

RICHARD L. KAPLAN

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EDUCATION:

Yale University Law School
J.D. 1976 (no designations made)

Indiana University, Bloomington, Indiana
B.S. 1970 (summa cum laude)

EMPLOYMENT EXPERIENCE:

University of Illinois
Champaign, Illinois
Peer and Sarah Pedersen Professor of Law (since 2004)
Professor of Law (1985-2004)
Associate Professor of Law (1982-85)
Assistant Professor of Law (1979-82)

Visiting appointments:
Boston College Law School (Fall 1983)
Emory University School of Law (Spring 1984)

Baker & Botts (1976-79)
One Shell Plaza
Houston, Texas 77002

Pre-Law School:

Arthur Andersen & Co. (1970-73)
Atlanta, Georgia 30303

PROFESSIONAL QUALIFICATIONS:

State Bar of Texas (admitted 1976)

Certified Public Accountant (since 1972)

Court admissions:

U.S. Supreme Court (1979)

U.S. Court of Appeals - Seventh Circuit (1991)

U.S. Court of Appeals - Fifth Circuit (1976)

U.S. District Court - Southern District of Texas (1977)

U.S. Tax Court (1979)

U.S. Court of Claims (1979)

PUBLICATIONS:

Books:

ELDER LAW IN A NUTSHELL (with Lawrence A. Frolik) (Thomson/West Publishing Co. 1995; 2nd ed. 1999; 3rd ed. 2003; 4th ed. 2006; 5th ed. 2010).

MATERIALS ON FAMILY WEALTH MANAGEMENT (contributing author; edited by Grayson McCouch and William Turnier) (Thomson/West 2005). With Teachers Manual.

WEST'S FEDERAL TAXATION: ADVANCED TAXATION (with Jon S. Davis, Wayne H. Shaw, Karen H. Molloy, Howard S. Engle, and William A. Raabe) (Southwest College Publishing Company 1998). With Solutions Manual, Test Bank Questions and Answers, and Instructor's Guide.

WEST'S FEDERAL TAXATION: AN INTRODUCTION TO BUSINESS ENTITIES (with Eugene Willis, Jon S. Davis, William A. Raabe, and Howard S. Engle) (Southwest College Publishing Company 1997; 2d ed. 1998; 3d ed. with James E. Smith, William A. Raabe, David M. Maloney, and Howard S. Engle, 1999; 4th ed. 2000). With Solutions Manual, and Test Bank Questions and Answers.

BEYOND ESTATE PLANNING: TAX AND FINANCIAL IMPLICATIONS OF LIVING LONGER (University of Illinois Executive Development Center 1993; updated 1994, 1995; extensively revised 1996).

FEDERAL TAXATION OF INTERNATIONAL TRANSACTIONS -- PRINCIPLES, PLANNING & POLICY (West Publishing Co. 1988). Teacher's Memorandum 1989.

Articles and Book Chapters:

“To Roth or Not to Roth: Analyzing the Conversion Opportunity for 2010 and Beyond,” BNA (Bureau of National Affairs) *Daily Tax Rep.*, Sept. 22, 2009, at J-1 to J-4.

“Retirees at Risk: The Precarious Promise of Post-Employment Health Benefits,” 9 *Yale J. Health Pol’y, L. & Ethics* 287-356 (2009) (with two former students)

“Formalizing the Informal: Family Care Agreements in Canada and the United States,” 1 *Canadian J. Elder L.* 52-86 (2008) (invited article)

“A Law and Economics Approach,” chapter 6 in *THEORIES ON LAW AND AGEING: THE JURISPRUDENCE OF ELDER LAW* (Springer eBooks 2008; Israel Doron, editor) (invited chapter)

“A Guide to Starting Social Security Benefits,” *J. Retirement Planning* 33-38, 48 (July-Aug. 2008)

Reprinted in CCH’s *FINANCIAL & ESTATE PLAN. REP.* ¶33,181 (2008).

“Back to School: The New Parameters of Funding a Grandchild’s College Education,” *J. Retirement Planning* 21-32 (Jan.-Feb. 2008)

Reprinted in CCH FINANCIAL & ESTATE PLAN. REP. ¶33,111 (2008);
updated and adapted as *Funding a Grandchild's College Education*, chapter
3 in TOP FINANCIAL AND ESTATE PLANNING ISSUES FOR 2009 45-67 (2009).

