

## DANIEL S. GOLDBERG

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**Admitted to Practice Before:** DC, MD, NY, Tax Court, U.S. Courts of Appeals for the Third and Fourth Circuits

### **Education:**

**HARVARD LAW SCHOOL**, Cambridge, Massachusetts  
J.D. 1971 (cum laude)  
Honors: Member, Board of Editors, Harvard Law Review

**NEW YORK UNIVERSITY SCHOOL OF LAW** - Graduate Courses in  
Taxation 1972-1973

**UNIVERSITY OF ROCHESTER**, Rochester, New York  
A.B. 1968 (High Honors)  
Honors: Phi Beta Kappa  
John Dows Mairs Prize for Excellence in Economics  
Honors program of independent study in Economics

### **Experience:**

**UNIVERSITY OF MARYLAND SCHOOL OF LAW**, Baltimore, MD  
**Professor of Law (Taxation)**

1978 to Present (On Leave 1982-83)

Outstanding Teacher Award (1993), by vote of Senior Class

Courses Taught:     ■ Federal Income Taxation   ■ Taxation of  
Partnerships and LLCs   ■ Taxation of Business  
Enterprises   ■ Advanced Corporate Taxation   ■ Tax  
Policy – Seminar   ■ U.S. Taxation of International  
Transactions   ■ Law and Economics  
                          ■ Business Planning

**PIPER MARBURY RUDNICK & WOLFE LLP**, \* Washington, DC  
Of Counsel, 1999 - 2001

Advised clients and corporate attorneys on tax and structuring  
issues, particularly relating to venture capital

**TUCKER FLYER**,\* Washington DC  
Of Counsel, 1996-99

Advised clients on tax issues

**BROWNSTEIN, ZEIDMAN AND LORE,\*** Washington, DC  
Of Counsel, 1992-95  
Advised clients on tax issues

**FRANK, BERNSTEIN, CONAWAY & GOLDMAN,\*** Baltimore, MD  
Of Counsel, 1984-92 (firm dissolved)  
Advised clients on tax issues

**WEINBERG & GREEN,** Baltimore, MD  
Of Counsel, 1983-84  
Advised clients on tax issues

**INTERNAL REVENUE SERVICE,** Washington, DC  
Professor in Residence: Special Advisor to the Associate Chief Counsel,  
Technical, 1982-83

**COHEN AND URETZ,** Washington, DC  
Associate, 1973-78  
Advised clients on tax issues

**KAYE, SCHOLER, FIERMAN, HAYS AND HANDLER,** New York, NY  
Associate, 1971-73  
General corporate and transaction practice.

**\*Practice Description:**

Transaction Taxation in the areas of:

- (1) Partnerships, limited liability companies and joint ventures, including planning for formation, structuring and restructuring;
- (2) Corporate Mergers and Acquisitions (domestic and international), including planning, structuring, negotiating tax and related business aspects, and collaborating with international tax counsel;
- (3) Venture Capital
- (4) Planning and structuring tax aspects of cross-border transactions.

**AFFILIATIONS:**

DC Bar, ABA Tax Section, AALS Tax Section

## Daniel S. Goldberg

### Publications

#### Books

The Death of the Income Tax: A Progressive Consumption Tax and the Path to Fiscal Reform, (Oxford University Press, 2013).

Federal Revenue Rulings on Corporate Acquisitions, Mergers, Divisions and Formations (editor), published by National Law Publishing Corporation. (1982)

#### Articles

“The Target Method for Partnership Special Allocations and Why It Should Be Safe-Harbored,” 69 Tax Lawyer \_\_\_\_ (forthcoming: Spring, 2016).

“E-VAT - An Electronically Collected Progressive Consumption Tax,” 128 Tax Notes 1351-1374 (2010).

“The Aches and Pains of Transition to a Consumption Tax: Can We Get There from Here?” 26 Virginia Tax Review 447- 492 (2007).

“E-Tax: The Flat Tax as an Electronic Credit VAT,” 108 Tax Notes 1168-1175 (2005).

“To Praise the AMT or to Bury It,” 24 Virginia Tax Review 835-861 (2005). (Distributed as discussion materials at the ABA Tax Section Meeting (September 2005) and digested in The Monthly Digest of Tax Articles (September 2005)).

“The U.S. Consumption Tax: Evolution, Not Revolution,” 57 Tax Lawyer 1-31 (2003). (Excerpts reprinted in Philip Oliver, Tax Policy: Readings and Materials (3rd ed., 2010), published by Foundation Press.)

“Choice of Entity for a Venture Capital Start-up: The Myth of Incorporation,” 55 Tax Lawyer 923-950 (2002). (Selected for inclusion in a new volume to be published by Edward Elgar Publishing, an international publishing company. According to Elgar, selections were made on the basis that the article, as well as the other articles chosen for inclusion in the volume, is believed to be “one of the most important and influential previously published English language works in this particular field.” The article will also be excerpted in a forthcoming law school casebook entitled Entrepreneurship Law: Cases and Materials to be included in the chapter of the book on financing entrepreneurial ventures.)

