

JEFFREY H. KAHN
Florida State University College of Law
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EXPERIENCE

A. Full-Time Appointments

Florida State University College of Law

Harry M. Walborsky Professor of Law, March 2015 to Present
Associate Dean for Business Law Programs, Summer 2019 to Present
Charles W. Ehrhardt Professor of Law, Summer 2013 to March 2015
Associate Dean for Academic Affairs, May 2013 to July 2014
Larson Professor of Law, Summer 2011 to Summer 2013

Washington and Lee University School of Law

Professor of Law, Summer 2009 to Summer 2011

The Pennsylvania State University Dickinson School of Law

Professor of Law, Summer 2006 to Summer 2009

Santa Clara University School of Law

Associate Professor of Law, Summer 2005 to Summer 2006
Assistant Professor of Law, Fall 2000 to Summer 2005

B. Visiting Appointments

University of Alabama School of Law

Professor (Tax LLM program (Online)), Fall 2010 to Spring 2013, Fall 2017 & 2018,
Fall 2020

University of North Carolina Law School

Visiting Professor of Law, Fall 2005

University of California, Hastings College of Law

Visiting Professor of Law, Spring 2005

Stanford Law School

Visiting Assistant Professor of Law, Fall 2002

Vanderbilt University Law School

Visiting Assistant Professor of Law, Spring 2000

PUBLICATIONS

A. Books

TAXATION OF S CORPORATIONS IN A NUTSHELL (3rd Ed.), with Douglas Kahn (Thomson/West 2020).

PRINCIPLES OF CORPORATE INCOME TAXATION, THE CONCISE HORNBOOK SERIES (2nd Ed.), with Douglas Kahn (Thomson/West 2019).

FEDERAL INCOME TAX (8th Ed.), with Douglas Kahn (Foundation 2019).

TAXATION OF S CORPORATIONS IN A NUTSHELL (2nd Ed.), with Douglas Kahn and Terrence Perris (Thomson/West 2017).

FEDERAL INCOME TAX (7th Ed.), with Douglas Kahn (Foundation, 2015).

FEDERAL INCOME TAX PROBLEMS, with Douglas Kahn (Online Publication with West, 2015).

FEDERAL INCOME TAX (6th Ed.), with Douglas Kahn (Foundation, 2011).

PRINCIPLES OF CORPORATE INCOME TAXATION, THE CONCISE HORNBOOK SERIES, with Douglas Kahn and Terrence Perris (Thomson/West 2010).

CORPORATE INCOME TAXATION, HORNBOOK SERIES (6th Ed.), with Douglas Kahn, Terrence Perris and Jeffrey Lehman (Thomson/West 2009).

TAXATION OF S CORPORATIONS IN A NUTSHELL, with Douglas Kahn and Terrence Perris (Thomson/West 2007).

FEDERAL INCOME TAX (5th Ed.), with Douglas Kahn (Foundation 2005).

SUPPLEMENTS 00-1 AND 00-2 TO INTERNATIONAL TAXATION: CORPORATE AND INDIVIDUAL (3rd Ed.), with Philip Postlewaite (Carolina Academic Press 2000).

B. Articles

Tax and Cross-Collateralized Nonrecourse Liability (with Douglas Kahn), 24 FLORIDA TAX REVIEW __ (Forthcoming 2021)

Res Ipsa Loquitur, Reducing Confusion or Creating Bias? (with John Lopatka), 108 KENTUCKY LAW JOURNAL 239 (2020)

The Tax Treatment of Liability Insurance Coverage, 163 TAX NOTES 1381 (2019)

GoTaxMe: Crowdfunding and Gifts, 22 FLORIDA TAX REVIEW 180 (2018).

The Misfortune of the Deduction for Business and Personal Casualty Losses, 21 FLORIDA TAX REVIEW 622 (2018).

A Response to the Defense of Eliminating Capita Gains Treatment for Carried Interest (with Douglas Kahn), 157 TAX NOTES 1606 (2017).

The Fallacious Objections to the Tax Treatment of Carried Interest (with Douglas Kahn), 20 FLORIDA TAX REVIEW 319 (2017).

The Inappropriateness of the Bad Checks Penalty (with Douglas Kahn), 157 TAX NOTES 835 (2017).

The Uneasy Case for the Retirement of Douglas Kahn, 5 MICHIGAN BUSINESS AND ENTREPRENEURIAL LAW REVIEW 121 (2016).

Early Termination of a Trust (with Douglas Kahn), 151 TAX NOTES 791 (2016).

Cancellation of Debt and Related Transactions (with Douglas Kahn), 69 TAX LAWYER 161 (2015).

The Agency Exception to the Anticipatory Assignment of Income Doctrine (with Douglas Kahn), 146 TAX NOTES 555 (2015).

A Tax Audible: Coaches and Buyouts, 68 VANDERBILT LAW REVIEW EN BANC 143 (2015).

