CURRICULUM VITAE

RONALD W. BLASI
Mark and Evelyn Professor of Tax Law
College of Law
Georgia State University
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EDUCATION

New York University Graduate School of Law.
LL.M. (Taxation), June 1975.

St. John's University School of Law. J.D., 1971.

Syracuse University. B.S., 1968.

New York University Graduate School of Business Administration.
APC (Accounting), June 1981.

Harvard Business School. Executive Business Program, Spring 1980.

Professional Certifications:
- New York State Bar, 1972
- Georgia Bar, 2004
- Certified Management Accountant, 1982

PROFESSIONAL EXPERIENCE

Mark and Evelyn Trammell Professor of Tax Law
Georgia State University, May 2009 to present.

Professor of Law, College of Law,
Georgia State University, August 1989 to May 2009..

Acting Associate Provost for Faculty Relations,
Georgia State University, October 1993 to November 1994.

Acting Dean, College of Law,
Georgia State University, July 1991 to January 1992.

Associate Dean, College of Law,
Georgia State University, January 1991 to July 1991.

Associate Professor of Law, College of Law,
Georgia State University, September 1986 to July 1989.

Associate Professor of Taxation, School of Management,
State University of New York at Buffalo, September 1981 to July 1986.

Director of Accounting Programs, School of Management,
State University of New York at Buffalo, September 1985 to July 1986.

Vice President, Chemical Bank (merged into J.P. Morgan Chase); responsible for federal, state and local corporate tax research, audits and planning, June 1974 to July 1981.

Associate, Casey, Tyre, Wallace & Bannerman. (merged into Finley, Kumble, Wagner, Heine, Underberg, Manley & Casey); specializing in federal income and estate tax litigation, June 1972 to June 1974.

Tax attorney, Citibank, N.A., Tax Department, February 1971 to June 1972.

HONORS AND AWARDS

Law School Tax Scholarship, St. John's University.

Beta Gamma Sigma, National Honorary Business Scholastic Society.

Beta Alpha Psi, National Scholastic Accounting Society.

Tax Freedom Fighter Award, U.S. Senate.

PUBLICATIONS

Articles, Monographs, and Books

"A Proposal for an Elective Tax Benefit Transfer System," forthcoming Florida Tax Review, 2010.

The Art of Tax Efficiency in Community Banks, 2007, (R.W. Blasi, M. Gula, J. Brew), Red Room Publishing.

"Regulations Overstep Authority: Application of Special Bank Rules to Banks," (R.W. Blasi and J. Ensminger), Business Entities, Vol. 9, No. 2, pp. 36-43, March/April 2007.

CCH Master Bank Tax Guide, 2006 (Revised version of CCH Bank Tax Guide.)

"Tax Strategies for Community Bankers," (R.W. Blasi and M. Baran), American Bankers Association, 2004

"New Capitalization Rules: Their Sweeping Effect on Financial Institutions," (R.W. Blasi and D. Lee), Journal of Taxation and Regulation of Financial Institutions, Vol. 17, No. 5, pp. 19-35, May/June 2004.

"Service Reverses Position on Mutual Fund Bail-Out Payments in Recent TAM," Journal of Taxation of Financial Institutions, Vol. 16, No. 2, pp. 35-37, November/December 2002.

"Acquisition Costs For Credit Card Receivables Must Be Capitalized," Journal of Taxation of Financial Institutions, Vol. 15, No. 3, pp. 60-61, January/February 2002.

"Impact of Conformity Election Remains Unclear," Journal of Taxation of Financial Institutions, Vol. 14, No. 4, pp. 88-89, March/April 2001.

"Highlights of Bank Tax Developments in 2000," Derivatives Report, Vol. 2, No. 5, January 2001.

The Bank Tax Desk Book, 1998.

"How Financial Institutions Can Spin Off a Business Segment Without Paying Tax," Journal of Bank Taxation, Vol. 10, No. 3, Spring 1997.

The Banking Industry, Commerce Clearing House, Tax Transactions Library Service, February, 1988 (revised 1992, out of print).

Banking Law Review, Columns, 1988, 1989, 1990, 1992.

"Renegotiated Debt: The Search for Standards," (R. W. Blasi and H. L. Adrion). The Tax Lawyer, Summer, 1991

"Ineffective and Inequitable: The Section 265(A) Interest Disallowance," (R. W. Blasi and C. J. Judson). Wake Forest Law Review, Vol. 31, Fall, 1990

"Bankrecht in einem weltweiten Bankenmarkt," (R. W. Blasi and U. H. Schneider) Bank Information, 4/90.