“E-Tax: Fundamental Tax Reform and The Transition to a Currency - Free Economy,” 20 Virginia Tax Review 1-74 (2000).

“Nonrecourse Debt in Excess of Fair Market Value: The Confluence of Basis, Realization, Subchapter K and the Need for Consistency,” 51 Tax Lawyer 41-82 (1997).

“Government Pre-commitment to Tax Incentive Subsidies: The Impact of U.S. v. Winstar Corp. et. al. on Retroactive Tax Legislation,” 14 American Journal of Tax Policy 1-34 (1997).

“The Tax Treatment of Limited Liability Companies: Law in Search of Policy,” 50 Bus. Lawyer 995-1017 (1995).

Tax Subsidies: One Time vs. Periodic – “An Economic Analysis of the Tax Policy Alternatives,” 49 Tax Law Review 305-347 (1994). (Excerpts reprinted in Philip Oliver, Tax Policy: Readings and Materials (3rd ed., 2010), published by Foundation Press.)

“The Kingdom of Pal: A Parable of Tax Shelters and the Passive Activity Loss Rules,” 51 Tax Notes 225-230 (April 15, 1991).

“Recent Approaches to the Trade or Business Requirement of Section 174: Unauthorized Snow Removal,” 8 Virginia Tax Review 861-902 (1989).

“The Passive Activity Loss Rules: Planning Considerations, Techniques, and a Foray Into Never-Never Land,” 15 Journal of Real Estate Taxation 3-35 (1987).

“Tax Planning for Interest after TRA 1984: Unstated Interest and Original Issue Discount,” 43rd Annual N.Y.U. Institute on Federal Taxation, Ch. 23 (pp. 1-52) (1985).

“Interest Elements in Tax Planning,” N.Y.U. Tax Institute: 1983 Conference on Tax Planning for the Individual 129-151.

“Fair Market Value in the Tax Law: Replacement Value or Liquidation Value,” 60 Texas Law Review 833-873 (1982). (Reviewed in 32 Law Review Digest No. 6 at p.11 (Nov.-Dec. 1983)).

“Open Transaction Treatment for Deferred Payment Sales After the Installment Sales Act of 1980,” 34 Tax Lawyer 605-655 (1981).

“Lifetime Gifts: A Quantitative Approach,” 1980 The Tax Advisor 83-90 (1980). (Reprinted for course materials for The National Tax Education Program sponsored by the AIPCA and the University of Michigan, and for the internal continuing education program of Peat, Marwick, Mitchell & Co., Certified Public Accountants).

“Lifetime Gifts in 1976: Planning and Strategy,” The Tax Advisor, December, 1976.

### **Books in Progress**

Working Title: “Taxation of Partnership and LLC Business Transactions from Theory to Practice”  
Working Title: “Transaction Tax for Business Planning”

### **Articles in Progress**

Working Title: “The U.S. Corporate Income Tax in the International Arena and the Race to the Bottom: Enter BEPS”

## Other

“Considering a Consumption Tax,” JD Alumni Magazine pp. 34-35 (Fall 2006).

“Timing of Gains and Losses Can Save Taxes,” Baltimore Business Journal December 26, 1983.

## Speeches

Presentation of The Death of the Income Tax: A Progressive Consumption Tax and the Path to Fiscal Reform, (Oxford University Press, 2013), to the Wilmington Tax Group at the University and Whist Club, Wilmington, Delaware (March 18, 2014).

“A Progressive Consumption Tax to replace the Income Tax,” speaker at Tax Policy Forum Symposium on Tax Reform sponsored by the MSBA Tax Section at the University of Maryland King Carey School of Law in Westminster Hall, Baltimore, MD (March 22, 2012).

“Tax Issues in Leaving an LLC or Terminating Its Business: The Good, the Bad and the Ugly,” 2011 Business Law Institute, sponsored by MSBA, Columbia, MD (April 7, 2011).

“Important Tax Issues in Choice of Business Entity,” presenter at the 6<sup>th</sup> Business Law Institute, sponsored by MSBA, Linthicum, MD (April 27, 2010).

“The Consumption Tax and the Wealth Tax as Alternative Tax Systems” with David Shakow, Professor Emeritus, University of Pennsylvania School of Law, sponsored by the Tax Group of Baker and Hostetler (Washington, DC) and broadcast firm-wide. (October 25, 2004).

“Choice of Entity,” Commenter on Panel at Entity Rationalization Symposium, sponsored by The Business Lawyer, University of Maryland School of Law, Baltimore, Maryland (November 1, 2002).

“Tax Aspects of Representing Doctors and Medical Practices in the Context of Mergers and Acquisitions,” sponsored by MICPEL, Baltimore, MD, March 19, 1997.

