

EDWARD A. MORSE
CREIGHTON UNIVERSITY SCHOOL OF LAW
2133 CALIFORNIA STREET
OMAHA, NEBRASKA 68178
(402) 280-3091; -3161(FAX)
E-MAIL: MORSE@CREIGHTON.EDU

Education

J.D., University of Michigan Law School, Ann Arbor, Michigan (*cum laude* 1988)
B.S.B.A., Drake University, Des Moines, Iowa (*summa cum laude* 1985)

Academic & Administrative Experience

Creighton University School of Law:

McGrath, North, Mullin & Kratz Endowed Chair in Business Law (July 1, 2005-present)

Professor of Law (2000-present)

Associate Dean for Academic Affairs (2001-2005)

Associate Professor (1997-2000), Assistant Professor (1994-97)

Current Teaching: Federal Income Taxation, Taxation of Business Enterprises; Business Associations; Antitrust. *Other courses:* Legal Issues in E-Commerce, State and Local Taxation, Estate Planning
Emory University School of Law: co-taught Federal Tax Accounting as adjunct faculty (Fall 1993)

Professional Employment Experience

Sutherland, Asbill & Brennan, Atlanta, Georgia (Associate, 1989-94) (Practice focus: taxation)

Hon. Deanell R. Tacha, U.S. Court of Appeals-10th Circuit, Lawrence, KS (Law Clerk, 1988-89)

Bar Admissions: Nebraska (1989); Georgia (1990; currently on inactive status);
United States Tax Court (1990); United States Court of Federal Claims (1992)

Professional Affiliations/Service

AMERICAN BAR ASSOCIATION, SECTION OF TAXATION:

Committee memberships: Tax Accounting (1990-present); Teaching Taxation (1995-present)

Notable service activities have included:

-Treasury Submission: "Comments Concerning Notice 2005-14 and Section 199, Income Attributable to Domestic Production Activities" (July 14, 2005) (principal responsibility with C. Ellen MacNeil)

-Editor, Important Developments for Tax Accounting (1996-97)

-Editor, Important Developments in Employment Taxation (2005-2009)

-Task Force on Alternative Minimum Tax (2003-04)

AMERICAN BAR ASSOCIATION, SECTION OF BUSINESS LAW (2006-present).

-Cyberlaw Committee (2008-); Chair, Payment Card Data Security Breach Task Force (2010-2011).

NEBRASKA STATE BAR ASSOCIATION, Legislation Committee (1999-2000)

Other Academic Service

University Rank & Tenure Committee, Chair (2010-present); Secretary (2009-2010).

University Faculty Council (2011-present); Chair, *ad hoc* committee to review external referee process.

University Graduate Dean Search Committee, Chairman (2006).

Organizing Committee Member, SECOND ANNUAL CONFERENCE ON LEGAL, SECURITY AND PRIVACY ISSUES IN INFORMATION TECHNOLOGY LAW (www.lspi.net), Beijing, China, Dec. 5-7, 2007.

Program Committee Chairman, INTERNATIONAL LAW AND TRADE CONFERENCE (www.iltc.eu), Istanbul, Turkey, May 10-12, 2007.

Program Committee Chairman, INTERNATIONAL BUSINESS LAW & TECHNOLOGY CONFERENCE (www.iblt.eu), Copenhagen, Denmark, December 4-6, 2006.

Correspondents Panel, COMPUTER LAW AND SECURITY REPORT (Elsevier, 2007-08)

Other Professional Certification: Certified Public Accountant (Iowa); Member, AICPA

Books, Book Chapters, and Other Published Studies

Regulation, Markets, and Integrity: An Essay on the Framework for Trust in the Protection of Personal Data, in SOMETHING BIGGER THAN YOURSELF 165 (Pieter Kleve & Kees van Noortwijk, eds., Erasmus School of Law, Rotterdam 2011)

Tax Accounting Periods and Methods for Farmers, in LEXISNEXIS TAX ADVISOR – FEDERAL TOPICAL, CHAPTER 1N:4 (2007-2008)

GOVERNING FORTUNE: CASINO GAMBLING IN AMERICA (University of Michigan Press 2007) (co-authored with Dr. Ernie Goss)

REPORT OF THE ATTORNEY GENERAL’S TASK FORCE ON MOTOR FUEL PRICING (State of Nebraska, 2006) (with Dr. Ernest P. Goss, Creighton, and Dr. Eric Thompson, UNL)

Articles

Private Ordering in Light of the Law: Achieving Consumer Protection Through Payment Card Security Measures, 10:2 DEPAUL BUSINESS & COMMERCIAL LAW JOURNAL (forthcoming 2012) (with Dr. Vasant Raval).

