

Curriculum Vitae (Extracted)

John K. McNulty

Present Position:

Roger J. Traynor Professor of Law, Emeritus, University of California School of Law (Boalt Hall), University of California at Berkeley, U.S.A. (Member of Faculty since 1964).

Office Address:

463 Boalt Hall, University of California, Berkeley, California 94720.

Personal History:

Born October 13, 1934 in Buffalo, NY; educated in public schools in Buffalo, Arlington, Va., and East Aurora, NY.

Professional Education:

LL.B., Yale Law School, 1959; (four) prizes for Highest Grades in Class for all three years; elected to membership in the Order of the Coif; Member and Article and Book Review Editor, Yale Law Journal.

Undergraduate Education:

A.B. Swarthmore College, 1956, with High Honors; elected to membership in Phi Beta Kappa; major studies in Psychology; minor studies in Philosophy and Political Science.

Professional History:

Law Clerk, Associate Justice Hugo L. Black, U.S. Supreme Court, 1959-1960;

Member of the Ohio Bar (inactive) and associated in the private practice of law with the firm of Jones, Day, Cockley and Reavis (now Jones, Day, Reavis & Pogue), Cleveland, Ohio, 1960-1964; member of the Bar of the United States Supreme Court (since 1964);

Visiting Professor, Yale Law School (Fall 1990); University of Texas School of Law (Summer 1960); Hastings College of the Law (Summers 1971, 1974, 1978); University of Tilburg, The Netherlands (Fiscal Institute) (1977); Leiden Univ. (1996); Vrij Univ. Amsterdam (2001).

Visiting Fellow, Wolfson College, (Cambridge University), Easter Term, 1994; Visiting Member, Law Faculty of Edinburgh University, July 1994; Visiting Member, Law Faculty, Cambridge University, April-June 1994; Visiting Scholar: London School of Economics (University of London) (Jan.-May, 1985); University of Hamburg (May 1985); University of Cologne (May-June, 1977) (June-July, 1992); University of Tokyo (June-July

1979);Guggenheim Fellow, 1977, for fiscal studies in "Simplification of the U.S. Federal Income Tax System by Structural Reform";

Professional History, Cont.:

Presented guest lectures at Cornell University and Case Western Reserve University and the Universities of Amsterdam, Rotterdam, Tilburg, Nijmegen, Amsterdam (Free Univ.), Cologne, Hamburg, St. Gallen, Vienna Economics University, Munich, Tübingen, Kyoto, Seoul National, Keio, Tohoku, Tokyo, Kansei, Waseda, Leuven, The Public Finance Training Institute of the Ministry of Finance (Republic of China), The Korean Legal Center, The Korean Chamber of Commerce, The Korea Tax Institute, International Fiscal Association and the Judicial Research and Training Institute of the Republic of Korea, Japanese Society for Tax Law, and the German American Lawyers' Association in Cologne and Munich on various topics of international and U.S. tax policy and law.

Courses Taught and Fields of Specialization:

Specialization: the field of Taxation, especially Federal Income Taxation of Individuals, Corporations and Partnerships, International (and Comparative) Taxation, Federal Estate and Gift Taxation, Tax Policy, and the Law and Economics of Public Finance.

Professional Associations:

Member (Life Member) of the American Law Institute; the American Bar Assn., Member, International Fiscal Association (Council, U.S. Branch), National Tax Association, Faculty Associate, Burch Center for Tax Policy, U.C. Berkeley; Member, Board of Overseers, The Berkeley Journal of International Law.

Professional Activities:

Consultant to various Attorneys General, public interest groups and private attorneys or law firms; Consultant to American Law Institute/American Bar Association Committee on Continuing Education, Practicing Law Institute and U.C. "Continuing Education of the Bar", on various tax law, planning and policy programs; Consultant to California Constitutional Revision Commission.

University or Faculty Committees and Administration (Faculty Governance):

Chaired such Law School Faculty (Governance) Committees as the Appointments (Faculty Recruitment), Curriculum, Financial Aid, Physical Plant Improvement, Academic Rules and Summer Sessions Committees; Also have served as Chairman of the University of California at Berkeley, and University-wide, Academic Freedom Committees, as member and Chair of the Privilege and Tenure Committee, and as a member of the Berkeley Academic Senate's Policy Committee, Divisional Council, Library Committee, and Financial Disclosure Review Committee, as well as on other Campus, Administrative, and University-wide committees; Chair of Ad Hoc Committee for the Graduate Division Review of the Haas School of Business (1994-95).

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Publications and Activities (last five years, 2002-2007)

Publications

1. Federal Income Taxation of Individuals, 7th ed. (with Lathrope, West 2004).
2. "Traditional U.S. International Income Taxation and the Stress Points Created by Emerging Electronic Commerce," 32 Tokai L. Rev. 17-56 (2004) (in Japanese, as translated by Nishiyama & Toramua).
3. Federal Estate and Gift Taxation, 6th ed. (with McCouch; West 2003).

Presentations

1. "Carryover Income Tax Basis Upon Repeal of the Estate Tax," presented orally March 12, 2007 at a meeting of the Estate Planning Council, Oakland, CA.
2. "The Taxation of Housing in the United States," presented at a University conference in Santander, Spain (Universidad Internacional Menéndez Pelayo) in August, 2006 and at a program in Tokyo, Japan, held by the Japan Tax Association, in November, 2006, it is to be published (in Japanese) in the Journal of the Japan Tax Association, pp. 95-123 (May, 2007).
3. "Flat Tax, Consumption Tax, Consumption-Type Income Tax Proposals in the United States: A Tax Policy Discussion of Fundamental Tax Reform," Keynote Address, Tax Research Network Conference, Edinburgh, Scotland (Sept. 2005).
4. "U.S. Federal Income & International Income Taxation," Tel Aviv University Program in Berkeley, CA, 2005.
5. "Recent Developments in U.S. Taxation," International Tax Law Summer Conference, Rust, Austria, July 6-10, 2003.
6. "U.S. Controlled Foreign Corporation Legislation," conference on "C.F.C. Legislation, Tax Treaties and EC Law", Rust, Austria, July 3-5, 2003.
7. "Introduction to the U.S. Tax System, U.C. Davis/Berkeley," Orientation in American Law, August, 2003.

Visiting Professorships

1. Wirtschafts University Wein, Department of Austrian and International Tax Law, June and July, 2005, Postgraduate Course in "The U.S. Tax System: International Business and Foreign Investment From and Into the U.S.A."
2. European Tax College, K.U. Leuven, Belgium, Course in "Mergers, Acquisitions and Reorganization of Multinational Companies," January 2003.