CURRICULUM VITAE

W. Edward "Ted" Afield
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Education

University of Florida Levin College of Law
L.L.M. in Taxation 2005; Research Assistant to Professor David Richardson; Class Rank: 6th out of 66

Columbia University School of Law
J.D. 2001; Articles Editor, *Columbia Business Law Review*; Harlan Fiske Stone Scholar

Harvard College
A.B. in History, *cum laude*, 1998; Harvard College Scholarship; Dean's List; Harvard Varsity Fencing Team; Harvard University Choir

Academic Experience

Georgia State University College of Law, Atlanta, Georgia
Director, Philip C. Cook Low Income Taxpayer Clinic, January 2016-present
Mark and Evelyn Trammell Professor (conferred in August 2018),
Clinical Professor of Law (May 2021-present)
Associate Clinical Professor of Law (January 2016-May 2021)

- Director of low-income taxpayer clinic responsible for approximately 240 active cases handled by 17-25 students per semester and three full-time clinic faculty and/or staff attorneys.
- Courses taught: Tax Clinic I, Tax Clinic II, Corporate Taxation, Basic Federal Taxation.
- Committee work: Curriculum Committee (2016-2017); Clerkship Advisement Committee (2016-2017); Clinical Programs Committee (2016-2021; Chair, 2017-2018, Fall 2019; Vice-Chair, 2020-2021); Assessment Committee (2017-2021; Vice-Chair 2018-2019, Chair 2019-2020); Faculty Development Committee (2020-2021, Vice Chair).
- Center for Clinical Programs Work: managed conflict of interest and malpractice policy for all in-house clinics in the center (2016-present).
- Grants: primary administrator for the federal low-income taxpayer clinic annual grant received by Georgia State and successfully obtained the maximum annual grant award of $100,000 authorized by statute.
- Center for Access to Justice—Affiliated faculty.

University of Warsaw School of Law, Center for American Legal Studies
Guest Lecturer, January 2021 (online due to COVID-19)

- Course taught: Introduction to American Property Law

Ave Maria School of Law, Ann Arbor, Michigan/Naples, Florida
Associate Dean for Academic Affairs, December 2012-December 2015
Associate Professor, August 2012-December 2015 (tenure granted April 2014)
Assistant Professor, July 2008-August 2012

- Courses taught: Basic Federal Income Taxation, Property I, Property II, and Partnership Taxation.
- Committee work: Academic Standards Committee (Chair, December 2012-December 2015), Admissions/Financial Aid Committee, Appointments Committee, Bar Exam Task Force, Curriculum Committee, Dean Search Committee, Faculty Development Committee (Chair, 2009-2010), Judicial Clerkship Committee, Placement Committee, and Long Range and Strategic Planning Committee, *Ave Maria Law Review* (co-faculty advisor).
- Primary drafter of ABA Self-Study for Fall 2015 site visit.

Scholarship, Presentations, and Media

Work-In-Progress

Taxpayer Rights Paternalism

- Examining the current approach to protecting taxpayer rights and inquiring how these rights should be prioritized in an enforcement environment in which there are insufficient resources to protect all rights equally and preference differences among taxpayers and between taxpayers and the government as to which rights should be prioritized.

Professional Identity Formation for the Tax Bar

- Exploring how principles from recent research on the importance of professional identity formation in legal education can be applied to training tax students in an experiential setting, in light of the heightened professional responsibility requirements that require tax attorneys to balance client obligations with obligations to the overall tax system.

Book Chapters

Book Chapter: "Offers In Compromise," in *Effectively Representing Your Client Before the IRS: A Practical Manual for the Tax Practitioner with Sample Correspondence and Forms* 8th ed., (ABA Section of Taxation), Christine Speidel and Patrick Thomas, Co-Editors-in-Chief) (co-authored with Nancy Ryan) (forthcoming in 2021).

Book Chapter: "Handling Tax Collection Matters—Procedures and Strategies," in *Effectively Representing Your Client Before the IRS: A Practical Manual for the Tax Practitioner with Sample Correspondence and Forms*, 7th ed., (ABA Section of Taxation), Keith Fogg, Editor-in-Chief) (co-authored with Tameka Lester and Willard Timm) (2018).

