

Deborah A. Geier

[as of April 2022]

Cleveland-Marshall College of Law
Cleveland State University
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EMPLOYMENT

Legal

Cleveland-Marshall College of Law, Cleveland, Ohio: Assistant Professor of Law, 1989-1994;
Associate Professor of Law with tenure, 1994-1998; Full Professor of Law, 1998-present;
Leon M. & Gloria Plevin Professor of Law, 2004-2007 (inaugural holder of 3-year, rotating,
endowed professorship)

Washington University, St. Louis, Missouri: Visiting Professor of Law, Spring 2006

The University of Alabama School of Law, Tuscaloosa, Alabama: the John J. Sparkman
Chairholder of Law, Spring 2000 (Visiting)

University of Michigan Law School, Ann Arbor, Michigan: Visiting Professor of Law, Fall 1996

University of Florida College of Law, Gainesville, Florida: Visiting Associate Professor of Law,
Spring 1995

Sullivan & Cromwell, New York, New York: Associate in the tax group, 1987-1989

The Honorable Monroe G. McKay, USCA 10, Salt Lake City, Utah: Judicial Clerk, 1986-87

Jones, Day, Reavis & Pogue, Cleveland, Ohio: 1986 Summer Associate

Sullivan & Cromwell, New York, New York: 1985 Summer Associate

Other

Fairview General Hospital, Cleveland, Ohio, Registered Nurse in Maternity Surgery Unit, June
1978-April 1985 (Assistant Head Nurse 1981-1983)

EDUCATION

Legal

J.D., Case Western Reserve University School of Law, Cleveland, Ohio, May 1986

Academic Record: *magna cum laude*; 3.89 G.P.A., ranked 3rd of 204

Honors:

Order of the Coif

Law Review, Associate 1984-1985, Articles Editor 1985-1986 (supervised symposium issue on the legal implications of health care cost containment)
Edwin Z. Singer Prize for Business and Commercial Law
Halter Scholarship Award

Outside Activities:

Worked 20 hours each week as a Registered Nurse 1st year and 12 hours each week 2nd year

Completed the 24th Economics Institute for Law Professors sponsored by the Law and Economics Center of George Mason University School of Law, July 11-24, 1993, on the campus of Dartmouth College

Undergraduate

A.B., Baldwin-Wallace College (now Baldwin Wallace University), Berea, Ohio, A.B., June 1983; Major: Psychology

Academic Record: *summa cum laude*; 4.00 G.P.A.

Outside Activities:

Worked full time as a registered nurse; also completed senior year as a full-time student

Cleveland State University, Cleveland, Ohio, attended 1978-1982 on part-time basis before transferring to Baldwin-Wallace College

Academic Record: 4.00 G.P.A.

Diploma, Fairview General Hospital School of Nursing, Cleveland, Ohio (including first-year affiliation with Cuyahoga Community College), June 1978

Passed Ohio State Board Exams, July 1978

G.P.A. and ranking not used

Outside Activities:

Worked 12-20 hours per week as a sales clerk

PUBLICATIONS

Textbooks

U.S. FEDERAL INCOME TAXATION OF INDIVIDUALS 2022 (9th edition, with 200-page Teacher's Manual) (CALI eLangdell), 1st edition 2014, 2nd edition 2015, 3rd edition 2016, 4th edition 2017, 5th edition 2018, 6th edition 2019, 7th edition 2020, 8th edition 2021, available for free download at <https://www.cali.org/books/us-federal-income-taxation-individuals> with print-on-demand version available.

FEDERAL INCOME TAX: DOCTRINE, STRUCTURE, AND POLICY (LexisNexis Law Publishing), 1st ed. 1995, 2nd ed. 1999, 3rd ed. 2004 (with Joseph M. Dodge & J. Clifton Fleming, Jr.), with Teachers Manual and Annual Cumulative Updates for both Teachers and Students
Declined to participate as co-author on the 4th and later editions in favor of writing a new open e-textbook, which would be free to students, listed above