Tomorrow's Banks: Developments Shaping the 1990's, Chapter on Bank Taxation, Executive Enterprises, 1989.

Bender's Federal Tax Service, Chapter on Banking Institutions, Matthew Bender & Co., 1989 (R. W. Blasi and C. J. Judson).

"Core Deposit Amortization," Journal of Bank Taxation, Vol. 2, No. 2, Winter, 1989.

"Supreme Court Provides Guideline for Taxing of Federal Securities by States," (R. W. Blasi and C. J. Judson), Journal of Taxation, Vol. 64, No. 1, January, 1986.

"The Franchise Tax Exception to The Federal Exemption Statute," (R. W. Blasi and D. P. Joyce), Banking Law Journal, Vol. 102, No. 5, September/October, 1985.

"Understanding the New Fringe Benefit Law," Management Accounting, Vol. LXVI, No. 12, June, 1985.

"Sweeping Changes in Tax Treatment of Fringe Benefits Create Opportunities and Problems," Taxation for Lawyers, Vol. 13, No. 6, May/June, 1985.

"Avoiding Disallowance of Earmarked Charitable Contributions," (R. W. Blasi and R. A. Denesha), Review of Taxation of Individuals, Vol. 9, No. 2, Spring 1985.

"Integrating Taxes in Bank Resource Allocation" (R. W. Blasi and R. L. Hagerman), Managerial Planning, Vol. 33, No. 4, January, 1985.

"Bank Shares Taxes: Another Trap for the Unwary Draftsman," (R. W. Blasi and D. P. Joyce), University of Tennessee Law Review, Vol. 51, No. 3, Spring 1984.

Federal Income Taxation of Banks, American Institute of Certified Public Accountants, January 1984 (last revision 1989, out of print).

Other Publications, Proceedings, and Seminars

"Bank Tax Course," sponsored by Executive Enterprises, 1986 – 2006

"Comments on Proposed Regulations under Section 1363(b) Concerning S Corporation Banks," 2006, submitted to Commissioner of Internal Revenue by American Bar Association Tax Section, contributed substantive comments.

"Comments on Proposed Regulations under Section 1221(a)(4)," 2007, submitted to Commissioner of Internal Revenue by American Bar Association Tax Section, contributed substantive comments.

Bank Tax Developments, presented at Annual Bank Tax Institutes, sponsored by Executive Enterprises, 1989-2000.

"Taxation of Banks as S-Corporations," sponsored by Executive Enterprises, 1998.

American Bar Association, Tax Section, Committee on Banking and Savings Institutions, presentations at various Committee meetings, 1989 -present.

"Globalization of Financial Markets," School for Bank Administration, Bank Administration Institute, University Wisconsin, August 1991-1993.

"Contemporary Bank Tax Issues," School for Bank Administration, Bank Administration Institute, University of Wisconsin, August 1989-1993.

"The Liability of a Bank Holding Company For The Debts of its Bank Subsidiary: The Source of Strength Doctrine," Institute for German and International Saving Associations, University of Maintz, Germany, June 1992.

"The Reform of the American Banking System," Institute for German and International Saving Associations, University of Maintz, Germany, June 1991

"The American and European Market for Financial Services: A Comparative Study," University of Darmstadt, Germany, June 1991.

"Deregulation of Thrifts in the U.S.; Deregulation of Banking in the E.C. --- Parallels for Disaster," Institute for German and International Saving Associations, June 1990.

"The European Monetary System," Southern Center for International Studies, November 1989

Report on Bank Taxation Prepared for New York State Legislative Commission on Modernization and Simplification of Tax Administration and the Tax Law, April 30, 1989.

"Multi-state Banking: Regulation and State Taxation in a New Era," American Bar Association, 1984

Proceedings of 28th, 29th, 30th and 31st Annual Institutes on Federal Taxation, Buffalo, N.Y., 1981-1984.

"The Bank Shares States," Multi-State Banking: Regulation and Taxation in a New Era, Proceedings of American Bar Association Symposium, Chapter 20, May 1984.

"Taxation of Financial Institutions: Current Issues and Future Prospects of State Apportionment of Bank Income--State Jurisdiction to Tax," Proceedings of National Tax Association - Tax Institute of America, 77th Annual Conference, November 1984.

