From Tedious to Trendy: A Tax Teacher’s Triumph

Gail Levin Richmond* Carol A. Roehrenbeck†

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Abstract

When we last visited Avon Law School, Marian Paroo and Mark Eisner were making the world safe for tax research and Hart and Ford were back at school, after solving their fraternity’s tax problem.
Prologue: Previously on Avon Law

When we last visited Avon Law School, Marian Paroo and Mark Einer were making the world safe for tax research and Hart and Ford were back at school, after solving their fraternity's tax problem. Much has happened in the past year: Paroo established a tax alcove in memory of Professor Helvering; Einer produced five major articles on totally esoteric tax topics; and the Contract Renewal Committee voted to renew Einer's contract.

Unfortunately, all is not well at Avon, for the students are about to revolt. It seems that both the faculty and the Dean ignored Einer's STUDENT EVALUATIONS. These ranged from 'BORING' to "NOT AS BORING AS WE'D BEEN WARNED—MORE BORING!!"

Join us now, as we return to Avon Law School, where our friends, Hart and Ford, are plotting to save the day. As we begin, they are engaged in a heated discussion over how they can prevent open warfare, show the faculty how to teach, prove the value of student evaluations, and still graduate.

Cast of Characters
(in order of appearance)

FORD: a third year law student
HART: a third year law student

* Gail Levin Richmond is Associate Dean-Academic Affairs and Professor of Law at Nova University Shepard Broad Law Center.
** Carol A. Roehrenbeek is the Director of the Law Library and Associate Professor of Law at Nova University Shepard Broad Law Center.
1. All characters other than Harold Hill, who needs no introduction, appeared in an earlier article/pyle about Avon Law School. The article described Avon's search for a replacement to Professor Helvering, who died while trying to make the law library more accessible to tax researchers. See Carol A. Roehrenbeek & Gail Levin Richmond, Three Researchers in Search of an Alcove: A Play in Six Acts, 84 LAW LIBR. J. 13 (1992).
2. As if anyone really cared.

Published by NSUWorks, 1993
MARIAN PAROO: law librarian at Avon Law School
MARK EISNER: tax professor at Avon Law School
HAROLD HILL: Marian Paroo's husband and a self-taught music teacher

Act I. The Plan

FORD: This is crazy. I don't care if you think Eisner is a nice guy. You're going to get us bounced out of here.

HART: Look, Eisner already knows he's on thin ice. Last night, Paroo and I found him, passed out, slumped over the index to some 45 volume tax treatise.

FORD: Jeez, that was Saturday night, too. You're almost as boring as he is. What were you doing there?

HART: Shut up and listen. He told Paroo that he might be terminated. Dean Lightcap sent him a letter and told him he had to improve his enrollment. Paroo dropped it on the floor, so I picked it up and made a copy while they talked. Listen to this, Ford, this is some really heavy stuff: "The faculty was delighted when you decided to join us last year." Indeed, your scholarly productivity has more than met our expectations. Unfortunately, it has come to my attention that your preliminary fall enrollment is somewhat below the norm. I know you share our concern with student morale and look forward to a turnaround in the very near future.

FORD: How many signed up?

HART: Nobody. And on top of that, the SBA has organized a protest. Students are going to march in front of his classroom with signs like "Tax is Torture at Avon Law: Call Amnesty International." We have to do something or there's gonna be a war. I heard that the national student bar leaders were flying in to help picket. The next thing you know the ABA will be here.

FORD: Why would the ABA protest? This has nothing to do with abortion rights.

HART: Don't you have any brains? They aren't going to picket. They might pull Avon's accreditation if this protest thing gets out of hand.

FORD: Jeez, is it that bad? I mean, tax is boring. Maybe that's why nobody signed up. Or maybe he had a bad time slot.

HART: Paroo already thought of that. When she asked him, Eisner told her he didn't conflict with anything. But it's not just Eisner, it's the evaluations. I mean, don't they understand we know a good teacher when we see one. Listen, Ford, tax doesn't have to be boring. Look at old Helvering . . .

