

Grayson M.P. McCouch
University of Florida, Levin College of Law
309 Village Drive
Gainesville, FL 32611
Telephone: 352.273.0991
e-mail: gmccouch@law.ufl.edu

Education: Boston University School of Law. LL.M. (Taxation), 1990.
Stanford Law School. J.D., 1982. Associate Editor, *Stanford Law Review*.
Harvard University. A.B. (magna cum laude), 1979. Phi Beta Kappa.

Academic and Professional: University of Florida, Levin College of Law, Gainesville, FL. Clarence J. TeSelle Professor, 2021-present; Gerald Sohn Professor, 2013-2021; Visiting Professor, 2012-2013.

University of San Diego School of Law, San Diego, CA. Professor, 2001-2013. Herzog Endowment Scholar, 2002-2003. Class of 1975 Endowed Professor, 2010-2011.

University of Miami School of Law, Coral Gables, FL. Professor, 1995-2001; Associate Professor, 1990-1991, 1992-1995.

UCLA School of Law, Los Angeles, CA. Visiting Professor, 1997 (fall semester).

University of Missouri-Columbia School of Law, Columbia, MO. Associate Professor, 1991-1992.

Dorsey & Whitney, Minneapolis, MN. Associate (corporate and municipal finance), 1986-1990.

Sullivan & Worcester, Boston, MA. Associate (estate planning and administration), 1984-1986.

United States Court of Appeals for the First Circuit, Concord, NH. Law Clerk to Judge Hugh H. Bownes, 1983-1984.

Max Planck Institute for Foreign and International Patent, Copyright and Competition Law, Munich, Germany. Research Fellow, 1982-1983.

Books: FEDERAL ESTATE AND GIFT TAXATION, 12th ed. (with Bittker & Clark) (West, 2020). Prior editions: 11th ed. (with Bittker & Clark) (West, 2015); 10th ed. (with Bittker & Clark) (Thomson/West, 2011); 9th ed. (with

Bittker & Clark) (Thomson/West, 2005); 8th ed. (with Bittker & Clark) (Aspen Law & Business, 2000); 7th ed. (with Bittker & Clark) (Little, Brown & Co., 1996).

FEDERAL ESTATE AND GIFT TAXATION, 9th ed. (with McNulty) (West, 2020). Prior editions: 8th ed. (with McNulty) (West, 2016); 7th ed. (with McNulty) (Thomson/West, 2011); 6th ed. (with McNulty) (Thomson/West, 2003).

FEDERAL INCOME TAXATION OF ESTATES, TRUSTS, AND BENEFICIARIES, 3d ed. (West, 2023). Prior editions: 1st ed. (West, 2017); 2d ed. (West, 2020).

GRATUITOUS TRANSFERS, 7th ed. (with Ascher) (West, 2019). Prior editions: 6th ed. (with Ascher, Clark & Murphy) (Thomson/West, 2013); 5th ed. (with Clark, Lusky, Murphy & Ascher) (Thomson/West, 2007); 4th ed. (with Clark, Lusky, Murphy & Ascher) (West Group, 1999).

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SELECTED STATUTES ON TRUSTS AND ESTATES (with Ascher) (West Group, updated annually since 2001).

FEDERAL WEALTH TRANSFER TAX ANTHOLOGY (with Caron & Burke) (Anderson Publishing Co., 1998).

FEDERAL INCOME TAX ANTHOLOGY (with Caron & Burke) (Anderson Publishing Co., 1997).

**Articles and
Publications:**

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The Federal Estate Tax (book review), 42 J. AM. TAX'N ASS'N 160 (2020)

Post-Marital Income Shifting and the End of Alimony Trusts, 54 REAL PROP., TR. & EST. L.J. 179 (2019)

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Another Perspective on Testamentary Arbitration, 68 FLA. L. REV. Forum 68 (2016)

Sham Partnerships and Equivocal Transactions (with Burke), 69 TAX LAW. 625 (2016)

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Who Killed the Rule Against Perpetuities?, 40 PEPP. L. REV. 1291 (2013)

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Book Review: Graetz & Shapiro, Death By a Thousand Cuts: The Fight Over Taxing Inherited Wealth (with Burke), 107 TAX NOTES 1583 (2005)

Estate Tax Repeal and the Budget Process (with Burke), 104 TAX NOTES 1049 (2004)

Family Limited Partnerships: Discounts, Options, and Disappearing Value (with Burke), 6 FLA. TAX REV. 649 (2004)

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Presentations:

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Generation-Skipping Transfer Taxation. Florida Fellows Institute, American College of Trust and Estate Counsel (May 2017).

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Creative Charitable Gift Planning Strategies. Florida Tax Institute (April 2015).

Who Killed the Rule Against Perpetuities?. Pepperdine University School of Law (January 2013).

Lessons From Castle Harbour (with Burke). Florida State University

College of Law (February 2012).

Illusory Partnership Interests and the Anti-Antiabuse Rule. University of Florida, Levin College of Law (September 2011).

An Analysis of Section 2036 and the Leading Valuation Cases. Business Valuation Conference, University of San Diego School of Law (September 2008).

The Empty Promise of Estate Tax Repeal. Virginia Tax Study Group, University of Virginia School of Law (March 2008).

Probate Law Reform and Nonprobate Transfers. UCLA School of Law (February 2008).

Repercussions of Estate Tax Repeal. ABA Section of Taxation, San Diego (February 2006).

Politics of Estate Tax Repeal. Virginia Tax Study Group, University of Virginia School of Law (April 2005).

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A Disappearing Estate Tax? Virginia Tax Study Group, University of Virginia School of Law (November 2001).

Privatizing Social Security: Administration and Implementation. Washington and Lee University School of Law (April 2001).

Death Without Taxes? University of San Diego School of Law (October 2000).

Estate and Gift Taxation: Options for Reform. Virginia Tax Study Group, University of Virginia School of Law (March 2000).

A Consumption Tax on Gifts and Bequests? UCLA School of Law (December 1997).

Women, Fairness, and Social Security. University of Minnesota Law School, January 1997.

Bar Admissions: Massachusetts (1983); United States Court of Appeals for the First Circuit (1984); Minnesota (1987).

Professional Memberships: American Law Institute: Member, Consultative Group, Restatement (Third) of Trusts; Member, Consultative Group, Restatement (Third) of Property: Wills and Other Donative Transfers.