Market Price Effects of Data Security Breaches, 20 INFORMATION SECURITY JOURNAL: A GLOBAL PERSPECTIVE 263 (forthcoming 2011) (with Dr. Vasant Raval and Dr. John Wingender).

From Private to Public Ordering: An Expanding Federal Role for Regulating Privacy and Data Security?, BUSINESS LAW TODAY (American Bar Ass’n, July 2011), available at apps.americanbar.org/buslaw/blt/content/2011/07/all.pdf

The FACTA the Matter: Recent Cases Involving Payment Card Receipts Illustrates Flaws in “Bounty” Enforcement Regime, LYDIAN JOURNAL 15 (April 2011), available at pymnts.com/journal.

Free Trade and Consumer Protection: Competing Interests in the Regulation of Internet Gambling, 2010:2 EUROPEAN JOURNAL OF CONSUMER LAW 289 (2010)

PCI DSS and the Legal Framework for Security: An Update on Recent Developments and Policy Directions, 1:3 LYDIAN PAYMENTS JOURNAL 31 (January 2010)

Not Letting a Good Crisis Go to Waste: Undisclosed Consequences of the Politics of Change, 2 OECONOMICA 41 (2009)

Survey of Significant Developments in Internet Gambling, 65 BUSINESS LAWYER 309 (2009)

Have Casinos Contributed to Rising Bankruptcy Rates?, 15 INTERNATIONAL ADVANCES IN ECONOMIC RESEARCH 456-69 (Springer 2009) (with Dr. Ernie Goss & Dr. John Deskins)

Whistleblowers and Tax Enforcement: Using Inside Information to Close the “Tax Gap”, 24 AKRON TAX JOURNAL 1 (2009)

PCI DSS: Payment Card Industry Data Security Standards in Context, 24 COMPUTER LAW & SECURITY REPORT 540 (Elsevier 2008) (with Dr. Vasant Raval)

Projecting Jurisdiction: Taxation in the Internet Age, 2 BILISIM VE HUKUK 394-407 (English); 380-393 (Turkish translation) (ANKARA BAR ASSOCIATION 2008)

The Internet Gambling Conundrum: Extraterritorial Impacts of U.S. Laws on Internet Businesses, 23 COMPUTER LAW & SECURITY REPORT 529 (Elsevier 2007)

Sound Science and Trade Barriers: Democracy, Autonomy, and the Limits of the SPS Agreement, 6 JOURNAL OF INTERNATIONAL TRADE LAW & POLICY 1 (2007)

Extraterritorial Internet Gambling: Legal Challenges and Policy Options, 1 INT’L J. INTERCULTURAL INFO. MGMT. 33 (2007) (earlier version in 1 LEGAL, PRIVACY, AND SECURITY ISSUES IN INFORMATION TECHNOLOGY 579-99 (Kierkegaard, ed. 2006))

Technological Entanglements: Evidentiary and Ethical Considerations of Metadata in Interjurisdictional Litigation, 2 JOURNAL OF INTERNATIONAL COMMERCIAL LAW AND TECHNOLOGY 94 (2007) (earlier version in 1 BUSINESS LAW AND TECHNOLOGY: PRESENT AND EMERGING TRENDS 307-23 (Kierkegaard, ed. 2006))

Where’s the Beef? CREIGHTON LAWYER 12 (Fall 2006)

Semper Reformanda: A Primer on Tax Reform, CREIGHTON LAWYER 10 (Spring 2006)

Income Averaging: Significant Planning Options for Eligible Taxpayers,
22 JOURNAL OF TAXATION OF INVESTMENTS 303 (2005)

Tax Planning for Closely Held Businesses in Light of the Rate Reductions in the JGTRRA of 2003,
THE NEBRASKA LAWYER 5-10 (March 2004)

Taxing Plaintiffs: A Look at Tax Accounting for Attorney's Fees and Litigation Costs
107 DICKINSON LAW REVIEW 405-502 (2003) (reprinted in 54 MONTHLY DIGEST OF TAX
ARTICLES 5 (March 2004) and 37 (April 2004))

Learning on the Electronic Frontier, CREIGHTON LAWYER 12-15 (2001)

*Travails of the Entrepreneurial Ant: Reforming Tax-Favored Retirement Saving for Small Business
Owners*, 50 DEPAUL L. REV. 49-110 (2000)

Reflections on the Rule of Law and Clear Reflection of Income: What Constrains Discretion?
8 CORNELL J. OF LAW AND PUB. POLICY 445-539 (1999)

