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**EMPLOYMENT**

Professor of Law, Sandra Day O'Connor College of Law, Arizona State University: 2006-present.

Visiting Professor of Law, B.C. Law School: Fall 2006 and Fall 2007.

Professor of Law, Tulane Law School: 1992-2006.

W. R. Irby Chair: 2004-2006.

Visiting Professor of Law, University of Michigan Law School: Fall 1998.

Professor of Law, Cleveland-Marshall College of Law, Cleveland State University: 1991-1992.

Visiting Associate Professor of Law, Tulane Law School: Spring 1991.

Associate Professor of Law, Cleveland-Marshall College of Law, Cleveland State University: 1987-1991.

Assistant Professor of Law, Cleveland-Marshall College of Law, Cleveland State University, 1984-87.

Private law practice, Cleveland, Ohio, 1983-1984.

Visiting Assistant Professor of Law, Cleveland-Marshall College of Law, Cleveland State University: 1981-1983.

Associate, Jones, Day, Reavis & Pogue, Cleveland, Ohio, 1980-1981.

**WORK IN PROGRESS**

*Shaping Public Opinion and the Law in the 1930s: Publicity, Lobbying and "Common Man" Rhetoric* (forthcoming Law and Contemporary Problems, 2009).

**PUBLICATIONS**

**Articles and Chapters**

*Remembering the “Forgotten Man” (and Woman): Hidden Taxes and the 1936 Election*, (forthcoming 2009).

*Cognitive Theory and the Delivery of Welfare Benefits*, 40 LOYOLA U. (Chicago) L. J., issue 2 (forthcoming 2009).

*A Tax Morale Approach to Compliance: Recommendations for the IRS*, 8 FLA. TAX REV. 599 (2007 reprinting *Normative and Cognitive Aspects of Tax Compliance: Literature Review and Recommendations for the IRS Regarding Individual Taxpayers*, in *National Taxpayer Advocate, II 2007 Annual Report to Congress* 138 (2007), available at [http://www.irs.gov/pub/irs-utl/arc\\_2007\\_vol\\_2.pdf](http://www.irs.gov/pub/irs-utl/arc_2007_vol_2.pdf)).

*Choosing a Tax Rate Structure in the Face of Disagreement*, 52 UCLA L. REV. 1697 (2005).

*Doing the Full Monty: Will Publicizing of Tax Information Increase Compliance?*, 18 CAN. J. L. & JURIS. 95 (2005).

*Rooms of Their Own: An Empirical Study of Occupation Segregation by Gender Among Law School Professors*. 73 UMKC L. REV. 293 (2004). Reprinted as chapter 21 in *WOMEN AND THE LAW* (Jane Campbell Moriarty, ed., Thomson/West, 2006).

*Educating Ourselves Towards a Progressive (and Happier) Tax*, 45 B.C. L. REV. 1399 (2004).

*Why A Duck?: Are Feminist Legal Journals an Endangered Species and If So, Are They Worth Saving?*, 12 COLUM. GENDER & L. 478 (2003).

*The Story of Macomber: The Continuing Legacy of Realization*, chapter 2 in *TAX STORIES: AN IN-DEPTH LOOK AT TEN LEADING FEDERAL INCOME TAX CASES*, (Paul Caron, ed., Foundation Press, 2002).

*Legitimacy and the Right of Revolution: The Role of Tax Protests and Anti-Tax Rhetoric in America*, 50 BUFF. L. REV. 819 (2002).

*A Legislator Named Sue: Re-imagining the Income Tax*, 5 J. GENDER RACE & JUST. 289 (2002).

*For God and Country: Taxing Conscience*, 1999 WIS. L. REV. 939.

*Deconstructing the Taxable Unit: Intrahousehold Allocations and the Dilemma of the Joint Return*, 16 N. Y. L. SCH. J. HUM. RTS. 140 (1999).

*Through the Looking Glass with Alice and Larry: The Nature of Scholarship*, 76 N. C. L. REV. 1609 (1998).

*When Bad Things Happen to Good Taxpayers: A Tale of Two Advocates*, 78 TAX NOTES 1309 (March 9, 1998) and 16 TAX NOTES INT'L. 537 (February 16, 1998).

*A Taxing Woman: The Relationship of Feminist Scholarship to Tax*, 6 S. CAL. REV. L. & WOMEN'S STUD. 301(1997).

*What Do Women Want: Feminism and the Progressive Income Tax*, 47 AM. U. L. REV. 151(1997).

*Equality, Liberty and a Fair Tax*, 23 FORDHAM URB. L. J. 607 (1996).

*The Rise of Rhetoric in Tax Reform Debate: An Example*, 70 TUL. L. REV. 2345 (1996).

*Theory Versus Reality: The Partnership Model of Marriage in Family and Tax Law*, 69 TEMPLE L. REV.1413 (1996).

*The Morality of Money: U.S. Attitudes Towards Wealth and the Income Tax* 70 IND. L. J. 119 (1994), reprinted in TAXATION: CRITICAL PERSPECTIVES ON THE WORLD ECONOMY (Simon James ed., 2002), excerpted in FEDERAL INCOME TAX ANTHOLOGY (Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds. 1997).

