

## ***CURRICULUM VITAE***

**DANIEL L. SIMMONS**

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School of Law  
University of California  
Davis, California 95616  
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Fax (530) 754-5311

**Residence:**

645 Oak Avenue  
Davis, California 95616

### **EMPLOYMENT: UNIVERSITY OF CALIFORNIA**

#### **SCHOOL OF LAW, UNIVERSITY OF CALIFORNIA, DAVIS**

Professor of Law, 1980 – 2012  
Professor Emeritus 2012  
Associate Dean, 1978-1981  
Acting Professor, 1976-1980  
Visiting Lecturer, 1976

Courses: Federal Income Taxation, Corporate Taxation,  
Taxation of Partners and Partnerships,  
Taxation of Foreign Related Transactions,  
Real Estate Finance and Taxation,  
Estate and Gift Taxation  
Tax Strategies of Business (Graduate School of Management)

### **SIGNIFICANT UNIVERSITY OF CALIFORNIA POSITIONS**

#### **University of California, Systemwide**

UC Office of the President  
Chair of the Academic Council and Assembly of the Academic Senate  
1994-1995, 2010-2011 Vice-Chair, 1993-1994, 2009-2010  
Faculty Representative to the U.C. Board of Regents, 1993-1995, 2009-2011  
Associate Provost, Educational Relations (temporary appointment), 1996-1997  
Responsible for early planning for UC Merced and  
intersegmental relations.  
President's Advisory Council on the National Laboratories, 1993-2000  
National Security Panel (Q Clearance), 1993–2003  
Environmental Safety and Health Panel, 1993–2003  
Special Subcommittee on Security, 1999  
Laboratory Security Panel, 2000–2006  
Executive Budget Committee  
Academic Planning Council  
Council on Research  
Intersegmental Committee of the Academic Senates, Chair 1994-1995  
Continuing Education of the Bar (CEB), Governing Board, 1996- 2000  
Academic Planning Committee for the Tenth UC Campus, Chair, 1996-1997

**University of California, Davis**

Chair of the Davis Division of the Academic Senate, 1991-1993, 2004-2006  
Graduate Group Chair, Masters in International Commercial Law Program,  
2001–  
University Extension, Outstanding Service Award 2003  
Charles Nash Prize, 2008

**Other University Service**

**University of California, Systemwide**

U.C. Academic Council, 1991-1993, 2004-2006, 2009-2011  
Faculty Advisory Committee in the Selection of a U.C. President, 1991-1992,  
1995 (Chair), 2007-2008  
Search Committee for the Senior Vice President and Provost, 1992  
Disciplinary Procedures Task Force, Chair, 1994-96  
Student Affordability Model Task Force, 1995  
Tenth Campus Site Selection Committee, 1994-1995  
University Committee on Academic Personnel, Ex Officio member, 1994-95  
University Committee on Educational Policy, Ex Officio member, 1994-95  
University Committee on Committees, 1993-95  
University Committee on Instructional Technology, 1996  
Post-Employment Benefits Task Force, 2009-2011

**University of California, Davis**

Student Conduct Committee, Chair, 1978-81  
Chancellor's Administrative Advisory Committee, 1985-86  
Privilege and Tenure, Chair, 1988-1990  
Davis Division of the Academic Senate, Executive Council  
Law School Representative, 1988-91  
Davis Campus Hearing Committee, Chair 1990-91  
University Committee on Privilege and Tenure, Chair, 1990-91  
Ad Hoc Hearing Committee, Chair of Hearing Panel, 1989-90  
U.C. Davis, Phase III Budgetary Planning Steering Committee, 1992-93  
Committee on Academic Personnel, 1997 –98  
Provost's Advisory Committee on the Social Sciences, 1997 –98  
Committee on Planning and Budget Review, 2003–2007  
Chair, Special Committee of Shared Governance, 2003-2005

**U.C. Davis, School of Law Committees**

Admissions  
Educational Policy (Chair 1981-82)  
Clerkships (Chair 1985-86)  
Awards (Chair 1989-90)  
Clinicals  
Ad Hoc Committee on Student Privacy Issues  
Appointments  
Faculty Personnel Committee

