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Member, Illinois, Ohio, and New York bars (all retired); American Law Institute

EDUCATION

-LL.M. (taxation), 1976, New York University School of Law

-J.D., 1973, University of Cincinnati College of Law (Member of U. Cin. L. Rev.; Book Review and Research Editor, 1972-73)

-A.B., 1970, Washington University

EMPLOYMENT

-Visiting Professor, New York Law School, New York City, NY-- January, 2005 - May, 2005; courses: federal income tax, corporate tax

-Visiting Professor, Washington University School of Law, St. Louis, MO -- August, 2001- December, 2001; courses: federal income tax, international tax

-Visiting Professor, Florida State University College of Law, Tallahassee, FL -- January, 2001 - April, 2001; courses: federal income tax, elder law

-Visiting Professor, University of Wisconsin Law School, Madison, WI -- January, 1996 - May, 1996; August, 1996 - December, 1996; course: federal income tax

-Visiting Professor, Washington University School of Law -- August, 1988 - December, 1988; courses: federal income tax, business planning

-Professor, Northern Illinois University College of Law, DeKalb, IL -- August, 1984 - present (Associate Professor, 1984 - 1990; Professor, 1990 - present); courses: federal income tax, foreign tax, business, corporate and partnership tax, elder law clinic, elder law, tax policy seminar, bankruptcy, business associations, evidence, business planning

-Associate, Murphey, Young & Smith, Columbus, OH (now part of Squires, Sanders & Dempsey) -- May, 1981 - July, 1984; tax lawyer, working in areas such as corporate tax, partnership tax, individual tax, estate planning, and corporate law

-Associate, LeBoeuf, Lamb, Greene & MacRae, New York, NY -- August, 1977 - May, 1981; tax lawyer, working in areas such as corporate tax, individual tax, taxation of exempt organizations, estate planning, and foreign tax

-Research Fellow, Yale Law School, New Haven, CT -- June, 1976 - August, 1977; research assistant to Professor Boris Bittker

-Law Clerk to Hon. J.P. Kinneary, Columbus, OH -- June, 1973 - May, 1975; law clerk to federal district judge

PUBLICATIONS

Books:

-TAXATION OF DIVIDENDS AND CORPORATE DISTRIBUTIONS (Warren, Gorham & Lamont, 1995), plus supplements

-FEDERAL TAX ASPECTS OF CORPORATE REORGANIZATIONS, coauthored with Paul Hoelschen (Shepard's, 1988), plus supplements

Articles:

-Use of Judicial Doctrines in Federal Tax Cases Decided by Trial Courts, 1993-2006: A Quantitative Assessment, 57 CLEV. ST. L. REV. 35 (2009) (also published at SSRN)

-Using the Social Background Model to Explain Who Wins Federal Appellate Tax Decisions: Do Less Traditional Judges Favor the Taxpayer?, 25 VA. TAX REV. 201 (2005) (also published at SSRN)

-Statutory Construction in Federal Appellate Tax Cases: The Effect of Judges' Social Backgrounds and of Other Aspects of Litigation, 13 J.L. & POL'Y 257 (2003) (also published at SSRN)

-Assessing and Predicting Who Wins Federal Tax Trial Decisions, 96 TAX NOTES 1147 (2002)

-Assessing and Predicting Who Wins Federal Tax Trial Decisions, 37 WAKE FOREST L. REV. 473 (2002) (also published at SSRN)

-Empirical Research About Judicial Reasoning: Statutory Interpretation in Federal Tax Cases, 31 N.M. L. REV. 325 (2001) (also published at SSRN)

-Interpreting the Interpreters: Assessing Forty-Five Years of Tax Literature, 4 FLA. TAX REV. 483 (1999)

-Closing the Circle: Taxing Business Transformations, 58 LA. L. REV. 749 (1998)

-The Elephant and the Four Blind Men: The Burger Court and Its Federal Tax Decisions (coauthored with Beverly Moran), 39 HOWARD L.J. 101 (1996)