“Retirement Planning’s Greatest Gap: Funding Long-Term Care,” 11 *Lewis & Clark L. Rev.* 407-450 (2007) (Symposium)

“Honoring Our Parents: Applying the Biblical Imperative in the Context of Long-Term Care,” 21 *Notre Dame J. L. Ethics & Pub. Pol’y* 493-515 (2007) (Symposium)

“The Inheritance Threat of Long-Term Care Expenses,” 41 ANN. HECKERLING INST. ON EST. PLAN., ch. 17 (2007)

“Means-Testing Medicare: Retiree Pain For Little Governmental Gain,” *J. Retirement Planning* 22-28, 48-49 (May-June 2006).

Reprinted in CCH FINANCIAL & ESTATE PLAN. 32,911 at 27,949-27,955;
and in TOP FINANCIAL AND ESTATE PLANNING ISSUES FOR 2007 (CCH).

“Federal Tax Policy and Family-Provided Care for Older Adults,” 25 *Va. Tax Rev.* 509-562 (2005).

Reprinted in *Monthly Digest of Tax Articles* (August 2006), at 39-63.

“The Medicare Drug Benefit: A Prescription for Confusion,” 1 *NAELA* [National Academy of Elder Law Attorneys] *J.* 167-186 (2005).

“Who’s Afraid of Personal Responsibility? Health Savings Accounts and the Future of American Health Care,” 36 *McGeorge L. Rev.* 535-568 (2005) (Distinguished Speaker series)

“Consumer Choice on Drugs: Medicare and Medications” in CONSUMER CHOICE: SOCIAL WELFARE & HEALTH POLICY, 14 POLICY STUDIES REVIEW ANNUAL 145-167 (2005).

“The Security of Social Security Benefits and the President’s Proposal,” 16 *ElderLaw Rep.* 1-5 (April 2005)

“The Mother of All Conflicts: Auditors and Their Clients,” 29 *J. Corporation L.* 363-383 (2004) (Symposium)

Reprinted in 2 *ICFAI* [Institute of Chartered Financial Analysts of India] *J. Audit Practice*, April 2005, at 7-26.

“Enron, Pension Policy and Social Security Privatization, 46 *Arizona L. Rev.* 53-90 (2004)

“Cracking the Conundrum: Toward a Rational Financing of Long-Term Care,” 2004 *U. Ill. L. Rev.* 47-89 (Symposium)

“Crowding Out: Estate Tax Reform and the Elder Law Policy Agenda,” 10 *Elder L.J.* 15-46 (2002).

“Funding a Grandchild’s College Education,” 3 *Elder’s Advisor* 76-88 (Summer 2001).

Revised to reflect the Tax Relief Act of 2001 and reprinted in *Journal of Retirement Planning* 15-24, 46-47 (Sept.-Oct. 2001).

“Financing Long-Term Care in the United States: Who Should Pay for Mom and Dad?,” in AGING: CARING FOR OUR ELDERS, 11 INTERNATIONAL LIBRARY OF ETHICS, LAW, AND THE NEW MEDICINE, chapter 5 (Kluwer Academic Press 2001).

“Retirement Funding and the Curious Evolution of Individual Retirement Accounts,” 7 *Elder L.J.* 283-311 (1999).

Reprinted in 87 *Tax Notes* 671-684 (2000).

“Taking Medicare Seriously,” 1998 *U. Ill. L. Rev.* 777-799 (Symposium).

“Top Ten Myths of Social Security,” 3 *Elder L.J.* 191-214 (1995).

Revised and condensed as “The Major Myths of Social Security,” *Experience*, Winter 1997, pp. 6-10, 40. Reprinted in *AGING AND THE LAW: AN INTERDISCIPLINARY READER* 132-143 (Temple University Press 1999); *ELDER LAW: READINGS, CASES, AND MATERIALS* 154-155, 164-165, by Gallanis, Dayton, and Wood (Anderson Publishing Co., 2000); *ELDER LAW: CASES AND MATERIALS* 183-186 by Frolik and Barnes (LexisNexis 3d ed. 2003).

"Tapping the Equity of Older Homeowners With Reverse Mortgages," 175 *J. Acct.* 36-39 (1993).

Reprinted in *Shepard's Elder Care/Law Newsletter* 9-11 (Sept. 1993).
Revised as “Tax and Long-Term Care Considerations: Can Reverse Mortgages Meets Income Needs of Older Clients?,” chapter 9 of *REVERSE MORTGAGES: A LAWYER’S GUIDE TO HOUSING AND INCOME ALTERNATIVES* (American Bar Association 1997).