**ADDITIONAL PROFESSIONAL EMPLOYMENT**

MCDONOUGH, HOLLAND AND ALLEN  
555 Capital Mall  
Sacramento, California 95814  
Of Counsel, 1988–1996  
Law Clerk, summer 1970, spring 1971

CALIFORNIA STATE SUPREME COURT  
350 McAllister Street  
San Francisco, California 94102  
Law Clerk to Associate Justice Louis H. Burke, 1971-1973

THE COMMITTEE OF BAR EXAMINERS OF THE STATE OF CALIFORNIA  
555 Franklin  
San Francisco, California 94102  
Bar Examination Reader 1972-1974

BROBECK, PHLEGER & HARRISON  
Spear Street Tower  
One Market Plaza  
San Francisco, California 94105  
Associate Attorney 1973-1976  
Practice in Federal, State and Local Taxation

BIANCHI, PAXTON, ENGEL, KEEGIN & SHERWOOD  
Courthouse Square, Suite 600  
1000 Fourth Street San Rafael, California 94901  
Of Counsel, 1977-1987

CALIFORNIA COMMISSION ON GOVERNMENTAL REFORM  
(Post Commission)  
Task Force Leader, Tax System Task Force, 1978

FACULTY OF LAW, UNIVERSITY OF EXETER  
Exeter, England  
Honorary Research Fellow (Sabbatical Leave), 1984

OFFICE OF CHIEF COUNSEL, INTERNAL REVENUE SERVICE  
1111 Constitution Avenue N.W.  
Washington, D.C. 20224  
Professor-in-Residence, 1986-1987

**BAR ADMISSIONS**

United States Supreme Court  
United States Claims Court,  
United States District Court (N. Dist. Calif.),  
United States District Court (E. Dist. Calif.),  
California Supreme Court

**EDUCATION**

School of Law, University of California, Davis  
JD Awarded June 1971  
Graduated First in Class  
Law School Medalist for Scholastic Achievement  
Order of the Coif  
Honors Moot Court Board  
Law Review Staff Writer  
Research Assistant for the Center on Administration of  
Criminal Justice, Professor Floyd Feeney  
Research Assistant for the Martin Luther King Program,  
Low Cost Housing Project, Professor Edward Rabin

University of California, Davis, AB in Political Science, June 1968

**BOOKS**

P. R. McDaniel, H. J. Ault, M. J. McMahon, Jr., D. L. Simmons, 1989 Legislative Supplement to  
Surrey, Warren, McDaniel and Ault, Federal Income Taxation, Vol 2,  
Foundation Press (1989)

P. R. McDaniel, H. J. Ault, M. J. McMahon, Jr., D. L. Simmons, Federal Income Taxation of  
Business Organizations: Cases and Materials, Foundation Press (1991), Second Edition, 1996  
Supplements, 1991, 1992, 1993, 1994, 1995, 1997, 1998

P. R. McDaniel, H. J. Ault, M. J. McMahon, Jr., D. L. Simmons, Federal Income Taxation of  
Partnerships and Subchapter S Corporations: Cases and Materials, Foundation Press (1991)  
Second Edition 1996  
Supplements, 1991, 1992, 1993, 1994, 1995, 1998

P. R. McDaniel, H. J. Ault, M. J. McMahon, Jr., D. L. Simmons, Federal Income Taxation:  
Cases and Materials (3rd Edition), Foundation Press (1994)  
Fourth Edition, 1998  
Supplements 1995, 1996, 1997, 1997, 1999, 2001, 2002, 2003

P. R. McDaniel, H. J. Ault, M. J. McMahon, Jr., D. L. Simmons, Federal Income Taxation of  
Corporations: Cases and Materials, Foundation Press (1996)  
Supplements 1997, 1998

P. R. McDaniel, M. J. McMahon, Jr., D. L. Simmons, Federal Income Taxation of Business  
Organizations: Cases and Materials, Third Edition, Foundation Press (1999)  
Fourth Edition, Foundation Press (2006), Fifth Edition 2014  
Supplements 2000, 2001, 2002, 2003, 2004, 2005, 2007

