

PAUL L. CARON
Duane and Kelly Roberts Dean
Professor of Law
Pepperdine University Rick J. Caruso School of Law
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EDUCATION

- LL.M. (Taxation) 1988, Boston University
Top 10% of Class
- J.D., Cum Laude, 1983, Cornell Law School
Top 15% of Class
Note Editor, CORNELL LAW REVIEW
- A.B. (Government/History), Magna Cum Laude, 1979, Georgetown University
Top 10% of Class
Varsity Baseball Team

ACADEMIC POSITIONS

- Pepperdine University Rick J. Caruso School of Law
Duane and Kelly Roberts Dean (2017-)
Professor of Law (2013-)
Associate Dean for Research and Faculty Development (2015-17)
D & L Straus Distinguished Visiting Professor of Law (2010-13)
- University of Cincinnati College of Law
Charles Hartsock Professor of Law (1997-2013)
Inaugural Associate Dean of Faculty (2007-10)
Director of Faculty Projects (2002-07)
Inaugural Associate Dean for Faculty Research and Development (1999-2001)
Professor of Law (1995-97)
Associate Professor of Law (1993-95)
Assistant Professor of Law (1990-93)
- University of San Diego School of Law
Herzog Summer Visiting Professor in Taxation (Summers 2009-14)
Visiting Professor of Law (Summers 2008, 2006, 2004, 2002, 2001)
- Florida State University College of Law
Visiting Professor of Law (Summer 2003)
- New York University/Office of Chief Counsel Continuing Professional Education Program
Visiting Professor of Law (Spring 2002)
- University of Florida College of Law
Visiting Professor of Law (Summer 1997)
- University of Oklahoma College of Law
Adjunct Assistant Professor of Law (Spring 1985)
- Oklahoma City University School of Law
Instructor in Law (Fall 1984)

OTHER LEGAL POSITIONS

- Sullivan & Worcester, Boston
Associate (1985-90)
- Chief Judge William J. Holloway, Jr., U.S. Court of Appeals for the Tenth Circuit
Law Clerk (1983-85)

EDITORIAL POSITIONS

- *Series Editor*, LAW STORIES SERIES (Foundation Press)
- *Series Editor*, GRADUATE TAX SERIES (LexisNexis/Carolina Academic Press)
- *Editor*, TAX LAW ABSTRACT JOURNALS (Social Science Research Network)

PUBLICATIONS

Conference Organizer

- *Tax Reform in a Time of Crisis*, Pepperdine University School of Law (Jan. 17, 2014)
- *Tax Advice for the Second Obama Administration*, Pepperdine University School of Law (Jan. 18, 2013)
- *Bloggership: How Blogs Are Transforming Legal Scholarship*, Harvard Law School (April 28, 2006)
- *The Next Generation of Law School Rankings*, Indiana University School of Law (April 15, 2005)

Books

- FEDERAL INCOME TAXATION: PRINCIPLES AND POLICIES (Foundation Press, 8th ed. forthcoming 2017) (with Michael Graetz & Deborah Schenk)
- FEDERAL WEALTH TRANSFER TAX (Foundation Press, 7th ed. 2015)) (with Paul McDaniel & James Repetti)
- TAX STORIES (Foundation Press, 2d ed. 2009), *reviewed by*:
Reuven Avi-Yonah, 101 MICH. L. REV. 2227 (2003)
Kim Brooks, 28 QUEEN'S L. REV. 705 (2003)
Tim Edgar, 51 CANADIAN TAX J. 1066 (2003)
Ajay Mehrotra, 55 J. LEGAL EDUC. 116 (2005)
Jay Soled, 100 TAX NOTES 727 (2003)
- FEDERAL WEALTH TRANSFER TAX ANTHOLOGY (LexisNexis, 1998) (with Karen Burke & Grayson McCouch), *reviewed by* John Donaldson, 79 TAX NOTES 1067 (1998)
- FEDERAL INCOME TAX ANTHOLOGY (LexisNexis, 1997) (with Karen Burke & Grayson McCouch), *reviewed by* William Turnier, 74 TAX NOTES 1343 (1997)