Longer Articles

- The Taxation of Income Available for Discretionary Use*, 25 VA. TAX REV. 765 (2006)
- Incremental Versus Fundamental Tax Reform and the Top 1%*, 56 SMU L. REV. 99 (2003)
(invited participant in symposium on Incremental Versus Fundamental Tax Reform)
- Integrating the Tax Burdens of the Federal Income and Payroll Taxes on Labor Income*, 22 VA. TAX REV. 1 (2002), abridged version published at 98 TAX NOTES 583 (2003)
- Simplifying and Rationalizing the Federal Income Tax Law Applicable to Transfers in Divorce*, 55 TAX LAW. 363 (2002); *earlier version at* JOINT COMMITTEE ON TAXATION, STUDY OF THE OVERALL STATE OF THE FEDERAL TAX SYSTEM AND RECOMMENDATIONS FOR SIMPLIFICATION JCS-3-01, VOLUME III (ACADEMIC PAPERS), April, 2001, at 19
- Some Meandering Thoughts on Plaintiffs and Their Attorneys' Fees and Costs*, 88 TAX NOTES 531 (2000), revised at 97 TAX NOTES 1627 (2002)
- Some Thoughts on the Incidence of Foreign Taxes*, 87 TAX NOTES 541 (2000) & 20 TAX NOTES INT'L 1991 (2000)
- The Myth of the Matching Principle as a Tax Value*, 15 AM. J. TAX POL'Y 17 (1998) (synopsized at 47 CANADIAN TAX J. 175 (1999))
- Cognitive Theory and the Selling of the Flat Tax*, 71 TAX NOTES 241 (1996)
- Simon Says: A Liddle Night Music With Those Depreciation Deductions, Please*, 69 TAX NOTES 617 (1995) (with Joseph M. Dodge)
- Interpreting Tax Legislation: The Role of Purpose*, 2 FLA. TAX REV. 492 (1995) (portions reprinted in FEDERAL INCOME TAX ANTHOLOGY, P. Caron, K. Burke, & G. McCough eds. Anderson Co. 1997)
- Power and Presumptions; Rules and Rhetoric; Institutions and Indian Law*, 1994 B.Y.U. L. REV. 451
- Form, Substance, and Section 1041*, 60 TAX NOTES 519 (1993)
- Commentary: Textualism and Tax Cases*, 66 TEMP. L. REV. 445 (1993)
- Tufts and the Evolution of Debt-Discharge Theory*, 1 FLA. TAX REV. 115 (1992) (portions reprinted in FEDERAL INCOME TAX ANTHOLOGY, P. Caron, K. Burke, & G. McCough eds. Anderson Co. 1997)
- The Tax Court, Article III, and the Proposal Advanced by the Federal Courts Study Committee: A Study in Applied Constitutional Theory*, 76 CORNELL L. REV. 985 (1991)

The Emasculated Role of Judicial Precedent in the Tax Court and Internal Revenue Service, 39 OKLA. L. REV. 741 (1986)

Note, *ERISA: Punitive Damages for Breach of Fiduciary Duty*, 35 CASE W. RES. L. REV. 741 (1985)

Selected Short Works

Tax Cuts and Jobs Act: §§ 1221(a)(3)/1235 Disconnect, invited guest blogger, at <https://surlysubgroup.com/2018/01/23/TCJA-1221a3-1235-disconnect/> (2018)

Principled Tax Reform, op-ed, TaxProf blog, at http://taxprof.typepad.com/taxprof_blog/2017/11/geier.html (2017)

Indexing Basis for Inflation: The Intractable Problem of Debt, 156 TAX NOTES 507 (2017)

A Tribute to Professor Jensen, 67 CASE W. RES. L. REV. 637 (2017) (*festschrift* published in his honor upon his retirement from the faculty at Case Western Reserve School of Law)

Business Interest Deduction and 100 Percent Expensing, 148 TAX NOTES 1555 (2015)

The Future of Corporate Tax Reform: A Debate, 33 ABA SECTION OF TAXATION NEWS QUARTERLY 1 (2013)

Throwing Cold Water on Expensing of Assets, 123 TAX NOTES 499 (2009)

Loose Application of Depreciation Doctrine, 120 TAX NOTES 989 (2008)

Advance Trade Discounts: A Reprise, 117 TAX NOTES 1155 (2007)

Another Take on the Mortgage Debt Relief Situation, 117 TAX NOTES 625 (2007)

Expensing and the Interest Deduction, 116 TAX NOTES 1069 (2007)

No Credit for Gross Withholding Taxes on Portfolio Investments?, 114 TAX NOTES 1167 (2007)

Murphy and the Evolution of "Basis," 113 TAX NOTES 576 (2006)

"Expense" Deductions on "Personal" Gross Income, 110 TAX NOTES 550 (2006)

On Capital Gains and Marginal Tax Rates, 25 ABA Section of Taxation Newsletter (Point/Counterpoint Column) (Winter 2006)

The Payroll Tax Liabilities of Low- and Middle-Income Taxpayers, 106 TAX NOTES 711 (2005)

Only Congress Can Create Deductions, 20 ABA Section of Taxation Newsletter (Point/Counterpoint Column) (Fall 2000) (portion reprinted in GP Solo Magazine, September 2001)

The Rich Don't Carry the Heaviest Burden, CLEVE. PLAIN DEALER, April 15, 2002, at B7

The Death of the "Death Tax"?: An Introduction, 48 CLEVE.-MARSHALL L. REV. 653 (2000)

And the 1999 Award for the Worst Judicial Opinion in a Tax Case Goes to ..., 83 TAX NOTES 1642 (1999)

A Brilliant Instance of Flabby Thinking, 76 TAX NOTES 124 (1997)

Redlark v. Commissioner and the Highlights of Recent Tax Legislation (published outline accompanying presentation noted below)

Section 1041: Transfers of Property Between Spouses or Incident to Divorce (published outline accompanying presentation noted below)

PRESENTATIONS AND TESTIMONY

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss tax changes that could affect the 2022 tax filing season, February 3, 2022

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss significant tax changes incorporated in the American Rescue Plan and tax provisions in prior pandemic legislation that could affect the 2021 tax filing season, March 24, 2021