P. R. McDaniel, M. J. McMahon, Jr., D. L. Simmons, Federal Income Taxation of Partnerships  
and Subchapter S Corporations: Cases and Materials, Third Edition, Foundation Press (1999)  
Fourth Edition, Foundation Press (2006), Fifth Edition 2012  
Supplements 2000, 2001, 2002, 2003, 2004, 2005, 2007, 2013, 2014

P. R. McDaniel, M. J. McMahon, Jr., D. L. Simmons, Federal Income Taxation of Corporations:  
Cases and Materials Second Edition, Foundation Press (1999)  
Third Edition, Foundation Press (2006), Fourth Edition 2014  
Supplements 2000, 2001, 2002, 2003, 2004, 2005, 2007

P. R. McDaniel, M. J. McMahon, Jr., D. L. Simmons, *Federal Income Taxation of Business Organizations: Study Problems*, Foundation Press (1999)  
Revised Edition, 2002, 2006

P. R. McDaniel, M. J. McMahon, Jr., D. L. Simmons, *Federal Income Taxation of Partnerships and Subchapter S Corporations: Study Problems*, Foundation Press (1999)  
Revised Edition, 2002, 2006, 2012

P. R. McDaniel, M. J. McMahon, Jr., D. L. Simmons, *Federal Income Taxation of Corporations, Second Edition: Study Problems*, Foundation Press (1999)  
Revised Edition 2002, 2006

P. R. McDaniel, M. J. McMahon, Jr., D. L. Simmons, *Federal Income Taxation of Business Organizations: Teacher's Manual for the Study Problems*, Foundation Press (1999)  
Revised Edition 2002, 2006

P. R. McDaniel, M. J. McMahon, Jr., D. L. Simmons, A. Abreu, *Federal Income Taxation: Cases and Materials (5th Edition)*, Foundation Press (2004)  
Fourth Edition, 1998  
Supplement 2005, 2006, 2007  
Study Problems and Teachers Manual, 2005

P. R. McDaniel, M. J. McMahon, Jr., D. L. Simmons, G. Polsky, *Federal Income Taxation: Cases and Materials (6th Edition)*, Foundation Press (2008)  
Study Problems and Teachers Manual, 2008  
Supplements, 2009, 2010, 2011, 2012, 2013, 2014

## **ARTICLES**

*Piggybacking in California State Tax Simplification:*  
A Report to the California Commission on Governmental Reform (1978), with Crandall and Worley, third year law students

*Mrs. Crane Where Are You Now?—Nonrecourse Debt in Basis*, 53 So. Cal. L. Rev. 1 (1979)

*Nonrecourse Debt and Amount Realized: The Demise of Crane's Footnote 37*,  
59 Ore. L. Rev. 3 (1980)

*Tufts v. Commissioner: Amount Realized Limited to Fair Market Value*,  
15 U.C. Davis, L. Rev. 577 (1982)

*Federal Income Taxation of Wealth Transfers on Divorce: A Policy Analysis and Proposal*,  
37 Southwestern Law J. 941 (1984)

*Book Review: Low Tax, Simple Tax, Flat Tax*, 17 U.C. Davis L. Rev. 1009 (1984)

*Worldwide Unitary Taxation: Retain and Rationalize, or Block at the Water's Edge*,  
21 Stanford Jo. of Int. Law, 157 (1985)

*The Tax Reform Act of 1986: An Overview*, 1987 B.Y.U. Law Rev. 151 (1987)

*The Future of Section 355*, 40 Tax Notes 291 (1988), with Karla Simon

(Articles Continued.)

Net Operating Losses and Section 382: Searching for a Limitation on Loss Carryovers,  
63 Tul. Law Rev. 1045 (1989)

Taxes and Public Entity Employees: The Scope of Section 530 of the Revenue Act of 1978  
44 Tax Executive 359 (1992)

ESOP-Owned Subchapter S Corporations: A Mistake in Need of a Fix, 82 Tax Notes 1325  
(1999) with Joseph G. De Angelis  
Reprinted at 24 Exempt Organization Tax Review, 41 (April 1999).

