

# Gregory Germain

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## Teaching Experience

### **Syracuse University College of Law, Fall 2002- Present.**

*Professor of Law (with tenure).* Director, Pro Bono Bankruptcy Program and Bankruptcy Clinic.

**Courses:** Bankruptcy, Business Associations (Corporations), Contracts, Commercial Transactions, Taxation.

### **Golden Gate University Law School, Spring 1990 and Spring 1993.**

*Adjunct Professor of Law.* Bankruptcy.

## Education

### **University of Florida, LLM (Tax) 2001.**

GPA 3.85 out of 4.00 (Class Rank # 3).

### **University of California, Hastings College of the Law, J.D. 1985.**

*Magna Cum Laude*; Top 3% of Class; Order of the Coif; Thurston Society; Moot Court Board; LEOP Teaching Assistant - Contracts Law; Judicial Extern, Chief Bankruptcy Judge Lloyd King, San Francisco.

### **University of California, Santa Cruz, B.A. 1982 (economics).**

Honors in the major.

## Publications

**Bankruptcy Law and Practice**, CALI e-Langdell Legal Casebook Series (2016).

**Teachers Manual for Bankruptcy Law and Practice**, CALI e-Langdell Legal Casebook Series (2016).

**Carpenter Says Individuals Cannot Discharge Vicarious Tax Liabilities in Bankruptcy**, 35 ABA Tax Times 2 (2016).

**A Constitutional Challenge to the Automatic Dismissal Rules**, American Bankruptcy Institute Journal (March 2013).

**Moving from the Classroom to the Courtroom: a Doctrinal Teacher's Experience Supervising Pro Bono Bankruptcy Cases**, 62 Journal of Legal Education 612 (2013)

**Due Process in Bankruptcy: Are the New Automatic Dismissal Rules Constitutional**, 13 U. Pa. Journal of Business Law 547 (Spring 2011).

**The United States Commerce Clause: the World's First Free Trade Zone**. Confederations Magazine (February 2009)

**Ninth Circuit Allows Late Challenges to Partnership Allocations By Bankrupt Partners – Does This Open The Door To TEFRA Abuse?** 28 ABA Tax Section News Quarterly 1, Page 13 (Fall 2008).

**Taxing Emotional Injury Recoveries: A Critical Analysis of *Murphy v. Internal Revenue Service***, 60 Ark. L. Rev. 186 (2007).

**Discharging Income Tax Liabilities in Bankruptcy: a Challenge to the New Theory of Strict Construction for Scriveners' Errors**, 78 U.M.K.C. Law Review 741 (Spring 2007).

**Income Tax Claims in the Year of Bankruptcy: A Congressionally Created Quagmire**, 59 The Tax Lawyer 329 (Winter 2006).

**Discharging Their Duty: A Critical Assessment of the Tax Court's Refusal to Consider Bankruptcy Discharge Questions**, 23 Virginia Tax Review 531 (2004).

**Avoiding Phantom Income in Bankruptcy: a Proposal for Reform**, 5 Fla. Tax Rev. 248 (2001).

## **Academic Blog Posts**

**Commentary on *Murphy v. Internal Revenue Service***, published on Tax Prof Blog.

(March 12, 2007) [http://taxprof.typepad.com/taxprof\\_blog/2007/03/germain\\_critiqu.html](http://taxprof.typepad.com/taxprof_blog/2007/03/germain_critiqu.html).

(March 31, 2007) [http://taxprof.typepad.com/taxprof\\_blog/2007/03/germain\\_critiqu\\_1.html](http://taxprof.typepad.com/taxprof_blog/2007/03/germain_critiqu_1.html).

(July 6, 2007) [http://taxprof.typepad.com/taxprof\\_blog/2007/07/tax-profs-disse.html](http://taxprof.typepad.com/taxprof_blog/2007/07/tax-profs-disse.html).

**Commentary on Supreme Court's *United Haulers Decision***, published on Tax Prof Blog

(May 1, 2007) [http://taxprof.typepad.com/taxprof\\_blog/2007/05/germain\\_on\\_the\\_.html](http://taxprof.typepad.com/taxprof_blog/2007/05/germain_on_the_.html).

**Commentary on *Davis v. Superior Court***, published on Tax Prof Blog

(September 5, 2006). [http://taxprof.typepad.com/taxprof\\_blog/2006/09/davis\\_another\\_c.html](http://taxprof.typepad.com/taxprof_blog/2006/09/davis_another_c.html).

**Commerce Clause Cases Could be Market Movers**, The Bond Buyer, Vol. 359 No. 32556. Page 34 (February 29, 2007) (1,200 word commentary on commerce clause implications of

United Haulers Association v. Oneida-Herkimer and Davis v. Kentucky).

