

CHERYL D. BLOCK

Washington University School of Law
One Brookings Drive
St. Louis, MO. 63130
(314) 935-6444 (office); (314) 935-5356 (FAX)
email: cblock@wulaw.wustl.edu

ACADEMIC AND LEGAL EMPLOYMENT

- Professor Washington University School of Law, St. Louis, MO. 63131 (since 2007)
Subjects taught: Basic Federal Income Tax, Corporate Tax,
Tax Policy
- Visiting Professor Washington University School of Law, St. Louis, MO. 63130
On leave from George Washington University Law School for 2006-2007
academic year
- Professor George Washington University Law School, Washington, D.C. 20052
Professor, 1992-2007, Associate Professor, 1985-1992
Tenure awarded May, 1989
Distinguished Faculty Service Award – presented by 1992 graduating
class
Subjects taught: Basic Federal Income Tax, Corporate Tax, Corporations,
Partnership Tax, Tax Policy, Legislation
- Associate Professor University of Missouri-Columbia School of Law, Columbia, MO. 65211
(1982–1985)
Subjects taught: Basic Federal Income Tax, Corporate Tax, Corporations,
Environmental Law
- Visiting Associate Professor University of New Mexico, School of Law, Albuquerque, N.M. 87131
On leave from University of Missouri-Columbia School of Law for
1984-1985 academic year
Subjects taught: Basic Federal Income Tax, Corporate Tax, Corporations,
Environmental Law
- Associate Lord, Day & Lord, New York, N.Y. – Taxation Department (1980-1982)
- Law Clerk The Honorable Kevin Thomas Duffy, United States District Court,
Southern District of New York (1979-1980)

EDUCATION

- J.D., *cum laude* State University of New York (SUNY) at Buffalo, Faculty of Law and Jurisprudence
May, 1979
Editor, BUFFALO LAW REVIEW, 1977-1979
- B.A., *magna cum laude*, highest honors Hofstra University, Hempstead, N.Y.
May, 1976
Major: Political Science; Minor: Economics

HONORS

- Phi Beta Kappa
Pi Sigma Alpha (Nat'l Political Science Honor Society)
Ira S. Meiselman Memorial Scholarship (awarded to top first-year law student at end of the first semester)

BOOKS

- OVERT AND COVERT BAILOUTS: DEVELOPING AN EFFECTIVE PUBLIC POLICY (forthcoming, Cambridge University Press, 2017)
- CORPORATE TAXATION: EXAMPLES & EXPLANATIONS, Aspen Law and Business (4th ed. 2010); (3rd ed. 2004); (2nd ed. 2001); (1st ed. 1998)

ARTICLES AND BOOK CHAPTERS

- Federal Intervention to Assist Financially-Distressed U.S. States, Localities and Territories: The Special Case of Puerto Rico*, 51 WASH. U. J. LAW & POL. (forthcoming, 2017)
- A Continuum Approach to Systemic Risk and Too-Big-Too Fail*, 6 BROOK. J. CORP., FIN. & COM. L. 289-385 (2012)
- Measuring the True Cost of Government Bailouts*, 88 WASH. U. L. REV. 149-228 (2010)
- Budget Gimmicks*, in FISCAL CHALLENGES: AN INTERDISCIPLINARY APPROACH TO BUDGET POLICY, 39-67 (Elizabeth Garrett, Elizabeth Graddy, Howell Jackson, eds.)(Cambridge Univ. Press, 2007)

Congress and Accounting Scandals: Is the Pot Calling the Kettle Black?
82 NEB. L. REV. 365-459 (2003)

Pathologies at the Intersection of the Budget and Tax Legislative Processes, 43 B. C. L. REV. 863-934 (2002)

Truth and Probability – Ironies in the Evolution of Social Choice Theory, 76 WASH. U. L. Q. 975-1037 (1998)

Overt and Covert Bailouts: Developing a Public Bailout Policy, 67 IND. L. J. 951-1038 (1992)

The Trouble With Interest: Reflections on Interest Deductions After the Tax Reform Act of 1986, 40 U. FLA. L. REV. 689-753 (1988)

Personal Deductions Under the Bradley-Gephardt Fair Tax Act: Necessary Departures from the Ideal? 29 ST. LOUIS U.L.J. 921-991 (1985) (Symposium on Tax Reform)

Liquidations Before and After Repeal of General Utilities, 21 HARV. J. ON LEGIS. 307-370 (1984)

WORKS IN PROGRESS

Taxation, Privatization, and Disaster Relief (in manuscript)

War of the Words: Congress, the President, and Budget Rhetoric (in manuscript)

The Different Faces of Consistency in the Administration of Federal Income Tax Laws (in manuscript)

Tyranny of the Superminority (in manuscript)

OTHER PUBLICATIONS AND APPEARANCES

Paper Presentation, “Public and Quasi-Public Sector Bailouts,”
Washington University Law School works-in-progress program (Dec. 3, 2015)

Discussant, “How Do Nonprofit Firms Respond to Tax Policy?” (Tax Panel), Conference on Empirical Legal Studies (CELS), Washington University Law School (Oct. 30, 2015)

Paper Presentation, “Conceptualizing Bailouts,” Washington University Law School works-in-progress program (July 16, 2014)

Presentation, “Perspectives on Dodd-Frank,” *Law and the Financial Crisis*, Indiana Law Review Symposium (Indianapolis, Apr. 5, 2013)