An Essay on Federal Income Taxation and Campaign Finance Reform  
54 Fla. Law Rev. 1 (2002)  
Reprinted, 53 The Monthly Digest of Tax Articles, no. 6, 9 (March 2003)

Terminating Tax Shelters: Has California Broken the Legislative Log Jam,  
101 Tax Notes 1111 (2003), with Joseph Bankman

Planning and Pitfalls for Closely Held Corporations  
Major Tax Planning 2004 (Matthew Bender & Co.) 6-1 – 6-68

California Tax Collection: Time for Reform  
48 Santa Clara Law Review 279 (2007)

Recent Developments in Federal Income Taxation:  
With Martin McMahon and Ira Shepard  
For 2007, 8 Florida Tax Review 715 (2008)  
For 2008, 9 Fla. Tax Review, No. 275 (2009)  
For 2009, 10 Fla. Tax Review 79 (2010)  
For 2010, 10 Fla. Tax Review 569 (2011)  
For 2011, 12 Fla. Tax Review 235 (2012)  
For 2012, 13 Fla. Tax Review 503 (2013)  
For 2013, 15 Fla. Tax Review 533 (2014)

Built-in Gain and Built-in Loss Property On Formation of a Partnership:  
An Exploration of the Grand Elegance of Partnership Capital Accounts  
Florida Tax Review 599 (2009)

The Tax Consequences of Partnership Break-Ups: A Primer on Partnership Sales and  
Liquidations  
66 Tax Lawyer 653 (2013)

When Subchapter S Meets Subchapter C, with Martin J. McMahon, Jr.  
67 Tax Lawyer 231 (2014)

## **LEGISLATIVE TESTIMONY**

Assembly Committee on Higher Education,  
Various appearances during 1993-95 on legislation affecting the University of California

Assembly Committee on Higher Education, Hearings on Affirmative Action, 1995

(Legislative Testimony Continued.)

Assembly Committee on Higher Education, UC Tenth Campus, 1996

Congressional Hearings on Tenth Campus, 1996  
Senator Boxer, Congressmembers Condit and Radanovich

California Commission on Tax Policy for the New Economy, 2003

Testimony on Creation of a California Tax Court  
Published as Appendix D of the Report of the Commission, December 2003  
<http://www.library.ca.gov/CaTax/index.cfm>

California Assembly Judiciary Committee  
Testimony Supporting Legislation on the Creation of a California Tax Court,  
April 2004

California Assembly Budget Committee, Budget Oversight Subcommittee  
Testimony on Abusive Tax Shelters, April 2004

California Assembly Revenue and Taxation Committee  
Testimony in support of abusive tax shelter penalty provisions, July 2009

California Assembly Committee on Revenue and Taxation,  
California Senate Finance Committee  
Hearings on AB 2323 to require published opinions by the Board of Equalization  
May, June 2012

## **PROGRAM PRESENTATIONS AND PARTICIPATION**

United States Taxation of Multinational Investment  
Seminar at the University of Exeter, Exeter, England, March 1984  
Presented at the Institute d' Etudes Europeennes,  
University of Brussels, June 1984

Current Developments in Corporate Taxation  
California State Bar Tax Section  
Current Developments Conference, May 1985

Creditable Taxes Under the Foreign Tax Credit  
Internal Revenue Service, Office of Chief Counsel,  
International Division, September 1986

Corporate Reorganizations  
Internal Revenue Service, Milwaukee District Examination Division  
Continuing Legal Education  
Presentation to Large Case Examiners, September 1986

Tax Planning Opportunities Under the Tax Reform Act of 1986  
Internal Revenue Service (Video Taped for National Distribution), September 1986

Implementation of the Tax Reform Act of 1986  
Sacramento County Bar Association, Tax Section, January 1987

Tax Reform and Progressivity  
Catholic University of America, Public Policy Program on Tax Policy, April 1987

Passive Loss Limitation of Section 469 of the Internal Revenue Code  
Coping with the 1986 Act: A Dialogue with the Interpreters  
California State Bar Association, Tax Section  
Presentations in Sacramento and San Francisco, May 1987

The Internal Revenue Service Professor-in-Residence Program  
American Bar Association, Tax Section, Committee on Teaching Taxation, May 1987

