

## **Professor Philip G. Cohen**

Pace University  
Lubin School of Business  
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## **Education**

LL.M. (Taxation), New York University School of Law, 1982

M.B.A. George Washington University School of Government and Business Administration, 1979  
Major: Accounting; Admitted to Beta Gamma Sigma Business School Honor Society

LL.M. (Labor Law) New York University School of Law, 1975

J.D. Duke University School of Law, 1974

B.A. New York University, 1971.  
Major: Political Science; Graduated With Honors.  
Dissertation Title: Political Philosophy of Walter Lippmann.

## **Professional Positions**

Professor of Taxation, Pace University Lubin School of Business (effective September 1, 2019); Undergraduate Program Chair – Legal Studies and Taxation (Sept 2017 - )  
(Granted Tenure- September 2016).

Associate Professor of Taxation, Pace University Lubin School of Business (September 1, 2014 – August 31, 2019) Undergraduate Program Chair – Legal Studies and Taxation (Sept 2017 - )  
(Granted Tenure- September 2016).

Assistant Professor of Taxation, Pace University Lubin School of Business (September 1, 2012 – August 31, 2014)

Adjunct Professor of Taxation (Adjunct Assistant Professor until March 2012), Pace University Lubin School of Business (1989 - August 31, 2012).

Vice President - Tax & General Tax Counsel - Unilever United States (2000- 2011)

General Tax Counsel & Director Tax Research, Planning and Audit - Unilever United States (1990- 2000)

Tax Counsel & Director of Tax Research & Planning- Unilever United States (1988-1990)

Tax Counsel & Manager of Tax Research & Planning Thomas J Lipton Subsidiary of Unilever United States (1985-1988)

Senior Tax Attorney – Colt Industries (1983-1985)

Tax Attorney – SCM Corporation (1980-1983)

Tax Consultant- Touche Ross & Co. (1978-1980)

Lieutenant, U.S. Navy – Judge Advocate General’s Corps - Claims Attorney & Appellate Defense Counsel (1975-1978)

## **Licenses and Certifications**

New York State Bar; United States Tax Court

## **Professional Memberships**

Tax Executives Institute – Former Chair, Federal Committee; Communications Committee; Tax Reform Task Force; Tax Shelter Task Force; Financial Products Subcommittee ( Member1986 - Present).

American Bar Association Tax Section (1975 - Present).

New York State Bar Association - Tax Section. (30+ years to Present).

## **Awards and Honors**

Legal Studies and Taxation Department Services Award (2016-2017)

School (Lubin) Award- Scholarship (Co-Winner) & Legal Studies and Taxation Department Scholarship Award (2015-2016)

Legal Studies and Taxation Department Teaching Award (2014-2015)

Legal Studies and Taxation Department Scholarship Award (2013-2014)

Tax Executives Institute – President’s Award (2011)

Tax Executives Institute- Federal Committee Meritorious Service Award (2010)

Numerous Awards for Special Projects from Unilever (1985-2011)

## Teaching Experience

### **Pace University (1989- Present)**

LAW 310

LAW 360

LAW 628

TAX 310

TAX 612

TAX 627

TAX 636

TAX 637

TAX 639

TAX 503

TAX 504

Tax 653

Taxation of Securities Transactions

Taxation of Executive Compensation

Taxation of Deferred Compensation

### **St. Peter's College (1986-1987)**

Introductory Tax Course

## Research

### **Published/ Accepted Intellectual Contributions**

#### **Journal Articles**

(Reverse chronological order)

1. Philip G. Cohen, *Capital Contributions of Limited License Rights to Intellectual Property Under Section 351*, Accepted for Publication - Houston Business and Tax Law Journal (Spring 2019).
2. Philip G. Cohen, *The Compulsory Tax Constraint for Foreign Tax Credits Post TCJA & Coca Cola v. Commissioner*, 72 *The Tax Lawyer* 448 (Winter 2019). (Article Republished by Practising Law Institute (PLI) as Part of its Corporate Tax Practice Series Treatise –2019).
3. Philip G. Cohen, *The Fact of the Liability in the All Events Test - Flying Lessons over the Dark Clouds of General Dynamics from a Giant Eagle*, 71 *The Tax Lawyer* 635 ( 2018).

(Article Republished by Practicing Law Institute (PLI) as Part of its Corporate Tax Practice Series Treatise –2019).

