

## GAIL LEVIN RICHMOND

Professor Emerita of Law

Nova Southeastern University, Shepard Broad College of Law, Davie, FL  
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### Education

J.D. 1971, Duke University, with honors; Order of the Coif; Student Editorial Assistant, *Law & Contemporary Problems*; Executive Director, Moot Court Board; Winning team, Dean's Cup Upperclass Moot Court Competition

M.B.A. 1967, University of Michigan, with distinction; Beta Gamma Sigma; Beta Alpha Psi

A.B. (Economics) 1966, University of Michigan, with high distinction; Phi Beta Kappa; Phi Kappa Psi; Circle Honorary

### Employment

Stetson University College of Law: Visiting Professor, Fall 2015, Fall 2016, and Spring 2018. Courses taught: Trusts & Estates; Federal Income Taxation I; Federal Income Taxation II

Nova Southeastern University, Shepard Broad College of Law: Professor Emerita, since 2014; Adjunct Professor of Law, Fall 2014 and Fall 2015; Full-time faculty member, 1979–2014; Professor of Law, 1985–2014; Associate Dean, 1981–2009; Acting Dean, 1993–1995. Courses taught: Income Tax; Will Drafting Workshop; Wills & Trusts. Other courses: Corporate Tax; Estate & Gift Tax; Tax Law Research Skills; Taxation of Business Enterprises; Introduction to Income Tax

University of Miami School of Law: Adjunct Professor in Graduate Tax (1982–1995) and Graduate Estate Planning (1981–1995) programs. Courses taught: Federal Tax Research (1981–1995); Reorganizations (Estate Planning Program, Winter 1990)

University of Texas School of Law: Visiting Assistant Professor, 1977–1978. Courses taught: Income Tax; Corporate Tax; Estate & Gift Tax

University of North Carolina School of Law: Assistant Professor, 1973–1978; Visiting Associate Professor, summer 1984. Courses taught: Income Tax; Corporate Tax; Estate & Gift Tax; Legal Accounting; Corporations

Duke University: Visiting Assistant Professor of Law, fall 1973; Adjunct Professor, Department of Management Science, 1974–1977. Courses taught: Income Tax; Business Law; Legal Accounting

Capital University School of Law: Assistant Professor, 1972–1973. Courses taught: Income Tax; Agency & Partnership; Corporations; Legal Accounting

Jones, Day, Cockley & Reavis (now Jones Day), Cleveland, Ohio: Attorney, 1971–1972

Arthur Andersen & Co., Chicago, Illinois: Accountant, 1967–1968

### **Professional Affiliations**

Fellow, American College of Tax Counsel, since 2013

Attorney, Ohio, since 1971

The Florida Bar (Law Faculty Affiliate; not licensed to practice)

Certified Public Accountant, Illinois, 1968 (not licensed to practice)

Sells Gold Medal, November 1967 CPA examination

### **Professional Service**

#### ***American Bar Association Section of Taxation***

Committee on Individual & Family Taxation (Vice Chair, 1998–2001 and 2005; Chair, 2001–2003; Important Developments Subcommittee Chair, 1998–2008)

Committee on Low Income Taxpayers (Important Developments Subcommittee Chair or Co-Chair, 1997–2006)

*NewsQuarterly* (Supervising Editor, 2006–2015; Special Features Editor, 2003–2006)

Nominating Committee (2005–2008 & 2013–2016)

Publications Committee (Vice Chair, 2007–2015)

Publications Task Force (2012–2013)

Long-Range Planning Task Force (Publications Subcommittee, 2011)

Task Force on Individual Alternative Minimum Tax (Chair, 2003–2004)

#### ***American Bar Association Section of Legal Education and Admissions to the Bar***

Committee on Adjunct Faculty (Chair, 2002–2005; Member, 2005–2006)

Data Policy Collection Committee (2009–2015)

New Deans' Seminar (Planning Committee, 1994–1996)

Site Evaluator (since 1992)

Standing Committee on Lawyer Specialization (Liaison, 1997–2002)

#### ***Association of American Law Schools***

Audit and Investment Policy Committee (Chair, 1992; Member, 1990–1992)

Local Arrangements Committee (1994 Annual Meeting)

Membership Review Committee (2007–2009)