Book Chapters, Articles, and Essays

- *The One Hundredth Anniversary of the Federal Estate Tax: It's Time to Renew Our Vows*, 58 B.C. L. REV. 823 (2016)
- *New Prominence of Tax Basis in Estate Planning*, 150 TAX NOTES 1569 (2016) (with Jay Soled)
- *Tax Regulation, Transportation Innovation, and the Sharing Economy*, 82 U. CHI. L. REV. DIALOGUE 69 (2015) (with Jordan Barry)
- *Thomas Piketty and Inequality: Legal Causes and Tax Solutions*, 64 EMORY L.J. ONLINE 2073 (2015)
- *California Dreamin': Tax Scholarship in a Time of Fiscal Crisis*, 48 U.C. DAVIS L. REV. 405 (2014) (with Joseph Bankman)
- *Tax Reform in a Time of Crisis*, 142 TAX NOTES 1106 (2014)
- *Revitalizing the Estate Tax: Five Easy Pieces*, 142 TAX NOTES 1231 (2014) (with James Repetti)

- *Rethinking the Penalty for the Failure to File Gift Tax Returns*, 141 TAX NOTES 757 (2013) (with Jay Soled, Charles Davenport & Richard Schmalbeck)
- *Tax Advice for the Second Obama Administration*, 40 PEPP. L. REV. 1143 (2013)
- *Occupy the Tax Code: Using the Estate Tax to Reduce Inequality and Spur Economic Growth*, 40 PEPP. L. REV. 1255 (2013)
- *TePoel Lecture: The Costs of Estate Tax Dithering*, 43 CREIGHTON L. REV. 637 (2010)
- *The Estate Tax Non-Gap: Why Repeal a “Voluntary” Tax*, 20 STAN. L. & POL’Y REV. 153 (2009) (with James Repetti)
- *The Story of Murphy v. IRS: A New Front in the War on the Income Tax*, in TAX STORIES 1 (Foundation Press, 2d ed. 2009)
- *Tax Archaeology*, in TAX STORIES 55 (Foundation Press, 2d ed. 2009)
- *Are Scholars Better Bloggers? Bloggership: How Blogs Are Transforming Legal Scholarship*, 84 WASH. U. L. REV. 1025 (2006)
- *The Long Tail of Legal Scholarship*, 116 YALE L.J. POCKET PART 38 (2006)
- *Dead Poets and Academic Progenitors: The Next Generation of Law School Rankings*, 81 IND. L.J. 1 (2006) (with Rafael Gely)
- *Ranking Law Schools: Using SSRN to Measure Scholarly Performance*, 81 IND. L.J. 83 (2006) (with Bernard Black)
- *Teaching with Technology in the 21st Century Law School Classroom*, in THE FUTURE OF LAW LIBRARIES (West, 2006)
- *The Top Ten Tax Stories of 2005*, 110 TAX NOTES 169 (2006)
- *Tax Profs Remember Boris Bittker*, 109 TAX NOTES 119 (2005)
- *What Law Schools Can Learn From Billy Beane and the Oakland Athletics*, 82 TEX. L. REV. 1483 (2004) (with Rafael Gely)
- *Affirmative Refraction: Grutter v. Bollinger Through the Lens of The Case of the Speluncean Explorers*, 21 CONST. COMM. 65 (2004) (with Rafael Gely)
- *Taking Back the Law School Classroom: Using Technology to Foster Active Student Learning*, 54 J. LEGAL EDUC. 551 (2004) (with Rafael Gely)
- *TaxProf: A Virtual Tax Community, Teaching Tax Through Stories, and The TaxProf Exam Bank: Practical Help for the Tax Professor*, in TEACHING THE LAW SCHOOL CURRICULUM (Carolina Academic Press, 2004) (Steven Friedland & Gerald Hess, Editors)
- *Back to the Future: Teaching Law Through Stories*, 71 U. CIN. L. REV. 405 (2002)
- *The Federal Tax Implications of Bush v. Gore*, 79 WASH. U. L.Q. 749 (2001)
- *The Associate Dean for Research Position: Encouraging and Promoting Scholarship*, 33 U. TOL. L. REV. 233 (2001) (with Joseph Tomain)
- *Tax Court Fumbles Substance-Over-Form Ball in Brown*, 75 TAX NOTES 1240 (1997)
- *Confusion Reigns over State Law and Administration Expenses*, 74 TAX NOTES 1314 (1997)
- *Tax Myopia Meets Tax Hyperopia: The Unproven Case of Increased Judicial Deference to Revenue Rulings*, 57 OHIO ST. L.J. 637 (1996)
- *Tax Court and Service Stake Out Positions in State Law Debate*, 71 TAX NOTES 229 (1996)
- *Ten Estate Planning Advantages of Limited Liability Companies*, 70 TAX NOTES 998 (1996)
- *Chief Justice Burger: A Better Tax Lawyer Than His Critics*, 69 TAX NOTES 1020 (1995)
- *When Does Life Begin for Tax Purposes?*, 68 TAX NOTES 320 (1995)
- *Estate Planning Implications of the Right of Publicity*, 68 TAX NOTES 95 (1995)
- *Section 2036 Ruling May Force Bengals Out of Cincinnati*, 67 TAX NOTES 1504 (1995)
- *Tax Problems of Durable Powers of Attorney*, 66 TAX NOTES 1009 (1995)
- *Court Rejects Application of Dickman to Foregone Dividends*, 66 TAX NOTES 552 (1995)
- *Taxing Opportunity*, 14 VA. TAX REV. 347 (1994)