*Love, Money, and the IRS: Family, Income Sharing, and the Joint Income Tax Return*, 45 HASTINGS L. J. 63 (1993), excerpted in FEDERAL INCOME TAX ANTHOLOGY (Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds. 1997), excerpted in TAX POLICY (Philip D. Oliver, ed., 2004).

*The Constitutional Meaning of Income and the Income Taxation of Gifts*, 25 CONN. L. REV. 1 (1992).

*Corporate Regulation and the Origins of the Corporate Income Tax*, 66 IND. L.J. 53 (1990).

*The Rhetoric of the Anti-Progressive Income Tax Movement: A Typical Male Reaction*, 86 MICH. L. REV. 465 (1987), excerpted in MICHAEL LIVINGSTON, TAXATION: LAW, PLANNING AND POLICY, (2003), excerpted in FEDERAL INCOME TAX ANTHOLOGY (Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds. 1997).

*Section 1031: We Don't Need Another Hero*, 60 S. CAL. L. REV. 397 (1987), digested in MONTHLY DIGEST OF TAX ARTICLES (1987).

*The Origins of Capital Gains Taxation: What's Law Got To Do With It?*, 39 SW. L.J. 869 (1985) [now SMU L. Rev], excerpted in FEDERAL INCOME TAX ANTHOLOGY (Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds. 1997).

### **Book Reviews and Commentary**

*Book Review*, (of ROBERT STANLEY'S DIMENSIONS OF LAW IN THE SERVICE OF ORDER) in 44 J. LEGAL EDUC. 288 (1994).

*Déjà Vu All Over Again: The Selling of Tax Legislation*, 108 TAX NOTES 1455 (Sept. 19, 2005).

*Fairness and Taxation of the Family*, 107 TAX NOTES 376 (April 18, 2005).

*Anti-Tax Rhetoric in America: Tinderbox or Safety Valve?* 23 ABA SECTION OF TAXATION, NEWSQUARTERLY 16 (2004).

*More Historical Perspective on Publication of Corporate Returns at [www.taxhist.org/Articles/Kornhauser.htm](http://www.taxhist.org/Articles/Kornhauser.htm)* (originally published as a very long “Letter to the Editor” in TAX NOTES 745 (July 29, 2002).

*Cutting Through the Rhetoric: Understanding the Fundamentals of Tax Reform Discussions*, 2 COMMUNITY TAX REPT., Issue 1, p 3 (January 1997).

*Abolish the Joint Return!* 65 TAX NOTES 921 (Nov. 14, 1994).

*Section 1031: Conceptually Confused, Inefficient, and Inequitable*, 63 TAX NOTES 1207 (May 30, 1994).

*The Way of the Code*, 39 J. LEGAL EDUC. 47 (1989).

*Section 1031: We Don't Need Another Hero*, 60 S. CAL. L. REV. 397 (1987), digested in MONTHLY DIGEST OF TAX ARTICLES (1987).

### **PRESENTATIONS**

July 7, 2008 *Remembering the “Forgotten Man” (and Woman): Hidden Taxes and the 1936 Election*, Tax History Law Conference, University of Cambridge, Cambridge, UK.

Apr. 14, 2008 *Cognitive Theory and the Delivery of Welfare Benefits*, Seattle U. School of Law, Seattle, WA.

Mar. 14, 2008 *Cognitive Behavior and the Paradox of Using the Tax System to Deliver Welfare Benefits*, Loyola University (Chicago) Law Journal Conference, Taxes in a Liberal Democracy: Exploring the Relationship between Tax Law and Good Governance, Chicago, Ill.

Oct. 26, 2007 Moderator, *Grassroots Lawyering in the Long Twentieth Century*, ASLH Annual Meeting, Tempe, AZ.

- May 18, 2007 *U.S. Income Taxation of the Family: An Overview of Policies and Provisions*, Tax Law Workshop, Queen's College, University of Cambridge, UK.
- June 3, 2006 *Shaping Public Opinion and the Law in the 1930s: How One Conservative Organization's "Common Man" Campaign Ended a Rich Man's Law*, Policy History Conference, Tax Reform in Twentieth Century America Panel, Charlottesville, VA.
- Feb. 17, 2006 *Shaping Public Opinion and the Law in the 1930s: How One Conservative Organization's "Common Man" Campaign Ended a Rich Man's Law*, B.C. College of Law, Boston, MA.
- Jan. 31, 2006 *Déjà Vu All Over Again: The Selling of Tax Legislation*, Arizona State U. College of Law, Tempe, AZ.
- Jul. 19, 2005 *Shaping Public Opinion and the Law in the 1930s: How One Conservative Organization's "Common Man" Campaign Ended a Rich Man's Law*, The 2005 Tax History Conference, UCLA School of Law, Los Angeles, CA.
- Mar. 21, 2005 *Choosing a Tax Rate Structure in the Face of Disagreement*, University of Toronto, Toronto, Canada.
- Jan. 28, 2005 *Choosing a Tax Rate Structure in the Face of Disagreement*, Rethinking Redistribution: Tax Policy in an Era of Rising Inequality Symposium, UCLA School of Law, Los Angeles, CA.
- Oct. 29, 2004 *The Rise and Fall of Publicity of Income Tax Information in the 1930s*, American Society for Legal History Annual Meeting, Federal Tax Policy in the Great Depression Panel, Austin, TX.
- Oct. 15, 2004 *Doing the Full Monty: Will Publicity of Tax Information Increase Compliance?*, Harvard Law School Tax Research Seminar, Cambridge, MA.
- Apr. 16, 2004 *Educating Ourselves Towards a Progressive (and Happier) Tax*, Boston College of Law Symposium, The State of the Federal Income Tax, Boston, MA.
- Jan. 6, 2004 Panelist, AALS Section on Taxation: *The Uses of the Past: Doing Tax History*. AALS, Atlanta, GA.
- Jan. 5, 2004 Panelist, AALS Section on Women in Legal Education: *Occupational Segregation by Sex in the Legal Academy*, AALS, Atlanta, GA.
- Apr. 4, 2003 *Why A Duck?: Are Feminist Legal Journals an Endangered Species and If So, Are They Worth Saving?*, COLUM. J. L GENDER & L. Symposium, *Why a Feminist Law Journal?* (2003).

