

ALICE G. ABREU
Honorable Nelson A. Diaz Professor of Law
Temple University Beasley School of Law
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PROFESSIONAL:

Temple University Beasley School of Law, Philadelphia, PA (July, 1985- Present).

James E. Beasley Professor of Law (2007-12 rotation).

Charles Klein Professor of Law and Government (1993-96 rotation).

Professor of Law since 1992.

Founder and Inaugural Director, Temple Center for Tax Law and Public Policy (2019-present).

Courses regularly taught: Taxation, Corporate Taxation, International Tax, Low Income Taxpayer Policy and Practice, Tax Policy Colloquium. Courses occasionally taught include: International Fiscal Policy (TURome), Introduction to International Business Law (TURome); Courses previously taught: Contracts (I and II), Estate and Gift Taxation, Taxation of Business Enterprises, Tax Policy.

Temple Law School Summer Program in Rome, Italy: Co-Director, '01, '07, '09, '13, '15; Director, '03, '09; Associate Director, '04; Guest Lecturer, '16; Faculty, '99.

Significant Committee Assignments: Temple University Rome Dean Review Committee, 2018; Temple Rome Dean Search Committee, 2019; Chair, Self-Study Committee, 2018-19; Chair, Curriculum Committee, 2021, 2015-17; Chair, Faculty Selection and Recruitment Committee ('95-'97, '06-'08); member, ('90-'93, '04-'06, '10-'11); Faculty Review Committee, ('00-02, '13-'15); Law School Executive Committee ('91-'93 and '08-'10); Graduate Tax Program Committee ('85-Present). Faculty Secretary ('92-'93). Faculty Senate Steering Committee, '00-'01. Special research assignment, Fall, 2017; 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. Taught: Corporate Tax, International Tax.

Yale Law School, New Haven, CT: **Visiting Lecturer**, Fall, 1989. 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 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.

HONORS:

Appointed to be the inaugural holder of the Honorable Nelson A. Diaz Professorship in Law, May, 2021; Named a Temple University Great Teacher, April, 2017; received the Christian R. and Mary F. Lindback Foundation Award for Distinguished Teaching in April, 2007, and the Murray F. Shusterman Faculty Award (awarded by the Temple Law Alumni Association in recognition of excellence in teaching) in April, 2013.

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 (Books and Law Review Articles):

Tax: Different, Not Exceptional (with Richard K. Greenstein), 71 ADM. L. REV. 663 (2019). Reviewed: Charlotte Crane, *Situating the Tax Law: Exceptions, Not Exceptionalism*, JOTWELL (September 29, 2020) (reviewing Alice Abreu & Richard Greenstein, *Tax: Different, Not Exceptional*, 71 ADMIN L. REV. 663 (2019)), <https://tax.jotwell.com/situating-the-tax-law-exceptions-not-exceptionalism/>; Taxprof blog, Hayes Holderness, *Weekly SSRN Article Review and Roundup: Holderness Reviews Abreu and Greenstein's Tax: Different Not Exceptional*, https://taxprof.typepad.com/taxprof_blog/2019/05/weekly-ssrn-tax-article-review-and-roundup-holderness-reviews-abreu-greensteins-tax-different-not-ex.html.

Tax 2018: Requiem for Ability to Pay, 51 LOYOLA L.A. L. REV. 61 (2018), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3154691. Reviewed: Neil Buchanan, *The Ability to Pay Principle and the Counterintuitive Distributive Justice Analysis of Alimony Payments*, JOTWELL, (July 2, 2018), <https://tax.jotwell.com/the-ability-to-pay-principle-and-the-counterintuitive-distributive-justice-analysis-of-alimony-payments/>.

Rebranding Tax / Increasing Diversity (with Richard K. Greenstein), 96 DENVER L. REV. 1 (2018), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3156578.

The U.S. Taxpayer Bill of Rights: Window Dressing or Expression of Justice, (with Richard K. Greenstein), JOTA (JOURNAL OF TAX ADMINISTRATION), Nov. 2018, at 25; <http://jota.website/index.php/JoTA/article/view/196>; also available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3051391.

Embracing the TBOR (with Richard K. Greenstein), 157 TAX NOTES 1281 (2017), reviewed by Christina Thompson, *Substantive Rights or Normative Policy? The TBOR's contribution to federal tax compliance and enforcement* in the Procedurally Taxing blog, <http://procedurallytaxing.com/substantive-rights-or-normative-policy-the-tbors-contribution-to-federal-tax-compliance-and-enforcement/>.

Tax as Everylaw: Interpretation, Enforcement, and the Legitimacy of the IRS, (with Richard K. Greenstein), 69 TAX LAW. 493 (2016), reprinted in RIVISTA DI DIRITTO TRIBUTARIO (JOURNAL OF TAX LAW), <http://www.rivistadirittotributario.it/2016/08/30/la-legge-tributaria-ugualmente-problematica-tutti/>.

The Rule of Law as the Law of Standards: Interpreting the Internal Revenue Code (with Richard K. Greenstein), 64 DUKE L. J. ONLINE 53 (2015), <http://dlj.law.duke.edu/2015/01/the-rule-of-law-as-a-law-of-standards-interpreting-the-internal-revenue-code/>.

It's Not a Rule: A Better Way to Understand the Definition of Income (with Richard K. Greenstein), 13 FLA. TAX REV. 101 (2012).

Defining Income, (with Richard K. Greenstein), 11 FLA. TAX REV. 295 (2011).

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).

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), reprinted as the initial piece in *Chapter 5, Race and Taxation*, in CRITICAL TAX THEORY: AN INTRODUCTION, 109, ANTHONY C. INFANTI AND BRIDGET J. CRAWFORD, EDS. (2009).