State Taxation of Internet Commerce: Something New Under the Sun?
30 CREIGHTON L. REV. 1113-67 (1997)

Demystifying LIFO: Towards Simplification of Inflation-Adjusted Inventory Valuation
2 FLORIDA TAX REVIEW 559-629 (1995)

Changes in Installment Obligations Need Not Result in Loss of Deferral Benefits
TAX IDEAS 6201-6217 (Warren, Gorham & Lamont 1995)

Mediation in Debtor/Creditor Relationships (Note)
20 U.MICH. J.L. REF. 587-615 (1987)

Selected Continuing Education Programs, Lectures, and Presentations

The Year of the Hacker, ABA SECTION OF BUSINESS LAW, CYBERLAW COMMITTEE, Toronto, August 5,
2011.

*Privacy Police to Security Sheriffs: The Emerging Federal Role in Regulating Privacy and Data Security
Protection*, ABA SECTION OF BUSINESS LAW, Boston, April 15, 2011 (chair and panelist)

Important Developments in Data Security Breaches, ABA CYBERLAW COMMITTEE, WINTER WORKING
GROUP, Austin, January 28, 2011

Important Developments in Federal Income Taxation, State Bar of South Dakota, Tax Update XXXII,
Sioux Falls, South Dakota, December 10, 2010

Important Developments in Federal Income Taxation, GREAT PLAINS TAX INSTITUTE, Omaha, Nebraska,
December 2, 2010

*Private Ordering in Light of the Law: Achieving Consumer Protection Through Payment Card Security
Measures*, Economic Governance and Competition: The Pros and Cons of Private Ordering in
the Shadow of the Law, Tilburg University, The Netherlands, October 1, 2010 (with V. Raval)

Data Security Issues in the Payment Card Industry, ABA CYBERLAW COMMITTEE, WINTER WORKING
GROUP, Miami, Florida, January 29, 2010 (with V. Raval)

Important Developments in Federal Income Taxation, State Bar of South Dakota, Tax Update XXXI,
Sioux Falls, South Dakota, December 11, 2009

Important Developments in Federal Income Taxation, GREAT PLAINS TAX INSTITUTE, Omaha, Nebraska,
December 3, 2009

Ethics for Accounting Professionals: Growing an Ethical Culture, MCGRATH, NORTH, MULLIN & KRATZ
2ND ANNUAL SEMINAR FOR ACCOUNTING PROFESSIONALS, October 30, 2009

Barriers to Financing Internet Gambling Under UIGEA, in Emerging Legal Issues in Online Gaming,
ABA SECTION OF BUSINESS LAW, Vancouver, British Columbia, April 21, 2009

Privacy Across the Enterprise: Deciphering Legal and Market-Based Demands, CREIGHTON COLLEGE OF
BUSINESS ADMINISTRATION, INFORMATION SECURITY ISSUES ACROSS THE ENTERPRISE, Omaha,
Nebraska, January 13, 2009

Business Enterprises in the United States: Overview of Business and Tax Frameworks, NATIONAL
TAIWAN UNIVERSITY SCHOOL OF LAW, Taipei, Taiwan, December 8, 2008

Current Developments in Federal Income Taxation, GREAT PLAINS TAX INSTITUTE, Omaha, Nebraska,
December 4, 2008

Whistleblowers and Tax Enforcement: Using Inside Information to Close the "Tax Gap", STANFORD LAW SCHOOL, CLOSING THE TAX GAP, Palo Alto, California, November 9, 2008

Payment Card Industry Data Security Standards in Context, THIRD ANNUAL CONFERENCE ON LEGAL, SECURITY, AND PRIVACY ISSUES IN INFORMATION TECHNOLOGY, Prague, Czech Republic, September 5, 2008 (with V. Raval).

Projecting Jurisdiction: Taxation in the Internet Age, ANKARA BAR ASSOCIATION INTERNATIONAL LAW CONGRESS, Ankara, Turkey, January 11, 2008

The Internet Gambling Conundrum, SECOND ANNUAL CONFERENCE ON LEGAL, SECURITY, AND PRIVACY ISSUES IN INFORMATION TECHNOLOGY, Beijing, China, December 6, 2007

Current Developments in Federal Income Taxation, GREAT PLAINS FEDERAL TAX INSTITUTE, November 29, 2007

Ethical Issues for Accounting Professionals in the Small Business Environment, MCGRATH, NORTH, MULLIN & KRATZ 2ND ANNUAL SEMINAR FOR ACCOUNTING PROFESSIONALS, October 25, 2007

