ANDREW D. PIKE 12/1/05

PERSONAL

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COURSES TAUGHT

Comparative Taxation
Federal Personal Income Taxation
Federal Income Taxation of Corporations and Shareholders
Federal Estate and Gift Taxation
Pension Law
Introduction to International Economic Law (Summer Program in Paris-Geneva)
Tax Clinic
Tax Policy Seminar

COMMITTEES: Law School Appointments Committee (1996-present); University Self-Study Committee (2002-2004) University Curriculum Committee (2002 - present); University Senate (2000-2002); University Information Technology Committee (1999- 2000); University Provost Search Committee (1998); Law School Dean Search Committee (1995-96).

EMPLOYMENT

1997-	Associate Dean for Academic Affairs and Co-Director of Law and Business Program American University, Washington College of Law
1988-	Professor of Law American University, Washington College of Law
7/92-12/92	Senior Tax Policy Advisor Tax Advisory Programs for Eastern Europe and the Former Soviet Union U.S. Treasury Department Washington, D.C.
7/91-6/92	Special Counsel to the Associate Chief Counsel, Internal Revenue

Service, Washington, D.C.

Spring 1989	Visiting Associate Professor of Law University of Pennsylvania Law School Philadelphia, Pennsylvania
1984-1988	Associate Professor of Law American University, Washington College of Law
1980-1984	Attorney-Advisor and Associate Tax Legislative Counsel, Office of the Tax Legislative Counsel, U.S. Dept. of the Treasury, Washington, D.C.
1978-1980	Associate, Cohen and Uretz, Washington, D.C.
1976-1978	Law Clerk to Judge Theodore Tannenwald, Jr., United States Tax Court, Washington, D.C.

EDUCATION

J.D. University of Pennsylvania Law School (1976). Honors and Awards: Graduated with Honors; Order of the Coif.

B.A. Swarthmore College (1972). Honors and Awards: Graduated with High Honors; Phi Beta Kappa.

EDITORIAL POSITIONS

Articles Editor, The Tax Lawyer (Official Journal of the ABA Section of Taxation) (1997-present)

Member, Board of Advisors, Insurance Tax Review (1994-present)

PUBLICATIONS

"Congress Misfires on SUV Loophole" WCL Business Brief (Spring 2004)

"Taxation of Life Insurance Companies" Congressional Research Service Report for Congress (January 6, 2004)

Statement of Andrew D. Pike, Hearings Before the Senate Finance Committee on Corporate Owned Life Insurance (October 24, 2003).

"Taxation of Life Insurance Products: Background and Issues" Congressional Research

Service Report for Congress (July 18, 2003)

Introduction, “The Evolving Legal and Ethical Role of the Corporate Attorney After the Sarbanes-Oxley Act of 2002 ” 52 American U. L. Rev. 576 (2003)

“Service Took Correct Approach in Ruling on Accelerated Death Benefits” 9 Insurance Tax Review 1167 (1995)

“Important Tax Developments of 1994: Forward”, 48 The Tax Lawyer 487 (Winter, 1995)

"Tax Administration" in Intergovernmental Finances, Budgeting and Tax Administration in Ukraine (1994).

"Teaching Old Central Planners New Tax Tricks: Profits or Profiteers in the Former Soviet Union" 13 The Advocate 3 (Spring, 1993).

Statement of Andrew D. Pike, Life Insurance Company Taxation, Hearings Before the Subcommittee on Select Revenue Measures of the Ways and Means Committee of the House of Representatives, October 19, 1989 (Serial 101-62) (1990).

"Reflections on the Meaning of Life: An Analysis of Section 7702 and the Taxation of Cash Value Life Insurance" 43 Tax Law Review 491 (1989).

"Revenue Ruling 89-43: An Errant Approach to Funding Post-Retirement Medical Care" 44 Tax Notes 95 (July 3, 1989).

Statement of Andrew D. Pike, Investment Uses of Life Insurance, Hearings Before the Subcommittee on Select Revenue Measures of the Ways and Means Committee of the House of Representatives, March 15, 1988 (Serial 100-68) (1989).

Statement of Andrew D. Pike, Certain Aspects of Life Insurance Company Taxation, Hearings Before the Subcommittee on Select Revenue Measures of the Ways and Means Committee of the House of Representatives, September 27, 1988 (Serial 100-87) (1989).

The Taxation of the Insurance Industry in Massachusetts, Published as the Fifteenth Interim Report of the Massachusetts Special Commission on Tax Reform (April, 1987) (with James Wooster).

"Commentary on Alternative Approaches to the Mutual-Stock Differential" in Graetz Life Insurance Company Taxation - The Mutual vs. Stock Differential This short note, which discusses possible alternatives to the current statutory treatment of mutual life insurance companies, is based on my comments at the Yale, 1986 conference.

