

RESUME
OF
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EMERITUS PROFESSOR OF LAW

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Telephone: Office: (214) 768-3380

Education: New York University, School of Law
Degree: LL. M. (in Taxation), 1974

University of Iowa, College of Law
Degree: J.D. (with distinction), 1970

University of Iowa, College of Business Administration
Degree: B.B.A. (accounting), 1967

Academic Honors: Omicron Delta Kappa
Order of the Coif
Note and Comment Editor, Iowa Law Review
President, Law Class of 1970
Iowa State Bar Association Certificate of Merit as Outstanding
Senior, 1970 Law Class of the University of Iowa

TEACHING EXPERIENCE:

University of Alabama School of Law:
Associate Professor of Law, 1975-77
Professor of Law, 1977-78
Distinguished Visiting Chairholder, 2003

Southern Methodist University Dedman School of Law:
Associate Professor of Law, 1978-82
Associate Dean for Academic Affairs, 1980-82
Professor of Law, 1982-2010
Emeritus Professor of Law, 2011

University of Konstanz, Konstanz, Germany:
Gastprofessor, May - July, 1990, June 1992, June 1994, May - June, 1996, April
- May 2003

University of Otago, Dunedin, New Zealand:

Summer School Lecturer, January - February 2006, January - February 2011,
January - February 2013, January - February 2015

Georgetown University Law Center

Visiting Professor of Law, August - December 2010

University of New South Wales, Australian School of Business

Instructor, January 2012

Law school courses taught (at U.S. law schools unless otherwise indicated):

Federal Income Taxation; Federal Estate and Gift Taxation; Tax Shelters;
Advanced Federal Income Taxation; Income Taxation of Trusts, Estates, and
Beneficiaries; Tax and Fiscal Policy; Taxation of Property Dispositions;
Corporate Taxation; Estate Planning; Tax Accounting; Tax Procedure and
Litigation; Tax Practice and Professional Responsibility; United States
Taxation of International Transactions; Taxation of Business Entities; Survey
of U.S. Taxation (at University of Konstanz); Comparative Law Seminar on
German and U.S. Taxation (at University of Konstanz); International Trade (at
University of Konstanz); Introduction to U.S. Law (at University of Konstanz);
Tax Treaties (at University of Otago); Specific Tax Jurisdictions - North
America (University of New South Wales)

Faculty member and SMU Administrative Director, Academy of International
Taxation, an annual training program in Taipei, Taiwan (sponsored by the Ministry
of Finance of the Republic of China, Taiwan, and cosponsored by SMU) for civil
service tax administrators from Taiwan and other developing countries, 1984 -1995

TEACHING HONORS:

1984 Recipient, Dr. Don M. Smart Teaching Award (selected by students)

PUBLICATIONS:

Federal Securities Regulation -- Insider Trading -- Stock Options Under SEC Rule
10b 5, 54 IOWA LAW REVIEW 635 (1969) (student comment)

A Proposed Theory of Presumptive Illegality Under Section 1 of the Sherman Act, 55
IOWA LAW REVIEW 227(1969) (student note)

Tax Free Basis Increases and the Estate Trust, 1978-3 THE ESTATES, GIFTS AND
TRUSTS JOURNAL 4 (1978)

Tax Shelter Investments After the Tax Reform Act of 1976, 39 ALABAMA LAWYER
237 (1978)

Depreciation Policy: Whither Thou Goest?, 32 SOUTHWESTERN LAW JOURNAL 545 (1978)

403 TAX MANAGEMENT PORTFOLIO, Gifts to Minors (1979)

The "Crummey" Trust, 1979-4 THE ESTATES GIFTS AND TRUST JOURNAL 17 (1979)

Tax Policy and the Depreciation Provisions, TAX NOTES, August 6, 1979, at 179

Buy-Sell Agreements for Closely Held Business Interests, 44 TEXAS BAR JOURNAL 283 (1981)

85-3rd TAX MANAGEMENT PORTFOLIO, Section 306 Stock (1981)

Crummey Estate Planning: Successful Techniques for Gifts to Minors and Insurance Trusts, 16 UNIVERSITY OF MIAMI INSTITUTE ON ESTATE PLANNING 18-1 (1982)

Pros & Cons of Gifts to Minors after ERTA, THE ESTATES GIFTS AND TRUSTS JOURNAL 19 (1982)

403-2nd TAX MANAGEMENT PORTFOLIO, Gifts to Minors (1983)

Distribution Rules for S Corporations after the Subchapter S Revision Act, PRENTICE HALL S CORPORATION SERVICE (1985) (with R. Hurley)

WEST'S LEGAL FORMS; ESTATE PLANNING WITH TAX ANALYSIS; WILLS, TRUSTS, AND RELATED DOCUMENTS (2d ed. 1985) (volumes 16-18) (with D.J. Malouf) (with 1987-95 annual supplements)

The Tax Benefit Doctrine Does Not Apply to Research or Experimental Expenditures Previously Deducted Pursuant to Section 174(a): Rev. Rul. 85-186, 64 JOURNAL OF TAXATION 74 (1986)

403-3rd TAX MANAGEMENT PORTFOLIO, Gifts to Minors (1988)

1988-91 Annual Supplements to WEST'S TEXAS FORMS; ESTATE PLANNING, Volume 11 (1980) (with D.J. Malouf)

Book review of International Tax Planning After the Tax Reform Act of 1986, 24 THE INTERNATIONAL LAWYER 297 (1990).