Section on Administration of Law Schools (Chair, 1996)

Site Evaluator (since 1993)

#### ***Law School Admission Council***

Audit Committee (Chair, 1991–1993; Member, 1989–1993, 1994–1995 & 1999–2001)

Board of Trustees (1994–1999)

Committee to Review the President (1997)  
LSAS Management Committee (1993)  
Finance & Legal Affairs Committee (1988–1989 & 1993–1994)  
Legal Affairs Committee (1984 & 1985)  
Nominating Committee (1991, 1995 & 2002)  
Services & Programs Committee (Chair, 1997–1999; Board Liaison, 1995–1997)

***Southeastern Association of Law Schools***

Board of Trustees (since 2002)  
President (1993–1994 & 2002–2003)  
Program Formatting Committee (since 2009)  
Secretary/Corporate Compliance Officer (1995–2002 & 2004–2018)

***The Florida Bar, Tax Certification Committee***

Consultant (1991–2003)

***Florida chapter, American Association of Attorney-CPAs***

Board (1992–2001)

***Broward County Bar Association***

CLE Committee (1983–1984)  
Finance Committee (1982–1983, 1984–1989 & 1990–1996)  
Publications Committee (1984–1985 & 1990–1996)

***Broward County Women Lawyers Association***

Executive Committee (1982–1983)

***Greater Fort Lauderdale Tax Council***

President (1987–1988)  
Advisory Board (1984–2002)

**Publications**

***Books***

FEDERAL TAX RESEARCH: GUIDE TO MATERIALS AND TECHNIQUES (Foundation Press, 10th ed. 2018) (with K. Yamamoto)

MASTERING CORPORATE TAX (Carolina Academic Press, 2d ed. 2017) (with R. Mombrun & F. Branch)

MASTERING TRUSTS AND ESTATES (Carolina Academic Press, 2016) (with D. Castleman)

FLORIDA WILLS, TRUSTS, AND ESTATES: CASES AND MATERIALS (Carolina Academic Press, 3d ed. 2016) (with E. Marty-Nelson, E. Rodriguez-Dod, D. Litman & J. Maurer)

MASTERING INCOME TAX (Carolina Academic Press, 2014) (with C. Pietruszkiewicz)

A COMPLETE INTRODUCTION TO CORPORATE TAXATION (Carolina Academic Press, 2006)  
(with R. Mombrun)

TAX PLANNING FOR LIFETIME AND TESTAMENTARY DISPOSITIONS (ALI-ABA, 1997) (with  
D. Llewellyn & B. Budin)

### ***Book Chapters***

*Federal Tax Research*, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS  
(American Bar Association Section of Taxation, 7th ed. 2018)

*Federal Tax Research*, in S. BARKAN, B. BINTLIFF & M. WHISNER, FUNDAMENTALS OF  
LEGAL RESEARCH (Foundation Press, 10th ed. 2015)

*Matlock*, in R. Jarvis & P. Joseph, PRIME TIME LAW (Carolina Academic Press, 1998)

*C Corporations Overview*, in BNA TAX PRACTICE SERIES (1989)

*Accumulated Earnings Tax*, in BNA TAX PRACTICE SERIES (1989)

*Personal Holding Company Tax*, in BNA TAX PRACTICE SERIES (1989)

*Personal Service Corporations*, in BNA TAX PRACTICE SERIES (1989)

*Federal Taxation of Real Estate Transactions*, in FLORIDA REAL ESTATE TRANSACTIONS  
(Matthew Bender, 1988 & 1989 Supp.)

### ***Articles***

*The Southeastern Association of Law Schools: A Thematic History*, 86 UMKC L. REV. 599  
(2018)

*Dean Me: The Checkerboard World of Law School Administration (A Play in Five Acts)*,  
34 NOVA L. REV. 423 (2010) (with C. Roehrenbeck)

*Writing for Profit: Is the Money Really Worth It?*, AALS NEW LAW PROFESSORS SEC.  
NEWSL., Dec. 2009, at 6

*Important Developments Concerning Individual & Family Taxation*, ABA Tax Section  
online (2008)

*Important Developments Concerning Individual & Family Taxation*, TAX LAW. online  
(2007)

*Important Developments Concerning Low Income Taxpayers*, TAX LAW. online (2006)  
(with L. Nacev)