- *Tax Myopia, Or Mamas Don't Let Your Babies Grow Up To Be Tax Lawyers*, 13 VA. TAX REV. 517 (1994)
- *Bosch and the Allure of Adversariness*, 64 TAX NOTES 673 (1994)
- *The Federal Courts of Appeals' Use of State Court Decisions in Tax Cases: "Proper Regard" Means "No Regard,"* 46 OKLA. L. REV. 443 (1993)
- *The Lurking Retroactivity Issues in Irvine*, 61 TAX NOTES 1109 (1993)
- *The Role of State Court Decisions in Federal Tax Litigation: Bosch, Erie & Beyond*, 71 OR. L. REV. 781 (1992)

EDITORIAL POSITIONS

Series Editor, LAW STORIES (Foundation Press)

- ADMINISTRATIVE LAW STORIES (2d ed. 2010) (Peter Strauss, Editor)
- ANTITRUST STORIES (2007) (Eleanor Fox & Daniel Crane, Editors)
- BANKRUPTCY STORIES (2007) (Robert Rasmussen, Editor)
- BUSINESS TAX STORIES (2005) (Steven Bank & Kirk Stark, Editors)
- CIVIL PROCEDURE STORIES (2d ed. 2008) (Kevin Clermont, Editor)
- CIVIL RIGHTS STORIES (2008) (Myriam Gilles & Risa Goluboff, Editors)
- CONSTITUTIONAL LAW STORIES (2d ed. 2009) (Michael Dorf, Editor)
- CONTRACTS STORIES (2007) (Douglas Baird, Editor)
- CORPORATE LAW STORIES (2009) (J. Mark Ramseyer, Editor)
- CRIMINAL LAW STORIES (2013) (Donna Coker & Robert Weisberg, Editors)
- CRIMINAL PROCEDURE STORIES (2006) (Carol Steiker, Editor)
- DEATH PENALTY STORIES (2009) (John Blume & Jordan Steiker, Editors)
- EDUCATION LAW STORIES (2008) (Michael Olivas & Ronna Schneider, Editors)
- ELECTION LAW STORIES (2016) (Joshua Douglas & Eugene Mazo, Editors)
- EMPLOYMENT DISCRIMINATION STORIES (2005) (Joel Friedman, Editor)
- EMPLOYMENT LAW STORIES (2007) (Samuel Estreicher & Gillian Lester, Editors)
- ENVIRONMENTAL LAW STORIES (2005) (Richard Lazarus & Oliver Houck, Editors)
- EVIDENCE STORIES (2006) (Richard Lempert, Editor)
- FAMILY LAW STORIES (2008) (Carol Sanger, Editor)
- FIRST AMENDMENT STORIES (2010) (Richard Garnett & Andrew Koppelman, Editors)
- FEDERAL COURTS STORIES (2009) (Judith Resnik & Vicki Jackson, Editors)
- HUMAN RIGHTS ADVOCACY STORIES (2009) (Deena Hurwitz & Margaret Satterthwaite, Editors)
- IMMIGRATION LAW STORIES (2005) (Peter Schuck & David Martin, Editors)
- INDIAN LAW STORIES (2010) (Philip Frickey, Carole Goldberg & Kevin Washburn, Editors)
- INTELLECTUAL PROPERTY STORIES (2006) (Rochelle Dreyfuss & Jane Ginsburg, Editors)
- INTERNATIONAL LAW STORIES (2007) (Laura Dickinson, Mark Janis & Paul Noyes, Editors)
- LABOR LAW STORIES (2005) (Laura Cooper & Catherine Fisk, Editors)
- LEGAL ETHICS STORIES (2005) (David Luban & Deborah Rhode, Editors)
- PRESIDENTIAL POWER STORIES (2009) (Chris Schroeder & Curtis Bradley, Editors)
- PROPERTY STORIES (2d ed. 2009) (Gerald Korngold & Andrew Morriss, Editors)
- RACE LAW STORIES (2008) (Rachel Moran & Devon Carbado, Editors)
- STATUTORY INTERPRETATION STORIES (2010) (William Eskridge, P. Frickey & E. Garrett, Editors)
- TAX STORIES (2d ed. 2009) (Paul Caron, Editor)
- TORTS STORIES (2004) (Robert Rabin & Stephen Sugarman, Editors)
- TRIAL STORIES (2008) (Michael Tigar & Angela Davis, Editors)
- WOMEN AND THE LAW STORIES (2010) (Elizabeth Schneider & Stephanie Wildman, Editors)