Touche Ross Symposium for Tax Professors  
Invited Participant, June 1987

Drafting Allocations of Partnership Income and Loss  
Sacramento County Bar Association, Tax Section February 1988

Material Participation under the Section 469 Temporary Regulations  
Organized and Moderated Panel  
Sacramento County Bar Association, Tax Section, April 1988

Teaching Business Taxation  
Panelist, Tax Teachers Roundtable  
Capital University Law and Graduate Center, April 1988

Law and Economics Center, George Mason University School of Law  
Economics Institute for Law Professors, Participant, June 1988

Arthur Andersen & Company, Symposium for Tax Professors  
Invited Participant, October 1988

Lip Reading and Other Soothsayings: Tax Legislation in 1989  
Sacramento County Bar Association, Tax Section, February 1989

Current Issues in Real Estate Taxation  
California Society of Certified Public Accounts,  
Peninsula Chapter, November, 1989

Current Developments Panel  
American Bar Association, Section of Taxation  
Midyear Meeting, February 1990  
Panel Chair  
Presented current developments in corporate and partnership taxation

Current Developments in Corporate and Partnership Taxation  
Sacramento County Bar Association, Tax Section, February, 1990

Allocations of Partnership Debt  
California Society of Certified Public Accounts,  
Peninsula Chapter, November 1989

Current Developments in Corporate Taxation  
Maryland Advance Tax Institute, November 1990



(Presentations Continued)

Current Developments Panel

American Bar Association, Section of Taxation  
Midyear Meeting, February 1991

Presented current developments in corporate and partnership taxation

IRS Forges Ahead, Denies the Applicability of Section 530: TAM 9151004

Employment Tax Committee, American Bar Association  
Section of Taxation. February 1992.

Current Developments Panel

American Bar Association, Section of Taxation  
Midyear Meeting, February 1992

Presented current developments in corporate and partnership taxation

Section 351 Revisited—A Transactional Analysis of Section 351 Issues, February 1992

Panel, Corporate Tax Committee, American Bar Association, Section of Taxation.

American Association of Law Schools, Teaching Tax Conference, October 1992

Chair of the Planning Committee

Keynote Address, What is wrong with the tax curriculum

Update on the 1993 Tax Act

Sacramento County Bar Tax Section, October 1993

University of California Management Institute, August 1995

Structure and Function of the UC Academic Senate

California Association of Institutional Researchers

Response to Keynote Address on Trends in Higher Education, November 1995

Consumption Tax Reform Proposals

Sacramento County Bar Tax Section, March 1996

Faculty Seminar, School of Law, U.C. Davis, April 1997

UC Davis Institute of Governmental Affairs, May 1997

University of California Board of Regents, October 1995

Shared Governance in the University of California

University of California Planning for a Tenth Campus

Presentations during 1996-1997

Higher Education Council of Central California

Merced County Boosters

Merced Kiwanis

Merced County Board of Realtors

Merced League of Women Voters

University of California Facility Planners Conference

Alumni Association Leaders of the University of California

Center on Studies of Higher Education, U.C. Berkeley

History Institute, U.C. Irvine

U.C. Management Institute

*Curriculum Vitae*

Daniel L. Simmons

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(Presentations Continued)

Planning for the California Virtual University  
Western Cooperative for Educational Telecommunications  
Annual Meeting, November 1996

Accountability in a Time of Declining Public Support  
National Association of State Universities and Land Grant Colleges  
Council on Business Affairs, November 1996

Burden of Proof in Tax Litigation  
California Tax Policy Conference, November 1998

Legislative Roundtable Panel  
California State Bar Tax Section, Annual Meeting, November 1998

National Security Law Institute, University of Virginia School of Law  
Participant June 1999

Federal Bar Association Annual Meeting  
Taxation of E Commerce and Flat Taxes, September 1999

Sacramento County Bar Association  
Current Developments in Corporate and Partnership Tax, 2000, 2001, 2002

Law Center for European and International Cooperation, Cologne, Germany  
U.S. Taxation of Multinational Investment, 9 Hour Course, June 2000

Economic Substance Doctrine and Abusive Tax Shelters  
California Franchise Tax Board  
Abusive Tax Schemes Symposium, July 2003