*Important Developments Concerning Individual Income Tax*, TAX LAW. online (2006)

*Federal Tax Locator: Tax Research: Tips for Avoiding Traps*, COMMUNITY TAX L. REP.,  
Spring/Summer 2005, at 9

*The American Jobs Creation Act's Impact on Individual Investors: A Monster of  
Complexity?*, 22 J. TAX'N INVESTMENTS 187 (2005) (with M. Hymel & R. Mann)

*Important Developments Concerning Low Income Taxpayers*, 58 TAX LAW. 1157 (2005)  
(with J. Schimmel)

*Important Developments Concerning Individual Income Tax*, 58 TAX LAW. 1135 (2005)

*Federal Tax Locator: Secrets of the Internal Revenue Manual*, COMMUNITY TAX L. REP.,  
Fall/Winter 2004, at 10

*Section 121(d)(10): An Article Addressing an Article*, 106 TAX NOTES 797 (February 14,  
2005)

*New and Improved: The IRS Makes Flexible Benefits Plans More Valuable*, ABA SECTION  
OF TAX'N NEWSQUARTERLY, Summer 2004

*A Tax Professor's Journey into Law and Popular Culture*, 28 Nova L. Rev. 787 (2004)

*Important Developments Concerning Low Income Taxpayers*, 57 TAX LAW. 1129 (2004)  
(with J. Schimmel)

*Important Developments Concerning Individual Income Tax*, 57 TAX LAW. 1107 (2004)

*Important Developments Concerning Low Income Taxpayers*, 56 TAX LAW. 1123 (2003)  
(with E. Hay)

*Important Developments Concerning Individual Income Tax*, 56 TAX LAW. 1101 (2003)

*Important Developments Concerning Low Income Taxpayers*, 55 TAX LAW. 1229 (2002)

*Important Developments Concerning Individual Income Tax*, 55 TAX LAW. 1213 (2002)

*Federal Tax Locator: Basic Tax Library*, COMMUNITY TAX L. REP., Fall/Winter 2001, at  
11

*Federal Tax Locator: Revenue Acts and Committee Reports*, COMMUNITY TAX L. REP.,  
Winter 2001, at 12

*Important Developments Concerning Low Income Taxpayers*, 54 TAX LAW. 1065 (2001)

*Important Developments Concerning Individual Income Tax*, 54 TAX LAW. 1047 (2001)

*Federal Tax Locator: Researching Tax Literature*, COMMUNITY TAX L. REP., Winter 2000, at 12

*The (Once) Deductible Yacht*, 31 J. MAR. L. & COM. 593 (2000)

*Important Developments Concerning Low Income Taxpayers*, 53 TAX LAW. 1149 (2000)

*Important Developments Concerning Individual Investments & Workouts*, 53 TAX LAW. 1131 (2000)

*Federal Tax Locator: Teaching Tax Research*, COMMUNITY TAX L. REP., Fall 1999, at 11

*Important Developments Concerning Low Income Taxpayers*, 52 TAX LAW. 1121 (1999)

*Important Developments Concerning Individual Investments & Workouts*, 52 TAX LAW. 1103 (1999)

*Federal Tax Locator: Looseleaf Services*, COMMUNITY TAX L. REP., Summer 1998, at 9

*Important Developments Concerning Low Income Taxpayers*, 51 TAX LAW. 1039 (1998)

*Income Tax Consequences Affecting Choice of Residuary or Pecuniary Marital Deduction Bequests (with Forms)*, PRAC. TAX LAW., Spring 1998, at 45 (with D. Llewellyn & B. Budin)

*Federal Tax Locator: Retroactivity*, COMMUNITY TAX L. REP., Spring 1998, at 11

*Federal Tax Locator: Proposed Regulations*, COMMUNITY TAX L. REP., Winter 1998, at 14

*Federal Tax Locator: CD-ROM Products*, COMMUNITY TAX L. REP., October 1997, at 9

*Federal Tax Locator: Judicial Decisions*, COMMUNITY TAX L. REP., July 1997, at 11

*Federal Tax Locator: Revenue Rulings*, COMMUNITY TAX L. REP., April 1997, at 14

*Federal Tax Locator: Treasury Regulations*, COMMUNITY TAX L. REP., January 1997, at 8