FORD: How can I look at him? He's dead.

HART: No, I mean he made tax interesting. All Eisner needs is a little help with his style.

FORD: What style?

HART: The Avon New Wave. Look at the way Lindsay and Bonner teach.

FORD: And old dead Helvering.

HART: Hey, maybe that's the answer. I think Harold Hill—he's Paroo's husband, you know—gave Lindsay, Bonner, and even Helvering some pointers on how to teach. Let's find Paroo and get her to take Eisner home to meet Harold. He probably could use a decent meal in addition to those pointers.
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3. Translation: None of them wanted to get stuck teaching tax.
4. Translation: You are bankrupting the research assistant budget.
5. Translation: A dead man would draw a bigger crowd.
6. Translation: How can I hit them up for alumni donations if you keep alienating them?

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Act II. The Music Man at Home

Later that evening at the Hill/Paroo domicile, Eisner explains his problem to a sympathetic Harold Hill.

HILL: Well, Mark, I think I see the problem, but let me ask a few questions to get a little more perspective.

EISNER: Ask away, I'm a drowning man.

HILL: What are your favorite radio and television programs? What do you read on a regular basis?

EISNER: That's easy. I watch C-SPAN, CNN, Sixty Minutes, Nightline, and Jeopardy. I listen to that marvelous classical music station on the radio. I believe some of your former students own it. They do seem fixated on trombone solos. Reading is my escape. I have subscriptions to Tax Notes, Journal of Taxation, Tax Law Review, and Daily Tax Report. I also read pronouncements of the Financial Accounting Standards Board, the ABA Section of Taxation, . . . .

Hill dozes off during Eisner's monologue. He jerks awake when Paroo kicks him. Eisner, who is still droning on about the publications he reads, doesn't even notice.

HILL: I definitely see the problem. Your students are part of Generation X. Not only are you not on the same wavelength, I'm not sure you're on the same planet. You don't watch what they watch; you don't listen to what they listen to; you certainly don't read what they read. Let's face it, you're out of touch with your students. Luckily, it's a situation I can easily fix. I did the same thing for old Helvering a few years ago. When he got worried about enrollment declines, I surveyed his students, determined where he was going wrong, and got him right back on track. I can do the same for you, but you've got to trust me. I got my tenure from the entire town of River City, Iowa. You all have to do is fool a few law students.

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23% of Professor Helvering’s students watched it. They even mentioned a cat and dog cartoon called *Ren & Stimpy*, which turned out to be pretty nifty. 9

EISNER: What about *Jeopardy*? I’ll bet it has a real following!

HILL: I’m sorry, Mark, but only four students admitted to watching it. Those four were probably Helvering’s least secure students. My guess is that they liked it because they got the answers before the questions. Maybe you should try that technique in your classes.

They don’t care much about your beloved news shows. Approximately 85% of them listed at least one comedy or cartoon show—and most listed more than one. Less than half the class listed even one news show.

By the way, they don’t limit themselves to comedies and cartoons. They also like lawyer shows and evening soap operas, although only *L.A. Law* made their top five.

EISNER: Is there a point to this mindless drivel?

HILL: That’s easy. The comedies amuse them and help take their minds off law school. They think the lawyer shows provide a glimpse of what they’ll encounter in the real world. The soap operas probably serve two purposes. First, they show people who are truly miserable even though they aren’t law students. Second, they show the type of problem that will ultimately find its way into the lawyer’s office. Obviously you need to select your class material with these findings in mind.

EISNER: Thank you for these, ah, insights, but I really doubt that you understand what a tax professor deals with.

HILL: I hate to say this to you, Mark, but my guess is that you depress your students.

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9. At this point, Dean Richmond must acknowledge the assistance of her children, Henry and Amy. Until they convinced her to see *Wayne’s World*, she had no idea that she and her students might be operating on different wavelengths. Albie Caranna and Keith Payton backed Henry’s claim that *Ren & Stimpy* was a “cult classic” and provided other valuable assistance.