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss President Trump’s Executive Order pertaining to the Social Security payroll tax deferral, September 3, 2020

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss some of the Federal, state, and local tax implications of the Congressional responses to the Covid-19 pandemic, April 29, 2020

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss the possibilities regarding how Amazon earned \$11.2 billion in 2018 profits and \$5.6 billion in 2017 profits and paid no Federal income tax (getting a \$129 million tax refund and \$137 million tax refund, respectively) and the tax policy landscape suggested by such stories, February 25, 2019

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss why some taxpayers may be unhappy filing their Federal income tax return this year after the TCJA, February 14, 2019

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss the potential impact of the Tax Cuts and Jobs Act on charitable giving, November 28, 2018

The TCJA: Context, Philosophy, and What Could Have Been, faculty presentation, March 2018, and CLE presentation before the C|M Law Alumni Association, March 10, 2018, with video replay September 2018

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss the Senate Tax Reform bill, December 7, 2017

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss the House Tax Reform bill, November 2, 2017

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss the Ohio income tax policy, June 19, 2017

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program to discuss the prospects for fundamental tax reform, April 12, 2017

A Lincoln-Douglas-Style Debate on Corporate Tax Reform, ABA Tax Section, Teaching Taxation Committee, May 2013

Asked to and did testify before the Senate Committee on Finance at a hearing on “The Housing Decline: The Extent of the Problem and Potential Remedies,” December 2007 (submitted testimony on file with the author)

Murphy *and the Evolution of “Basis,”* ABA Tax Section, Teaching Taxation Committee, May 2007

The Taxation of Income Available for Discretionary Use, Northwestern University School of Law Tax Law Colloquium, University of Michigan School of Law Tax Law & Policy Workshop, Cleveland-Marshall College of Law, each May 2005

The Payroll Tax Burden of Low- and Middle-Income Taxpayers, AALS Tax Section, January 2005

Guest on local NPR affiliate (WCPN) “Sound of Ideas” Program regarding President Bush’s tax cuts, August 2003

Integrating the Tax Burdens of the Federal Income and Payroll Taxes on Labor Income, ABA Tax Section, Employment Tax Committee, January 2003, Cleveland-Marshall College of Law, October 2001

Tax Accounting Versus Financial Accounting for Advance Payments and Deposits, ABA Tax Section, Teaching Taxation Committee, October 2002

Replacing the Internal Revenue Code with a Pure Consumption Tax, Cleveland-Marshall College of Law, November 2000

The Death of the “Death Tax”?: An Introduction, introductory remarks at a day-long conference of the same name that I organized at Cleveland-Marshall College of Law, October 2000

Some Thoughts on the Creditability of Foreign Gross Withholding Taxes, Cleveland International Tax Forum, July 2000

The Income Tax versus Consumption Tax Debate, The University of Alabama Law School, April 2000

Reflections on Clear Reflection of Income, ABA Tax Section, Tax Accounting Committee, May 1998

Evolving Standards of Judicial Deference to IRS Guidance, ABA Tax Section, Teaching Taxation Committee, January 1997 (panel moderator)

Redlark v. Commissioner and the Highlights of Recent Tax Legislation, Cleveland Tax Institute, October 1996

Replacing the Income Tax With a Consumption Tax: A Primer of the Proposals, Cleveland-Marshall College of Law, September 1995

Interpreting the Internal Revenue Code: The Role of Purpose, AALS Tax Section, January, 1995; University of Florida College of Law, February 1995

Tax Issues Affecting the Family: Transfers of Property Between Spouses or Incident to Divorce, ABA Tax Section, May 1993

COURSES TAUGHT

Taxation I (Federal Income Taxation of Individuals)
Taxation II (Federal Income Taxation of Business Enterprises—Subchapters C, S, and K)
Advanced Corporate Tax (reorganization of corporate capital structure)
Federal Income Taxation of International Transactions

PROFESSIONAL MEMBERSHIPS, ASSOCIATIONS, AND SERVICE

Steering Committee, International Fiscal Association, Cleveland Chapter (2018 to 2022)
Invited participant (along with about two dozen leading tax and economic academics from across the country) by the majority and minority staffs of the Senate Finance Committee to participate in a two-day roundtable on fundamental tax reform (December 2011)
Invited testimony before Senate Finance Committee on the tax consequences of home mortgage foreclosures and workouts (December 2007)
Invited Academic Advisor to the Joint Committee on Taxation in connection with a study mandated by Congress on the overall state of the Federal tax system and simplification (June 2000 through April 2001)
Elected member, American Law Institute
Board of Advisors, *Florida Tax Review*
Association of American Law Schools Tax Section:
 Executive Committee 1997-2002
 Chair 2000-2001
American Bar Association:
 Section of Taxation, Committee on Teaching Taxation, Member 1990-present
 Vice Chair of the ABA Subcommittee on the Law Student Tax Challenge Problem, 2010 to 2017
Admitted to the Bar of the State of New York
Admitted to practice before the United States Tax Court

References available on request.