*Contextual Thinking: Why Law Students (and Lawyers) Need to Know History*, 42 WAYNE L. REV. 1603 (1996) (with R. Jarvis & P. Coleman)

*Taxes and the Elderly: An Introduction*, 19 NOVA L. REV. 587 (1995), excerpted in T. GALLANIS, K. DAYTON & M. WOOD, ELDER LAW: READINGS, CASES, AND MATERIALS (2000)

*From Tedious to Trendy: A Tax Teacher's Triumph*, 17 NOVA L. REV. 739 (1993) (with C. Roehrenbeck)

*Three Researchers in Search of an Alcove: A Play in Six Acts*, 84 LAW LIBR. J. 13 (1992) (with C. Roehrenbeck)

*Sisyphus is Alive "and Writing Textbooks,"* THE SCRIVENER, Spring/Summer 1991, at 1

*Computing the Optimum Marital Deduction: Is a Zero-Tax Formula Appropriate?*, 24 REAL PROP., PROB. & TR. J. 331 (1989) (with D. Llewellyn & K. Levin)

*Advice to the Untenured*, 13 NOVA L. REV. 79 (1988)

*The Proposed Internal Revenue Code of 1985: Items Affecting Personal Injury and Property Damage Litigation*, 5 TRIAL ADVOCATE Q. 26 (1986); *Torts and Taxes: Update 1986*, 5 TRIAL ADVOC. Q. 139 (1986)

*Has Congress Made the C Corporation Obsolete for the Small Business?*, 7 CORP. L. REV. 293 (1984) (with R. Kessler), excerpted in H. HENN, CORPORATIONS CASEBOOK (2d ed. 1986)

*Planning for Orphans, Quasi Orphans and Disabled Persons*, 18 UNIV. MIAMI INST. ON EST. PLAN. ch. 15 (1984)

*Taxation of Damage Awards in Personal Injury Litigation*, 2 TRIAL ADVOC. Q. 132 (1983); *Taxation of Personal Injury Awards: An Update*, 3 TRIAL ADVOC. Q. 148 (1984)

*Is the Will the Way? Transmitting Interests in a Family Corporation*, 1 AKRON TAX J. 85 (1983)

*How, Why, and When to Elect S Corporation Status*, PRACTICAL LAWYER, Apr. 15, 1983, at 15 (with R. Kessler), excerpted in F. GEVURTZ, BUSINESS PLANNING CASEBOOK (1991)

*Research Tools for Federal Taxation*, LEGAL REFERENCE SERVICES Q., Spring 1982, at 25

*Estate Planning After 1981: Farewell to Joint Ownership*, NOVA PERSPECTIVE, Winter 1981/82, at 8

*Tax-Free Fringe Benefits and Social Security: Is It Time to Change the Rules?*, 6 NOVA L.J. 83 (1981)

*The Marriage Penalty: Restructuring Federal Law to Remedy Tax Burdens on Married Couples*, 5 NOVA L.J. 31 (1980)

*Installment Sales Revisions on the Horizon*, NOVA PERSPECTIVE, Fall 1980, at 10

*Divorce American Style (For Taxes)*, NOVA PERSPECTIVE, Spring 1980, at 4

### ***Book Reviews***

THE SUPREME COURT, FEDERAL TAXATION AND THE CONSTITUTION, reviewed in ABA SECTION OF TAX'N NEWSQUARTERLY, Winter 2013, at 11

DEAD HANDS: A SOCIAL HISTORY OF WILLS, TRUSTS, AND INHERITANCE LAW, reviewed in 50 AM. J. LEG. HIST. 115 (2010)

DEATH AND TAXES, reviewed in 24 LEGAL STUD. F. 423 (2000)

AGRICULTURAL LAW, reviewed in 5 J. AGRIC. TAXATION & LAW 187 (1983)

FUNDAMENTALS OF INTERNATIONAL TAXATION, reviewed in 41 TEXAS BAR J. 650 (1978)

TAX SHELTERS AFTER TAX REFORM, reviewed in 41 TEXAS BAR J. 449 (1978)

ESTATE AND GIFT TAX REFORM, reviewed in 41 TEXAS BAR J. 272 (1978)