**Taxing Income in the Year of Bankruptcy under BAPCPA**, American Bankruptcy Institute Journal (Nov/Dec 2005).

## **Work Experience**

**Syracuse University College of Law, Syracuse NY. Fall 2002-Present.**

*Professor of Law (with tenure).*

*Courses: Business Associations (Corporations), Contracts, Commercial Transactions, Bankruptcy, Taxation I and II.*

*Director: Bankruptcy Clinic and Pro Bono Bankruptcy Program (2008-Present).*

**United States Tax Court, Washington D.C. Fall 2001 – Summer 2002**

*Attorney Advisor to The Honorable Renato Beghe.*

**Landels, Ripley & Diamond, LLP, San Francisco. 1986-2000**

*Associate 1986-1990, Partner 1990-2000, Commercial Litigation and Bankruptcy Law.*

**Latham & Watkins, Los Angeles. 1985-86**

*Associate, Bankruptcy Law.*

## **Seminar Presentations**

**Annual Full Day Presentations – A Short Course in Bankruptcy Law for Business Students**, Syracuse University Whitman School of Management Maymester Program, May 2010-2016 (Lubin House, NYC).

**Annual Full Day Presentations on Distress Investing and Bankruptcy** – Madden in New York, Sponsored by the Le Moyne Madden School of Business (Fordham Law School May/June 2014, 2015, 2016).

**Pro Bono Bankruptcy Training Seminar Presentation**, United States Bankruptcy Court for the Northern District of New York, November 21, 2014 (with Judge Margaret Cangilos-Ruiz, attorneys Susan Esce, Mary Fangio and Guy Van Baalen).

**Short Sales and Foreclosure Prevention, Onondaga County Bar Association CLE**, September 25, 2012 (with attorneys Amanda Pascall, Mary E. Traynor, and Leah A. Witmer).

**Strategies and Options for Financially Distressed Debtors**, Turnaround Management Association, Syracuse University April 14, 2010 (with Judge Margaret Cangilos-Ruiz and attorney Stephen Donato)

**New York Professional Responsibility for Bankruptcy Lawyers**, Onondaga County Bar Association CLE (May 2009)

**Individual and Corporate Tax Aspects of Bankruptcy; Bankruptcy Law for Tax Lawyers**, Kiawah Island, South Carolina (May 23, 2009 - with Robert Pope and Fran Sheehy).

**Ethics in Bankruptcy**, Onondaga County Bar Association (May 13, 2009 – with Professor Steven Wechsler).

**An Analysis of *Murphy v. Internal Revenue Service***, ABA Tax Section Annual Meeting, Washington D.C. (May 11, 2007). With Professors Joseph Dodge, Alice G. Abreu, Deborah A. Geyer.

**An Analysis of *Davis v. Kentucky***, Municipal Bond Analysts Association, New York (February 16, 2007). With Professor Walter Hellerstein.

**The Flood Following Katrina: Condemnation and Insurance Issues Flowing Out of the Katrina Hurricane**, Southeastern Association of Law Schools (SEALS) annual conference, Palm Beach, FL (July 17, 2006).

**Income Tax Claims in Bankruptcy**, American Bankruptcy Institute Annual Meeting, Washington, D.C. (April 22, 2006).

**Treatment of Year of Bankruptcy Tax Claims under BAPCPA**, Broome County Bar Association Tax Section, Binghamton, NY (October 20, 2005).

**Changes under the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005**, American Bankruptcy Institute Presentation, Syracuse, NY (June 8, 2005).

**Ability to Discharge Tax Liabilities in Chapter 13 Cases**, Broome County Bankruptcy Bar Association, Binghamton, NY (March 10, 2005).

**Ethics in Bankruptcy**, Central New York Bankruptcy Bar Association, Syracuse, NY (February 9, 2005 – Co-Presenter).

**Tax Claims in Bankruptcy**, Central New York Bankruptcy Bar Association, Syracuse, NY (March 10, 2004).

**California Commercial Evictions and Tenant Bankruptcies**, Seminars for the National Business Institute, Inc., San Francisco, CA (October 7, 1994; July 11, 1995; October 10, 1995; October 4, 1996; February 23, 1999).

**Fundamentals of Bankruptcy Law**, Seminar for the National Business Institute, Inc., San

Francisco, CA (December 1, 1998).

**California Environmental Lender Liability Law**, Presentation to the California Mortgage Bankers Association, San Francisco, CA (March 7, 1997).

**Protecting Creditors Against Shareholder Abuse – Equitable Subordination and the Alter Ego Doctrine**, Recent Developments, Bar Association of San Francisco (September 16, 1997).