Sound Science and Trade Barriers, INTERNATIONAL LAW AND TRADE CONFERENCE, Istanbul, Turkey, May 6, 2007

Evidentiary and Ethical Considerations of Metadata in Interjurisdictional Litigation, INTERNATIONAL CONFERENCE ON BUSINESS LAW AND TECHNOLOGY, Copenhagen, Denmark, December 3, 2006

Current Developments in Federal Income Taxation, GREAT PLAINS FEDERAL TAX INSTITUTE, November 30, 2006

Technological Entanglements: Evidentiary and Ethical Considerations of Metadata, COUNCIL BLUFFS ESTATE PLANNING COUNCIL, September 2006

Taxing Farmers: Income Averaging, Self-Employment (And Some QPAI), ANNUAL ESTATE AND BUSINESS PLANNING SEMINAR (University of Nebraska College of Law and School of Accountancy), May 11, 2006; Joint Committees on Agriculture & Cooperatives and Small Business (ABA Tax Section Meeting, San Diego, California), January 2006

Recent Opinion/Editorials

Wealth disparity price of progress, OMAHA WORLD-HERALD, May 29, 2011

Tax hikes during recession deserve careful scrutiny, OMAHA WORLD-HERALD, September 15, 2010

Disrespecting human life places one's dignity at risk, OMAHA WORLD-HERALD, August 13, 2010

Judicial fiat should not be the last word, DES MOINES REGISTER, August 23, 2009 (with Safranek)

Shrinking of Health Care Makes Obama Plan Flawed, OMAHA WORLD-HERALD, August 5, 2009

Despite Pain, an Auto Bailout is Ill-Advised, OMAHA WORLD-HERALD, December 13, 2008 (with Goss)

New Taxes on 'Rich' Would Target Businesses, Investors – and You, OMAHA WORLD-HERALD, October 24, 2008

Speculation and Commodity Prices, 11(1) ECONOMIC TRENDS (Fall 2008)

The Conundrum of Un-Free Trade, 10(1) ECONOMIC TRENDS (Fall 2007)

Books for Your Edification and Enjoyment, Id. (Book reviews)

Casino Costs Outweigh Benefits: Lessons from Iowa, OMAHA WORLD-HERALD, June 8, 2007 (with Goss)

Gambling Interests Crap Out in 2006 Elections, B2B OMAHA 25 (Winter 2007) (with Goss)

Dealing with Globalization: A Conflict of Meaning? 9(1) ECONOMIC TRENDS (Fall 2006)

Limiting Casinos in Nebraska, B2B OMAHA 27 (Summer 2006) (with Goss)

Farming Programs Full of Entanglements, OMAHA WORLD-HERALD, July 21, 2006, at 7B

Expert Witness Testimony

2010-11: *United States v. Levell*, (Federal District Court, D. Neb.)
Filed expert report for defendant re: tax issues relating to constructive dividends.

2009-11: *In re ClassicStar Mare Lease Litigation and West Hills Farms LLC, et. al., v. ClassicStar, LLC, et. al.*, (Federal District Court, E.D. Kentucky).
Filed expert reports for plaintiffs re: tax issues in litigation against investment promoters; deposed by counsel for defendant.

2008: *Cenovic v. Cenovic*, Douglas County District Court, Omaha, Nebraska.

Testified at trial re: net operating losses and related tax issues in marital property settlement. Reference in appellate case, No. A-09-238, January 12, 2010, available at: <http://www.supremecourt.ne.gov/opinions/2010/january/jan12/a09-238.pdf>.

2007: Dutton v. Gail Werner-Robertson, *et. al.*, Omaha, Nebraska.

Deposed as defendant's expert witness on May 23, 2007 re: fiduciary duties in limited partnerships in case filed in Douglas County District Court.

May 1998-July 1999: Pfizer, Inc. v. Lancaster County Board of Equalization, Lincoln, Nebraska.

Testified at two tax protest hearings before the Tax Equalization and Review Commission re: federal and state taxation and state constitutional law. Appellate decision at: Pfizer, Inc. v. Lancaster County Board of Equalization, 260 Neb. 265 (2000).

1997: Peter Kiewit Foundation v. Omaha World-Herald Co., Omaha, Nebraska.

Prepared affidavit filed by counsel in Douglas County District Court re: corporate law issue in dispute between shareholders and corporation over corporate restructuring.

Other Consulting

I have also been retained as a consultant in other matters involving taxation (both state and federal), fiduciary obligations, economic development, antitrust, corporate and other business organizations.