Current Developments  
ABA Tax Section, Committee on Individual Income Tax, September 2003

Pitfalls for Closely Held Corporations  
USC Tax Institute, January 2004

The Tax Curriculum in a Fifteen Percent Dividends World  
ABA Section of Taxation, Committee on Teaching Tax, May 2004

Pitfalls in Forming Closely Held Corporations and Partnerships  
UCLA/CEB Estate Planning Forum, May 2004

Planning and Pitfalls for Closely Held Corporations  
Washington Attorney/CPA Tax Institute, June 2004

University of Leiden, Netherlands, International Tax Center  
Two-week course on U.S. Taxation of U.S. Business Entities, May 2005

Developments in Corporate Taxation  
Tulane Tax Institute, October 2006

(Presentations Continued)

Partnership Formation with Built-in Gain and Loss Property  
University of North Carolina Tax Institute (May 2007)

Sacramento County Bar Tax Section (July 2007)

Current Developments in Federal Income Taxation

University of North Carolina Tax Institute (May 2007)

New Mexico Tax Institute (June 2007, 2008, 2009, 2010)

American Federal Tax Institute (June 2007)

Kentucky State Bar Association Annual Meeting (June 2007)

CPA Law Forum of Metropolitan Sacramento (August 2007)

American Bar Association Tax Section (January 2008)

University of Texas Tax Institute (November 2008, 2011)

American Bar Association Tax Section (January 2009, 2010, 2011)

Tulane Tax Institute, (October 2010, 2011)

North Carolina Tax Institute (May 2013)

Oregon Tax Institute (June 2013)

Tulane Tax Institute (October 2013)

Montana Tax Institute (October 2013)

Partnership Built-in Gains and Losses

University of Montana Tax Institute (November 2008)

Abusive Tax Shelter Transactions

Northern California Tax Professors Conference, April 2009

American Bar Association, Tax Section, Teaching Tax Committee, May 2009

A Field Guide to Cancellation of Indebtedness Income

University of Montana Tax Institute (October 2010)

Subchapter S and Subchapter C

University of Montana Tax Institute (October 2011)

Partnership Sales and Liquidations

University of Montana Tax Institute (October 2012)

## **PROFESSIONAL ASSOCIATIONS**

American Law Institute, Life Member

American College of Tax Counsel,  
Elected to Membership 1992

American Bar Association, Section of Taxation

Committee on Corporate Tax

Subcommittee on Tax-Free Acquisitions

Pass-Through Entities Task Force

Section 382 Task Force

Section 355 Task Force

Section 351 Work Group, Chair

(Professional Associations contd.)

Committee on Teaching Taxation

Chair, 1996-1998

Vice-Chair, 1994-1996

Chair Planning Subcommittee, 1992-1994

Liaison to Committee on Continuing Legal Education

Committee Secretary, 1990

Committee on Low Income Taxpayers

California State Bar Association, Tax Section

Executive Committee, 1991-1994

Sacramento County Bar Association, Tax Section, Executive Board

**COMMUNITY SERVICE**

Friends of the Gifted and Talented

Vice President and Board Member, 1983-84

American Youth Soccer Organization

Regional Head Coach 1984-85, Coach and Referee 1982-85

Friends of the Sacramento Public Library

Presentation, Coping with Changes under the 1986 Tax Reform Act, February 1987

Davis Senior Citizens Center

Presentation on the Volunteer Income Tax Assistance Program, March 1987

Davis Rotary Club

Presentation, Tax Reform and the Internal Revenue Service, July 1988

Sacramento Pediatric Society

Lip Reading and Other Soothsayings: Tax Legislation in 1989, February 1989

Davis Science Center

Panelist, Estate Planning for Friends of the Science Center, July 1989

Wrote a 13 page booklet entitled "Tax Advantages of Giving to the Davis Science Center," Spring 1986.

Emerson Jr. High School, PTA, Vice-President, 1991-1992

Volunteer Assistant Coach, Davis High School Ski Team, 1997-2001

Far West Masters Ski Racing, Inc.

Board Member and Treasurer, 2012—2014, President 2014—