Paper Presentation, “The Equitable Distribution of Bailout Costs,” Washington University Law School works-in-progress program (Dec. 16, 2011)

Paper Presentation, “The Equitable Distribution of Bailout Costs,” Workshop in Politics, Ethics, and Society (WPES): The Political Theory Workshop, Washington University (Nov. 11, 2011)

Paper Presentation, “Tax Justice and the Equitable Allocation of Bailout Costs,” New York University Law School Tax Policy Colloquium and Seminar (April 28, 2011)

Paper Presentation, “Funding and Equitable Distribution of Bailout Costs,” Washington University Olin School of Business and Law School Joint Speaker Series (Apr. 20, 2011)

Paper Presenter and Panelist, “Comparative Risk Allocation Tools for Business Failure,” *Comparative Approaches to Systemic Risk and Resolution*, Brooklyn Law School conference (Feb. 25, 2011)

Panelist, *State of the Nation: A Conversation at the Mid-Term Elections*, Eliot Society Seminar Series, Washington University (Oct. 21, 2010)

Paper Presentation, “The Public Bailout Dilemma,” Washington University Law School works-in-progress program (Oct. 20, 2010)

Bailout Aftermath Measures Still Don’t Add Up to Transparency, Accountability, Washington University Law Magazine, vol. 3, no. 1, Spring 2009 (op-ed)

Paper Presentation, “Measuring the True Cost of Bailouts,” Brooklyn Law School Faculty Workshop Series (Apr. 17, 2009)

Organizer, *Federal Budget and Tax Policy for a Sound Fiscal Future*, Washington University Law School interdisciplinary conference (Mar. 20-21, 2009)

Paper Presentation, “Measuring the True Cost of Government Bailouts,” *Federal Budget and Tax Policy for a Sound Fiscal Future*, Budget

Accounting Panel, Washington University Law School conference (Mar. 21, 2009)

Panelist, "Using the Tax Code to Implement Health and Retirement Policy," *Health and Wealth: The Use of Tax Policy to Shift Responsibility to the Individual*, George Washington University Law School conference (Feb. 23, 2007)

In Memoriam – Professor Louis Del Cotto, 55 BUFF. L. REV. 383 (2007)

Panelist, "Using Tax Policy to Respond to Disasters: Can it Work?" *National Tax Association 36th Annual Spring Symposium*, May, 18, 2006, Washington, D.C.

Panelist, "Political Constraints on Budgeting," *Fiscal Challenges: An Interdisciplinary Approach to Budget Policy*, USC/Harvard Conference on Federal Budgeting (Feb. 10-11, 2006)

This Aid Will Float the Wrong Boats, THE WASHINGTON POST, Sunday, Oct. 2, 2005, at B1 (Outlook Section commentary)

Hurricane Relief: The Politics and the Money, To the Point, Public Radio International (aired Sept. 21, 2005)

Smoke, Mirrors, & Shades of Enron! THE WASHINGTON POST, Sunday, Feb. 13, 2005, at B1 (Outlook section commentary)

Federal Income Taxation (Gilbert Law Summaries, Law School Legends Series (3d ed 2005)[five hour audio lecture overview of the federal income tax]

For Home Run Balls, See Schedule D, THE WASHINGTON POST, Sunday, Sept. 13, 1998, at C5 (Outlook section commentary)

Presentation, "State and Local Taxation," *City Administration in the United States*, Meridian International Center conference to provide education and support for Republic of Belarus local government administrators (Oct. 11, 1994)

UNIVERSITY SERVICE

Admissions Committee (2013-14 (Chair), 2009, 1998-2000); Tenure & Promotions Committee (2015-17, 2014-15 (spring semester Co-Chair); 2010-11(Chair), 2009-10, 2003-05, 1999-2000, 1995-96 (Chair)); Self-Study Committee (2011-12); Online Education Oversight Committee (2012-13); Non-Tenured Appointments Committee (2007-08 (Chair));

Dean Search Committee (2004-05); Academic Integrity Committee (2005-06); Dean's Advisory Committee (1999-2000).

PROFESSIONAL ACTIVITIES

Member, Academic Advisory Board, Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship (2010–present)

Barbri Bar Review (1995–present)

Bar review lectures on Personal Income Tax, Corporate Tax, Partnership Tax, and Estate and Gift Tax for winter and summer bar exams. States vary from year to year based upon needs and bar exam changes. Current live lectures: Illinois, Indiana, Kentucky, Pennsylvania, Virginia, and Wisconsin. Past live lectures: Alabama, District of Columbia, Georgia, Minnesota, and New York.

Associate Editor, American Bar Association Tax Section Newsletter (1986-1990)

Member, Board of Advisors, New York University/Internal Revenue Service Continuing Professional Education Program (1988-1990)

PRO-BONO ACTIVITIES

Volunteer reading to at-risk pre-school children, Ready Readers, St. Louis, MO. (2007-present, weekly)

Vice-President (1986-1992) and Co-Founder, Literacy Volunteers of America - National Capital Area (literacy education provider for adult nonreaders)

Volunteer teaching/assistance, Washington, D.C. public schools (1996-2006, weekly)

Martha's Table, serving meals to the homeless (2004-06, monthly)

ADMITTED TO PRACTICE

New York State; United States Tax Court; United States District Court for the Southern and Eastern Districts of New York

LANGUAGE

Conversant in French