

THEODORE P. SETO

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EDUCATION

Harvard Law School, J.D. 1976, *magna cum laude*  
Harvard Law Review  
Editor 1974-75  
Executive Editor 1975-76

Harvard College, B.A. 1973, *magna cum laude*, Phi Beta Kappa

PROFESSIONAL EXPERIENCE

Loyola Law School, Los Angeles, CA  
Professor of Law and Hon. Frederick J. Lower, Jr. Chair, 2012-present  
Professor of Law and William M. Rains Fellow, 2010-2012  
Professor of Law, 1997-2010  
Associate Professor, 1991-1997  
Co-Founder and Deputy Director, Graduate Tax Program, 2000-04  
Co-Founder and Co-Sponsor, Tax Policy Colloquium, 2007-present  
Founder, 3-Year Joint JD/Tax LLM Program, 2008  
Founder, Accelerated Tax LLM Program for Visiting JD Students, 2011  
Co-Founder, Master of Tax Law Program, 2014  
Director, Center for Interdisciplinary and Comparative Jurisprudence, 2004-present  
Courses for faculty: microeconomics, ancient Greek philosophy, philosophy of ethics, modern philosophy I & II, research design, statistics, evolutionary psychology, macroeconomics

Courses: property law, federal income taxation (individual, corporate, partnership, and international), tax policy, and law and economics

Cornell Law School, Ithaca, NY  
Visiting Professor, Fall 2005

Courses: federal income taxation, international taxation

Université de Paris X, Diplôme d'Études Juridiques Appliquées, Nanterre, France  
Visiting Professor, Fall 1998

Course: property law

Drinker Biddle & Reath, Philadelphia, PA  
Partner, 1986-1991  
Associate, 1983-1986

Individual, corporate, partnership and international tax practice, including planning, transactional work, and tax litigation

Author of the opinions that made possible the first adjustable rate preferred and Dutch auction rate preferred issuances (later validated in Rev. Rul. 90-27, 1990-1 C.B. 50)  
Author, briefs for taxpayer, *Zarin v. Commissioner*, 916 F.2d 110 (3d Cir. 1990)

Foley, Hoag & Eliot, Boston, MA  
Associate, 1977-1983

Civil litigation, corporate, and tax practice

Lead counsel, *Webby v. Dukakis*, decision rendered *sub nom. McDuffy v. Secretary*, 415 Mass. 545 (1993) (the Massachusetts school finance case)

Clerk to the Honorable Walter R. Mansfield, United States Court of Appeals for the Second Circuit, 1976-77

#### SELECTED PUBLICATIONS

*Windsor: Just the Beginning of the Supreme Court's Involvement in Same-Sex Marriage*, JURIST - Forum, Oct. 22, 2013, <http://jurist.org/forum/2013/10/theodore-seto-windsor-fallout.php>.

FEDERAL INCOME TAXATION: CASES, PROBLEMS AND MATERIALS (West Academic Publishing 2012) and Teachers Manual (West Academic Publishing 2013)

*Deconstructing the Tiger Mother*, 17 UCLA ASIAN PAC. AM. L.J. 51 (Fall, 2011 / Spring, 2012)

*Where Do Partners Come From?*, 62 J. LEGAL EDUC. 242 (2012)

*Cost-Effective Recruiting: New Data*, 2 BLOOMBERG LAW REPORTS – LAW FIRM MANAGEMENT 9 (October 17, 2011)

*Becoming a National Law Firm Partner: New Data*, 2 BLOOMBERG LAW REPORTS – STUDENT EDITION 3 (September 6, 2011)

*Keeping Tax-Subsidized Corporate Money Out of Politics*, 127 TAX NOTES 1476 (June 28, 2010)

*The Problem With Bonus Depreciation*, 127 TAX NOTES 782 (February 8, 2010)

*Is Bookburning Bad? in RIGHTS, CITIZENSHIP AND TORTURE: PERSPECTIVES ON EVIL, LAW AND THE STATE* (John T. Parry & Welat Zeydanlıoğlu eds., Interdisciplinary Press 2009), available at [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1140302](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1140302)

*When is a Game Only a Game?: The Taxation of Virtual Worlds*, 77 U. CINN. L. REV. 1027 (2009)

*The Unintended Tax Advantages of Gay Marriage*, 65 WASH. & LEE L. REV. 1529 (2008)

*Understanding the U.S. News Law School Rankings*, 59 SMU L. REV. 493 (2007)

*Inside Zarin*, 59 SMU L. REV. 1761 (2006)