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and basis rules for stock dividends and leasehold improvements forfeited to the landlord.

HILL: Did it ever occur to you that these students don’t plan to become tax lawyers? You need to teach tax for personal injury lawyers, tax for matrimonial lawyers, and tax for criminal lawyers. Why don’t you try tax problems or events that could conceivably happen to their clients? For example, do you teach any of the following?

Davis v. United States, 495 U.S. 472 (1990)
Jenkins v. Commissioner, 47 T.C.M. (CCH) 238 (1983)
Palsgraf v. Long Island R.R., 162 N.E. 99 (1928)
Sharon v. Commissioner, 66 T.C. 515 (1976)
Wassenaar v. Commissioner, 72 T.C. 1195 (1979)

EISNER: I do teach Davis, but my recollection is that it is United States v. Davis, not Davis v. United States. It’s a pre-1984 Act case taxing a husband who transferred appreciated property to his wife in satisfaction of her property settlement.

HILL: There you go again! You’re teaching the past; they want the present. Their Davis case involved taxpayers who deducted a charitable contribution for living expenses they provided their sons, who were serving as Mormon missionaries. Do you assign any of the others?

EISNER: Absolutely. Every tax professor assigns James.

HILL: Well then, it appears your casebook authors have saved you from being completely hopeless. This gives us a small foundation, very small I fear.

EISNER: Before we go on, I’m curious. I don’t recall hearing about a tax case involving Palsgraf, and the Jenkins case doesn’t ring any bells either.
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small I fear.

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case involving Palgraf, and the Jenkins case doesn’t ring any bells
either.


HILL: Palgraf isn’t a tax case, it’s a torts case. That shows you how
easy it is for students to become disengaged. Jenkins is the real name
of Conway Twitty. Professor Helvering’s students ranked it right up
there on their list of parade of cases—it’s interesting to study famous
people.

EISNER: But the other taxpayers aren’t famous, so why do they appeal to
students?

HILL: You really don’t get it, do you? The potential criminal lawyers
want to read about criminals’ tax problems—hence the appeal of James.
Sharon and Wassenaar involved law students or lawyers—the interest
is obvious. I’m sure you can figure this out if you give it some more
thought.

EISNER: But what do we do now? Drop-Add starts in two days and I
need a marketable course.

HILL: Well, the first thing we do is rewrite the syllabus you posted.
Here’s your new first page:
Law 700—Income Tax

TAX STYLES OF THE RICH AND FAMOUS

The rich and famous do pay tax, and so will you and your clients. Students in this course will study actual tax controversies involving three taxpayer groups:

1. those who are household names. These taxpayers could afford the best possible tax counsel. If they lost, the position must be hopeless. We won’t repeat their mistakes.

2. those you are likely to represent. These cases will involve fact patterns you are likely to encounter representing clients in your specialty. Obviously, we will study criminal, matrimonial, and personal injury clients. Students are invited to submit ideas for specialty areas as soon as possible. These cases will have human interest appeal. You will also learn how to write your bill to maximize the deductible portion. That way you can charge higher fees.

3. attorneys and law students. It is inconceivable that you should graduate without knowing your own tax problems and opportunities.

Extra Credit Opportunities

Just as the Internal Revenue Service gives rewards for turning in your employer, family members, and friends if they aren’t paying their fair share, I will reward students whose diligence results in our sharing interesting cases. Extra credit is available for the following submissions:

1. newspaper and magazine human interest stories with obvious tax implications. As an example, consider the following title from the November 2, 1992, Fort Lauderdale Sun-Sentinel: “Widow says millionaire was no hare master.”

2. actual tax cases involving residents of Avon County—these are our neighbors. Why not have a private chuckle at their expense and boost your grade in the process?

3. actual tax cases involving IRS agents and attorneys as the taxpayer.

