

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

Clerkships

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

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David Shakow has specialized in 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 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.

Articles and Publications

- "Cancellation of Indebtedness -- Tax Consequences," in Sinrich, ed., *Bankruptcy Tax Act of 1980* 11 (PLI 1981).
- *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).
- "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).
- The American Law Institute Federal Income Tax Project, "Taxation of Private Business Enterprises" (Reporter's Study) (1999) (with George K. Yin).
- "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).
- "From Rochdale Principles to LLCs: The Ongoing Evolution of the Cooperative Structure," 104 *Tax Notes* 535 (August 2, 2004).

David J. Shakow, *Continued*

- "Taxation of Private Enterprises," Presentation to President's Advisory Panel on Federal Tax Reform, May 12, 2005.