Series Editor, GRADUATE TAX SERIES (LexisNexis)

- CIVIL TAX PROCEDURE (3d ed. 2013) (by David Richardson, Jerome Borison & Steve Johnson)
- CORPORATE TAXATION (2012) (by Charlotte Crane & Linda Beale)
- EMPLOYEE BENEFITS LAW (2d ed. 2012) (by Kathryn Kennedy & Paul Shultz)
- ESTATE AND GIFT TAXATION (2d ed. 2013) (by Robert Danforth & Brant Hellwig)
- FEDERAL TAX'N OF PROPERTY TRANSACTIONS (2012) (by Elliott Manning & David Cameron)
- FEDERAL TAX ACCOUNTING (2d ed. 2011) (by Michael Lang, Elliott Manning & Mona Hymel)
- PARTNERSHIP TAX (3d ed. 2012) (by Richard Lipton & Walter Schwidetzky et al.)
- TAX CRIMES (2d ed. 2013) (by Steve Johnson & Scott Schumacher et al.)
- TAXATION & BUSINESS PLANNING FOR REAL ESTATE TRANSACTIONS (2011) (by Brad Borden)
- REGULATION OF TAX PRACTICE (2010) (by Linda Galler & Michael Lang)
- U.S. INTERNATIONAL TAX (2d ed. 2011) (by Allison Christians, Sam Donaldson & P. Postlewaite)

Editor, TAX LAW ABSTRACTS (Social Science Research Network)