"Tax Incentives for Economic Revitalization: New Directions in the 1980's," Proceedings of State and Local Government Law Program, SUNY at Buffalo Law School, November 1981.
"The Sleeping Giant -- Credit Union Growth in the U.S.," 1992 Annual Meeting of Georgia Community Bankers Association

Several courses on special topics on banking presented to private firms each year.

PROFESSIONAL ACTIVITIES

Partial List of Consulting Assignments

Attorney General, State of Georgia, Consultant and Expert Witness, 1998.

Pulty Enterprises, Expert Witness, 1997-98.

Ernst & Young, Expert Witness, 1991.

Chief Counsel's Office, Internal Revenue Service, Consultant, 1987-1988.

New York State Legislative Tax Study Commission, Consultant, 1988-1989.

Various other firms, 1981-present.

Other Professional Activities

Chair, Commercial Bank Subcommittee, Committee on Banking and Savings Associations, Tax Section, American Bar Association , 1989-present.

Member, American Bar Association Section Officers' Committee, Pro Bono Project, 1997-2001.

Member, Board of Advisors, Taxation of Financial Institutions, 1987-present.

Member, Committee on Government Submission, American Bar Association, Tax Section , 1987-present.

Member, Taxation of Financial Institutions Committee, National Tax Association-Tax Institute of America, 1986 - 1991.

Director, Global Partners for Development, Atlanta, Georgia, 1989 - 1991.

Director, Sorema North American, New York, New York, 1989-1990.

Director, Copenhagen Reinsurance Company of America, New York, New York, 1982-1989.

Chair, Committee on Banking and Savings Institutions, American Bar Association, Tax Section, June 1985-June 1987.

Vice-Chairman, Committee on Banking and Savings Institutions, American Bar Association, Tax Section, June 1983-June 1985.

Member, 1983 Lybrand's Award Committee, National Association of Accountants.

Co-Chairman of Federal Taxation Committee, Committee of Banking Institutions on Taxation (CBIT), New York City , 1980-1981.

Committee on Banking and Savings Institutions, American Bar Association, Tax Section. Appointed to Task Force responsible for drafting legislative proposal on interstate taxation of depositories , 1980.

New York State Bar Association, Tax Section, Committee on Financial Institutions. Actively participated in drafting Association's comments on International Bank Facilities, 1980.

UNIVERSITY SERVICE

Founder and Director, Low-Income Taxpayer Clinic, College of Law, Georgia State University, 1992 - present.

Faculty Advisor, JD/MBA Program, College of Law, Georgia State University, 1986-present.

Chair, ABA Self-Study Committee, College of Law, Georgia State University, 2006-2007

Chair, Strategic Planning Committee, College of Law, Georgia State University, 2002

Chair, Faculty Recruitment Committee, College of Law, Georgia State University, 2009, 2008, 2001, 1998.

Chair, Faculty Honor Code Committee, College of Law, Georgia State University, 1994 - 1997.

Chair, Ad Committee on Strategic Planning and Capital Needs, College of Law, Georgia State University, 1994 - 1996.

Founder and Co-Chair, Southern Banking Law Conference, 1989 - 1995.

Chair, ABA Accreditation Committee, College of Law, Georgia State University, 1992-1993.

Member, Recruitment Committee, 2005. 2006

Member, University-Wide Awards Selection Committee, 1998, 2004.

Member, Dean Search Committee, College of Law, Georgia State University, 1991.

Member, Presidential Faculty Advisory Committee, Georgia State University, 1990.

Member, Faculty Senate Committee on Faculty Affairs and Committee on Programs and Continuing Education, Georgia State University, 1990.

Founder and Director, Graduate Tax Certificate Program, State University of New York at Buffalo, School of Management, January 1985 to July 1986.

Assistant Director, Bank Management Institute, State University of New York at Buffalo, January 1983 to July 1985.

ADMISSIONS

New York State Appellate Division, State Bar of Georgia, United States Tax Court, U.S. District Court (S.D.N.Y.), U.S. Court of Appeals (2d Cir.).

COURSES TAUGHT

Tax: Basic Federal Taxation, Basic Tax II, Business Taxation I, Business Taxation II, Estate and Gift Taxation, State and Local Taxation, Tax Policy, Tax Clinic.

Financial Institutions: Banking Law, Financial Institutions Law

European Law: European Community Law, EC Business Transactions, EC Financial Institutions Law