are Which?) 36 Tax Notes 813 (August 24, 1987).

*On the Relationship Between Tax Return Form Changes and Taxpayer
Marginalia* 35 Tax Notes 1009 (June 8, 1987).

Fuller Knows Best: Parenting and Fuller's Definition of Law 20 Wake Forest Law Review, 645 (1984).

Determining Value in Barter Transactions: A Response to Robert Keller's "The Taxation of Barter Transactions" 68 Minnesota Law Review 711 (1984).

Representing the Repugnant Client 86 Case and Comment No. 6, 22 (1981), reprinted in Los Angeles Daily Journal, January 28, 1982, at 4.

Book Review: Handling Federal Estate and Gift Taxes by Homer Harris [Rasch's Third Edition] 15 Wake Forest Law Review 325 (1979).

Of Time and Up the River: Criminal Restitution and the Annual Accounting System 56 Taxes 420 (1978).

Papers Presented and Oral Presentations

Sales and Donations of Self-Created Art, Literature, and Music, Conference on Critical Tax Theory, University of Baltimore Law School, April, 2014.

Medical Marijuana Business Expenses, Conference on Critical Tax Theory, UC Hastings School of Law, April, 2013

Avoidance and Morality: Must Expenditures Be Moral To Be Deductible? Victoria-Cornell Colloquium: Jurisprudential Perspectives of Taxation Law, Ithaca, N.Y., September, 2012

Taxation of Households, Dean's Colloquium, Southern Illinois University School of Law, March, 2011

Taxation of Households, Critical Tax Studies Symposium, St. Louis University Law School, April, 2010

Law Students Reflect on the Law School Experience North Carolina BarCares Law School Roundtable, Raleigh, NC, February 2010

Islamic and Jewish Perspectives on Interest, Seminar on Venice, The Jews, and Italian Culture, Venice, Italy, July, 2008.

Professionalism and Ethics Middle District of North Carolina Bankruptcy Seminar, Southern Pines, NC, May 2004.

Recent Ethics Opinions High Point Bar Association Ethics and Substance Abuse Program, High Point, May 2003.

Ethical Considerations in Multistate Practice ABA Tax Section Standards of Tax Practice Committee, Los Angeles, October, 2000.

Tax Practice Aspects of the ALI Restatement of the Law Governing Lawyers, ABA Tax Section Standards of Tax Practice Committee, San Diego, January 2000.

Clarence Darrow: Crimes, Causes and the Courtroom North Carolina Bar Foundation Seminar Panelist, November, 1999.

Testimony on Proposed Rulemaking with Respect to Travel and Tour Activities of Tax Exempt Organizations, Internal Revenue Service, Washington, D.C. February, 1999.

"NC LAW 90210" [a mock disbarment hearing] North Carolina Bar Foundation Seminar, February, 1999

Ethics of Estate Planning and Tax Practice, Wachovia Bank and Trust Tax CLE program, November 1999, November, 1998; November, 1994; May, 1991; November, 1990.

Lawyer Civility Codes Amintaphil Conference, (American Section, International Association for Philosophy of Law and Social Philosophy) Montreal, Canada, September, 1998.

Ethics for Litigators North Carolina Bar Foundation Seminar, October, 1997.

Ethics and Professional Responsibility Issues Encountered by Tax Practitioners Tax Section Workshops, North Carolina Bar Association, June 1997.

Loose Lips, Pink Slips and Other Ethical Dilemmas North Carolina Bar Foundation 1997 Professional Responsibility Seminar, March, 1997.

"Structuring Student-Friendly Courses: A Survey of Five North Carolina Law Schools" Southeastern AALS, Destin, Florida, July, 1996.

Rational Lawyers, Irrational Risk; Symposium on Rationality and Risk Assessment, Wake Forest University, April, 1996.

Advanced Directives and Assisted Suicide Southern West Virginia Medical Ethics Conference, April, 1996.

Change My Will [lecture and video presentation] North Carolina Bar Foundation 1996 Professional Responsibility Seminar, March, 1996.

The Rise and Fall of the Luxury Tax: A Political History; Prospects for Tax Reform in the United States Senior Seminar for Administrative Officials, Shanghai, People's Republic

of China, October, 1995.

Prospects for Tax Reform in the United States; Current Issues in Professional Responsibility
Wuhan University, Wuhan, People's Republic of China, November, 1995.

Taxation and Redistribution: A Primer Amintaphil Conference, (American Section, International
Association for Philosophy of Law and Social Philosophy) November, 1994.

North Carolina Individual Income Tax North Carolina Bar Foundation Estate Planning and
Taxation Survey Course, September, 1994.

International Individual Taxation and Reporting Requirements North Carolina Bar Association
International Law Section Annual Meeting, February, 1994.

Professional Responsibility North Carolina Bar Foundation Practical Skills Course, August,
1993.

To Whom Does Corporate Counsel Owe Allegiance? North Carolina Bar Association Corporate
Counsel Section Annual Meeting, May, 1993.

Testimony Before NC State Bar Professionalism Committee on Revised CLE Requirements,
March 22, 1991.

Communitarian vs Individualistic Views of the Nuremberg Trials Amintaphil Conference,
October, 1990.

Employee Conflicts of Interests North Carolina Bar Foundation Conference on Ethics for
Corporate Counsel, September, 1990.

Testimony before North Carolina Senate Committee on bumper sticker legislation, on behalf of
N. C. Civil Liberties Union, Spring 1989.

Taxes and the Family Amintaphil Conference, October, 1988.

Attorney-Client Privilege and Corporate Counsel N.C. Bar Foundation Current Legal Issues for
Corporate Counsel, May, 1988.

Income Taxation of Estates, State Taxes on Transfers Wake Forest Estate Planning Institute,
March 1988.

The Use of Videotaped Role-Playing Exercises Wake Forest Law Faculty Seminar, October,
1987.

Tax Equity and Fiscal Responsibility Act of 1982 - Changes Affecting the Average Income
Taxpayer Hawaii Institute for Continuing Legal Education, November, 1982.

Increasing After-Tax Recoveries for Individual and Business Injuries--Structuring the Settlement
Wake Forest 1981-82 Tax Institute, December 1981.

The Lawyer and the Immoral Client Wake Forest University Department of Philosophy
colloquium, rebroadcast on WFDD-FM Reynolda Hall Lecture Series, March 1981.

Medical and Charitable Deductions Wake Forest Intra-University Research Symposium, March
1979.

Powers of Appointment: General Considerations Third Annual Wake Forest Estate Planning
Seminar, May 1979.

American Bar Association, Central and East European Law Initiative Consultations

Macedonia, Amendments to the Law on the Bar (1999).

Uzbekistan, Law on Non-Commercial, Non-Governmental Organizations (1999).

Ukraine, Personal Income Tax Law (2000); Code of Ethics for Advocates (1998); Law on
the Bar (2007).

City of St. Petersburg, Tax Incentive Plan (1998).

Lithuania, Individual Income Tax Law (1996) Bar Association Law

Slovakia, specialized courts (1996)

Memberships

American Law Institute. Members Consultative Committee, Restatement of the Law Governing
Lawyers

ABA Section of Taxation, Secretary, Teaching Taxation Committee, 1988-1989, Committee on
Fiduciary Income, CEELI; North Carolina State Bar Association; Forsyth County Bar
Association.

Fellow, American Bar Foundation

North Carolina Civil Liberties Union, State Board, 1988-1990.

Forsyth County Nursing Home Community Advisory Committee