"Proposed Debt-Equity Regs: Potent New Standards for Characterizing Purported Debt" Journal of Corporate Taxation (Autumn, 1980).

PROFESSIONAL CONSULTING POSITIONS

Summer 1999: Faculty Member, Washington College of Law Diploma Program in International and U.S. Business Law, Panama City, Panama and Santiago, Chile

Summer 1998: Faculty Member, Washington College of Law Diploma Program in International and U.S. Business Law, Bogota, Colombia

Summer 1998: Consultant to the International Monetary Fund as part of drafting team that prepared a draft Tax Code for the Republic of Tajikistan.

Summer 1998: Counsel to the Internal Revenue Service in connection with Lone Star Life Insurance Co. v. Commissioner

Summer, 1996 I prepared an analysis of a proposed Tax Code for the Republic of Uzbekistan. This analysis focused on the proposed Income Tax, the Excise taxes and the administrative provisions of the proposed Tax Code.

Summer, 1995: I continued to advise several republics of the former Soviet Union concerning the reform of their tax laws. I traveled to Bishkek, Kyrgyz Republic to prepare a discussion draft of a profits tax law. I also traveled to Almaty, Kazakhstan to advise senior tax policy officials concerning the implementation of the value added tax and the income tax in Kazakhstan

Spring, 1995: Expert Witness for Plaintiffs in Western Auto Supply Co. v. Northwestern Mutual Life Insurance Co. In my capacity as expert witness, I discussed the applicability of section 264 of the Internal Revenue Code to certain insurance arrangements at issue in this litigation. I also discussed the applicability of other Internal Revenue Code provisions to these arrangements.

Summer, 1994: I participated in a three week working conference on the development of new tax laws for the Government of Kazakhstan. The conference, hosted by the Organization For Economic Cooperation and Development in Paris, brought together senior tax officials from Kazakhstan and tax policy specialists from around the world. In addition to participating in the development of legislative drafts on the income and excise taxes, I prepared a commentary on tax administration. I also traveled to Almaty, Kazakhstan to advise senior tax policy officials concerning the development of an income tax in Kazakhstan.

Spring 1994: I taught a course in "Taxation of Life Insurance and Life Insurance Companies" for tax professionals as part of the Internal Revenue Service Chief Counsel's Continuing Professional Education Program, which is run by New York University School of Law.

June - December, 1992: As Senior Tax Policy Advisor to the U.S. Treasury Department's Tax Advisory Programs for Eastern Europe and the Former Soviet

Union, I advised the governments of Russia and Ukraine concerning the reform of their tax laws and the modernization of their systems of tax administration.

May-June 1988: I taught an advanced seminar on "Taxation of Property and Casualty Insurance Companies" for lawyers in the Office of the Chief Counsel of the Internal Revenue Service. This course is part of this Office's Continuing Professional Education Program, which is run by New York University School of Law.

Winter 1986: The Massachusetts Special Commission on Tax Reform requested that I submit a study analyzing the existing tax treatment of insurance companies operating in Massachusetts.

Spring 1986: I taught a course in "Taxation of Life Insurance and Life Insurance Companies" for lawyers in the Office of the Chief Counsel of the Internal Revenue Service. This course was part of this Office's Continuing Professional Education Program, which is run by New York University School of Law.

August 1985 - Fall 1986: Special Counsel to the Joint Committee on Taxation on selected tax reform proposals. In 1985, President Reagan had proposed an extensive revision to the Federal income tax laws. Included in the President's proposals were several major changes to the tax provisions governing both life insurance companies and property/casualty insurance companies. Because of my expertise in these areas, my assistance was sought. As Special Counsel to the Joint Committee, I prepared analyses of the Administrations' proposals. In addition I assisted in the design of legislative alternatives to the Administration's proposals.

SPEECHES AND CONFERENCES

"Governance of Nonprofit Organizations Through the Internal Revenue Code" Tax Provisions Future of Non-Profits and the Law in the 21st Century: Governance in a Post-Enron, Post-Ladner World (November 8th)

Moderator of Panel on Senate Finance Committee Report on Nonprofit Organizations, Second Annual Conference on Law and Faith: Legal Issues Affecting Today's Religious Organizations, Washington College of Law, April 18, 2005

"An Overview of American Law Education" Presentation to Law Deans and Law Professor from Oman and United Arab Emirates (February 10, 2005)

"The Future of Academic Tax Clinics" Presentation to Tax Clinic Advisory Committee, Washington D.C. (February 1, 2005)

"Tax Law Incentives for Health and Education: A Social Justice Analysis" Washington College of Law, October 26, 2004.

