

#### Practice Areas

- Tax Controversy & Litigation

#### Education

- Harvard University, B.A., 1967
- Harvard University, J.D., 1970
- New York University School of Law, LL.M. (Taxation), 1976

#### Bar Admissions

- New York
- (Not admitted in Pennsylvania)

#### Clerkships

- Clerked for William H. Hastie of the U.S. Court of Appeals for the Third Circuit.

## David J. Shakow

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David Shakow has specialized in federal taxation for over 30 years. He has been a professor at the University of Pennsylvania Law School since 1982; was Deputy Tax Legislative Counsel in the U.S. Treasury from 1980-1981; and has held positions at Davis Polk & Wardwell, McKee Nelson, King & Spalding and KPMG. He also served as clerk to the Honorable William B. Hastie of the U.S. Court of Appeals for the Third Circuit. He has practiced, taught, and written in the areas of federal corporate tax, partnership tax, international tax, bankruptcy tax and the taxation of farmers' cooperatives. While at Treasury, he had primary responsibility for developing the government's position regarding the Bankruptcy Tax Act of 1980, the treatment of tax straddles, and the taxation of farmers' cooperatives.

Mr. Shakow received an LL.M. (in Taxation) from New York University Law School, a J.D. from Harvard Law School and a B.A. from Harvard College.

#### News

- First Circuit Upholds Work Product Protection For Tax Accrual Workpapers

#### Articles and Publications

##### Textbooks

- The Taxation of Corporations and Their Shareholders, Foundation Press (University Casebook Series), 1991 (with teacher's manual and set of computer problems); 1993 Supplement; second edition (Corporate Taxation with Fundamental Partnership Taxation) (1997).

##### Articles

- "Consolidated Edison Turns on the Lights," Tax Notes, Feb. 1, 2010, p. 625; 126 Tax Notes 625 (Feb. 1, 2010)
- "Taxation of Private Enterprises," Presentation to President's Advisory Panel on Federal Tax Reform, May 12, 2005.

## David J. Shakow, *Continued*

- "From Rochdale Principles to LLCs: The Ongoing Evolution of the Cooperative Structure," 104 *Tax Notes* 535 (August 2, 2004).
- "Rev. Rul. 2003-97 Recognizes Separate Treatment of Linked Positions—Implications Beyond Hybrid Investment Units," *Taxation of Financial Products* 5 (Winter 2004) (with Todd Tuckner).
- The American Law Institute Federal Income Tax Project, "Taxation of Private Business Enterprises" (Reporter's Study) (1999) (with George K. Yin).
- "Basic Rules of International Taxation," in G. Seer and M. Smolka-Day, eds., *Introduction to International Business Law: Legal Transactions in a Global Economy* (1996).
- "Cancellation of Indebtedness -- Tax Consequences," in Sinrich, ed., *Bankruptcy Tax Act of 1980* 11 (PLI 1981).