- INTERNATIONAL & COMPARATIVE TAX (with Robert Green)
- PRACTITIONER SERIES
- TAX LAW & POLICY

PRESENTATIONS

- *What I Learned in My First Year as Dean*, 2018 ABA New Deans Conference (June 6, 2018)
- *Faculty Scholarship Assessment: A (Very) New Dean's Perspective*, Texas A&M Law School (June 2, 2017)
- *The One Hundredth Anniversary of the Federal Estate Tax: It's Time to Renew Our Vows*, Boston College Law School (Oct. 2, 2015)
- Commentator, *Reforming the IRS*, University of Minnesota Law School (Mar. 27, 2015)
- *Keynote Address, Law School Rankings, Faculty Scholarship, and the Missing Ingredient*, Arizona State Law School Aspiring Law Professors Conference (Sept. 27, 2014)
- *Law Professor Blogs Network 2.0: One Year Later*, Harvard Law School/CALI Conference on *The Next Wave in Legal Education* (June 19, 2014)
- *Faculty Scholarship at Faith-Based Law Schools: Long Tails, Moneyball, and Rankings in a Time of Crisis*, Regent University School of Law (Feb. 28, 2014)
- *Revitalizing the Estate Tax: Five Easy Pieces*, Pepperdine University School of Law, (Feb. 11, 2014)
- Moderator, *Love and Law, Violence and Freedom*, Pepperdine University School of Law Conference on *Love and Law* (Feb. 8, 2014)
- Moderator, *Measuring Inequality*, University of Southern California Gould School of Law Conference on *Growing Income Inequality: Is Tax Policy the Cause, the Cure or Irrelevant?* (Feb. 7, 2014)
- *Introduction*, Pepperdine Law Review/Tax Analysts Symposium on *Tax Reform in a Time of Crisis* (Jan. 17, 2014)
- *Law Professor Blogs Network 2.0: Faculty, IT and Vendor Collaboration*, Chicago-Kent College of Law/CALI Conference on *Driving Innovation* (June 15, 2013)
- *Keynote Address, Occupy the Tax Code: Using the Estate Tax to Reduce Inequality and Spur Economic Growth*, University of Southern California Gould School of Law Tax Institute (Jan. 30, 2013)
- *Introduction*, Pepperdine Law Review/Tax Analysts Symposium on *Tax Advice for the Second Obama Administration* (Jan. 18, 2013)

- Moderator, *Estate & Gift Tax Panel*, Pepperdine Law Review/Tax Analysts Symposium on *Tax Advice for the Second Obama Administration* (Jan. 18, 2013)
- *Occupy the Tax Code: Using the Estate Tax to Reduce Inequality and Spur Economic Growth*, University of Cincinnati College of Law (June 6, 2012)
- Moderator, *Training Future Lawyers Panel*, Pepperdine Law Review Symposium on *The Lawyer of the Future* (Apr. 20, 2012)
- *The Future of the Estate Tax*, AALS Annual Meeting, Panel on *Death and Taxes: Now and Beyond 2012* (Jan. 6, 2012)
- *The 2010 Estate & Gift Tax Changes: Politics, Law & Policy*, University of San Diego School of Law (Feb. 11, 2011)
- *The Costs of Estate Tax Dithering*, TePoel Lecture, Creighton University School of Law (Apr. 16, 2010)
- *Using Technology to Foster Active Student Learning*, AALS Annual Meeting, Plenary Workshop on Redesigning Legal Education, San Diego, CA (Jan. 7, 2009)
- *The Estate Tax Non-Gap: Why Repeal a "Voluntary" Tax?*, Stanford Law School Symposium on *Closing the Tax Gap* (Nov. 8, 2008)
- *Murphy v. IRS: Another Front in the War Against the Income Tax*, Boston College Law School, Tax Policy Workshop Series (Apr. 17, 2008)
- *Murphy v. IRS: Another Front in the War Against the Income Tax*, University of Toronto Faculty of Law, James Hausman Tax Law & Policy Workshop Series (Apr. 9, 2008)
- *The Role of Blogs in Twenty-First Century Tax Scholarship and Practice*, ABA Tax Section Meeting, Lake Las Vegas, NV (Jan. 18, 2008)
- *Taking Back the Law School Classroom: Using Technology to Foster Active Student Learning*, University of Illinois College of Law (Nov. 30, 2007)
- *Law School Rankings: Past, Present, and Future*, University of Cincinnati College of Law (Oct. 5, 2007)
- *Law School Rankings: Past, Present, and Future*, Law School Admission Council Annual Meeting, Tucson, AZ (May 31, 2007)
- *Technology in the Law School Classroom*, Symposium on *The Future of Law Libraries*, Ponte Vedra, FL (Mar. 8, 2007)
- *Technology and the Traditional Law Review Structure*, New York Law School, Symposium on *Writing About the Law: From Bluebook to Blogs and Beyond* (Feb. 16, 2007)
- *Building and Marketing Your Scholarly Brand*, AALS Annual Meeting, Panel on *Scholarship and the New Law Professor: Of Blogs, Books, Networks, and the Placement Game*, Washington, D.C.. (Jan. 5, 2007)
- *Introduction: Are Scholars Better Bloggers?*, Harvard Law School, Symposium on *Bloggership: How Blogs Are Transforming Legal Scholarship* (Apr. 28, 2006)
- *Ranking Law Schools: Using SSRN to Measure Scholarly Performance*, University of Cincinnati College of Law (June 22, 2005)
- *Introduction: Dead Poets and Academic Progenitors*, Indiana University School of Law, Symposium on *The Next Generation of Law School Rankings* (Apr. 15, 2005)
- *Ranking Law Schools: Using SSRN to Measure Scholarly Performance*, Indiana University School of Law, Symposium on *The Next Generation of Law School Rankings* (Apr. 15, 2005)
- *Taking Back the Law School Classroom: Using Technology to Foster Active Student Learning*, Chase College of Law, Northern Kentucky University (Mar. 25, 2005)
- *Technology in the Law School Classroom*, Symposium on *The Future of Law Libraries*, Amelia Island, FL (Mar. 10, 2005)