Joel Sharon (66 T.C. 515 (1976)) does not stand alone.

1993]

EISNER: Doesn’t this strike you as, how can I put this—as blatant pandering?

HILL: Do you want a job? And, by the way, who do you think pays your salary?

EISNER: Assuming I did use your syllabus, where will I get these cases on such short notice? I need something to teach when classes start.

HILL: That’s where Marian comes in. She’s using her computer research skills to help solve your problem. Wait until you see the great tax cases she has found. When you add those to your syllabus, you’ll move to the top of the enrollment charts. She’s waiting for you in the next room.

Eisner leaves to join Paroo. Hill stays on for a brief soliloquy.

HILL: You know, I’ll bet there’s a money-making opportunity out there. Mark can’t be the only tax nerd in danger of losing his job. Maybe Marian can sell the case list to a publisher and I can retire from teaching the Minuet in G.

Scene 2. The Hills’ Deductible (?) Home Office

EISNER: I’m just not sure this is going to work. Generating a list of cases involving famous people will take weeks.

PAROO: What makes you say that?

EISNER: The only way to do it is to use one of the tax case name citators. I can start with the A’s and go through to the Z’s and write down every famous person’s name and the case citation. Then I’ll go to the case reporter services and read each case to determine what the issue is.

PAROO: Mark, you weren’t listening to Harold. We do these searches on computer. If you use the right words, you get the taxpayer’s name, case citation, and issue all at once. Then you decide which cases you want and edit them for your students. My way will probably miss a few cases, but it’s more than adequate. I’ve already found a number of cases involving athletes, which I’m sure your students will enjoy.
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Paroo turns on the computer and logs into the database.

PAROO: I'm getting this set up for you today, because time is so short. But you must promise to come in for your training immediately. You need to visit the twentieth century sometime before the twenty-first begins.

Try searching the tax case file for actors or actresses or singers. They ought to interest your students. All you have to do is type in the words you want. Give it a try.

EISNER: Uh-oh, the screen says there are over 1,000 cases and it wants me to modify my request. I knew this wasn't going to work.

PAROO: Just type in a modifier, such as the type of deduction involved. For example, try actor or actress or singer and travel expense.

EISNER: Bingo! That only gives 67 cases to review. I think I've got it! By Jove, I've got it!

PAROO: In that case, I'll leave you here to work while I return to the office. Just remember to think the process and you'll be able to perform the process. Harold couldn't have said it better.

Scene 3. Several Hours Later

Hill enters the office to see how Eisner is progressing.

HILL: Well, how is it going?

EISNER: I have lots of cases, but I'm worried about several of those involving entertainers. Many of them are quite old; what if my students haven't heard of George M. Cohan, William Powell, or Anthony Quinn?

HILL: That's easy to remedy. On the day you teach each of their cases, you show a videotape clip from one of their movies—or if George's case, the movie about his life. Your class will really love that, and you may pick up some spare change selling popcorn.

Act IV. Heeeeeeeere's Mark

Another year has passed. The University Provost has just announced Professor Eisner's tenure and promotion. The university's trustees had never seen such excellent teaching evaluations. Being good businessmen and women, they were particularly impressed by the student paens to the tax course's relevancy. It was easy for them to dismiss the decline in quality noted on the faculty-conducted evaluations. After all, the senior faculty was a bunch of insecure old fogies trying to avoid competition with a really innovative teacher.

In gratitude, Eisner takes Paroo and Hill to dinner at the best restaurant in town.

HILL: Well, Mark, there are certainly a lot of choices on this menu. What comes with the entrees?

EISNER: Except as otherwise provided, each entree is accompanied by extras, including but not limited to an appetizer, salad, and dessert.

HILL: Well, Marian, he may be tenured, but the boy still needs my help.

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17. The students completing Hill's survey listened to stations such as WSHE, HOT 105, POWER 96, KISS, WAXY, and ZETA 4. Professor Eisner was unfamiliar with them all.


