

**Gregg Polsky**  
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**Books:**

FEDERAL INCOME TAXATION, 6<sup>th</sup> ed. (Foundation Press, 2007) (with Paul R. McDaniel, Martin J. McMahon, Jr., and Daniel L. Simmons).

**Law Review and Journal Articles:**

*Taxing Structured Settlements*, 51 BOSTON COLLEGE LAW REVIEW \_\_\_\_ (forthcoming 2010) (with Brant J. Hellwig).

*A Tax Question Teed Up by Tiger*, 126 TAX NOTES 863 (Feb. 15, 2010) (with Brant J. Hellwig).

*End the Yield Exemption Loophole Created by Childs*, 123 TAX NOTES 1141 (June 1, 2009) (with Brant J. Hellwig).

*Private Equity Management Fee Conversions*, 122 TAX NOTES 743 (February 9, 2009).

*Controlling Executive Compensation Through the Tax Code*, 64 WASHINGTON & LEE LAW REVIEW 877 (2007).

*A Tax Lawyer's Perspective on Section 527 Organizations*, 28 CARDOZO LAW REVIEW 1773 (2007).

*Reforming the Taxation of Deferred Compensation*, 85 NORTH CAROLINA LAW REVIEW 571 (2007) (with Ethan Yale).

*The Employment Tax Challenge to the Check-the-Box Regulations*, 111 TAX NOTES 1039 (May 29, 2006) (with Brant J. Hellwig).

*Regulating Section 527 Organizations*, 73 GEORGE WASHINGTON LAW REVIEW 1000 (2005) (with Guy-Uriel E. Charles).

*Taxing the Promise to Pay*, 89 MINNESOTA LAW REVIEW 1092 (2005) (with Brant J. Hellwig) (reprinted at 2005 TAX NOTES TODAY 121-70 (June 24, 2005) and at 11 JOURNAL OF DEFERRED COMPENSATION 55 (No. 4, Summer 2006)).

*Litigation Expenses and the Alternative Minimum Tax*, 6 FLORIDA TAX REVIEW 899 (2004) (with Brant J. Hellwig) (reprinted at 2005 TAX NOTES TODAY 135 (July 15, 2005)).

*Employment Discrimination and Tax Gross-Ups*, 90 IOWA LAW REVIEW 67 (2004) (with Stephen F. Befort) (reprinted in the July 2005 volume of THE MONTHLY DIGEST OF TAX ARTICLES).

*The Contingent Attorney's Fee Tax Trap: Ethical, Fiduciary Duty & Malpractice Implications*, 23 VIRGINIA TAX REVIEW 615 (2004).

*Can Treasury Overrule the Supreme Court?*, 84 BOSTON UNIVERSITY LAW REVIEW 185 (2004).

*Contingent Fees: Why the Partnership Theory Won't Work*, 104 TAX NOTES 1089 (September 6, 2004).

*A Correct Analysis of the Tax Treatment of Contingent Attorney's Fee Arrangements: Enough with the Fruits and the Trees*, 37 GEORGIA LAW REVIEW 57 (2002) (reprinted at 2004 TAX NOTES TODAY 119 (June 21, 2004)).

*Debunking the Crop-Share Analogy to Contingent Attorney's Fee Arrangements*, 97 JOURNAL OF TAXATION 320 (2002).

*Another Gitlitz Windfall: Double Basis Increases for S Corp. Shareholders?*, 92 TAX NOTES 314 (July 9, 2001).

*Taxing Contingent Attorneys' Fees: Many Courts Are Getting It Wrong*, 89 TAX NOTES 917 (November 13, 2000).

*Installment Reporting for Sales of S Corporation Stock with a Section 338(h)(10) Election*, FLORIDA BAR JOURNAL, July/August 2000, at 44.

### **Other Publications:**

*What are the Tax Consequences for Plaintiffs Who Hire Their Attorneys on a Contingency Fee Basis?*, PREVIEW OF U.S. SUPREME COURT CASES, November 1, 2004, at 73.

*Contingent Fees: The Partnership Theory Isn't Sound*, 105 TAX NOTES 612 (October 25, 2004) (Letters to the Editor)

*Treasury Should Not Have Promulgated the Check-the-Box or INDOPCO Regulations*, 23 ABA SECTION OF TAXATION NEWSQUARTERLY, Summer 2004, at 14.

*Supreme Court to Decide Contingent Fee Issue*, LABOR AND EMPLOYMENT LAW, Summer 2004, at 7 (with Stephen F. Befort).

*Tax Bomb, Aimed at Middle Class*, MINNEAPOLIS STAR TRIBUNE, March 7, 2004, at p. AA-3.

*How Should an FLP's Note Be Treated? The Debate Continues*, 98 TAX NOTES 1171 (March 17, 2003) (Letters to the Editor).

*Why the FLP Note Used in the ECS Deal is "Property,"* 98 TAX NOTES 1160 (February 17, 2003) (Letters to the Editor).