4. Philip G. Cohen, *Statutory Interpretation Lessons Courtesy of Pilgrim's Pride*, 25 University of Miami Business Law Review 1 (2017).
5. Philip G. Cohen, *The Long (v. Commissioner) and Short of the Substitute for Ordinary Income Doctrine*, 13 Pittsburgh Tax Review 151 (2016) (Synopsis of Article Published in Inaugural issue of Lubin Business Review -2018).
6. Philip G. Cohen, *The Origin of the Claim Doctrine and Litigation Expenses with a Connection to Property Transactions – Woodward and Hilton Hotels Post Ash Grove Cement*, 15 Houston Business and Tax Law Journal 1 (2015).
7. Philip G. Cohen, *Personal Goodwill – Its Possible Exception to Double Taxation and More*, 140 Tax Notes 1427 (2013). (Article Republished by Practicing Law Institute (PLI) as Part of its Corporate Tax Practice Series Treatise –2019,2018, 2017, 2016, 2015 & 2014).
8. Philip G. Cohen, *Testing for Thin Capitalization Under Section 163(j) – A Flawed Safe Harbor*, 67 Tax Lawyer 67 (2013). (Article Republished by Practicing Law Institute (PLI) as Part of its Corporate Tax Practice Series Treatise –2019,2018, 2017, 2016, 2015 & 2014). *The Tax Lawyer* Received an "A" Publication Rating by Lubin at the Time the Article was Accepted and Published.
9. Philip G. Cohen, *The Sourcing of Goodwill*, 39 Corporate Taxation 3 (2012).
10. Philip G. Cohen, *Schleier Requires Congress to Clarify When Damages Received for Discrimination are not Taxable*, 47 The Tax Executive 365 (1995).
11. Philip G. Cohen, *Capital Gains and the Relinquishment of Contract Rights*, 63 TAXES 20 (1985).
12. Philip G. Cohen, *Capital Gains and the Sale of Know-How*, 60 TAXES 601 (1982).

## **Op-Eds**

(Chronological order)

1. Philip G. Cohen, *Don't Fault the Tax Director*, The Hill (September 24, 2012).
2. Philip G. Cohen, *Approach the 'Cliff' with Courage*, The Hill (November 27, 2012).

3. Philip G. Cohen, *Sequestration Deadline Offers Politicians Teachable Moment*, The Hill (February 4, 2013).
4. Philip G. Cohen, *Congress Must Enact Tax Reform Without Territorial Taxation*, The Hill (April 18, 2013).
5. Philip G. Cohen, *Comparing Tax Scandals*, The Hill (June 10, 2013).
6. Philip G. Cohen, *Senator Paul's April Fool's Day Award*, The Hill (April 14, 2014).
7. Philip G. Cohen, *Congress Must Put the Interest of the American People First (Addressing Inversions)*, The Hill (July 24, 2014).
8. Philip G. Cohen, *Tax Reform Frank Capra Style*, The Hill (November 28, 2014).
9. Philip G. Cohen, *Reduce the Corporate Tax Rate Responsibly*, The Hill (December 24, 2014); A version of the Op-ed was reprinted in the Orlando Sentinel on January 30, 2015.
10. Philip G. Cohen, *Obama's International Tax Reform Proposals Provide a Balanced Approach to the Lock-Out Problem*, The Hill (February 13, 2015).
11. Philip G. Cohen, *Bipartisan International Tax Reform Should Not Cross Red Lines*, The Hill (July 17, 2015).
12. Philip G. Cohen, *The Reform We Need Is Unlikely to Occur*, CFO.com (November 17, 2015).
13. Philip G. Cohen, *Beware of a Tax Reform Revolution*, CFO.com (July 13, 2016).
14. Philip G. Cohen, *The Deficit Matters, but Don't Lose Sight of Other Priorities*, CFO.com (November 15, 2016).
15. Philip G. Cohen, *Trump Is Right to Question the GOP Tax Plan*, The Hill's Pundits Blog (January 23, 2017).
16. Philip G. Cohen, *Trump Tax Plan is Outrageously Irresponsible*, Journal News (May 3, 2017 internet, May 7 2017 newspaper).
17. Philip G. Cohen, *Tax Reform Postmortem Reveals Lethal Dose of Crony Capitalism*, The Hill-Opinion Column (May 18, 2018).
18. Philip G. Cohen, *The Difference Between Good and Bad Tax Reform*, The Hill -Opinion Column (April 24, 2019)

## Media Contributions

### Internet

Quoted- The Street. (Sequestration) (November 27, 2012).