Lessons From LatCrit: Insiders and Outsiders, All at the Same Time, 53 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).

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).

OTHER PUBLICATIONS:

Why Is Tax So White? 172 TAX NOTES 1457 (August 30, 2021)(solicited Essay published as part of a “Global Roundtable on Tax Fairness: In Search of Justice and Representation.” Simultaneously published in 103 TAX NOTES INTERNATIONAL1243 and 101 STATE TAX NOTES 977.

Foreword: Taxpayer Rights: All the Angles, 91 TEMP. L. REV. 679 (2019).

Feminist Judgments: Operationalizing Diversity, (reviewing FEMINIST JUDGMENTS: REWRITTEN TAX OPINIONS), 16 PITT. TAX REV. 189 (2019); <http://taxreview.law.pitt.edu/ojs/index.php/taxreview/article/view/94>.

Rules v. Standards, (with Richard K. Greenstein), JOTWELL (June 7, 2018) (reviewing Sarah Lawsky, *A Logic for Statutes* (FLA. TAX REV., forthcoming, available at SSRN), <https://tax.jotwell.com/rules-vs-standards/>).

Listen to Peter: Embrace the TBORs (with Richard K. Greenstein), 87 STATE TAX NOTES 491 (January 29, 2018).

For Good (Foreword), 68 TAX LAW. 421 (2015).

In INNOCENT SPOUSE Review, a Regrettable Omission, 132 TAX NOTES 163 (August 23, 2011).

The Best Job in the World, in CAREERS IN TAX LAW: PERSPECTIVES ON THE TAX PROFESSION AND WHAT IT HOLDS FOR YOU, 136 JOHN GAMINO, ROBB LONGMAN, AND MATTHEW SONTAG, EDS. (2009).

Op-ed: *Obama’s Plan to Simplify Returns Would Make April 15 Less Taxing*, Philadelphia Inquirer, May 2, 2008.

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

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*.

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).

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

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).

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

PROFESSIONAL ACTIVITIES:

American Bar Association Section of Taxation:

Vice-Chair, Publications, and Editor-in-Chief, THE TAX LAWYER, ('12-'15); Council Director, '09-'12 (primary responsibility for the Teaching Taxation, Low Income Taxpayers, Pro Bono, and Diversity Committees, as well as for the Young Lawyer's Forum); Secretary, '07-'09; Long Range Planning Task Force, Co-Chair, with Armando Gomez, of the Subcommittee on Pro Bono and Public Interest ('11-'12); Member, Fellowship Committee, '08-'11 and '16-present; Nominating Committee, '17-present; Supervising Editor, American Bar Association Section of Taxation NEWS QUARTERLY, (formerly NEWSLETTER), '01-'06; Moderated, spoken at, or organized numerous panels at Section meetings and other national and international conferences, some of which are listed below.

Board Memberships and Other Appointments:

Regent-at-Large, American College of Tax Counsel (2019-Present).

Trustee, American Tax Policy Institute (2019-Present).

Board Member, Center for Taxpayer Rights (2019-Present).

Associate Member, European Association of Tax Law Professors (2019 – Present).

Member, Board of Academic Advisors, Tannenwald Competition for Excellence in Tax Scholarship.

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

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

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

Board Member and Planning Committee Member: Philadelphia Tax Conference (over 20 years).

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 and international tax conferences, including:

University of Texas Law School Tax Conference (December, 2019 and 2020)

James Hausman Tax Law and Policy Workshop, Toronto (September, 2019)

5th International Taxpayer Rights Conference, Athens (virtual) (May, 2021)

4th International Taxpayer Rights Conference, Minneapolis, Minnesota (May, 2019)

2nd International Taxpayer Rights Conference, Vienna, Austria (March 2017);

Program on the Taxation of Low Income Immigrants, Cornell Law School (Nov. 2016)

La Democrazia dei Contribuente, University of Padova, Italy (Sept. '16)

Inaugural International Taxpayer Rights Conference (Nov. '15)

Law and Society Association Annual Meeting (June '13, '15, 18)

Critical Tax Conference (various – April '16, most recent)

Tulane Tax Institute (Oct. '02, '12)

Grappenhuis Colloquium (Jurisprudence and Tax), Ferrara, Italy, (Sept. 2010)

Heart of America Tax Conference (Nov. '10 and '04)

Southern Federal Tax Institute (Sept. '03)

University of Texas Tax Conference (Oct. '03)

CBIZ Annual Tax Conference (Nov. '03 and '05)

American Bar Association Section of Taxation Committee Panels:

Teaching Taxation (May, 2021, September, 2020); Diversity (Sept. '16); Family and Individual

Tax (May '16); Formation of Tax Policy (Sept. '14); Teaching Tax (Jan. '02, '05, May '06, '07);

Tax Structure and Simplification (Jan., '98), and Tax and Social Policy Forum (May '98)

Association of American Law Schools Annual Meeting (January, '94 and '15)

National Tax Association Annual Symposium (May, 2021)

LatCrit Conferences III, V, and VI, May, '98, '00, '01, panel participant

93rd Annual Meeting of the American Society of International Law, March, '99: Invited Speaker.

MEMBERSHIPS:

American College of Tax Counsel; American Tax Policy Institute, 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; Philadelphia Bar Association, Tax Section (Member of Council, 1986-90); National Tax Association, European Association of Tax Law Professors (Associate Member).

LANGUAGES:

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

VOLUNTEER WORK:

VITA (Volunteer Income Tax Assistance) – free tax preparation and review for low income individuals annually, 2011-present. Occasionally represent taxpayers pro bono.

HOBBIES:

Distance running, (completed the '04 and '06 Rome marathons and the '05, '07 and '08 Philadelphia marathons); cooking, gardening, learning Italian.