

New prof talks tax

Stuart Lazar expands program

The sometimes elusive balance between teaching and scholarship is one of the factors that made UB Law School attractive to a new faculty member who specializes in what he has called “law school’s most dreaded subject.”

Professor Stuart Lazar arrives from Tulane University Law School in New Orleans, where he spent an academic year as a visiting professor. Before that he taught at Thomas M. Cooley School of Law in Lansing and Rochester, Mich., and in the Graduate Tax Program at Boston University School of Law.

“I have been teaching now, either full time or as an adjunct, for about 10 years. I think I have done a good job on the teaching side, and where I want to focus my growth as an academic is on my scholarship,” Lazar says.

“Buffalo offered me an opportunity, and it is a great opportunity, both in terms of the classes I am going to teach as well as the ability to do meaningful scholarship. I interviewed with a number of schools, but there was just such a wealth of so many different things at Buffalo—the personalities of the people, the intellect, the interest in scholarship. In the interview process, people from all different legal disciplines had questions and comments and suggestions about my scholarship. It was just such an amazing place to share my knowledge and my thoughts.”

As for the “most dreaded subject,” it was one that captured his fascination from his first exposure to tax law at the University of Michigan Law School. (A New York City native, Lazar studied economics at Michigan as an undergraduate. He also earned an LL.M. in Taxation from New York University School of Law, attending classes at night while he was working in private practice.)



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“Students have misperceptions of what tax lawyers do,” Lazar says. “They think it is filling out forms and working with numbers. I always find it a compliment at the end of the term when a student says to me, ‘I was really afraid to take this course, but it was not that bad.’”

“Whenever I tell people I am a lawyer, they say, ‘That is really interesting,’ and then they ask, ‘What area?’ When I tell them tax, it is always, ‘Ewww.’ But I really love tax. I think it is the most fascinating area of the law, and I could not picture working in another area.”

His research and writing has covered issues in income taxation, primarily in the areas of individual and business taxation, as well as an article-in-progress on the craft of teaching tax law through “active learning.” They are interests Lazar continued to explore while

he worked at Skadden, Arps, Slate, Meagher & Flom in New York City, where as a tax associate he worked with investment bankers, clients and other attorneys on mergers and acquisitions, restructuring and spin-off transactions, real estate transactions and other tax issues relating to corporations and partnerships; and at Edwards & Angell in Providence, R.I., and Boston, where as a partner he did similar work with a focus on both corporate and partnership tax issues.

He says he found the transition from practice to teaching a seamless one. “I realized that I liked the theory and teaching of tax law better than the practice of it,” he says. “My time in New England was a transition between the two, because I was teaching as well as practicing. Now, not only do I have the theoretical underpinnings but I can say, ‘This is how it happens in real life.’”

At UB Law, Lazar will teach Corporate Tax, Corporate Reorganizations, Partnership Tax and likely some basic tax courses, such as Federal Income Taxation and Tax Policy.

In his spare time, Lazar hopes to be able to spend time watching movies, a hobby that he has grown to love even more since he began doing legal work for the Newport International Film Festival back in 1997. “I am more of a film watcher than a knowledgeable connoisseur,” he says. “Growing up, I went to the movies every week. I just enjoy the experience.”

If his love for writing is not quenched by his academic pursuits, Lazar will also continue to try his hand at fiction, including the “Great American Novel” that is an ongoing project—“a detective/action story featuring a tax lawyer.”

And because Buffalo is just a six-hour drive from Ann Arbor, he expects to take an occasional autumn road trip back to Michigan to watch Wolverine football. “It is,” he says of the experience of spending a fall Saturday in the “Big House,” “the most amazing sight.”

