

Stuart Lazar

SUNY Buffalo Law School
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EDUCATION: **LL.M. in Taxation, New York University School of Law**
New York, NY. January 1996.

J.D., *cum laude*, University of Michigan Law School
Ann Arbor, MI. December 1992.

A.B. in Economics, University of Michigan
Ann Arbor, MI. May 1990.
Graduated with Distinction and Class Honors.

ACADEMIC

EMPLOYMENT: **Professor, SUNY Buffalo Law School**
The State University of New York
Buffalo, NY. August 2008 – Present.

Visiting Associate Professor, Thomas M. Cooley School of Law
Toronto, Canada. May 2010 – June 2010. Taught International Business
Overview for Summer Abroad Program.

Visiting Associate Professor, Tulane University Law School
New Orleans, LA. July 2007 – June 2008. Taught Federal Income
Taxation, Corporate Taxation, Business Planning, and Corporate
Reorganizations.

Associate Professor and Assistant Director of Graduate Tax Program
Thomas M. Cooley School of Law
Lansing and Rochester, MI. May 2003 – April 2007. Taught Federal Income
Taxation, Corporate Taxation Tax Policy, and Business Planning.

Lecturer, Graduate Tax Program, Boston University School of Law
Boston, MA. January 1998 – April 2003. Taught Corporate Taxation and
Corporate Reorganizations.

Adjunct Professor, Roger Williams University School of Law
Bristol, RI. September 1999 – May 2000. Taught Advanced Income
Taxation and Taxation of Business Organizations.

**COURSES
TAUGHT**

AT UB LAW: Federal Income Taxation; Taxation of Business Entities; Corporate Taxation; Partnership Taxation; Tax Policy; Tax Policy, Legislation, and Lobbying; International Business Transactions; and Topics in Tax.

**UB LAW SCHOOL
SERVICE:**

Adjunct Development Committee (2014-2017)
Online Development Committee (2016-2017)
Faculty Advisor for the Albert R. Mugel National Tax Moot Court Competition
Faculty Advisor for the Federalist Society
Admissions Committee (2008 – 2012)
Budget Committee (2008 – 2010)
Bylaws Revision Committee (2013 – 2016, chair 2014-2016)
Career Services Committee (2008 – 2014)
Grievance Committee (2014-2016, chair 2014-2016)
Moot Court Committee (2011 – 2013)
Strategic Planning Committee (2014-2015)

LEGAL

EMPLOYMENT:

Partner, Edwards & Angell, LLP
Providence, RI & Boston, MA. June 1997 – April 2003.

Tax Associate, Skadden, Arps, Slate, Meagher & Flom, LLP
New York, NY. March 1993 – May 1997.

Summer Associate, Kahn, Kleinman, Yanowitz & Arnson
Cleveland, OH. May 1991 – August 1991.

ADMITTED

TO PRACTICE:

New York (1993), Rhode Island (1997), Michigan (2003)

OTHER

EMPLOYMENT:

External Instructor and Consultant, Deloitte Development, LLC
Learning & Education Group. August 2008 – 2013.
Taught live and virtual courses relating to various tax topics.

External Instructor and Consultant, PricewaterhouseCoopers, LLP
Learning and Education Group. May 2005 – June 2009.
Developed and taught live and web-based courses on taxation and legal research and writing for associates and managers.

Instructor, Stanley H. Kaplan Educational Center
Ann Arbor, MI. September 1989 – October 1991.

PUBLICATIONS:

BOOKS: *Mastering Partnership Taxation*. Durham, NC: Carolina Academic Press, 2013.

**TREATISE
CHAPTERS:**

“Corporate Liquidations,” in *White on New York Business Entities*, vol. 1, chap. 8, 8-1–8-38 (2013).

“The S Corporation Alternative,” in *White on New York Business Entities*, vol. 1, chap. 3, 3-1–3-65 (2013).

“Corporate Reorganizations,” in *Mertens Law of Federal Income Taxation*, vol. 11, chap. 43, 43-1–43-564 (2009).

“Capital Gains and Losses,” in *Mertens Law of Federal Income Taxation*, vol. 4, chap. 22, 22-1–22-572 (2007).

**WORK IN
PROGRESS:**

Business Structuring – Choice of Entity (with Christine D. Allie).

Wellness Incentives: Are They Really Incentives? (with Christine D. Allie).

**LAW JOURNAL
ARTICLES:**

“Business Lobbying as an Informational Public Good: A Proposal to Reinstate Corporate Deductions for Certain Lobbying Expenses in Connection with Substantive Lobbying Disclosure Requirements” (with Michael Halberstam), 13 *Election Law Journal* 91–116 (2014).

“The Unreasonable Case for a Reasonable Compensation Standard in the Public Company Context: Why It Is Unreasonable to Insist on Reasonableness,” 59 *Buffalo Law Review* 937–1006 (2011).

“Schooling Congress: The Current Landscape of the Tax Treatment of Higher Education Expenses and a Framework for Reform,” 2010 *Michigan State Law Review* 1047–1127 (2010).

