

Walter D. Schwidetzky
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PROFESSIONAL BACKGROUND

Experience as Academic

Summer, 1999 to Present

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

Fall 2007 to Fall 2009, Fall 2010, Fall 2011

California Western School of Law: Visiting Professor.

Fall 2009, Fall 2011

University of San Diego: Visiting Professor.

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

Have received very favorable faculty and student teaching evaluations (have

ranked as high as first among the faculty in student teaching evaluations).

2015 awarded Saul Ewing Award for excellence in teaching in the area of transactional law.

Service

"Outside"

Made Member of American Law Institute in 2010.

Presentations given at or on behalf of:

- Law and Society Conference 2015
- Mannes Greenberg Tax Society 2015
- 16th Annual Critical Tax Theory Conference 2014
- Chapman College Law School Business Tax Symposium 2014
- Mannes Greenberg Tax Society, Baltimore 2014
- Washburn University School of Law Partnership Tax Symposium (2008, 2009)
- Law and Society Conference 2009
- Max Planck Institute, Munich, Germany 2008
- ABA Tax Section (2007, 2008 panel chair and speaker both years for outreach program, 2009 speaker Tax Policy Committee)
- Law and Society Conference 2007, 2008
- 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

Member, Mannes Greenberg Tax Society

Vice-Chair, ABA Tax Section Professional Services Committee 2008-2011.

Reviewer, Oxford University Press.

Op-ed pieces for Taxprof Listserv (2012, 2013).

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).

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

Past Member, Board of Journal of Taxation of Investments.

Past 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)

Past member of Transactional Tax Study Group of Maryland Bar Association (including predecessor group, 1985-2000), past co-chair of Corporate Tax Study Group. (1987)

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

"Inside"

Member ABA Self-Study Committee, Ad Hoc Dean's Advisory Committee, Promotion and Tenure Policy Committee, Chair, Promotion and Tenure Promotion Subcommittee.

Past Chair Post-Tenure Review Committee, past member Academic Standards, Adjunct Faculty.

Past 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), numerous Promotion and Tenure Subcommittees, 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.

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, numerous Promotion and Tenure Subcommittees.

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 (2nd edition), 2012 (3rd edition), 2017 (4th edition)

(I wrote about one-third of first edition, coordinated the effort, and was the contact with the publisher; I was the primary author of second edition; Paul Carman and I were the primary authors of the 3rd edition. I did perhaps 80% of the work on the 4th edition, which was a major revision of the book)

Limited Liability Handbook, annual editions, Thompson/West (with former Villanova Dean Mark Sargent)
1994-2017
(For most of that time, I have been the only author.)

Business Entity Taxation, LexisNexis
(with Professor Fred Brown)
2015

Articles

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

Partnership Tax Allocations, The Basics
Colorado Lawyer (2017).

The Negative Capital Account Maze, 152 Tax Notes 1107 (2016).

The Integration of Subchapters S and K, The Beat Goes On, 18 Chapman Law Review 93 (2014)

Income Taxation in the United States and Germany: The Rugged Individualist Meets the Social Activist, 27 Journal of Taxation of Investments 3, Lead Article (with Rolf Eicke) (Peer Reviewed Journal)
2010

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. Circulation of 20,000+.) Cited by 8th Circuit in text of opinion (not in footnote).
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
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
Cited by 7th Circuit,
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