Income Taxation by the States of the United States: Unitary Apportionment of the Income of Multijurisdictional Businesses in EUROPEAN INTEGRATION IN THE WORLD ECONOMY (1992)

845 TAX MANAGEMENT PORTFOLIO, Gifts (1994)

WEST'S TEXAS FORMS; ESTATE PLANNING, Volumes 11, 11A, and 11B (2d ed. 1994) (with D.J. Malouf) (with 1995 - 2003 annual supplements)

TAX PRACTICE BEFORE THE I.R.S. (1994) (Shepard's/McGraw Hill) (with S.C. Salch and J.J.S. Brooks)

WEST'S LEGAL FORMS; ESTATE PLANNING WITH TAX ANALYSIS; WILLS, TRUSTS, AND RELATED DOCUMENTS (3d ed. 1996) (volumes 16-18) (with D.J. Malouf) (with 1997 - 2004 annual supplements)

403-4th TAX MANAGEMENT PORTFOLIO, Gifts to Minors (1997)

Conformity Between Financial Accounting and Tax Accounting in the United States and Germany in FINANCIAL ACCOUNTING AND AUDITING IN GLOBAL CAPITAL MARKETS (Werner F. Ebke, Rolf Lichtner & Detlev F. Vagts eds. 1997) (Dr. Otto Schmidt Verlag, Cologne, Germany) (with P.N. Märkl)

Elective Tax Classification for Qualifying Foreign and Domestic Business Entities Under the Final Check-the-Box Regulations, 51 SOUTHERN METHODIST UNIVERSITY LAW REVIEW 99 (1997)

United States Taxation of Native American Indian Gambling Activities: The Hunt for the Modern Buffalo?, FESTSCHRIFT FÜR PROFESSOR BERNHARD GROSSFELD ZUM 65 GEBURSTAG 701-12 (Ulrich Hübner & Werner F. Ebke eds., 1999)

Attorney Payment Reporting Requirements under the Internal Revenue Code, 62 TEXAS BAR JOURNAL 1007 (2000) (with W.W. Steele)

Comment to International Taxation and Pollution Control: How Should Priorities be Chosen in the EU's Tax Policy Arena, INSTITUTIONAL ARRANGEMENTS FOR GLOBAL ECONOMIC INTEGRATION (Vosgerau ed. 2000)

Domestic Asset Protection Trusts: Pallbearers to Liability?, 35 REAL PROPERTY, PROBATE AND TRUST JOURNAL 479-600 (2000)

Incomplete Transfer Tax Repeal: Should the Gift Tax Survive?, 56 SOUTHERN METHODIST UNIVERSITY LAW REVIEW 601-25 (2002)

Emory, Lischer, & Polito, 949 TAX MANAGEMENT PORTFOLIO, Structure of the Federal Tax System of the United States (2004)

Malouf, Lischer, & Nakos, WEST'S TEXAS FORMS; ESTATE PLANNING, Volumes 11, 11A, 11B, 11C, and 11D (3d ed. 2004) (with 2005 - 12 annual supplements)

2004 Annual Supplement to WEST'S LEGAL FORMS; ESTATE PLANNING WITH TAX ANALYSIS, Volumes 16, 17, and 18 (3d ed. 1996) (with D.J. Malouf and A.E. Nakos) (with 2005 - 14 annual supplements)

Professional Responsibility Issues Associated with Asset Protection Trusts, 39 REAL PROPERTY PROBATE & TRUST JOURNAL 561-626 (2004)

845-2d, TAX MANAGEMENT PORTFOLIO, Gifts (2005)

A Tax Reformer for All Seasons: Charles O'Neill Galvin, 59 SOUTHERN METHODIST UNIVERSITY LAW REVIEW 455-90 (2006)

Application of the New Zealand-United States Double Tax Agreement to "Hybrid Entities," 13 NEW ZEALAND JOURNAL OF TAXATION LAW & POLICY 519-546 (2007) (reprinted in 19 JOURNAL OF INTERNATIONAL TAXATION 40 (2008))

50-6th, TAX MANAGEMENT PORTFOLIO, Incomplete Lifetime Transfers: Retained Powers Under Sections 2036(a)(2) and 2038 (2008)

52 TAX MANAGEMENT PORTFOLIO, Incomplete Lifetime Transfers: Retained Beneficial Interests Under Sections 2036(a)(1) and 2037 (2008)

Work Product Immunity for Attorney-Created Tax Accrual Workpapers?: The Aftermath of United States v. Textron, 10 FLORIDA TAX REVIEW 505 (2010).

50-7th, TAX MANAGEMENT PORTFOLIO, Incomplete Lifetime Transfers: Retained Powers Under Sections 2036(a)(2) and 2038 (forthcoming 2015)

52-2d TAX MANAGEMENT PORTFOLIO, Incomplete Lifetime Transfers: Retained Beneficial Interests Under Sections 2036(a)(1) and 2037 (forthcoming 2015)

OTHER ACTIVITIES AND AWARDS:

Fellow, American College of Tax Counsel (1987-2010)

Academic Fellow, American College of Trust and Estate Counsel (2002-08)

Professor in Residence, Office of Chief Counsel, Internal Revenue Service, Washington, D.C., 1984-85

Research participant, Federal Tax Systems Research Project (harmonization of the tax systems of the European Community member states), University of Konstanz, Germany, 1990

Recipient of First Class Finance Award, awarded by the Minister of Finance of the Republic of China, Taiwan, for service as SMU Administrative Director of the Academy of International Taxation, 1992

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