Journal Articles

Moving Taxpayer Disputes Online Without Leaving Taxpayer Rights Behind, 74 TAX LAWYER 1 (2020).

Social Justice and the Low-Income Taxpayer, 64 VILL. L. REV. 347 (2019).

Compromising Student Loans, 69 S.C. L. REV. 81 (2017).

A Market for Tax Compliance, 62 CLEV. ST. L. REV. 315 (2014).

Winning the Crowd: Harnessing Taxpayer Choices to Improve Educational Quality, 63 CATH. U. L. REV. 297 (2014).

Getting Faith Out of the Gutters: Resolving the Debate Over Political Campaign Participation by Religious Organizations Through Fiscal Subsidiarity, 12 NEV. L. J. 83 (2011).

Dining With Tax Collectors: Reducing the Tax Gap Through Church-Government Partnerships, 7 RUTGERS BUS. L. J. 53 (2010).

Agency Activism as a New Way of LIFE: Administrative Modification of the Internal Revenue Code Through Limited Issue Focused Examinations, 7 FLA. TAX REV. 455 (2006).

Note, *The New Drug Buyer: The Changing Definition of the Consumer for Antitrust Enforcement in the Pharmaceutical Industry*, 2001 COLUM. BUS. L. REV. 203 (2001).

Blogs and Popular Press

"Reflections on Nina Olson from Ted Afield," *Procedurally Taxing* blog, July 15, 2019, available at https://procedurallytaxing.com/reflections-on-nina-olson-from-ted-afield/.

"IRS Can File a Proof of Claim in Bankruptcy Court for the Full Amount of Tax Liability Even After an Accepted Offer in Compromise," *Procedurally Taxing* blog, June 13, 2019, available at https://procedurallytaxing.com/irs-can-file-a-proof-of-claim-in-bankruptcy-court-for-the-full-amount-of-tax-liability-even-after-an-accepted-offer-in-compromise/.

"Another Tax Clinic Amicus Brief Success Story," Georgia State Law Clinical Programs Blog, April 3, 2019, available at https://georgiastatelawclinicalprograms.blog/2019/04/03/another-tax-clinic-amicus-brief-success-story/.

"Nominal Qualified Offers and TEFRA," *Procedurally Taxing* blog, February 25, 2019, available at http://procedurallytaxing.com/nominal-qualified-offers-and-tefra/.

"Tax Clinic Amicus Brief Argument Supported," Georgia State Law Clinical Programs Blog, February 8, 2019, available at https://georgiastatelawclinicalprograms.blog/2019/02/08/tax-clinic-amicus-brief-argument-supported/.

"Georgia State's Tax Clinic Gives Georgia's Low-Income Taxpayers A Fresh Start," by W. Edward Afield, *SaportaReport*, February 26, 2018, available at https://leadership.saportareport.com/higher-education/2018/02/26/georgia-states-tax-clinic-gives-georgias-low-income-taxpayers-a-fresh-start/.

"How the tax package would slam higher ed," by Ted Afield, *The Conversation*, November 8, 2017, available at https://theconversation.com/how-the-tax-package-would-slam-higher-ed-86913 (picked up by publications including PBS and *The San Francisco Chronicle*).

2017 Mini-Symposium on Tax Enforcement and Administration, "Applying Offer-in-Compromise Principles to Student Loan Repayment," available at The Surly Subgroup, https://surlysubgroup.com/2017/01/27/applying-offer-in-compromise-principles-to-student-loan-repayment/ (January 27, 2017).

Selected Amicus Briefs (co-authored with T. Keith Fogg and students from the Philip C. Cook Low-Income Taxpayer Clinic and Harvard Federal Tax Clinic)

United States v. Borenstein; No. 17-3900 (2nd Cir.Ct. App.) (2018)

BASR Partnership et al. v. United States; No. 17-1925 (Fed. Cir.) (2018)

Groves v. United States; No. 17-2937 (7th Cir.) (2018)

Larson v. United States; No. 17-503 (2nd Cir. Ct. App.) (2017)

United States v. Borenstein; No. 23559-15 (U.S. Tax Ct.) (2016)

Government Reports

The IRS Advisory Council (IRSAC) 2020 Public Report (co-authored by all of the IRSAC members for calendar year 2020), available at: https://www.irs.gov/pub/irs-pdf/p5316.pdf.

