

Walter D. Schwidetzky
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PROFESSIONAL BACKGROUND

Academic Experience

Summer, 1999 to Present

University of Baltimore School of Law: Professor (with tenure).

Spring, 1993 to Summer, 1999

University of Baltimore School of Law: Professor (with tenure) and Director of Graduate Tax Program. The Graduate Tax Program is jointly sponsored by the law and business schools.

Summer, 1989 to Spring, 1993

University of Baltimore School of Law: Associate Professor (with tenure) and Director of Graduate Tax Program.

Fall, 1985 to Summer, 1989

University of Baltimore School of Law: Assistant Professor.

Current Courses

Business Entities Taxation
Federal Income Taxation
Partnership Taxation
Trusts and Estates

Course Taught Recently

Corporate Taxation

Have received very favorable faculty and student teaching evaluations (have ranked as high as first among the faculty in student teaching evaluations).

Service

"Outside"

Member: American Law Institute

Vice-Chair, ABA Tax Section Professional Services Committee

Reviewer, Oxford University Press

Presentations given at or on behalf of:

- Washburn University School of Law Partnership Tax Symposium (2008, 2009)
- Max Planck Institute, Munich, Germany 2008
- ABA Tax Section (2007, 2008 panel chair and speaker both years)
- Law and Society Conference (Germany 2007, Montreal 2008, upcoming Denver 2009)
- ABA Real Property Probate and Trust Section (2007 panel chair and speaker)
- University of Freiburg (Germany 2007)
- Maryland Institute for Continuing Professional Education of Lawyers (numerous programs as member and panel chair, 1985 to present, averaging about one per year, most recent 2007)
- University of Frankfurt (Germany 2004)
- National Conference of Law Librarians (1999)
- Louisiana CPA Society, Baltimore Association of Tax Counsel, and others

Have given over 25 CLE presentations; presentations included the preparation of substantial outlines

Member of ABA Tax Section, Partnership and LLC Committee, active on LLC Subcommittee and prior LLC Task Force; recently member of subcommittees for Series LLCs (2008), Fica Taxes (2007), Options Project (2003-2004).

Member, Board of Journal of Taxation of Investments.

Member of Tax Advisory Committee of former Congressman (now Senator) Ben Cardin. (2000-2006)

National Exam Audit Committee for the Certified Financial Planners Board of Standards. (1995, 1996)

Past Member Tax Section Counsel (governing body of Tax Section of Maryland Bar Association) and past chair and vice-chair of Law School Liaison Committee of Tax Section of Maryland Bar Association. (1992-1994)

Member of Transactional Tax Study Group of Maryland Bar Association (including predecessor group, 1985 to present), past co-chair of Corporate Tax Study Group. (1987)

Past Member Board of Directors of Baltimore Bar Foundation. (1989-1993)

"Inside"

Director, German Law Initiative for Center for International and Comparative Law at University of Baltimore.

Past Chair of Dean Search Committee, Appointments Committee (five times), Graduate Tax Program Joint Governance Committee, Promotion and Tenure Committee, Promotion and Tenure Policy Committee, Post-Tenure Review Committee, Law School Satellite Committee, Committee to Review Centers, LLM Committee, Faculty Awards Committee, tenure and retention subcommittees.

Past member of Provost Council, and Committees on the Graduate Tax Programs, Graduate Tax Program Governance, Career Services, Academic Standards, Appointments, Associate Dean Selection, Curriculum.

Private Legal Practice

Admitted to practice in Colorado, and before the Tax Court, Federal Court, and Tenth Circuit Court of Appeals.

March, 1980 to Summer, 1985

Partner, Ellis, King and Schwidetzky (and predecessor firm), Denver, Colorado.

Law practice included tax opinions, tax shelter review, tax planning for partnerships, corporations, and businesses generally, oil and gas taxation, reorganizations, assistance in preparation of private and public offering memoranda, international transactions.

May, 1979 to March, 1980

Associate, McCulloch and King, Denver, Colorado

EDUCATION

University of Denver:

March, 1984 Master of Laws in Taxation (College of Law)

June, 1978

Juris Doctor (College of Law)

Class Standing: 8 out of about 200

Order of St. Ives (awarded to those with
upper 10% class standing)

American Jurisprudence Award

Denver Journal of International Law and
Policy

Invited to join the Denver Law Journal

June, 1978

Master of Business Administration (College of Business)

June, 1974

Bachelor of Arts (College of Liberal Arts)

Phi Beta Kappa

PUBLICATIONS

Books

Partnership Taxation, text designed for use in graduate tax programs (with Richard Lipton, Paul Carman and Charles Fassler), LexisNexis 2006, 2008 (second edition)

(I wrote about one-third of first edition, coordinated the effort, and was the contact with the publisher; I am the primary author of second edition.)

