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Teaching Experience

Syracuse University College of Law, Fall 2002- Present.
Associate Professor of Law (with tenure). Taxation, Corporations, Commercial Transactions, Bankruptcy.

Golden Gate University Law School, Spring 1990 and Spring 1993.
Adjunct Professor of Law. Bankruptcy.

Education

University of Florida, LLM (Tax) 2001.
GPA 3.85 out of 4.00 (Class Rank # 3).

University of California, Hastings College of the Law, J.D. 1985.
Magna Cum Laude; Top 3% of Class; Order of the Coif; Thurston Society; Moot Court Board; LEOP Teaching Assistant - Contracts Law; Judicial Extern, Chief Bankruptcy Judge Lloyd King, San Francisco.

University of California, Santa Cruz, B.A. 1982 (economics).
Honors in the major.

Law Review Publications

Taxing Emotional Injury Recoveries: A Critical Analysis of *Murphy v. Internal Revenue Service*, 60 Ark. L. Rev. 186 (2007).

Discharging Income Tax Liabilities in Bankruptcy: A Challenge to the New Theory of Strict Construction for Scriveners' Errors, 78 U.M.K.C. Law Review 741 (Spring 2007).

Income Tax Claims In The Year Of Bankruptcy: A Congressionally Created Quagmire, 59 The Tax Lawyer 329 (Winter 2006).

Discharging Their Duty: A Critical Assessment of the Tax Court's Refusal to Consider Bankruptcy Discharge Questions, 23 Virginia Tax Review 531 (2004).

Avoiding Phantom Income in Bankruptcy: a Proposal for Reform, 5 Fla. Tax Rev. 248 (2001).

Other Publications

Ninth Circuit Allows Late Challenges to Partnership Allocations By Bankrupt Partners – Does This Open The Door To TEFRA Abuse?, ABA Tax Section News Quarterly, Vol 28, Issue 1 (2008).

Commentary on *Murphy v. Internal Revenue Service*, published on Tax Prof Blog.

(March 12, 2007) http://taxprof.typepad.com/taxprof_blog/2007/03/germain_critiqu.html.

(March 31, 2007) http://taxprof.typepad.com/taxprof_blog/2007/03/germain_critiqu_1.html.

(July 6, 2007) http://taxprof.typepad.com/taxprof_blog/2007/07/tax-profs-disse.html.

Commentary on Supreme Court's *United Haulers Decision*, published on Tax Prof Blog

(May 1, 2007) http://taxprof.typepad.com/taxprof_blog/2007/05/germain_on_the_.html.

Commentary on *Davis v. Superior Court*, published on Tax Prof Blog

(September 5, 2006). http://taxprof.typepad.com/taxprof_blog/2006/09/davis_another_c.html.

Commerce Clause Cases Could be Market Movers, The Bond Buyer, Vol. 359 No. 32556. Page 34 (February 29, 2007) (1,200 word commentary on commerce clause implications of *United Haulers Association v. Oneida-Herkimer and Davis v. Kentucky*).

Taxing Income in the Year of Bankruptcy under BAPCPA, American Bankruptcy Institute Journal (Nov/Dec 2005).

Work Experience

Syracuse University College of Law, Syracuse NY. Fall 2002-Present.

Assistant Professor (with tenure). Taxation, Corporations, Commercial Transactions, Bankruptcy.

United States Tax Court, Washington D.C. Fall 2001 – Summer 2002

Attorney Advisor to The Honorable Renato Beghe.

Landels, Ripley & Diamond, LLP, San Francisco. 1986-2000

Associate 1986-1990, Partner 1990-2000, Commercial Litigation and Bankruptcy Law.

Latham & Watkins, Los Angeles. 1985-86

Associate, Bankruptcy Law.

Seminar Presentations

Individual and Corporate Tax Aspects of Bankruptcy; Bankruptcy Law for Tax Lawyers,

Kiawah Island, South Carolina (May 23, 2009 - with Robert Pope and Fran Sheehy).

Ethics in Bankruptcy, Onondaga County Bar Association (May 13, 2009 – with Professor Steven Wechsler).

An Analysis of *Murphy v. Internal Revenue Service*, ABA Tax Section Annual Meeting, Washington D.C. (May 11, 2007). With Professors Joseph Dodge, Alice G. Abreu, Deborah A. Geyer.

An Analysis of *Davis v. Kentucky*, Municipal Bond Analysts Association, New York (February 16, 2007). With Professor Walter Hellerstein.

The Flood Following Katrina: Condemnation and Insurance Issues Flowing Out of the Katrina Hurricane, Southeastern Association of Law Schools (SEALS) annual conference, Palm Beach, FL (July 17, 2006).

Income Tax Claims in Bankruptcy, American Bankruptcy Institute Annual Meeting, Washington, D.C. (April 22, 2006).

Treatment of Year of Bankruptcy Tax Claims under BAPCPA, Broome County Bar Association Tax Section, Binghamton, NY (October 20, 2005).

Changes under the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, American Bankruptcy Institute Presentation, Syracuse, NY (June 8, 2005).

Ability to Discharge Tax Liabilities in Chapter 13 Cases, Broome County Bankruptcy Bar Association, Binghamton, NY (March 10, 2005).

Ethics in Bankruptcy, Central New York Bankruptcy Bar Association, Syracuse, NY (February 9, 2005 – Co-Presenter).

Tax Claims in Bankruptcy, Central New York Bankruptcy Bar Association, Syracuse, NY (March 10, 2004).

California Commercial Evictions and Tenant Bankruptcies, Seminars for the National Business Institute, Inc., San Francisco, CA (October 7, 1994; July 11, 1995; October 10, 1995; October 4, 1996; February 23, 1999).

Fundamentals of Bankruptcy Law, Seminar for the National Business Institute, Inc., San Francisco, CA (December 1, 1998).

California Environmental Lender Liability Law, Presentation to the California Mortgage Bankers Association, San Francisco, CA (March 7, 1997).

Protecting Creditors Against Shareholder Abuse – Equitable Subordination and the Alter Ego Doctrine, Recent Developments Seminar, Bar Association of San Francisco, San Francisco, CA (September 16, 1997).