20. Professor Eisner's preliminary case list appears in the Appendix.
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EISNER: I have lots of cases, but I’m worried about several of those involving entertainers. Many of them are quite old; what if my students haven’t heard of George M. Cohan, William Powell, or Anthony Quinn?

HILL: That’s easy to remedy. On the day you teach each of their cases, you show a videotape clip from one of their movies—or in George’s case, the movie about his life. Your class will really love that, and you may pick up some spare change selling popcorn.

Wait, I think I’m on to something! You’re teaching the MTV generation. 17 You need audiovisual effects for every class. Think of the possibilities—Madonna’s Material Girl video when you teach the clothing deduction; Money Makes the World Go Around18 for the unit on business entertainment; and, of course, Tasman19 for the introductory material.

Now get back to your case list. You need to have it posted when Drop-Add starts tomorrow.20

Act IV. Hehehehehe’s Mark

Another year has passed. The University Provost has just announced Professor Eisner’s tenure and promotion. The university’s trustees had never seen such excellent teaching evaluations. Being good businessmen and women, they were particularly impressed by the student penants to the tax course’s relevancy. It was easy for them to dismiss the decline in quality noted on the faculty-conducted evaluations. After all, the senior faculty was a bunch of insecure old foggies trying to avoid competition with a really innovative teacher.

In gratitude, Eisner takes Paroo and Hill to dinner at the best restaurant in town.

HILL: Well, Mark, there are certainly a lot of choices on this menu. What comes with the entrees?

EISNER: Except as otherwise provided, each entree is accompanied by extras, including but not limited to an appetizer, salad, and dessert.

HILL: Well, Marian, he may be tenured, but the boy still needs my help.

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17. The students completing Hill’s survey listened to stations such as WSHE, HOT 105, POWER 96, KISS, WAXY, and ZETA 4. Professor Eisner was unfamiliar with them all.
20. Professor Eisner’s preliminary case list appears in the Appendix.
APPENDIX

Partial Case List for the New, Improved Income Tax [22 Tax Class [22]

I. TAXPAYERS WHO ARE (OR WERE) HOUSEHOLD NAMES

A. Entertainment (Including Writing)

Acuff v. Commissioner, 296 F.2d 725 (6th Cir. 1961) (Roy Acuff)
Apis Productions, Inc. v. Commissioner, 86 T.C. 1192 (1986) (Cher's production company)
Austin v. Cullen, 418 F.2d 586 (9th Cir. 1969) (Joan Baez)

Estate of Bartholomew v. Commissioner, 4 T.C. 349 (1944) (Freddie Bartholomew)

B. Entertainment (Including Writing)

Bennett v. Commissioner, 43 T.C. 487 (1965) (Ralph Bellamy)
Benny v. Commissioner, 25 T.C. 197 (1955) (Jack Benny)

Berliner v. Commissioner, 42 B.T.A. 668 (1940) (Irving Berlin)

Boone v. Commissioner, 33 T.C.M. (CCH) 663 (1974) (Pat Boone)

Borge v. Commissioner, 405 F.2d 673 (2d Cir. 1968) (Victor Borge)

Boulez v. Commissioner, 810 F.2d 209 (D.C. Cir. 1987) (Pierre Boulez)

Chaplin v. Commissioner, 136 F.2d 296 (9th Cir. 1943) (Charlie Chaplin)

Coburn v. Commissioner, 138 F.2d 763 (2d Cir. 1943) (Charles Coburn)

Cohan v. Commissioner, 39 F.2d 540 (2d Cir. 1930) (George M. Cohan)

Cosby v. United States, 8 Ct. Cl. 428 (1985) (Bill Cosby)

Crawford v. Commissioner, 20 T.C.M. (CCH) 740 (1961) (Joan Crawford)

David v. Commissioner, 35 T.C.M. (CCH) 1436 (1976) (Mack David)

Davis v. Commissioner, 58 T.C.M. (CCH) 650 (1989) (Sammy Davis, Jr.)