Limited Liability Handbook, annual editions, Thompson/West (with Villanova Dean Mark Sargent) 1994-2009

(For the last several years, I have been primary author.)

Articles

Not included in this list are numerous outlines prepared for presentations given to academic and professional groups, usually of substantial length.

Integrating Subchapters S and K, Just Do It, 62 Tax Lawyer 749 (The Tax Lawyer is a peer-reviewed law review of the ABA Tax Section and is considered one of the top journals in which to place a tax article.) 2009

Notice 2007-9 (brief article written in German)
IStR (premier German international tax journal)
2008

Proposed Regulations under Subpart F (brief article written in German)
IStR (premier German international tax journal)
2008

Family Limited Partnerships: The Beat Goes On, 60 Tax Lawyer 277
2007

The Proposed Regulations on Noncompensatory

Options, A Light at the End of the Tunnel, 21 Journal of Taxation of Investments 155 (This journal is in the format of a “regular law review,” but the articles are selected by lawyer-editors. It is, however, increasingly having law professors review articles.)
2004

Life is Change: Options to Acquire Partnership Interests, Can the Tax Law Keep Pace, 20 Journal of Investment Taxation 99, Lead Article
2003

Last Gasp Estate Planning: The Formation of Limited Liability Entities Shortly Before Death, 21 Virginia Tax Review 1, Lead Article
2001

A Comparison of Corporate Taxation in the United States and Germany: Different Ways Up The Mountain, 28 University of Georgia Journal of International and Comparative Law 217, Lead Article
2000

Hyperlexis and the Annual Exclusion Rule, 32 Suffolk University Law Review 212
1999
(cited in Dobris, Sterk, and Leslie, Estates and Trusts, 3rd ed. p. 491)

The Partnership Allocation Rules of Section 704(b): To Be or Not to Be, 17 Virginia Tax Review 707
1998

Hyperlexis and the Loophole, 49 University of Oklahoma Law Review 403, Lead Article
1997

The Check-the-Box Regulations, 13 Tax Management Real Estate Journal 221
1997

Is it Time to Give the S Corporation a Proper Burial?,

15 Virginia Tax Review 591, Lead Article
1996

(cited in The American Law Institute, Taxation of Private Business Enterprises (1999) and by the Joint Committee of Taxation in its 1997 report: Review of Selected Entity Classification and Partnership Tax Issues)

A Comparison of United States and German Partnership Taxation: A Study in Differences, 10 The American University Journal of International Law and Policy 1331
1995

Heirs May Face Open Ended Liability, 23 Taxation for Lawyers 338
1995

Good-bye S Corporation, Hello Limited Liability Company, 10 The Compleat Lawyer 1 (1993); reprinted in The Limited Liability Company Handbook, second edition, Clark, Boardman and Callaghan.
1993

Partnership Taxation: Restructuring Partnership Debt -- Life is Change, 11 Virginia Tax Review 523
1992

Foreign Taxation: The Section 367(e) Regulations-- No Place to Hide, 11 Northwestern Journal of International Law & Business 523
1991

The New Activity Regulations under Section 469: Into the Abyss, 9 Virginia Tax Review 525
1990

Chapter on Capital Gains for Matthew Bender's Federal Taxation Series (52 pages)
1989

The Tax Benefits of Liabilities--Their Rise and Fall, 41 Southwestern Law Journal (Law Journal of Southern Methodist University) 953, Lead Article
1988

Subpart F, 1986 and Beyond, 17 University of
Baltimore Law Review 213, Lead Article
1988

Oil and Gas Taxation: The Pool of Capital Doctrine, A
Peace Proposal, 61 Tulane Law Review 519
1987

Orwell and the Tax Shelter and Compliance
Provisions of the Tax Reform Act of 1984, 14
Colorado Lawyer 774
1985

Foreign Trade Zones: Sub-Zones, State Taxation,
and State Legislation, 8 Denver Journal of
International Law & Policy 445 (with Jesse Atkins and
Stephen Doyle—essentially a student note)
1978