*Tax and Disability: Ability to Pay and the Taxation of Difference*, 154 U. PA. L. REV. 1053 (2006) (with Sande Buhai), reprinted in part in BRIDGET J. CRAWFORD & ANTHONY C. INFANTI, *CRITICAL TAX THEORY: AN INTRODUCTION* (Cambridge Univ. Press 2009)

*Originalism vs. Precedent: An Evolutionary Perspective*, 38 LOY. L.A. L. REV. 2001 (2005)

*Reframing Evil in Evolutionary and Game-Theoretic Terms*, in *UNDERSTANDING EVIL: AN INTERDISCIPLINARY APPROACH* (Margaret Sönser Breen, ed., Rodopi Press 2003), available at <http://www.lls.edu/academics/faculty/pubs/seto-reframingevil.pdf>

*The Morality of Terrorism*, 35 LOY. L.A. L. REV. 1227 (2002)

*Intergenerational Decision-Making: An Evolutionary Perspective*, 35 LOY. L.A. L. REV. 235 (2001)

*Drafting a Federal Balanced Budget Amendment That Does What It Is Supposed to Do (And No More)*, 106 YALE L.J. 1449 (1997)

*The Function of the Discharge of Indebtedness Doctrine: Complete Accounting in the Federal Income Tax System*, 51 TAX L. REV. 199 (1996)

*When Will a Corporate Nominee Be a Partnership's Agent?*, *Comment on Bollinger v. Commissioner*, 68 J. OF TAX'N 380 (1988) (with Susan Glimcher)

A UNIFORM SYSTEM OF CITATION (12th ed. 1976) (principal author)

Comment, *The Supreme Court 1974 Term: Jackson v. Metropolitan Edison Co.*, 89 HARV. L. REV. 139 (1975)

Comment, *National Parks & Conservation Ass'n v. Morton*, 88 HARV. L. REV. 470 (1974)

## SELECTED PRESENTATIONS

Third Annual Bentham House Conference: The Philosophical Foundations of Tax Law, *A Forced Labor Theory of Property and Taxation*, University College London, London, United Kingdom, May 8, 2015

Critical Tax Conference, *A Forced Labor Theory of Property and Taxation*, Northwestern University, Chicago, IL, April 4, 2015

UCLA Colloquium on Tax Policy & Public Finance, *Some Implications of Preference-Shifting for Optimal Tax Theory*, Los Angeles, CA, February 12, 2015

- National Tax Association 107th Annual Conference on Taxation, , *Some Implications of Preference-Shifting for Optimal Tax Theory*, Santa Fe, NM, November 14, 2014
- Canadian Law and Economics Association Annual Conference, *Some Implications of Preference-Shifting for Optimal Tax Theory*, University of Toronto, Canada, September 20, 2014
- Law and Society Annual Meeting, *A Coasean Theory of Marriage*, Minneapolis, MN, May 29, 2014
- Midwestern Law and Economics Association Annual Meeting, *Some Implications of Preference-Shifting for Optimal Tax Theory*, University of Illinois, Champaign, IL, October 11, 2013
- Law and Society Annual Meeting, *Some Implications of Preference-Shifting for Optimal Tax Theory*, Boston, MA, June 1, 2013
- Critical Tax Conference, *Four Principles of Optimal Tax System Design*, University of California Hastings School of Law, San Francisco, CA, April 12, 2013
- The 16th Amendment Anniversary Conference, USC Gould School Of Law, Commentary on Edward Kleinbard, *Corporate Capital and Labor Stuffing in the New Tax Rate Environment*, Los Angeles, CA, February 7-8, 2013
- Critical Perspectives on Tax Policy Workshop, University of Washington Law School, *The Role of Marriage in the Internal Revenue Code*, Seattle, WA, September 15, 2012
- University of California Hastings School of Law Faculty Workshop, *A Coasean Theory of Marriage*, San Francisco, CA, March 26, 2012
- Seattle University School of Law Faculty Workshop, *A Coasean Theory of Marriage*, Seattle, WA, March 19, 2012
- Loyola Law School Faculty Workshop, *A Coasean Theory of Marriage*, Los Angeles, CA, July 28, 2011
- Law and Society Annual Meeting, *The Role of Marriage in the Internal Revenue Code*, San Francisco, CA, June 3, 2011
- Critical Tax Conference, *Preference-Shifting*, Santa Clara, CA, April 9, 2011
- Loyola Law School, *Preference-Shifting*, Los Angeles, CA, February 23, 2011
- Joint Loyola Law School/Tax Policy Center Conference, Starving the Hidden Beast: New Approaches to Tax Expenditure Reform, *Reframing the Tax Expenditure Budget*, Los Angeles, CA, January 14, 2011
- Conference of Asian Pacific American Law Faculty and Western Law Teachers of Color, *Preference-Shifting*, Honolulu, HI, December 12, 2010

