

Allan J. Samansky
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1968 - 1971 Assistant Professor in Economics, LeMoyne-Owen College, Memphis,
Tennessee

Honors: Voted Outstanding Professor by Graduating Class of 1985, The
Ohio State University College of Law

PUBLICATIONS AND MANUSCRIPTS

1. Books

Federal Taxes and Charitable Giving, published in August 1993 by The Michie Company.
Rights to the book have been transferred to Juris Publishing. Two updates have been published.

Federal Taxation of Real Estate, published in April 1985 by Law Journal Seminars-Press (co-
author) (updated at least annually).

2. Articles

"Tax Consequences When Churches Participate in Political Campaigns," 5 *Georgetown Journal of Law and Public Policy* 145 (2007).

"Deductibility of Contributions to Religious Institutions," 24 *Virginia Tax Review* 65 (2004),
republished in *The Monthly Digest of Tax Articles*, 11 (January 2005).

"New Developments in Marriage Penalties and Bonuses" 96 *Tax Notes* 1745 (2002).

"Child Care Expenses and the Income Tax," 50 *Florida Law Review* 245 (1998).

"Tax Policy and the Obligation to Support Children," 57 *Ohio State Law Journal* 329 (1996),
excerpted in Philip Oliver, *Tax Policy: Readings Materials*, 298 (2nd ed. 2004).

"Nonstandard Thoughts About the Standard Deduction," 1991 *Utah L. Rev.* 531.

"Comment," 20 *Cap. U. L. Rev.* 383 (1991).

"Deductions for a Former Residence: Don't Leave Home Without Them," 16 *Hofstra L. Rev.*
615 (1988).

"Hobby Loss or Deductible Loss: An Intractable Problem," 34 *U. Fla. L. Rev.* 46 (1981).

"Taxation of Nonqualifying Property Distributed in Reorganizations," 31 *Case W. Res. L. Rev.* 1 (1980).

3. **Portfolios**

Choice of Entity, a volume in the *Tax Advisors Planning Series*, which is published by Research Institute of America (1994)(updated 1996).

Depreciation Recapture - Partnership Transactions, Tax Management Portfolio No. 289-2nd published by Bureau of National Affairs (1986).

4. **Teaching Materials**

Computer Assisted Tutorial on Basics of Partnership Taxation (originally used Authorware), revised and distributed by CALI. The tutorial is intended to be used in lieu of several hours of classroom instruction.

Computer Assisted Tutorial on Calculating Tax Liability (used in basic course on federal income taxation in lieu of several hours of classroom instruction).

SELECTED PRESENTATIONS

Panelist for "Tax Status of Churches that Participate in Political Campaigns," Franklin County Inn of Court, May 10, 2006.

Presented "Understanding Financial Statements," CLE class sponsored by The Continuing Legal Education Committee of the Allen County Bar Association on September 17, 2004.

Panelist for "Finance and Accounting for Attorneys," CLE class sponsored by Ohio State Bar Association, CLE Institute, in Columbus on November 6, 2002.

Testified and submitted written testimony on "Relative Advantages of Ohio Personal Income Tax" to Select Committee on Tax Reform, The Ohio House of Representatives on September 25, 2002.

Panelist at Winter Meeting of the Teaching Taxation Committee, ABA Tax Section, in January 2001. Presented computer-assisted tutorial that is used in basic federal taxation class.

Presentation on "Tax Status of Supporting Organizations" on April 15, 1999 for the Legal and Tax Advisory Committee of Columbus Jewish Foundation.

Panelist for "What You Need to Know about Flying Solo," a one-day conference on November 11, 1998 and September 13, 1996 in Columbus, sponsored by the Ohio CLE Institute.

Conference on "Partnership Law," sponsored by the Ohio CLE Institute on April 10, 1997 in Columbus. Presented "The Purchase, Sale, Exchange, and Retirement of a Partnership Interest and Termination of a Partnership."

Panelist for "Consequences of Forming, Operating, and Dissolving a Business," a one-day conference on July 12, 1996 in Columbus, sponsored by the Ohio CLE Institute.

Forum on "Taxes and the Family," at Northwestern School of Law of Lewis & Clark College, on October 6, 1995. Presented draft of article, "Tax Policy and the Obligation to Support Children."

Conference on "Meeting the Basic Needs of Children" at The Ohio State University College of Law on November 3, 1995. Presented draft of article, "Tax Policy and the Obligation to Support Children."

One of two speakers for "Choice of Entity," four-hour course co-sponsored by Columbus Bar Association and The Ohio State University College of Law, on December 7, 1993.

One of two faculty members for "Representing the Client Active in Real Estate," presented on May 10-11, 1990 in Columbus and May 17-18, 1990 in Cleveland, sponsored by Office of Continuing Education, The Ohio State University. Course was also presented on: (1) December 6-7, 1990 in Columbus, and (2) December 20-21, 1990 and December 19-20, 1991 in Cleveland.

One of three panelists at educational seminar for attorneys and financial planners on November 28, 1990, entitled "Techniques for Charitable Giving of Real Estate and Closely Held Business Interests," sponsored by the Columbus Jewish Foundation.

Speaker at Capital Tax Club of Columbus on September 14, 1990. My topic was "Offering a Former Residence for Rent: Opportunities and Problems."

One of two speakers at a luncheon meeting of the Columbus Bar Association Taxation Committee on February 28, 1986. The topic was the allocation among partners of partnership income, gain, loss, and other similar items.

One of seven speakers at a "Partnership Tax Seminar," which met on March 8, 1986. It was sponsored by the Columbus Bar Association Taxation Committee. My topic was "Sale or Disposition of Partnership Property and of Partnership Interests."

Speaker at Meeting of Business Tax Section of Columbus Bar Association on April 19, 1984. Topic was the "Tax Reform Act of 1984."

Speaker at Tax Conference for practitioners sponsored by Pettit College of Law, Ohio Northern University on January 16, 1982. My topic was the "Capital Cost Recovery Provisions of the Economic Recovery Tax Act of 1981."

Speaker on "Current Developments in Federal Taxation" at the 1982 Annual Federal Taxation Conference sponsored by Ohio Legal Center Institute. Three presentations (February 12, 19, 26) at various locations in Ohio.

PUBLIC SERVICE

Member of Editorial Board, Center for Computer-Assisted Legal Instruction. 1997-2004.

Editor, Annual Report of the American Bar Association Tax Section's Real Estate Committee for 2001 and 2002. The Report appears in the summer issue of the *Tax Lawyer*.

Faculty advisor to Volunteer Information Tax Assistance Program, which is sponsored by the Internal Revenue Service. Student-volunteers complete tax returns for other students and for low-income persons. 1978-present.

Member, Law and Tax Advisory Committee, Columbus Jewish Foundation

Member, Advisory Council for Graduate Programs, Capital University Law and Graduate Center. 1986-1990.

Adjunct Professor of Law, Graduate Programs in Taxation, Capital University Law and Graduate Center, 1986-90. I taught "Selected Problems in Federal Income Taxation."

LAW SCHOOL COMMITTEES

Chair, Academic Affairs Committee, 1984-85, 2004-05

Chair, Administration Committee, 1986-87

Chair, Appointments Committee, 1989-90, 1992-93, 1995-96, 2001-02

Chair, Computer Committee, 1994-95

Chair, Long-Range Planning Committee 1999-2000

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UNIVERSITY COMMITTEES

Regents Fellowship Nominating Committee, 1998 - 2003
Rules Committee, 1993-1994

FACULTY SENATE

Law School Representative to Faculty Senate, 1992-93, 1993-94. Alternate, 1991-92, 2000-03