Denny v. Commissioner, 33 B.T.A. 738 (1935) (Reginald Denny)

United States v. Disney, 413 F.2d 783 (9th Cir. 1969) (Roy Disney)

Fairbanks v. United States, 306 U.S. 436 (1939) (Douglas Fairbanks)

Commissioner v. Ferrer, 304 F.2d 125 (2d Cir. 1962) (Jose Ferrer)

21. Famous people have also starred in estate tax and corporate tax cases, but Professor Eisner won't be allowed to teach those until he gets an enrollment in Income Tax.

22. A list this long was not generated overnight. Dean Richmond confesses to beginning it in the early 1970's and building it with the assistance of numerous research assistants at both Nova and the University of North Carolina, most notably John Moffa, Jim Stevens, Pamela Terranova, Ricky Weiss, and Rob Weinberg. She also strenuously notes the in use here, prove the truth of an earlier admonition, 'Never discard unused research.' GHD. Levin Richmond, Advice to the Untutored, 13 Nova L. Rev. 79, 85 (1988).
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Estate of Valenino v. Commissioner, 6 B.T.A. 100 (1927) (Rudolph Valenito)
Wallace v. Commissioner, 144 F.2d 407 (9th Cir. 1944) (Ina Claire)
(Winnie Nelson)
Wodehouse v. Commissioner, 177 F.2d 881 (2d Cir. 1949) (author P.G. Wodehouse)
Wodehouse v. Commissioner, 178 F.2d 987 (4th Cir. 1949) (author P.G. Wodehouse) (you win some and you lose some)
Woodall v. Commissioner, 105 F.2d 474 (9th Cir. 1939) (Zasu Pitts)

B. Sports

1. Baseball

Allen v. Commissioner, 50 T.C. 466 (1968) (Richard Allen)
Baltimore Baseball Club, Inc. v. United States, 202 Ct. Cl. 481 (1973)
(Baltimore Orioles)
Appeal of the Boston American League Baseball Club, 3 B.T.A. 149 (1925) (sale of Babe Ruth’s contract)
Hornsby v. Commissioner, 26 B.T.A. 591 (1932) (Rogers Hornsby)
Hundley v. Commissioner, 48 T.C. 339 (1967) (Randy Hundley)
McCarthy v. United States, 807 F.2d 1306 (6th Cir. 1986) (acquisition of New York Yankees)
Selig v. United States, 740 F.2d 572 (7th Cir. 1984) (acquisition of assets by Milwaukee Brewers)
Wills v. Commissioner, 411 F.2d 537 (9th Cir. 1969) (Maury Wills)

2. Basketball

First Northwest Indus. of Am. v. Commissioner, 70 T.C. 817 (1978), rev’d & remanded by 649 F.2d 707 (9th Cir. 1981) (acquisition of Seattle Supersonics)
National Collegiate Athletic Ass’n v. Commissioner, 914 F.2d 1417 (10th Cir. 1990)

C. Government and Politics

Diggs v. Commissioner, 715 F.2d 245 (6th Cir. 1983) (Congressman
B. Sports

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Allen v. Commissioner, 50 T.C. 466 (1968) (Richard Allen)

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Charles C. Diggs, Jr.)
Liddy v. Commissioner, 808 F.2d 312 (4th Cir. 1986) (G. Gordon Liddy)
Estate of Rockefeller v. Commissioner, 762 F.2d 264 (2d Cir. 1985) (Nelson Rockefeller)


Traficant v. Commissioner, 89 T.C. 501 (1987), aff’d, 884 F.2d 258 (6th Cir. 1989) (Congressman James Traficant, Jr.)
Roosevelt v. Commissioner, 43 T.C. 77 (1964) (Franklin Roosevelt, Jr.’s receipt of payment relating to Sunrise at Campobello)