- Marriage Equality/Marriage Protection/Same-Sex Marriage, St. John's University School of Law, *The Role of Marriage in the Internal Revenue Code*, New York, NY, November 12, 2010
- Law and Society Annual Meeting, *Toward a Just World: Fairness Versus Welfare Revisited*, Chicago, IL, May 28, 2010
- 4<sup>th</sup> Annual Conference on Empirical Legal Studies, USC Gould School of Law, *Commentary on Sagit Leviner & Kyle Richison, The Role Paid Preparers Play in Taxpayer Compliance in the United States: An Empirical Investigation with Policy Implications*, Los Angeles, CA, November 20, 2009
- Theory of Knowledge Festival, United World College, *Why Do We Have Values?*, Montezuma, NM, October 2, 2009
- 6<sup>th</sup> International Conference on Law, Athens Institute for Education and Research, *Four Principles of Optimal Tax System Design*, Athens, Greece, July 20, 2009
- Loyola Law School, *Does the Income Tax Cause Taxpayers to Spend Too Much Time With Their Children?*, Los Angeles, CA, June 4, 2009
- Law and Society Annual Meeting, *Four Principles of Optimal Tax System Design*, Denver, CO, May 31, 2009
- Law and Society Annual Meeting, *Does the Income Tax Cause Taxpayers to Spend Too Much Time With Their Children?*, Denver, CO, May 30, 2009
- UCLA Tax Policy and Public Finance Colloquium, *Commentary on Patricia Cain, DOMA and the Income Tax*, Los Angeles, CA, April 16, 2009
- Critical Tax Conference, *Does the Income Tax Cause Taxpayers to Spend Too Much Time With Their Children?*, Bloomington, IN, April 3, 2009
- Conference of Asian Pacific American Law Faculty, *Does the Income Tax Cause Parents to Spend Too Much Time With Their Children?*, Davis, CA, March 29, 2009
- AALS Annual Meeting, Hot Topics Panel, Organizer and Moderator, *The Financial Crisis*, San Diego, CA, January 9, 2009
- Closing the Tax Gap, Stanford Law School, *Operationalizing Optimal Tax Theory: The Case of Multinationals*, Palo Alto, CA, November 8, 2008
- Christie Parker & Hale Annual Retreat, *The Financial Crisis: Origins, Solutions, Prospects, and Some Implications for Law Practice*, San Diego, October 25, 2008
- Southeastern Association of Law Schools Conference, *Understanding the U.S. News Law School Rankings 2002-2009*, Palm Beach, FL, July 31, 2008

Human Behavior & Evolution Society Annual Meeting, *Introduction to a Cultural Evolutionary Theory of Normativity*, Kyoto, Japan, June 8, 2008

Joint Western Law Professors of Color Conference and Conference of Asian Pacific American Law Faculty, *Introduction to a Cultural Evolutionary Theory of Normativity*, Denver, CO, April 26, 2008

Evil, the State, and Law, *Is Bookburning Bad?*, Salzburg, Austria, March 9, 2008

ABA Tax Section Midyear Meeting, Individual and Family Taxation Committee, Panelist, *When Making Money is Having Fun: Taxation of On-Line Gaming*, Las Vegas, NV, January 18, 2008

ABA Tax Section Fall Meeting, Diversity Committee Luncheon Speaker, *Managing Income, Property, and Debt: Inter Vivos Techniques for Unmarried Couples*, Vancouver, BC, September 29, 2007

Human Kind-Human Mind, Interdisciplinary Conference on Human Characteristics, Department of Psychology, Aarhus University, *A Cultural Evolutionary Theory of Normativity*, Aarhus, Denmark, August 18, 2007

AALL Annual Meeting, Panelist, *Rise to the Challenge of the Ratings Game - U.S. News & World Report, Law Schools and Law Libraries*, New Orleans, LA, July 17, 2007

UCLA Tax Policy and Public Finance Colloquium, *The Assumption of Selfishness in the Internal Revenue Code: Reframing the Unintended Tax Advantages of Gay Marriage*, Los Angeles, CA, April 12, 2007

AAAS Annual Meeting, Symposium on Neuroscience and Moral Theory, *Bridging the Is/Ought Divide*, San Francisco, CA, February 18, 2007