"The Washington College of Law and Military Recruitment: History and Analysis", Washington College of Law, October 5, 2004.

Co-Chair, Conference on Law and Faith: Legal Issues Affecting Today's Religious Organizations" and Moderator of Panel on "Executive Branch Tax Developments Affecting Religious Institutions" Washington College of Law, May 20, 2004.

Moderator, Panel of Current Legislative Developments, Sixth Annual Workshop on Low Income Taxpayer Clinics, Washington College of Law, May 4, 2004

Panelist and Moderator, "Current Legislative Developments" Fifth Annual Workshop on Low Income Taxpayer Clinics, Washington College of Law, May 7, 2003

Introduction, "The Evolving Legal and Ethical Role of the Corporate Attorney After the Sarbanes-Oxley Act of 2002 " Washington College of Law, November 22, 2002

Panelist and Coordinator, "Enron: Lessons Learned" Washington College of Law, March 22, 2002

Introduction, "The Human Genome Project, DNA Science and the Law," Washington College of Law, October 19, 2001

Panelist and Moderator, Panel on Bush Tax Proposals, Washington College of Law, February 20, 2001

Introduction, "Beyond Napster: Debating the Future of Copyright on the Internet" Washington College of Law, November 16, 2000

Panelist, "Second Annual Workshop on Low Income Taxpayer Clinics: Modernization and Low Income Taxpayers" Washington College of Law, February 25, 2000

Panelist: "Doing Business in the Czech Republic — Application of U.S. Tax Provisions: Taxation of Income Earned by Businesses in the Czech Republic" Washington College of Law, April 28, 1999.

"Taxation in Eastern Europe and the Former Soviet Union: Problems in Transition" — Washington College of Law International Law Society Symposium on Legal Developments in Eastern Europe and the Former Soviet Union, October 3, 1997.

"What Makes the Tax System Efficient: Why Do Americans Pay Taxes" — Presentation to Tax Officials from the Bosnian-Croat Federation of Bosnia and Herzegovina, Washington D.C., May 29, 1997.

Presentation on Intergovernmental Tax Structures for Hungarian Parliamentarians, Washington, D.C., March 3, 1997

"Overview of Tax Reform Issues in Russia" - presentation to members of the Russian State Duma, Washington, D.C. May 3, 1996.

"Implementing Enterprise Tax Reform" - series of seminars for senior tax policy officials in Ukraine, January, 1995.

Participant, "Seminar on Tax Reform in Kazakhstan for Kazakhstan Parliamentarians" November, 1994.

"Enterprise and Individual Income Tax Reform" -- series of seminars to senior tax policy officials in Kazakhstan, August, 1994.

Participant, Three week working conference on the development of new tax laws for the Government of Kazakhstan. The conference, hosted by the Organization For Economic Cooperation and Development in Paris, brought together senior tax officials from Kazakhstan and tax policy specialists from around the world. In addition, prepared a commentary on tax administration for this conference. June, 1994.

Participant, "Seminar on the Reform of Tax Laws in Kazakhstan" United State Department of the Treasury, April 1993.

Panelist: "Public Finances in Russia and Ukraine" Interagency Task Force on Russia and the Former Soviet Union, Washington, D.C. January 1993.

"Tax Policy Developments in Ukraine and Russia." Presentation to U.S. Department of State Roundtable on the Former Soviet Union. Washington, D.C. November, 1992.

"Evaluation of 1984 Insurance Tax Legislation: Success and Shortfalls", American Bar Assn. Tax Section, Spring Meeting. Washington, D.C. May, 1992.

Participant in a panel presentation, "Seminar on Issues in Insurance Taxation." Federal Bar Association, Washington, D.C. February, 1992.

Participant in a panel presentation at the Tax Section of the American Association of Law Schools on the teaching of complex tax issues, with particularly emphasis on complex statutory and regulatory materials. Washington, D.C. January, 1991.

Panelist at a conference on "The Future of Tax Reform" and "Unresolved Issues on Taxing Mutual Life Insurance Companies" sponsored by the Stanford University Department of Economics and the Stanford Institute for Economics Policy Research. December 1-2, 1989.

"Tax Policy and the Life Insurance Policyholder" 1989 Annual Insurance Tax Conference, Chicago, Illinois. November 3, 1989

Testimony on the Taxation of Life Insurance Companies, Subcommittee on Select Revenue Measures, Committee on Ways and Means, U.S. House of Representatives, October 19, 1989.

Presentation of Seminar: "The Taxation of Life Insurance Companies: Current legislative Alternatives" for Congressional staff members with responsibility for tax issues. September 1989.