Quoted – CFO (Tax Inversions) (July 25, 2014).

Quoted – InsideCounsel (Tax Inversions) (July 30, 2014).

Quoted- Law360 (Tax Inversions) (August 1, 2014).

Quoted –Westchester County Business Journal (Tax Inversions) (August 14, 2014).

Quoted- Law360 (Tax Inversions) (August 22, 2014).

Quoted-Law360 (Tax Inversions) (August 27, 2014).

Quoted-MarketWatch (Tax Inversion Regulations) (September 24, 2014).

Quoted –Fox Business (American Companies Operating in Ireland) (March 17, 2015).

Quoted –Law360 (Record Inversion Deal Shows Pfizer Unfazed By New Rules) (Nov. 24, 2015).

Quoted-Law360(Earnings-Stripping Regs Test Limits of Treasury's Authority") (April 8, 2016).

Quoted-Westchester County Business Journal (Tax Policy in Flux Affects Main Street) (April 21 2016).

Quoted-Westchester County Business Journal (Trump Tax Proposals) May 4, 2017.

## **Magazines**

Quoted Westchester County Business Journal (Sequestration) (January 4, 2013).

Quoted- CFO Magazine- "Aversion to Inversions" (August 25, 2014; September 2014 Issue).

Quoted – Westchester County Business Journal (Tax Inversion Regulations) (October 2, 2014).

Quoted –Westchester County Business Journal (Pfizer to Buy Allergan for \$160 Billion) (Nov. 24, 2015).

Quoted –Tax Notes Today (Pfizer Gives U.S. an Irish Goodbye with Allergan Inversion Deal) (Nov.24, 2015); Republished in Tax Notes and Tax Notes International (Nov. 30, 2015).

Quoted- U.S. News & World Report – Corporate Inversions Cost the Country Billions (Feb 2016).

Quoted-U.S. News & World Report- Shareholders Greenlight Johnson-Controls-Tyco Merger to Politicians Dismay (Aug. 17, 2016).

## **Newspapers**

Quoted -The Journal News (Sequestration) (December 7, 2012).

Quoted -San Francisco Chronicle (Tax Inversions) (July 26, 2014).

Quoted-The Washington Times (Burger King Tax Inversion) (August 26, 2014).

Quoted-Pittsburgh Post-Gazette (Tax Inversions) (September 8, 2014).

Quoted-New York Times (Tax Inversion Regulations) (September 24, 2014).

## **TV & Radio**

Interviewed - News 12 TV (Hudson Valley -Westchester, Rockland, Putnam, Orange Counties) (December 27, 2012); Topic- Sequestration.

Interviewed - MoneyLife Radio with Chuck Jaffe (August 28, 2014); Topic- Tax Inversions.

Interviewed News 12 TV (Hudson Valley -Westchester, Rockland, Putnam, Orange Counties) (December 19, 2017); Topic- New Tax Legislation.

## **Service**

### **University & School Service**

Chair (2017) & Committee Member Westchester Faculty Council- Grievances Committee (2013- ).

Committee Member- Westchester Faculty Council- Committee on Faculty Affairs (2014- ).

Committee Member- Westchester Faculty Council- Academic Conduct Committee (2017-2018).

Committee Member- Westchester Faculty Council- Scholarly Research (2016- ).

Committee Member-Westchester Faculty Council- Buildings & Grounds (2015- ).

Committee Member- Westchester Faculty Council- Public Relations & Functions (2018-)

Member - Middle States Self-Study Working Group – Task Force –Standard VI – Planning Resources & Institutional Improvement (2017- ).

Committee Chair, Co-Chair & Member- Lubin Faculty Council Scholarship Committee --Member (2013- ); Chair (2014-2015); Co-Chair (2015-2018).

Committee Co-Chair & Member- Lubin Faculty Development & Scholarship Committee (2018- )

Committee Member- Lubin TAP (2016-2017).

Committee Member- Policy, Planning & Budget – Lubin Faculty Council (2013 - 2018).

Committee Member- Graduate Curriculum- Lubin Faculty Council (2014 - ).

Committee Member- Corporate Education - Lubin Faculty Council (2012-2014).

Committee Member- Education Resources - Lubin Faculty Council (2012-2013).

Committee Member – Faculty Affairs - Lubin Faculty Council (2013- 2014)

## **Professional Service**

Member, American Bar Association Tax Section - Tax Section.

Member, New York State Bar Association -Tax Section.

Member, Tax Executives Institute (NYC Chapter).