ABA Tax Section Fall Meeting, Individual and Family Taxation Committee, *Federal Income Taxation of On-Line Gambling*, Denver, CO, October 20, 2006

Law and Society Annual Meeting, Panelist, *The Defense of Marriage Act and Taxes: Who Is Disadvantaged?*, Baltimore, MD, July 7, 2006

ABA Tax Section Annual Meeting, Domestic Relations Committee, Panelist, *Tax Planning for Married Couples and Unmarried Couples: Breaking Up Is Hard To Do*, Washington, DC, May 5, 2006

UCLA Tax Policy and Public Finance Colloquium, *Commentary on David Duff, Rethinking the Concept of Income in Tax Law and Policy*, Los Angeles, CA, February 23, 2006

ABA Tax Section Midyear Meeting, Teaching Taxation Committee, Panelist, *Perspectives on Taxing Same Sex and Unmarried Couples*, San Diego, CA, February 3, 2006

Society for Evolutionary Analysis in Law, Vanderbilt Law School, *A General Theory of Normativity*, Nashville, TN, April 2, 2006

Cornell Law School, *The Assumption of Selfishness in the Internal Revenue Code: Reflections on the Unintended Tax Advantages of Gay Marriage*, Ithaca, NY, November 4, 2005

Loyola Marymount University, Philosophy Department Colloquium, *A General Theory of Normativity*, Los Angeles, CA, February 25, 2005

University of San Diego Law School, *A General Theory of Normativity*, San Diego, CA, March 6, 2003

Society for Evolutionary Analysis in Law, FSU College of Law, *Intergenerational Decision Making: An Evolutionary Perspective*, Tallahassee, FL, April 19, 2002

Perspectives on Evil and Human Wickedness, Anglo-American College, *Reframing Evil in Evolutionary and Game-Theoretic Terms*, Prague, Czech Republic, March 16, 2002

Centre d'Études Juridiques Comparatives, Université de Paris X, *Eccentricity and the American System of Estates in Land*, Nanterre, France, November 24, 1998

Southern California Tax Policy Workshop, USC Gould School of Law, *Thinking About Balanced Budget Amendments*, Los Angeles, CA, August 29, 1996

Southern California Tax Policy Workshop, USC Gould School of Law, *The Function of the Discharge of Indebtedness Doctrine: Complete Accounting in the Federal Income Tax System*, Los Angeles, CA, April 7, 1994

## WORKS-IN-PROGRESS

FEDERAL INCOME TAXATION: CASES, PROBLEMS AND MATERIALS (forthcoming West Academic Publishing 2d edition 2015) and Teachers Manual

PURSUING A TAX LLM DEGREE: WHY? WHEN? WHERE? (forthcoming ABA 2014) (with Paul Caron, Samuel Greenberg, Jennifer Kowal, and Katherine Pratt)

*Four Principles of Optimal Tax System Design*, Loyola-LA Legal Studies Paper No. 2008-36, available at [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1303717](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1303717)

*Some Implications of Preference-Shifting for Optimal Tax Theory*

*A Forced Labor Theory of Property and Taxation*, draft submitted for presentation at Third Annual Bentham House Conference: The Philosophical Foundations of Tax Law, University College London, London, United Kingdom, May 8, 2015

*A Coasean Theory of Marriage*, available at [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2424563](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2424563)

*Introduction to a Cultural Evolutionary Theory of Normativity*, Loyola-LA Legal Studies Paper No. 2007-35, available at [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1009262](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1009262)

#### SCHEDULED PRESENTATIONS

Law and Society Annual Meeting, *A Forced Labor Theory of Property and Taxation*, Seattle, WA, May 28-31, 2015

#### OTHER WORK IN TAX AND PUBLIC FINANCE

Member, Tax Policy Advisory Committee, Obama For President 2008

Co-Sponsor: Loyola Tax Policy Colloquium, 2007-present, see <http://www.lls.edu/aboutus/facultyadministration/facultyworkshops/taxpolicycolloquium/>

#### BAR ADMISSIONS

Massachusetts 1977  
D. Mass. 1978, 1st Cir. 1983  
Pennsylvania (retired) 1983  
E.D. Pa. 1990, 3d Cir. 1990  
United States Supreme Court 1983  
United States Tax Court 1985  
United States Court of Federal Claims 1990

#### RECOGNITIONS

8th most SSRN-downloaded tax professor in the United States (*see* TaxProf Blog at [http://taxprof.typepad.com/taxprof\\_blog/tax\\_prof\\_rankings/index.html](http://taxprof.typepad.com/taxprof_blog/tax_prof_rankings/index.html))