- *Taking Back the Law School Classroom: Using Technology to Foster Active Student Learning*, University of San Diego School of Law (June 17, 2004)
- *Taking Back the Law School Classroom: Using Technology to Foster Active Student Learning*, University of Cincinnati College of Law (Aug. 6, 2003)
- *Taking Back the Law School Classroom: Using Technology to Foster Active Student Learning*, Florida State University College of Law (June 19, 2003)
- *Taking Back the Law School Classroom: Using Technology to Foster Active Student Learning*, Boston College Law School (Apr. 7, 2003)
- *Tax Stories: What Famous Old Tax Cases Can Tell Us About Today's Tax Law*, ABA Tax Section Meeting, Washington, D.C. (May 10, 2003)
- *Back to the Future: Teaching Law Through Stories*, University of San Diego School of Law (June 19, 2001)
- *Back to the Future: Teaching Law Through Stories*, University of Cincinnati College of Law (May 30, 2001)
- *The Alternative Minimum Tax: The Problem and Possible Solutions*, Tax Reform Advisory Committee, Ways and Means Committee, U.S. House of Representatives (Feb. 23, 1998)
- *Simplifying the Estate and Gift Tax*, Tax Reform Advisory Committee, Ways and Means Committee, U.S. House of Representatives (Mar. 2, 1997)
- *The Impact of Tax Reform on Real Estate*, Tax Reform Advisory Committee, Ways and Means Committee, U.S. House of Representatives (July 22, 1996)
- *Estate and Gift Tax Implications of Tax Reform*, Tax Reform Advisory Committee, Ways and Means Committee, U.S. House of Representatives (June 3, 1996)

UNIVERSITY AND LAW SCHOOL AWARDS

- Harold C. Schott Publication Prize (2007) — for outstanding scholarship
- Harold C. Schott Publication Prize (2006) — for outstanding scholarship
- Harold C. Schott Scholarship Award (2005) — for outstanding scholarship
- Harold C. Schott Publication Prize (2004) — for outstanding scholarship
- Harold C. Schott Publication Prize (2003) — for outstanding scholarship
- Goldman Prize for Teaching Excellence (2003) — for outstanding teaching
- Harold C. Schott Publication Prize (2002) — for outstanding scholarship
- Faculty Achievement Award (1997) — for outstanding scholarship, teaching, and service

PROFESSIONAL AND PUBLIC SERVICE

- President (2013-16), Vice-President 2011-13), and Member (2005-11) — Board of Directors, Center for Computer Assisted Legal Instruction (CALI)
- Member — AALS Standing Committee on Libraries & Technology (2008-11)
- Member — AALS Standing Committee on Curriculum (2006-07)
- Member — ABA Accreditation Team, University of Kansas School of Law
- Member — Tax Reform Advisory Committee, Ways and Means Committee, U.S. House of Representatives (1996-99)
- Member — District of Columbia and Massachusetts Bars