### ***Amicus Brief***

Amicus Brief to United States Supreme Court in *Commissioner v. Banks & Commissioner v. Banaitis* (co-author; submitted August 2004) (with K. Gideon, M. Hymel & M. Aaronson)

### ***Miscellaneous***

*BarChart* (Federal Income Tax) (2013) (with E. Marty-Nelson)

Written Comments on H.R. 3376, Tax Technical Corrections Act of 2005 submitted to U.S. House of Representatives Committee on Ways & Means (submitted August 2005)

*Report and Recommendation of the Individual AMT Task Force*, adopted by the ABA Tax Section in 2004, passed by the ABA House of Delegates, and transmitted to Congress, available at

<http://www.americanbar.org/content/dam/aba/migrated/tax/pubpolicy/2004/041129amt.authcheckdam.pdf> (principal author)

TAX Bites column, ABA TAX SECTION NEWSQUARTERLY, sporadically since 2003

Dedication of Justice Tom Clark collection, University of Texas School of Law (edited symposium papers for 1987 publication)

R. KESSLER, NEW JERSEY CLOSE CORPORATIONS ch. 3 (Callaghan & Co.) (1980 rev.) (provided tax materials for this chapter and for the 1984 revision)

Uniform Duties to Disabled Persons Act (National Conference of Commissioners 1971)  
(drafted original version of the Act presented to and passed by the Commissioners)

### **Presentations**

“Student Evaluation Through Essay Questions,” Southeastern Association of Law Schools Annual Meeting, Amelia Island, FL, August 2014

“Multiple Choice Exams,” Southeastern Association of Law Schools Annual Meeting, Palm Beach, FL, August 2013

“Supreme Court and Legislative Update: Business and Regulatory Issues,” Southeastern Association of Law Schools Annual Meeting, Hilton Head, SC, July 2011

“Questionnaires: Mining the Data in Those Heavy Notebooks,” ABA Site Evaluation Workshop, Chicago, IL, November 2009

“Faculty Members as Administrators,” Southeastern Association of Law Schools Annual Meeting, Palm Beach, FL, July 2008

“Strategic Change as Impacted by ABA Standards and Regional Accreditors,” ABA Conference for Associate Deans, Englewood, CO, June 2008

“Federal Tax Research Overview,” United States Patent & Trademark Office, Washington, D.C., January 2007

“Being an AALS Reporter,” AALS Annual Meeting, Washington D.C., January 2007

“Being an AALS Reporter,” AALS Annual Meeting, Washington, D.C., January 2006

“Repeal the AMT: One Tax Computation Beats Two,” Teaching Tax Committee, ABA Tax Section Fall Meeting, San Francisco, September 2005

“Adjunct Faculty,” Southeastern Association of Law Schools Annual Meeting, Hilton Head, SC, July 2005

“Being an AALS Reporter,” AALS Annual Meeting, San Francisco, January 2005

“Hummer Write-Offs, Car Donations and Other Highlights of the American Jobs Creation Act of 2004 that Affect Individual Taxpayers,” ABA Tax Section audio teleconference CLE program, December 2004

“The Individual Alternative Minimum Tax,” State Bar of Texas 22nd Annual Advanced Tax Law Course, San Antonio, September 2004

“Distance Learning,” Southeastern Association of Law Schools Annual Meeting, Kiawah, SC, August 2004

“Evening Programs,” ABA Workshop for Associate Deans, Inglewood, CO, June 2004

“The Individual AMT: Task Force Report,” Individual Income Tax Committee, ABA Tax Section Spring Meeting, Washington, DC, May 2004

“Being an AALS Reporter,” AALS Annual Meeting, Atlanta, January 2004

“Distance Learning,” AALS Annual Meeting, Atlanta, January 2004

“Primer on Federal Tax Research,” IRS Low Income Taxpayer Clinic Conference, Washington, DC, December 2003

“Federal Tax Research,” Rachlin, Cohen & Holtz LLP (CPE presentation), Fort Lauderdale, October 2003

“Hiring, Retaining, and Compensating Adjunct Faculty,” ABA Workshop for Associate Deans, Winston-Salem, North Carolina, June 2002

“Current Developments,” Individual Income Tax Committee, ABA Tax Section Spring Meeting, Washington, DC, May 2002