CPE Course: “Partnership Taxation” for Reznick, Fedder & Silverman (CPAs) (Baltimore and Bethesda, MD), May-June, 1996.

“Estate Planning Fundamentals” and Moderator of Panel on “Estate Planning for the Elderly,” sponsored by the Jewish Council for the Aging, Chevy Chase, MD, November 18, 1993.

“The Federal Tax Treatment of U.S. Taxpayers Operating Abroad,” Conference on International Business, BWI Airport (May 24, 1992), sponsored by the Maryland Association of CPA's.

“The Federal Tax Treatment of Exports: Planning Possibilities,” Conference on International Marketing and Representation, Towson, Maryland (May 6, 1992), sponsored by the World Trade Center Institute.

“Tax Considerations in Real Estate,” Johns Hopkins University Masters Program in Real Estate, Rockville, Maryland (April 29, 1992).

“Tax Considerations in International Trade,” Conference on Export Financing for the 1990's, Baltimore, Maryland (June 6-7, 1991), sponsored by the Maryland Industrial Development Financing Authority.

“What's Left of Tax Shelters: Statutory, Non-statutory and Quasi-statutory Hurdles,” Baltimore Tax Discussion Group (April 3, 1991).

“Tax-Wise Ways to Exit a Partnership,” Maryland Partnership Tax Study Group (December 7, 1987).

“Tax Reform in Perspective: A New Emphasis on Timing,” Maryland Tax Institute (Keynote speaker) (November 9-13, 1987).

“The Passive Loss Limitation Rules: Planning Considerations and Techniques,” Southern California Tax Forum (October 30-31, 1986). Prepared Conference Materials.

“Tax Planning for Real Estate After TRA 1986,” Fifth National Institute on Real Estate Taxation, Houston, Texas (October 21-22, 1986). Prepared Conference Materials.

Participant in two-hour panel discussion on “Tax Structuring of Real Estate Transactions,” sponsored by the National Real Estate Syndication Council of the Northwest Center for Professional Education, in Washington, D.C. (October 7-8, 1986).

“Tax Changes under the Tax Reform Act of 1986,” Society of Corporate Secretaries, Baltimore, Maryland (October 3, 1986).

“Structuring of Real Estate Transactions in Today's Environment,” Participant in 3-hour panel session at Fourth National Institute on Real Estate Taxation, Dallas, Texas (October 21-22, 1985). Prepared Conference Materials.

“Tax Structuring for Real Estate Syndications,” Chairman of 3-hour panel session at Conference on Real Estate Syndication Strategies sponsored by the National Real Estate Syndication Council of the Northwest Center for Professional Education, September 30-October 1, 1985 (New York City). Prepared Conference Materials.

“Seller Financing, Unstated Interest and Original Issue Discount,” delivered at “Conference on Emerging Trends in Real Estate Finance, Partnerships and Syndications,” and participant in panel on tax structuring issues, Baltimore (June 28, 1985). Prepared Conference Materials.

“Unstated Interest and OID,” delivered at the Baltimore Association of Tax Counsel (January 23, 1985).

“Tax Planning for Interest after TRA 1984: Unstated Interest, Original Issue Discount and Section 467 Rental Agreements,” 43rd Annual N.Y.U. Institute on Federal Taxation, New York (November, 1984) and San Francisco (December, 1984). Prepared Conference Materials.

“Tax Structuring in Real Estate Syndications,” Conference on Real Estate Syndication Strategies sponsored by The National Real Estate Syndication Council of the Northwest Center for Professional Education (October 15-16, 1984). Prepared Conference Materials.

“Rev. Rul. 83-84: The Rule of 78's and Other Interest Accruals,” delivered at the Baltimore Association of Tax Counsel (November 16, 1983).

“Interest Elements in Tax Planning,” delivered at New York University Institute on Federal Taxation, Conference on Tax Planning for the Individual, in Dallas, New York and San Francisco (Spring, 1983). Prepared Conference Materials.

“Present Value in the Tax Law,” delivered at the National Office of the Internal Revenue Service (November 1982).

“A Commentary on the Election Out Regulations Under the Installment Sales Act,” delivered before the Committee on Tax Accounting Problems of the Tax Section, American Bar Association (May 15, 1981).

“Open Transaction Treatment After the Installment Sales Act,” delivered before Baltimore Association of Tax Counsel (April 29, 1981).

“Taxes and Estate Planning” delivered at Retirement Information Seminars, The John Hopkins Applied Physics Laboratory (October 17, 1979; April 9, 1980; October 30, 1980; March 4, 1981).

“The Revenue Act of 1978: Selected Tax Changes for Business,” delivered before Alumni Group at University of Maryland School of Law (November 27, 1978).

Guest Lecturer for one-third of course in Corporate Taxation at Antioch School of Law, Washington, D.C. (Spring, 1976).

Lectured at Estate Planning Seminar, Flint, Michigan (December 1976).