

FRED B. BROWN

**ACADEMIC
EXPERIENCE:**

University of Baltimore School of Law

Associate Professor (with tenure)
August 1996 to present

Director of the Graduate Tax Program
June 1999 to present.

Director of the Tax Clinic
June 2000 to August 2003

Assistant Professor
August 1990 to August 1996

Current Courses

Business Organizations
Corporate Taxation
Foreign Taxation
Fundamentals of Federal Income Taxation II

Previous Courses

Corporate Reorganizations
Corporations
Fundamentals of Federal Income Taxation I
Tax Clinic
Torts I & II

New York University School of Law

Acting Assistant Professor
August 1986 to August 1988

Taught the following courses in the Graduate Tax Program:

Federal Tax Procedure
Income Tax I
Tax Research & Writing

BOOKS: UNDERSTANDING TAXATION OF BUSINESS ENTITIES (LexisNexis 2015)
(with Walter Schwidetzky)

ARTICLES: *Permitting Abused Spouses to Claim the Earned Income Tax Credit in Separate Returns*, 22 Wm. & Mary J. Women & L. 453-494 (2016)

An Equity-Based, Multilateral Approach for Sourcing Income Among Nations, 11 Fla. Tax Rev. 565-641 (2011)

Determining the Character of Section 357(c) Gain, 62 TAX LAW. 117-173 (2008)

Reforming the Branch Profits Tax to Advance Neutrality, 25 VA. TAX REV. 1219-1294 (2006).

Wither FIRPTA, 57 TAX LAW. 295-342 (2004) (lead article).

Proposal to Reform the Like Kind and Involuntary Conversion Rules in Light of Fundamental Tax Policies: A Simpler, More Rational, and More Unified Approach, 67 MO. L. REV. 705-773 (2002) (lead article).

'Complete' Accrual Taxation, 33 SAN DIEGO LAW REV. 1559-1680 (1996).

Federal Income Taxation of U.S. Branches of Foreign Corporations: Separate Entity or Separate Rules?, 49 TAX. L. REV. 133-207 (1993).

Fourteenth Annual Review of Criminal Procedure: United States Supreme Court and Courts of Appeals 1983-1984: Right to Counsel; Right to Jury Trial, 73 GEO. L. J. 573-610 (1984) (student article)

SIGNIFICANT SERVICE:

Co-Chair of the Ad Hoc Committee on Bar Passage, 2016 to present

Chair of the Board of Trustees, Greenspring Montessori School, 2013-present

Chair of the Faculty Appointments Committee for the University of Baltimore School of Law, 2012-2015

Chair of the Curriculum Committee for the University of Baltimore School of Law, 2005-2007, Spring 2017

Chair of Strategic Planning Committee for the University of Baltimore
School of Law, 2004-2005

Academic Adviser to the Staff of the Joint Committee on Taxation in
connection with Study of the Overall State of the Federal Tax System,
2000-2001

**PRIVATE LEGAL
PRACTICE:**

Shaw, Pittman, Potts & Trowbridge
2300 N. Street, N.W., Washington, D.C.
Associate
October 1988 to April 1990

Performed various research and writing duties in the firm's tax practice,
with emphasis on international tax matters. Duties included preparation of
a memorandum in support of an IRS technical advice request, as well as
assistance in the preparation of comments on proposed IRS regulations, a
memorandum in support of an IRS letter ruling request, and protests to
proposed IRS audit adjustments.

EDUCATION:

New York University School of Law
LL.M. (Taxation), June 1986
Graduate Editor on the *Tax Law Review*
Recipient of the Wallace Scholarship

Georgetown University Law Center
J.D., *summa cum laude*, May 1985
Associate Editor on the *Georgetown Law Journal*
Recipient of the Nelson T. Hartson Memorial Award
Dean's List (3 years)
Best Academic performance in the following courses:
Corporations; Constitutional Law II; Federal Courts and the
Federal System; Estate & Gift Taxation

Rutgers University, College of Engineering
B.S., high honors, May 1982
Electrical Engineering major
Dean's List (7 Semesters)
Member of Tau Beta Pi (National Engineering Honor
Society)

AWARDS: 2011 Maryland State Bar Association Taxation Section Tax Excellence Award

2007 Saul Ewing Transactional Award for excellence in teaching in the area of transactional law

BAR ADMISSION: New Jersey, 1987