D. Business (Legitimate or Otherwise)

Ash v. Commissioner, 96 T.C. 459 (1991) (Mary Kay Ash of Mary Kay Cosmetics)
Capone v. United States, 93 F.2d 840 (7th Cir. 1937) (Al Capone)
Erhard v. Commissioner, 64 T.C.M. (CCH) 10 (1992) (Werner Erhard of est)

Commissioner v. Field, 42 F.2d 820 (2d Cir. 1930) (Marshall Field)

Getty v. Commissioner, 913 F.2d 1486 (9th Cir. 1990) (Jean Ronald Getty, son of J. Paul Getty)
Commissioner v. Giannini, 129 F.2d 638 (9th Cir. 1942) (A.P. Giannini, founder of Bank of America)

Hallmark Cards, Inc. v. Commissioner, 90 T.C. 26 (1988)
United States v. Helmsley, 941 F.2d 71 (2d Cir. 1991) (Leona Helmsley)

Hunt v. Commissioner, 27 T.C.M. (CCH) 791 (1968) (H.L. Hunt)


Jostens, Inc. v. Commissioner, 58 T.C.M. (CCH) 933 (1989), aff’d, 956 F.2d 175 (8th Cir. 1992).

Rockefeller v. Commissioner, 676 F.2d 35 (2d Cir. 1982) (David Rockefeller of Chase Manhattan Bank)


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Vanderbilt v. Commissioner, 16 T.C.M. (CCH) 1081 (1957) (Cornelius Vanderbilt, Jr.)
Vanderbilt v. Commissioner, 39 B.T.A. 43 (1939) (Gloria Vanderbilt)
Vanderbilt v. Commissioner, 5 B.T.A. 1055 (1927) (Reginald Vanderbilt)
Waring v. Commissioner, 412 F.2d 800 (3d Cir. 1969) (Fred Waring of Waring Blender)

II. YOUR FUTURE CLIENTS

A. Criminal Law Practice

1. Criminals

Accardo v. Commissioner, 942 F.2d 444 (7th Cir. 1991) (legal fees in defense against racketeering charge)

Bratulich v. Commissioner, 60 T.C.M. (CCH) 1308 (1990) (travel expense for drug-buying trips)

Carl-Ron Asphalt Paving Co. v. Commissioner, 758 F.2d 1132 (6th Cir. 1985) (payment of kickbacks)


Killian v. Commissioner, 59 T.C.M. (CCH) 824 (1990) (earnings from prostitution)

Lincoln v. Commissioner, 50 T.C.M. (CCH) 185 (1985) (theft by co-conspirators)

Lombaro v. Commissioner, 50 T.C.M. (CCH) 1374 (1985) (charitable contribution to avoid jail)


Moore v. United States, 412 F.2d 974 (5th Cir. 1969) (swindler)

Nowlin v. Commissioner, 64 T.C.M. (CCH) 456 (1992) (receiver of stolen property)

Rukin v. United States, 343 U.S. 130 (1952) (extortionist)

Stephens v. Commissioner, 905 F.2d 667 (2d Cir. 1990) (restitution of embezzled funds)


Wood v. United States, 863 F.2d 417 (5th Cir. 1989) (forfeited earnings from drug dealings)
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Rockefeller v. Commissioner, 676 F.2d 35 (2d Cir. 1982) (David Rockefeller of Chase Manhattan Bank)
Zecchini v. Commissioner, 63 T.C.M. (CCH) 1717 (1992) (ordinary and necessary, but illegal, kickbacks)

2. Police Officers

Carroll v. Commissioner, 418 F.2d 91 (7th Cir. 1969) (education expense)
Christey v. United States, 841 F.2d 809 (8th Cir. 1988) (deduction for midshift meals)
Pollei v. Commissioner, 877 F.2d 838 (10th Cir. 1989) (travel versus commuting)
Siket v. Commissioner, 37 T.C.M. (CCH) 548 (1978) (trial expenses for assault on fellow officer)

