

1999

Panel II: Assessing Proposed Solutions

Richard C.E. Beck
New York Law School, richard.beck@nyls.edu

Follow this and additional works at: https://digitalcommons.nyls.edu/journal_of_human_rights



Part of the [Law Commons](#)

Recommended Citation

Beck, Richard C.E. (1999) "Panel II: Assessing Proposed Solutions," *NYLS Journal of Human Rights*: Vol. 16 : Iss. 1 , Article 10.

Available at: https://digitalcommons.nyls.edu/journal_of_human_rights/vol16/iss1/10

This Article is brought to you for free and open access by DigitalCommons@NYLS. It has been accepted for inclusion in NYLS Journal of Human Rights by an authorized editor of DigitalCommons@NYLS.

SYMPOSIUM 1999
Women, Equity and Federal Tax Policy: Open
Questions

Forum on Married Women and the Income Tax:
Marriage Penalties and Marriage Bonuses
of the 105th Congress

Panel II:
Assessing Proposed Solutions

Professor Richard C.E. Beck

PROF. BECK:* Thank you. I would like to introduce the panelists for our second round. Professor Dorothy Brown of the University of Cincinnati College of Law; Professor Amy Christian, Michigan State University, Detroit College of Law; and my colleague, Bill LaPiana, Professor at New York Law School; and, finally, Bruce Bartlett, Senior Fellow at the National Center for Policy Analysis. We will begin with Professor Dorothy Brown.

* Professor Richard Beck has been a faculty member at New York Law School since 1987. B.A., 1962, Ph.D., 1973, University of Chicago; J.D., 1980, Yale University; LL.M. (Taxation), 1984, New York University. Assistant Professor of Linguistics, Brown University, 1970-77; Associate, Cleary Gottlieb Steen & Hamilton, 1980-82; Associate, Rogers & Wells, 1983-85; Assistant Professor, University of Denver College of Law, 1985-87. Co-author, FEDERAL INCOME TAXATION OF BUSINESS ENTERPRISES (Michie, 1995). Author, *Loan Repayment Assistance Programs for Public Interest Lawyers: Why Does Everyone Think They Are Taxable?*, 40 N.Y.L. SCH. L. REV. 251 (1996); *The Kiddie Tax: A Nuisance Solution to a Nonexistent Problem*, 30 FAM. L.Q. 103 (1996); *Is Compromise of a Tax Liability Itself Taxable? A Problem of Circularity in the Logic of Taxation*, 14 VA. TAX REV. 153 (1994); *Looking for the Perfect Woman: The Innocent Spouse in the Tax Court*, 15 REV. TAX'N OF INDIVIDUALS 3 (1991); *The Innocent Spouse Problem: Joint and Several Liability Should Be Repealed*, 43 VAND. L. REV. 317 (1990); *Deductibility of a Worthless Right to Contribution for Joint Taxes: The Mistaken Line of Cases Under Rude v. Commissioner*, 9 VA. TAX REV. 313 (1989); *Distributions in Kind in Corporate Liquidations: A Defense of General Utilities*, 38 TAX LAW. 663 (1985).