

VITAE OF

RICHARD J. KOVACH, McDowell
Professor of Law

The University of Akron
School of Law

Spring 2007

I. PROFESSIONAL EXPERIENCE

Attorney, Brouse & McDowell, Akron, Ohio, 1974-1979; Associate Professor of Taxation and Director, Graduate Program in Taxation, Grand Valley State University, Alendale, Michigan, 1979-1980; Associate Professor of Law, The University of Akron School of Law, 1980-1984; Professor of Law, The University of Akron School of Law, 1985-Present; Director, The University of Akron School of Law Tax Institute, 1983-1986; Member, The University of Akron Graduate School Faculty since 1981.

II. EDUCATIONAL BACKGROUND

A.B. Oberlin College, 1970, Magna Cum Laude; J.D. Harvard Law School, 1974.

Academic Distinctions: Phi Beta Kappa; 1970 Woodrow Wilson Designate.

III. SUBJECTS TAUGHT

Tax Research; Tax Procedure; Estate Planning; Corporate Taxation; Taxation of Individuals; Qualified Retirement Plans; Tax Exempt Organizations; Estate and Gift Taxation; American Legal System; Legal Process; Wills, Trusts & Estates (I and II); Basic Business Associations; Taxation of Intellectual Property; Taxation of Entities.

IV. PUBLICATION IN PROGRESS

“Technical and Policy Standards for Inflation Adjustments under the Internal Revenue Code” (Placement Pending).

V. SELECTED PUBLICATIONS

“Personal and Political Bias in the Debate Over Federal Income Taxation Rates and Progressivity,” 21 Akron Tax Journal 1-32 (2006). (Reprinted in The Monthly Digest of Tax Articles, October, 2006.)

“New Rulemaking Approaches to Improve Federal Tax Administration Through Use of Precisional Substitutions that Avoid Valuation Uncertainties,” VI Houston Business and Tax Law Journal, No. 1. 79-108 (2005).

"A Seldom Considered Aspect of Tax Fairness and Simplification: The Need for a Coherent Policy Perspective on the Many and Varied Dollar Limitations Contained in the Internal Revenue Code," 1 Pittsburgh Tax Review, No. 1, 1-34 (2003).

"The Janus - Like Nature of Treasury Regulations: Recent Promulgations Illustrate How Regulators Can Simplify As Well As Complicate Administration of The Internal Revenue Code," 24 Ohio Northern University Law Review, No. 1, 89-110 (2002).

"Impact of the 2001 Tax Act on Retirement Planning Possibilities For Owners and Employees of Small Businesses," 6 The Journal of Small and Emerging Business Law 289-309 (2002).

"Family Development Deductions - An Alternative to Repealing the Estate Tax," 35 University of Richmond Law Review 27-53 (2001). (Reprinted in The Monthly Digest of Tax Articles, October, 2001.)

"Toward Equalization of the Personal Retirement Savings Prerogatives of Small Business Owners and Their Employees," 31 Loyola University Chicago Law Journal, 369-401 (2000).

"Tax Complexity, Regulatory Ambivalence, and Disparate Benefits and Burdens in Deferred Compensation Planning for Small Businesses," 11 St. Thomas Law Review 141-174 (1998).

"A Critique of SIMPLE -- Yet Another Tax-Favored Retirement Plan", 32 New England Law Review 401-437 (1998). (Reprinted in The Monthly Digest of Tax Articles, October 2001.)

"Bright Lines, Facts and Circumstances Tests, and Complexity in Federal Taxation," 46 Syracuse Law Review 1287-1319 (1996).

"The Simplified Employee Pension: An Increasingly Attractive Alternative Among Qualified Retirement Plans," 8 Akron Tax Journal 109-130 (1991).

"Qualified Retirement Plans for Small Businesses: An Evaluation of the Utility of Vesting Schedules After the Tax Reform Act of 1986," 93 Dickinson Law Review 497-517 (1989).

"Coverage Flexibility for Qualified Retirement Plans After the Tax Reform Act of 1986," 5 Akron Tax Journal 107-122 (1988).

"A Perspective on Participant Loan Provisions in Qualified Retirement Plans After the 1986 Tax Act," 4 Akron Tax Journal 129-151 (1987). (Reprinted in The Monthly Digest of Tax Articles, April, 1988.)

"Federal Income Tax Developments: 1983" (with Merlin G. Briner), 2 Akron Tax Journal 1-54 (1984).

"Application of Computer-Assisted Analysis Techniques to Taxation," 15 Akron Law Review 713-731 (1982).

"A Handbook for Writing Appellate Briefs," Thayer-Dearing Company, Boston (1974).

VI. PUBLIC PRESENTATIONS

Recognized for contributions as speaker in programs of the Ohio Legal Center Institute. Various presentations for practitioners and layperson groups on taxation topics.

VII. SELECTED PROFESSIONAL RECOGNITION

Recognized for contributions to The University of Akron's and Kent State University's STRS employee contribution "pickup" status. "Outstanding Professor of the Year" for 1993 (frequently a top nominee for this award). Faculty honoree at the 1993-94 Board of Trustees Recognition Program for "exceptional capacity for high-quality teaching, productive scholarship, and dedicated service." Awarded first C. Blake McDowell, Jr. Professorship for excellence in teaching and research (1998).

VIII. SELECTED PROFESSIONAL ACTIVITIES

Advisor to alumni, practitioners, University personnel, and others regarding tax law changes and specialized tax problems. Pro Bono work for nonprofit organizations. Fellow, The University of Akron School of Law Intellectual Property Center.

IX. SELECTED SCHOOL OF LAW ACTIVITIES

Service on various committees – Academic, Admissions, Curriculum, Planning and Resources, Strategic Planning, Self-study, and ad hoc committees on tax programs. Advisor to Akron Tax Journal. Secretary of the Law Faculty 1998-2003.

X. SELECTED UNIVERSITY ACTIVITIES

Service on President's and Provost's Advisory Committees and Faculty Well-Being Committee (Chairman, 1983-84); contributed to The University of Akron efforts in securing STRS employee contribution "pickup" status; tax advice for various university personnel; joint work with The College of Business Administration respecting Center For Taxation Studies and other tax programs; service on Regents' Fellowship Committee and Distinguished Professor Selection Committee.