“Lessinger, Peracchi and The Emperor’s New Clothes: Covering a Section 357(c) Deficit with Invisible (or Nonexistent) Property,” 58 *Tax Lawyer* 41–92 (2004).

“The Definition of Voting Stock and the Computation of Voting Power Under Sections 368(c) and 1504(a): Recent Developments and Tax Lore,” 17 *Virginia Tax Review* 103–59 (1997).

**PROFESSIONAL
PUBLICATIONS:**

“The Subsidization of Higher Education Expenses: Business Deductions and Tax Incentives; Part 2 – Tax Incentives,” *Mertens Law of Federal Income Taxation: Developments and Highlights* 16–23 (2010).

“The Subsidization of Higher Education Expenses: Business Deductions and Tax Incentives; Part 1 – Ordinary and Necessary Business Expenses,” *Mertens Law of Federal Income Taxation: Developments and Highlights* 11–20 (2010).

“Madoff Made Off with Their Money and the IRS Responds to Investors,” *Mertens Law of Federal Income Taxation: Developments and Highlights* 1–11 (2009).

“To Tax or Not to Tax, That Is the Question: The State of Section 104(a)(2) Following *Murphy v. Internal Revenue Service*,” *Laches* 9 (2007).

“Point & Counterpoint: Should the Home Mortgage Interest Tax Benefit Be Reduced?” (with Deborah A. Geier). American Bar Association, Section of Taxation. *NewsQuarterly* 25(2): 10–13 (2006).

“Cars, Charity, Oprah, Depreciation and the Interest-Free Loan: Recent Developments of Relevance in the Motor City,” *Laches* 21 (2005).

“IRS Overhauls Spin-Off Ruling Guidelines” (with Stuart M. Finkelstein), *Taxes: The Tax Magazine* 74(6): 366–80 (1996).

**EDITORIALS
AND MEDIA:**

Tax Expert: Think the "Fiscal Cliff" Won't Affect You? Think Again, NPR Interview (December 7, 2012), <http://wxxinews.org/post/tax-expert-think-fiscal-cliff-wont-affect-you-think-again>.

Tax Policy in the Back Rooms, Room for Debate, NYTimes.com (December 8, 2011), <http://www.nytimes.com/roomfordebate/2011/12/08/cuomos-tax-deal-who-benefits-the-most/tax-policy-in-the-back-rooms>.

Quoted in Carolyn Thompson, *Resolution Elusive in Debate Over NY Cigarette Tax*, Associated Press (November 2010).

**INVITED PANEL
PRESENTATIONS**

ON TAX LAW:

Forty-Eighth Annual Tax Institute of the Tax Section of the Monroe County Bar Association and New York State Society of Certified Public Accountants (Rochester Chapter), November 22, 2013, Rochester, NY; Topic: “Weighty Issues Affecting the Nation: Talking Tax and DC.”

Under the Influence? Interest Groups, Lobbying, and Campaign Finance, March 8–9, 2013, SUNY Buffalo Law School, Buffalo, NY; Topic: “Section 162(e) and Reinstating Corporate Deductions for Certain Lobbying Expenses.”

Forty-Seventh Annual Tax Institute of the Tax Section of the Monroe County Bar Association and New York State Society of Certified Public Accountants (Rochester Chapter), November 16, 2012, Rochester, NY; Topic: “Tax Implications in Light of the Elections.”

Forty-Sixth Annual Tax Institute of the Tax Section of the Monroe County Bar Association and New York State Society of Certified Public Accountants (Rochester Chapter), November 18, 2011, Rochester, NY; Topic: “Ruminations About Tax Policy & The Federal Budget From the Ivory Tower.”

New York State Bar Association, Real Property Section, November 10, 2011, Buffalo, NY; Topic: “Tax Ethics for Real Estate Lawyers.”

New York State Bar Association, Real Property Section, November 4, 2011, Syracuse, NY; Topic: “Tax Ethics for Real Estate Lawyers.”

Bar Association of Erie County, Federal Practice Committee, April 20, 2010, Buffalo, NY; Topic: “Madoff Made Off with Their Money and the IRS Responds to Investors.”

Fifty-Sixth Tulane Tax Institute, October 24–26, 2007, New Orleans, LA; Topic: “Recent Developments in the Taxation of Corporations and Shareholders.”

American Bar Association Tax Section, May 5, 2007, Washington, D.C.; Panel: “Remodeling the Home Mortgage Interest Deduction.”

WEDO Meeting, a forum sponsored by the Women’s Economic Development Outreach in Lansing, MI; September 2004.

State of the Law Day 2003, a forum sponsored by the Oakland County Bar Association in Pontiac, MI; September 2003.

Current Developments in the Use of Partnerships, LLCs and S Corporations, a forum presented by the Federal Tax Institute of New England in Boston, MA; December 2002.

Partnerships, LLCs and LLPs, a seminar presented in Warwick, RI; July 2000 and September 2001.

April 2017