Edited work

Rachel L. Partain, Esq., *Court Procedure and Practice Important Developments Report for the American Bar Association Tax Section's Committee on Court Procedure and Practice* (Spring, 2009).

Selected Presentations and Panels

Co-presenter (with Erin Collins, National Taxpayer Advocate), 2021 Annual Grantee Conference, Examination, Appeals, and Litigation, (online, due to COVID-19), December 2020.

Discussant, Southeastern Association of Law Schools 2020 Conference, Tax Law Workshop Discussion Group: Tax Policy Discussion Group (online, due to COVID-19), August 2020.

Presenter, Association for Mid-Career Tax Law Professors, Taxpayer Rights Paternalism, (originally scheduled to be held at the University of North Carolina School of Law but moved online due to COVID-19), Summer 2020 (weekly series) (also member of organizing committee and a discussant).

Presentation: Moving Taxpayer Disputes Online Without Leaving Taxpayer Rights Behind, Wake Forest University College of Law, April 2020 (canceled because of COVID-19 pandemic).

The Second Annual UCI-A. Lavar Taylor Tax Symposium, Panel: "Risks and Rewards of AI for Tax," University of California-Irvine, February 2020.

Moderator, Expanding the Classroom: Benefits and Challenges of Co-Teaching, AALS 2020 Annual Meeting, Washington, D.C., January 2020.

Discussant, Rethinking Tax Compliance and Enforcement Panel, as part of the Privacy and Information in Tax Enforcement Panel at the National Tax Association 112th Annual Conference on Taxation, Tampa, Florida, November 2019.

Presentation: TaxpayerRights.Com: Implementing Technological Solutions to Bolster Taxpayer Access to Justice, as part of the Privacy and Information in Tax Enforcement Panel at the National Tax Association 112th Annual Conference on Taxation, Tampa, Florida, November 2019.

Discussant, Southeastern Association of Law Schools 2019 Conference, Workshop on Tax Law: Tax Law at the Crossroads, Boca Raton, Florida, August 2019.

Discussant, Southeastern Association of Law Schools 2019 Conference, Tax Law Workshop Discussion Group: Tax Policy Discussion Group, Boca Raton, Florida, August 2019.

Presenter, Association for Mid-Career Tax Law Professors, "TaxpayerRights.Com: Implementing Technological Solutions to Bolster Taxpayer Access to Justice," University of San Diego School of Law, June 2019.

Panel Presenter, 22nd Annual Critical Tax Conference, "Social Justice and the Low-Income Taxpayer," Pepperdine School of Law, April 2019.

Incubator Session Presentation, 22nd Annual Critical Tax Conference, "TaxpayerRights.Com: Implementing Technological Solutions to Bolster Taxpayer Access to Justice," Pepperdine School of Law, April 2019.

Co-presenter (with Arthur Bartlett), 2019 Annual Grantee Conference, Case Management Systems 101, Washington, D.C., December 2018.

Co-presenter (with Karlise Grier, Seth Buchwald, Lyonette Davis, Payal Kapoor, and Phil Sandick), Professionalism for Tax Attorneys, recorded for the Southern Federal Tax Institute in conjunction with the Georgia Chief Justice's Commission on Professionalism, Atlanta, Georgia, October 2018.

Panelist, ABA Sections of Taxation and Real Property Trust & Estate Law, Trust & Estate Division, 2018 Fall Tax Meeting, Collection Workshop: How to Represent Taxpayers in Collection Matters From the Final Notice Through Trial and Resolving Collection Issues Facing Estates, Donors, and Donees, Atlanta, Georgia, October 2018.

Panelist, ABA Sections of Taxation and Real Property Trust & Estate Law, Trust & Estate Division, 2018 Fall Tax Meeting, Ethical Pitfalls in Representing Spouses, Atlanta, Georgia, October 2018.