The Individual Mandate Tax Penalty, 47 MICHIGAN JOURNAL OF LAW REFORM 319 (2014).

The End of Cash (with Gregg Polsky), 41 FLORIDA STATE UNIVERSITY LAW REVIEW 159 (2014, Symposium).

Introduction to One-Hundred Years of the Federal Income Tax (with Joseph Dodge and Steve Johnson), 41 FLORIDA STATE UNIVERSITY LAW REVIEW xi (2014, Symposium).

The Uneasy Case for a Theory of Law (with Shawn Bayern), 2 Journal of Law: Periodical Laboratory of Legal Scholarship 491 (2012, Micro-Symposium)

The Unaffordable Health Act: A Response to Professors Bagley and Horwitz (with Douglas Kahn), 109 MICH. L. REV. FIRST IMPRESSIONS 78 (2011).

Code § 5000A(a): The Individual Mandate for Healthcare Insurance, 132 TAX NOTES 521 (2011).

Free Rider: A Justification for Mandatory Medical Insurance Under Health Care Reform? (with Douglas Kahn), 109 MICH. L. REV. FIRST IMPRESSIONS (2011).

Justifying the Exclusion of Insurance, 125 TAX NOTES 1216 (2009).

Hedging the IRS – A Policy Justification for Excluding Liability and Insurance Proceeds, 26 YALE JOURNAL ON REGULATION 1 (2009).

Will the Tax Man Cometh to Coach Rodriguez? (with Douglas Kahn), 120 TAX NOTES 474 (2008).

All in the Family: Family Members as Single Shareholder of an S Corporation (with Douglas Kahn and Terrence Perris), 116 TAX NOTES 791 (2007).

Tax Magic: Did Billy Donovan Pull Income Out of a Hat? (with Joshua Fershee), 116 TAX NOTES 389 (2007).

Tax Consequences when a New Employer Bears the Cost of the Employee's Terminating a Prior Relationship (with Douglas Kahn), 8 FLORIDA TAX REVIEW 540 (2007).

Prevention of Double Deductions of a Single Loss: Solutions in Search of a Problem (with Douglas Kahn), 26 VIRGINIA TAX REVIEW 1 (2006).

The Mirage of Equivalence and the Ethereal Principles of Parallelism and Horizontal Equity, 57 HASTINGS LAW JOURNAL 645 (2006).

Beyond the Little Dutch Boy: An Argument for Structural Change in Tax Deduction Classification, 80 WASHINGTON LAW REVIEW 1 (2005).

Could One Simple Election Solve the Attorney Fee Problem?, 105 TAX NOTES 411 (2004).

Tax Reality Bites, 100 TAX NOTES 1196 (2003).

A Taxing Blog: The Uneasy Case for Blogging Taxation (with Victor Fleischer), 100 TAX NOTES 1441 (2003). Reprinted in 31 TAX NOTES INTERNATIONAL 1035 (2003).

"Gifts, Gifts and Gefts" – The Income Tax Definition and Treatment of Private and Charitable "Gifts" and a Principled Policy Justification for the Exclusion of Gifts from Income (with Douglas Kahn), 78 NOTRE DAME LAW REVIEW 441 (2003).

Personal Deductions – An "Ideal" or Just Another "Deal"?, 2002 MICHIGAN STATE UNIVERSITY – DETROIT COLLEGE OF LAW REVIEW 1.

Book Review, *Reviewing the Playing Field: How the Law Can Make Sports Better for Fans*, 41 SANTA CLARA LAW REVIEW 921 (2001).

Buyers Electing Section 338 for CFC Targets: Sellers Beware (with Lowell Yoder), 28 TAX MANAGEMENT INTERNATIONAL JOURNAL 531 (1999).

Deducting Year 2000 Costs, 79 TAX NOTES 1621 (1998).

FSU COLLEGE OF LAW COMMITTEE SERVICE

Academic Waivers (Fall 2011)
Appointments Committee (January 2012-June 2013 (Chair), Fall 2014, Fall 2017-Spring 2018)
Bar Success Committee (Fall 2017 – Spring 2018)
Business Law Programs (Fall 2011 – Present)
Curriculum Committee (Fall 2015-Spring 2016, Fall 2016-Spring 2017, Fall 2018-Spring 2019 (Chair), Fall 2019, Spring 2020 (Chair))
Promotions and Tenure (Fall 2014, Fall 2015, Spring 2016 – Fall 2016 (Chair), Spring 2017-Spring 2019, Fall 2019-Spring 2020 (Chair))

COURSES TAUGHT

Federal Personal Income Tax
Corporate Tax
Partnership Tax
Business Entity Taxation
International Tax
Tax Policy Seminar
Business Tax Planning Practicum
Torts
Contracts
Business Organizations

EDUCATION

The University of Michigan Law School, J.D., 1997
Cum Laude
Journal of International Law, Contributing Editor

Duke University, B.A., 1994
Double Major: Classical Studies and Latin