"Perspectives on International Tax Compliance and Enforcement: Transfer Pricing in the United States," 6 *Australian Tax Forum* 423-54 (1989).

Revised and updated as "International Tax Enforcement and the Special Challenge of Transfer Pricing," 1990 *U. Ill. L. Rev.* 299-328.

Preview of *United States v. Stuart*, 1988-89 *Preview of United States Supreme Court Cases* 136-37 (1988).

"Accountants' Liability and Audit Failures: When the Umpire Strikes Out," 6 *J. Acct. Pub. Pol'y* 1-8 (1987).

"Saving for College Expenses Without Taxes," 28 *Tax Notes* 801-02 (1985).

Reprinted in *St. Louis Post-Dispatch* and in *Central Illinois Business*.

"Creeping Xenophobia and the Taxation of Foreign-Owned Real Estate," 71 *Geo. L. J.* 1091-1128 (1983).

Described at length in *Congressional Record* S13471 (daily ed. October 3, 1983). Excerpted in *FOUNDATIONS OF INTERNATIONAL INCOME TAXATION* (Michael J. Graetz, ed. 2003) at 341-48.

"The Shifting Burden of Federal Taxes," 19 *Tax Notes* 3-4 (1983).

Reprinted in *The Houston Lawyer* (August 1983).

"A Critical Examination of the Treasury Department's Report on the Arab Boycott," 1983 *U. Ill. L. Rev.* 23-36.

"The Debt-Equity Debates: Stupefaction by Sloganeering," 16 *Tax Notes* 963-64 (1982).

"New Variations on an Old Enigma: The Treasury Department's Debt-Equity Regulations" (with L. D. Yoder), 1981 *U. Ill. L. Rev.* 567-623.

Reprinted in 24 *Corp. Prac. Commentator* 376-432 (1982).

"Intercollegiate Athletics and the Unrelated Business Income Tax," 80 *Colum. L. Rev.* 1430-73 (1980).

Quoted in *Chicago Tribune*, July 9, 1991.

"Income Taxes and the Arab Boycott," 32 *Tax Law.* 313-47 (1979).

"Effective Corporate Tax Rates," 2 *J. Corp. Tax'n* 187-98 (1975).

"Taxation and Political Campaigns: Interface Resolved," 53 *Taxes* 340-51 (1975).

Book Reviews:

Review in 27 *Comp. Lab. L. & Pol'y J.* 297-304 (2006) of John Turner, INDIVIDUAL ACCOUNTS FOR SOCIAL SECURITY REFORM: INTERNATIONAL PERSPECTIVES ON THE U.S. DEBATE.

Review in 58 *Nat'l Tax J.* 831-835 (2005) of Michael Graetz & Ian Shapiro, DEATH BY A THOUSAND CUTS: THE FIGHT OVER TAXING INHERITED WEALTH.

"Social Security Reform and the Structure of 401(k) Plans," 106 *Tax Notes* 369-370 (2005) (of Alicia H. Munnell & Annika Sunden, COMING UP SHORT: THE CHALLENGE OF 401(K) PLANS).

"Economic Inequality and the Role of Law, 101 *Michigan L. Rev.* 1987-2006 (2003) (of Kevin Phillips, WEALTH AND DEMOCRACY).

16 *Int'l J. Legal Information* 226-27 (1988) (of Deloitte, Haskins & Sells, TREATY SHOPPING).

129 *U. Pa. L. Rev.* 486-96 (1980) (of E. Fry, FINANCIAL INVASION OF THE U.S.A.); unannotated version published in *The New Republic*, Oct. 18, 1980, at 39.

INVITED CONGRESSIONAL TESTIMONY:

U.S. Senate Committee on Finance, Repeal of Foreign Investment in Real Property Tax Act, S. Hrg. 98-947, at 157-71 (1984).

U.S. House of Representatives Committee on Ways and Means, Research and Experimental Source Allocation Rules, Serial 98-38, at 217-21, 233-34 (1983).

U.S. Senate Committee on Finance, Taxation of Financial Services Industry, S. Hrg. 98-278, at 123-34, 154-59 (1983).

MAJOR PROFESSIONAL PRESENTATIONS:

(Please contact for complete list)

TEACHING AWARDS:

UI College of Law Cribbet Award for Excellence in Teaching, 2000-03 (first winner).

Urbana-Champaign Campus Award for Excellence in Graduate and Professional Teaching, 1994.

Named "Outstanding Professor in the Law School" 1982, 1993, 1996, 2005.