-Revenue Ruling 95-14 and the Overlap Between Subchapters C and S, 7 J.S CORP. TAX'N 123 (1995)

-Anthanasios v. Commissioner: Corporate Separations and Equalization (coauthored with Paul Hoelschen), 22 J. CORP. TAX 326 (1995)

-Characterization and Assignment of Corporate and Shareholder Income, 14 N. ILL. UNIV. L. REV. 133 (1993)

-Internal Revenue Code Section 355 Before and After the Tax Reform Act of 1986 -- A Study in the Regulation of Corporate Tax Bailouts, 39 OKLA. L. REV. 567 (1986)

-Internal Revenue Code Section 306 and Tax Avoidance, 4 VA. TAX REV. 287 (1985)

-Groman -- or Namorg -- Revisited: The Persisting Problem of Remote Continuity of Interest, 61 DEN. L.J. 469 (1984)

-Employment Taxes and Imputed Interest Derived From Interest-Free Loans, 4 REV. TAX'N INDIVS. 338 (1980)

Chapters:

-Using the Social Background Model to Explain Who Wins Federal Appellate Tax Decisions: Do Less Traditional Judges Favor the Taxpayer?, reprinted in ANTHONY C. INFANTI AND BRIDGET J. CRAWFORD, *CRITICAL TAX THEORY: AN INTRODUCTION* 82-87 (2009)

SSRN Author Page website: <http://ssrn.com/author=301559>

MISCELLANEOUS

-FEDERAL TAXATION OF INCOME, ESTATES AND GIFTS (Warren Gorham Lamont, 2d ed. 1989 and 1990) -- assisted Boris Bittker and Lawrence Lokken in the revision of Professor Bittker's treatise, volumes two and three

Recent scholarly activities:

-Presenter, *Use of Judicial Doctrines in Federal Tax Trial Decisions, 1993-2006*, Third Annual Conference on Empirical Legal Studies, Cornell Law School, September, 2008

-Presenter, *Use of Judicial Doctrines in Federal Tax Trial Decisions, 1993-2006*, Critical Tax Conference, UCLA School of Law, April, 2007

-Faculty advisor to students whose team placed third, nationally, at the Law Student Tax Challenge, American Bar Association, Young Lawyers Forum, January, 2007

-Faculty advisor to students whose team placed second, nationally, at the Law Student Tax Challenge, American Bar Association, Young Lawyers Forum, January, 2006

-Presenter on Panel, *Lawyers and Doctrines: Some Ethical and Empirical Explorations of the Practice of Tax Law*, Law and Society Association Meeting, June, 2005

-Presentation, *Social Background Model and Who Wins Federal Appellate Tax Cases*, New York Law School, April, 2005; Northern Illinois University College of Law, February, 2005

-Organizer of and Presenter on Panel, *Empirical Research in Tax Law*, Law and Society Association Meeting, June, 2003

-Presenter, *Social Background Model and Who Wins Federal Appellate Tax Cases*, Critical Tax Conference, University of Michigan Law School, April, 2003; also, Steering Committee and participant, Critical Tax Conferences, University of Michigan Law School, April, 2003; Tulane University School of Law, April, 2002; University of Wisconsin Law School, April, 2000, as well as Moderator of Panel on Empirical Research

-Presenter, *Social Background Model and Who Wins Federal Appellate Tax Cases*, and Participant, Empirical Tax Workshop, Washington University, November, 2002

-Annual AALS Meeting, Panelist, Workshop on Socio-Economics and the Law, Concurrent Section on Teaching Socio-Economics in Tax - January, 2002

-Presentation, *Who Wins Federal Tax Cases*, Washington University School of Law, November, 2001; Northern Illinois University College of Law, September, 2001; Florida State University College of Law, April, 2001

-Annual AALS Meeting, Moderator, Workshop on Property, Wealth, and Inequality, Concurrent Section on Tax Pedagogy - January, 2001