“Life Cycle 101: Saving for College Education (Overview),” Individual Income Tax Committee, ABA Tax Section Midyear Meeting, New Orleans, Louisiana, January 2002

“S Case Opinions: A Law School Perspective,” Low Income Taxpayers Committee, ABA Tax Section Midyear Meeting, Scottsdale, Arizona, January 2001

“Encouraging Faculty,” ABA Workshop for Associate Deans, Winston-Salem, North Carolina, June 1999

“Tax Consequences of Travel: Getting a Deduction for Getting There,” Conference on International Travel & Tourism: Law, Management & Regulation, Fort Lauderdale, April 1999 (PLI Course Handbook A-790 at 681)

“Faculty Roles in the Law School Admission Operation,” LSAC Newcomers Workshop, Philadelphia, September 1997 & September 1998

“The Dean’s Relationship with the Associate Dean,” ABA Seminar for New Deans, Winston-Salem, North Carolina, June 1996, June 1997 & June 1998

“Curriculum Reform: Lawyering Skills and Values,” Southeastern Chapter, AALS 1996 Annual Meeting, Destin, Florida, July 1996

“Relations with Faculty,” ABA Seminar for New Deans, Winston-Salem, North Carolina, June 1995

“Pre-Immigration Benefits and Tax Planning: Student Visas,” The Florida Bar CLE Committee & International Law Section and the South Florida Chapter of the American Immigration Lawyers Association 16th Annual Immigration Law Update, Miami, February 1995

“The Associate Dean and the Student Consumer,” AALS Workshop for Faculty in Law School Administration, Washington, D.C., October 1994

“No Crying in Baseball, No Laughing in Tax Class,” ABA Section of Taxation, Committee on Teaching Taxation, Annual Meeting, New Orleans, August 1994

“Structure of the Federal Income Tax,” Shepard Broad Law Center Russian Project, Moscow & St. Petersburg, Russia, May 1994

“1993 Tax Act,” CPA–Law Forum, Deerfield Beach, Florida, December 1993

“Introduction to Legal Reasoning and the Law—Taxation,” American Association of Law Libraries Workshop, Santa Clara, California, July 1992

“Everything You Ever Wanted to Know About Federal Taxes,” American Association of Law Libraries Workshop on American Law, Athens, Georgia, June 1988

Tax Teachers Roundtable: “Specialized Tax Courses”, Panel Chair, Capital University, Columbus, Ohio, April 1988

“Choice of Entity: C Corporations,” 33rd William & Mary Tax Institute, December 1987

“Alternative Minimum Tax: Then and Now,” Nova Law Center CLE, April 1987

“Introduction to the Internal Revenue Code of 1986,” Nova Law Center CLE, March 1987

“Choice of Entity After Tax Reform,” Nova Law Center Alumni Association, February 1987

“Living with the Internal Revenue Code of 1986,” Broward County Adult Education, February–March, 1987

“The Internal Revenue Code of 1986: Changes Affecting Individuals,” Broward County Women CPAs, January 1987

“Tax Reform and the Hospitality Industry,” Nova University Seminar, November 1986

“Trusts as a Means of Sheltering Assets,” Doctor’s Club, Inc., Continuing Medical

Education, October 1986

“Current Tax Issues and Their Impact,” Broward County Women CPAs, January 1986

“Planning for Orphans, Quasi Orphans and Disabled Persons,” 18th University of Miami Institute on Estate Planning, January 1984

“Federal Tax Ethics,” North Dade Estate Planning Council, Fall 1982

“Ethical Considerations in Federal Tax Practice,” Greater Fort Lauderdale Tax Council, June 1982

“Economic Recovery Tax Act of 1981,” Broward County Bar Association, December 1981

“Selected Topics on Corporate Taxation,” Hampton Seminars, October 1981

“Installment Sales Revision Act of 1980,” Greater Fort Lauderdale Tax Council, April 1981

“Taxation of Business Enterprises,” Nova Law Center CLE, January–February 1981

“Comparative U.S.–U.K. Taxation,” Nova Law Center Oxford Program, August 1980

“Pending Tax Legislation,” Greater Fort Lauderdale Tax Council, June 1980

“Tax Reform Act of 1976,” Central Texas Estate Planning Council, Fall 1977