3. Gambling

Commissioner v. Groetzing, 480 U.S. 23 (1987) (gambling as trade or business)
Olko v. United States, 536 F.2d 876 (9th Cir. 1976) (taxation of dealer's tokens)
Zarin v. Commissioner, 916 F.2d 110 (3d Cir. 1990) (discharge of gambling debts)

B. Family Transactions Practice

1. Domestic Relations

Green v. Commissioner, 54 T.C.M. (CCH) 764 (1987) (taxation of palimony-type payment)
United States v. Harris, 942 F.2d 1125 (7th Cir. 1991) (taxation of amounts received from elderly man by his mistress and her twin sister)

2. Income Splitting

Salvatore v. Commissioner, 29 T.C.M. (CCH) 89 (1970) (appropriate taxpayer for sale of jointly-owned property)

C. Personal Injury Practice

Beni v. Commissioner, 87 T.C. 236 (1986) (violation of first amendment rights)
Maxwell v. Commissioner, 95 T.C. 107 (1990) (on-job injury to controlling shareholder)
O'Givie v. United States, 92-2 U.S. Tax Cas. (CCH) ¶ 50,344, rev'd on rehe'g, 92-2 U.S. Tax Cas. (CCH) ¶ 50,567 (D. Kan. 1992) (toxic shock syndrome)
Paton v. Commissioner, 64 T.C.M. (CCH) 1150 (1992) (suicide occasioned by job stress)
Ricket v. Commissioner, 900 F.2d 655 (3d Cir. 1990) (age discrimination)
Threlkeld v. Commissioner, 87 T.C. 1294 (1986), aff'd, 848 F.2d 81 (6th Cir. 1988) (malicious prosecution)

III. LAWYERS, LAW STUDENTS, AND LAW PROFESSORS

United States v. Bailey, 707 F.2d 19 (1st Cir. 1983)
Church v. Commissioner, 80 T.C. 1104 (1983)
Coughlin v. Commissioner, 203 F.2d 307 (2d Cir. 1953)
Commissioner v. Flowers, 326 U.S. 465 (1946)
Friedman v. Delaney, 171 F.2d 269 (1st Cir. 1948)
Goldman v. Commissioner, 32 T.C.M. (CCH) 574 (1973)
Hantitz v. Commissioner, 638 F.2d 248 (1st Cir. 1981)
Henderson v. Commissioner, 46 T.C.M. (CCH) 566 (1983)
Lange v. Commissioner, 41 T.C.M. (CCH) 1421 (1981)
Manton v. Commissioner, 7 T.C.M. (CCH) 937 (1948)
Moss v. Commissioner, 758 F.2d 211 (7th Cir. 1985)
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Pepper v. Commissioner, 36 T.C. 886 (1961)
Ruehmann v. Commissioner, 30 T.C.M.(CCH) 675 (1971).
Scallen v. Commissioner, 877 F.2d 1364 (8th Cir. 1989)
Sharon v. Commissioner, 66 T.C. 515 (1976), aff’d, 591 F.2d 1273 (9th Cir. 1978), cert. denied, 442 U.S. 941 (1979)
Sloan v. Commissioner, 55 T.C.M. (CCH) 1238 (1988), aff’d, 896 F.2d 547 (4th Cir. 1990)
Wassenaar v. Commissioner, 72 T.C. 1195 (1979)
Wolder v. Commissioner, 493 F.2d 608 (2d Cir. 1974)

Top Ten Titles That Didn’t Make the Cover

10. There is Nothing Funny About the Rule Against Perpetuities
9. In Jester For All
8. You Say Feoffment, I Say Potato
7. I’d Rather Have a Gap in my Teeth Than a Gap in my Seisin
6. Juris Imprudence
5. Humor in the Law, an Oxymoron
4. You Show me Your Sui Generis And I’ll Show You my Pro Bono
3. Appellate Briefs v. Cotton Briefs
2. Uncivil Procedure
1. Torte Reform in Three Easy Steps by Dan Quayle

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