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EDUCATION

Master of Laws in Taxation, graduated 1975, New York University School of Law, New York, New York
Juris Doctor, graduated 1974, Loyola University School of Law, Los Angeles, California
Bachelor of Arts, graduated 1971, University of Southern California, Los Angeles, California

PUBLISHED WORK

Christine Manolakas, *The Tax Law and Policy of Natural Disasters*, 70 BAYLOR L. REV. 1 (2019).

Christine Manolakas, *Taxation of Gamblers: The House Always Wins*, 30 OKLA. L.J. 553 (2018).

Christine Manolakas, *Qualified Residence Interest Deduction: A Win for Unmarried Co-Owners*, 17 NEV. L.J. 201 (2016)

Christine Manolakas, *The Taxation of Thieves and their Victims: Everyone Loses but Uncle Sam*, 13 HASTINGS BUS. L.J. 31 (Fall 2016)

Christine Manolakas, *The Tax Treatment of Natural Disasters: Greater and Equitable Relief is Necessary*, 44 REAL ESTATE L.J. 464 (2016)

Christine Manolakas, *The Taxation of Artists and the Acquirers of Art: The Many Shades of Grey*, 43 AIPLA Q. J. 69 (Winter 2014). (American Intellectual Property Law Association, The George Washington University School of Law)

Christine Manolakas, *The Mixed Use of a Personal Residence: Integration of Conflicting Holding Purposes Under I.R.C. Sections 121, 280A, and 1031*, 14 WAKE FOREST J. BUS. & INTELL. PROP. L. 1 (2013)

Christine Manolakas & William Dentino, *The Exit Tax: A Move in the Right Direction*, WM & MARY BUS. L. REV. 341 (2012)

Christine Manolakas & Catherine Brown, *Tax Discrimination and Trade in Services: The Search for Balance in Canada-U.S. Relations*, 40 GA. J. INT'L 3 (2008)

Christine Manolakas & Catherine Brown, *Tax Barriers to Trade in Services: Myth or Reality in the NAFTA Block*, 52 TAX NOTES INT'L (2008)

Christine Manolakas & Catherine Brown, *Tax Discrimination and Trade in Services Between Canada and*

the United States: Deciphering the Landscape, in TAXATION AND VALUATION OF TECHNOLOGY: THEORY, PRACTICE, AND THE LAW 179, (James L. Horvath & David W. Chodikoff eds., 2008)

Christine Manolakas, *The Presumption of Undue Influence Resurrected: He Said/She Said is Back*, 37 MCGEORGE L. REV. 33 (2006)

Christine Manolakas and Catherine Brown, *Trade in Technology Within the Free Trade Zone: The Impact of the WTO Agreement, NAFTA, and Tax Treaties on the NAFTA Signatories*, 21 NW. J. INT'L L. & BUS. 71 (2006)

Christine Manolakas and Catherine Brown, *Corporate Nonrecognition Provisions: A Comparison of the United States and Canadian Tax Regimes*, 22 DALHOUSIE L.J. 5 (1999)

Christine Manolakas and Catherine Brown, *Corporate Reorganizations and Treaty Relief from Double Taxation Within the NAFTA Block*, 59 LA. L. REV. 253 (1998)

Christine Manolakas and Catherine Brown, *The United States and Canada: A Comparison of Corporate Nonrecognition Provisions*, 30 CASE W. RES. J. INT'L L. 1(1998)

Christine Manolakas and Catherine Brown, "Organizations, Reorganizations, Amalgamations, Divisions, and Dissolutions: Cross-Border Assets, Double Taxation and Potential Relief Under the U.S.-Canada Tax Treaty," 26 GA. J. INT'L. & COMP. L. 311 (1997)

Christine Manolakas, *The Repealed Investment Tax Credit: Your 'Life' Depends on It*, 65 TAX NOTES 1693 (1994)

Christine Manolakas, *The Impact of the Uniform Capitalization Rules on Real Estate*, in TAX FACTORS IN REAL ESTATE OPERATIONS 845 (Thomas G. Manolakas & Paul Edward Anderson, 7th ed., 8th ed. Prentice Hall 1990 & 1991)

Christine Manolakas, *The Transfer of Real Property to a Spouse or Incident to a Divorce*, in TAX FACTORS IN REAL ESTATE OPERATIONS 911 (Thomas G. Manolakas & Paul Edward Anderson, 7th ed., 8th ed. Prentice Hall 1990 & 1991)

Christine Dentino, *The Impact of the New Uniform Capitalization Rules on Real Estate*, 16 J. REAL ESTATE TAX'N 195 (1989)

Christine Dentino, *Tax Consequences of Marital Dissolution*, in FAMILY LAW IN THE UNITED STATES (Christopher L. Blakesley et al. eds., 1988)

Christine Dentino & Jeffrey B. Harris, *Section 1274—The Application of the OID Provisions to Debt Instruments Issued for Property*, 9 REV. OF TAX'N OF INDIVIDUALS 315 (1985)

Christine Dentino, *The Unveiling of Section 291 — With a Focus on the Disposition of Real Property by Corporations*, 11 J. CORP. TAX'N 258 (1984)

Christine Dentino, *Recapture on the Exchange of Real Property after ERTA*, 11 J. REAL ESTATE TAX'N 254 (1984)

Christine Dentino & Marlan Walker, *Impact of Installment Sales Revision Act of 1980 on Evidences of Indebtedness in a Section 351 Transaction*, 9 J. CORP. TAX'N 330 (1983)

Christine Dentino & Matt McEntee, *Financial Accounting for Real Property Exchanges*, 6 J. ACCOUNTING, AUDITING AND FINANCE 168 (1983)

PRIMARY TEACHING RESPONSIBILITIES

Federal Income Taxation

Taxation of Real Estate Transactions

Taxation of Corporations and Shareholders

U.S. Taxation of International Transactions

Community Property Law

EMPLOYMENT

Professor of Law, McGeorge School of Law, University of the Pacific, Sacramento, California, 1978 to present

Associate Dean for Academic Affairs, McGeorge School of Law, University of the Pacific, 2005 to 2008

Lecturer, California CPA Education Foundation, Continuing Professional Education, 2003-2004

In-Depth Individual Income Taxation Topics: At-Risk Rules, Passive Loss, Net Operating Losses, Qualified Plans, IRA Distributions, Real Estate Transfers, Divorce Taxation, Sale of a Principal Residence, Alternative Minimum Tax, and Individual Bankruptcies.

Standard Oil Company of California, Chevron U.S.A., Inc., Tax Department, 1976-1977