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Joseph Bankman

Position

Ralph. M. Parsons Professor of Law and Business, Stanford Law School
(1997-present)
Professor and Helen L. Crocker Faculty Scholar, Stanford Law School (1993-1997)
Professor, Stanford Law School (1988-1993)
Assistant Professor, University of Southern California Law Center (1984-1988)
Associate, Tuttle & Taylor, Los Angeles, (1984 - 1988)

Education

A.B., University of California at Berkeley, 1977 (Phi Beta Kappa)
J.D., Yale Law School, 1980

Professional and Scholarly Interests

Tax Policy; Business Associations; Securities

Selected Publications

Books

Federal Income Taxation (with W. Klein & D. Shaviro, 13th ed., Aspen 2003)
(previous editions in 2001, 1999, 1997 etc.)

Federal Income Taxation: Examples and Explanations (w. K. Pratt & T. Griffith,
3rd ed. 2002 (4th ed. forthcoming 2004)

Federal Income Taxation: Selected Statutes (w. W. Klein, Aspen 2002)

Federal Income Taxation of Partnerships and Corporations: Selected Statutes (w. W.
Klein, 2002)

Articles or Chapters

Has California Broken the Tax Shelter Legislative Logjam?, 101 Tax Notes 1111 (December, 2003)

An Academics View of the Tax Shelter Battle (in Crisis in Tax Administration, ed. H. Aaron & J. Slemrod, Brookings Institution, 2003)

The Engler-Knoll Consumption Tax Proposal: What Transition Rule Does Fairness (or Politics) Require?, 56 S.M.U. L. Rev. 83 (2003)

The Story of INDOPCO: What Went Wrong in the Capitalization v. Deduction Debate? (in Tax Stories, ed. P. Caron, Foundation Press, 2003)

Modeling the Tax Shelter World, 55 Tax L. Rev. 455 (2002)

Substitutes for Insider Trading (w. I. Ayres), 54 Stanford L. Rev 325 (2001) (selected as one of top 10 corporate and securities articles published in 2002 by Corporate Practitioner)

The Business Purpose Doctrine and the Sociology of Tax, 54 S.M.U. L. Rev. 149 (2001)

The Venture Capital Investment Bust: Did Agency Costs Play a Role? Was it Something Lawyers Helped Structure? (w. M. Cole) 77 Chi. Kent L. Rev. 211 (2001)

Thinking about a Wealth Tax, 50 Tax. L. Rev. 787 (2001)

The Economic Substance Doctrine, 74 U.S.C. L. Rev. 5 (2001)

The New Market in Corporate Tax Shelters, 83 Tax Notes 1775 (1999)

Why Startups? (w. R. Gilson), 51 Stanford L. Rev. 289 (1999) (selected as one of the top 10 corporate and securities articles published in 1999 by Corporate Practitioner)

Winners and Losers in the shift to a Consumption Tax, 86 Georgetown L. J. 539 (w. B. Fried, 1998)

A Market-Value Based Corporate Income Tax, 68 Tax Notes 1347 (1995)

The Politics of the Income Tax, 92 Michigan L. Rev. 1684 (1994)
The Structure of Silicon Valley Start-ups, 41 U.C.L.A. L. Rev 1737 (1994)

The Effect of Anti-Discrimination Provisions on Rank-and-File Compensation, 72
Washington U. L. Quarterly 597 (1994)

Is the Debate Between an Income and a Consumption Tax a Debate About Risk? Does it
Matter? (w. T. Griffith) 47 Tax L. Rev. 377 (1993)

The Case Against Passive Investments: A Critical Appraisal of the Passive Loss
Restrictions, 42 Stanford L. Rev. 15 (1989)

Tax Policy and Retirement Income: Are Pension Plan Anti-Discrimination Provisions
Desirable? 55 U. Chicago L. Rev. 790 (1988)

Social Welfare and the Rate Structure: A New Look at Progressive Taxation (w. T.
Griffith) 75 Cal. L. Rev. 1905 (1987)

Forthcoming Publications and Works in Progress

Tax Shelters __ National Tax Journal (symposium issue)

The Economic Substance and Other Doctrines (Tax Encyclopedia)

Should the IRS Absorb (Some) Tax Compliance Costs?

Cash Business Owners and Their Tax Preparers

Selected Recent Presentations

New York University School of Law, February, 2004

American Enterprise Institute, February, 2004

California State Bar, Tax Section, November, 2003

Council on State Taxation, November, 2003

University of California, Davis and State of California, Franchise Tax Board, July 2003

State of California, Assembly Revenue and Taxation Committee, May, 2003

University of Chicago Law School, May, 2003

State of California, Senate Revenue and Taxation Committee, April, 2003

Georgetown University Law Center, April, 2003

United States Tax Court, April, 2003

University of California at Berkeley Law School, April 2003

Stanford Law School, March 2003

American Tax Association, February, 2003

California Franchise Tax Board, January, 2003

Brookings Institution, November, 2002

American Law and Economics Association, May, 2002

New York University School of Law, May 2002

Australian Tax Office, December, 2001

Australian National University, December, 2001

International Seminar in Public Economics, Berkeley, December, 2001

Stanford Law School, June, 2001

New York University School of Law, May, 2001

Chicago-Kent School of Law, April, 2001

University of Texas, November, 2000

Harvard Law School, October, 2000

Southern Tax Institutes, May, 2000

University of Southern California Tax Institute, February, 2000