- March 6, 2003 *The Story of Eisner v. Macomber*, Tax Policy Workshop, U. Michigan Law School, Ann Arbor MI.
- Apr. 13, 2002 Moderator, *Tax and Distributive Justice Panel*, Critical Tax Conference, Tulane Law School.
- Nov. 10, 2001 *Realizing the Legacy of Eisner v. Macomber: The Continuing Role of 'Realization' in Tax Law and Policy*", American Society for Legal History Annual Meeting, Chicago, IL.
- April 21, 2001 Moderator, *Strategies for Scholarship in Tax History Panel*, Critical Tax Conference, Washington University College of Law, St. Louis, MO.
- Oct. 14, 2000 *A Legislator Named Sue: Re-Imagining the Income Tax*, presented at *The Changing Face of Need: Feminization of Poverty & the Law Symposium*, University of Iowa College of Law, Iowa City, IA.
- July 6, 2000 *The Role of Peace Tax Legislation*, 8<sup>th</sup> International Conference on War Tax Resistance/Peace Tax Campaigns, Washington, D.C.
- June 2, 2000 *A Boy Named Sue*, National Policy History Conference, Bowling Green State University, Bowling Green, OH.
- April 14, 2000 Panelist, *Empirical Work in Taxation*, Critical Tax Conference, U. Wisconsin Law School, Madison, WI.
- Feb. 25, 2000 *For God and Country: Taxing Conscience*, U. Minnesota Law School, Minneapolis, MN.
- Jan. 14, 2000 *For God and Country: Taxing Conscience*, Washington University College of Law, St. Louis, MO.
- Oct. 29, 1999 *For God and Country: Taxing Conscience*, University of Florida College of Law, Gainesville, FL.
- May 29, 1999 *Empirical Research and Tax Theory*, Theory and Empiricism in Taxation Policy Panel, Law And Society Meeting, Chicago, IL.
- Feb. 25, 1999 *Deconstructing the Family/Reconstructing Tax Policy about the Family*, Santa Clara University School of Law, Santa Clara, CA.
- Feb. 18, 1999 *Deconstructing the Taxable Unit: Intrahousehold Allocations and the Dilemma of the Joint Return*, Women, Equity and Federal Tax Policy

- Symposium, New York Law School, NY.
- Oct. 12, 1998 *The Partnership Model of Marriage*, Indiana U. School of Law, Bloomington, IN.
- Oct. 5, 1998 *The Partnership Model of Marriage*, University of Michigan Law School, Legal Theory Workshop, Ann Arbor, MI.
- May 15, 1998 *Spouses and the Tax Code: The Marriage Penalty, Spousal Responsibility and the Legislative Response*, ABA Section on Taxation, Subcommittee on Women and Minorities, May Meeting, Washington, D.C.
- April 17, 1998 Panelist, *Women in Academics*, Sociology Dept., Tulane University, New Orleans, LA.
- Oct. 25, 1997 *The Flawed Partnership Model of Marriage*, Northwestern U. School of Law Faculty Workshop, Chicago, IL.
- Aug. 1, 1997 *Tax Structure and Family Tax Issues* ABA Annual Meeting, Section of Taxation, Domestic Relations Committee, San Francisco, CA.
- July 7, 1997 *Intra Household Allocation of Resources and the Proper Taxable Unit*, Institute of Advanced Legal Studies, London, England.
- Fall, 1995 Speaker, Taxation of the Family Conference, Lewis and Clark College of Law, Portland, OR.
- May 11, 1995 *Lawscope* (New Orleans public TV show), questioning Representative Jim McCrery, (R-LA), Ways & Means member on current tax proposals and future of tax reform.

### **EDUCATION**

- J.D. Cleveland-Marshall College of Law (Summa Cum Laude).
- M.Ed. Harvard University (National Alumni Fellowship).
- B.A. Wellesley College (Phi Beta Kappa).