Presentation of Seminar: "Taxing Stock and Mutual Life Insurers on Economic Income" for Congressional staff members with responsibility for tax issues. June, 1988.

"Federal Income Tax -- Emerging Developments" 1988 Annual Meeting of the Society of Actuaries, June, 1988 (comments published: 14 RECORD Society of Actuaries 1321 (1988).

Testimony on the Taxation of Mutual Life Insurance Companies, Subcommittee on Select Revenue Measures, Committee on Ways and Means, U.S. House of Representatives, September 27, 1988.

Testimony on the Taxation of Single Premium Life Insurance, Subcommittee on Select Revenue Measures, Committee on Ways and Means, U.S. House of Representatives, March 15, 1988.

Presentation of "Taxation of the Insurance Industry in Massachusetts" to the Massachusetts Special Commission on Tax Reform, February 19, 1987.

"Federal Tax Policy and Taxation of the Insured and Annuitant" 1985 Annual Meeting of the Society of Actuaries (published in "Proceedings of the Society of Actuaries")

Panelist in "A Conference On Life Insurance Taxation: The Mutual Stock Differential" sponsored by Yale Law School on March 11, 1986.

"Corporate Tax Issues" New York University School of Law Tax Seminar for Government Officials, March 4, 1983

Panelist in "1982 Stopgap Tax Conference" sponsored by Hartford Institute on Insurance Taxation, October 14-15, 1982

"Taxation of Life Insurance Companies & Other Financial Intermediaries" New York University School of Law Tax Seminar for Government Officials, March 5, 1982

Published Interviews

Arkansas Democrat-Gazette: - “Fortune 500 Firms Under Fire for Profiting from Workers' Deaths” (April 28, 2002)

WTOP Radio: July 18, 2001 - Interview on News Radio program concerning the economic effect of federal tax rebates.

The New York Times: “Big Tax Payments Ordered for U.P.S. Over Deductions” (August 11, 1999)

The Wall Street Journal: “Tax Rise on Annuities Could Be In Trouble” (March 9, 1998)

The ABA Journal: “Costly Principles” (December, 1997)

It’s Your Money - Panelist on talk show discussing state taxation of Nonresidents’ Pensions (December 10, 1995)

WMAL Radio: June 12, 1995 - Live Interview on “The Trumble and Corr Show” discussing Congressional hearings on proposals to replace the income tax.

USA Today (International Edition): “Congress eyes angle rich use to avoid taxes” (May 2, 1995) (discussing Congressional proposals to impose tax on U.S. citizens who renounce U.S. citizenship).

WMAL Radio: January 30, 1995 - Live Interview on "The Rita Foley Show" discussing proposals to replace the income tax with a consumption-based tax.

WMAL Radio: December 19, 1994 - Live Interview on "The Rita Foley Show" discussing flat tax proposals and Clinton administration budget cuts.

WMAL Radio: December 8, 1994 - Live Interview on "The Rita Foley Show" discussing tax issues contained in the Republican Contract With America and Social Security

Hartford Courant: "How the Tax Bill Hurt the Life Insurance Industry" (November 5, 1990) (discussing the effects of the 1990 tax bill on the life insurance industry).

WMAL Radio: October 2, 1990 - Live interview on WMAL Radio concerning the Federal Budget Crisis and the possible shutdown of the Federal government.

Toronto Globe & Mail: "U.S. Eyes `Sin Taxes' as New Source of Revenue" (May 11, 1990) (discussing tax issues raised in budget summit).

Hartford Courant: "Billions at Stake in Decision on Mutual Insurance Taxes" (October 30, 1989) (discussing the tax treatment of mutual life insurance companies).

National Journal: "Life and Taxes" (September 23, 1989) (discussing the tax treatment of mutual life insurance companies).

Forbes: "A Price on Your Head" (September 4, 1989) (discussing the use of corporate-owned life insurance as a tax shelter).

Forbes: "Unintended Consequences" (April 18,1988) (discussing the taxation of mutual life insurance companies).

Tax Notes: "What All the Shoutin's About: The Significance of the 1986 Act 'Blue Book'" (May 4, 1987) (discussing the practical and legal significance of the General Explanation of the Tax Reform Act of 1986).

Tax Notes: "Colloquies: What They Are and What They Do" (October 13, 1986) (discussing the legal significance of Congressional floor colloquies).

The Wall Street Journal: "Dole Slips Amendment Into Tax Bill To Save $300 Million for Life Insurers" (August 21, 1986) (concerning the tax treatment of life insurance companies).

Forbes: "The R&D Dilemma" (February 25, 1985) (discussing the difficulty of creating a tax subsidy for research and development activities).