Panelist, ABA Sections of Taxation and Real Property Trust & Estate Law, Trust & Estate Division, 2018 Fall Tax Meeting, Tax Consequences of Student Loan Debt Cancellation, Atlanta, Georgia, October 2018.

"Social Justice and the Low-Income Taxpayer," Workshop Presentation at Tax Justice For All: Examining Contemporary Issues in State and Federal Tax Administration, Georgia State University College of Law (co-hosted by W. Edward Afield and Tameka Lester), October, 2018.

Discussant, Southeastern Association of Law Schools 2018 Conference, Workshop on Tax Law: The Future of Tax Law, Ft. Lauderdale, Florida, August 2018.

Discussant, Southeastern Association of Law Schools 2018 Conference, Tax Law Workshop Discussion Group: Tax Policy Discussion Group, Ft. Lauderdale, Florida, August 2018.

Co-presenter (with Daniel Causey), "Advocating in Liability Cases Using IRS Innocent Spouse Provisions," Atlanta Tax Forum, July 2018.

Speaker, Taxpayer Advocate Service Congressional Seminar, discussing the impact of the low income taxpayer clinic on the state of Georgia, Atlanta, Georgia, June 2018.

Co-presenter (with Mary Radford, Tameka Lester and William McDonald), "Taxes Under Trump: What We Know & What It Means for Lawyers and Their Clients," Tower to the Trenches CLE Panel, Georgia State University College of Law, April 2018.

Telephonic presentation to U.S. Government Accountability Office with other Low-Income Taxpayer Clinics on issues surrounding tax-time financial products and their impact on low-income taxpayers, April 2018.

Presenter, Problem Solving Day with the Taxpayer Advocate Service, New Birth Missionary Baptist Church, Lithonia, Georgia, April 2018.

Georgia State University College of Law, Center for Access to Justice, Bridges Presentation, "Achieving Social Justice, One Taxpayer at a Time", Atlanta, Georgia, March 2018 (inaugural Bridges event).

Discussant, AALS Discussion Group on A Unique Approach to Access to Justice: Training Lawyers Ready to Serve, San Diego, California, January, 2018.

Co-presenter (with Susan Kideckel), 2018 Annual Grantee Conference, Avoiding POA Pitfalls, Washington, D.C., December, 2017.

Co-Presenter (with Mary Ann David and Laura Daly), 2018 Annual Grantee Conference, Basic Collection Alternatives, Washington, D.C., December, 2017.

“Achieving Social Justice, One Taxpayer at a Time”, Work-In-Progress Presentation at the 2017 Southern Clinical Conference, Louisiana State University Paul M. Herbert Law Center, Baton Rouge, Louisiana, October 2017.

Discussant, Southeastern Association of Law Schools 2017 Conference, Workshop on Legal Education: Discussion Group: Responding to the Needs of Evening Students: The Night Owl Clinician, Boca Raton, Florida, August 2017.

Discussant, Southeastern Association of Law Schools 2017 Conference, Workshop on Tax Law: Discussion Group: Pedagogy and Assessments in Tax Courses, Boca Raton, Florida, August 2017.

Panelist, ABA Tax Section 2017 May Meeting, Ultimate Tax Collection—Can’t Pay? Compare an Offer-in-Compromise to Discharge in Bankruptcy, Baltimore, Maryland, May 2017.

Speaker: “Current Tax Reform Proposals from the National Taxpayer Advocate,” Joint Meeting of the Atlanta Bar Association Tax Section and Georgia Society of CPAs, Atlanta, Georgia, April 2017.

Discussant, AALS Discussion Group on The Future of Tax Administration and Enforcement, San Francisco, California, January, 2017.

Co-presenter (with Nancy Rossner) 2017 Annual Grantee Conference, Training Students and Volunteers: Best Practices and Potential Issues, Washington, D.C., December, 2016.

Co-presenter (with Tameka Lester), 2016 Georgia Legislative Branch CLE, discussing the impact of the low income taxpayer clinic on the state of Georgia, Atlanta, Georgia, November, 2016.

Panelist, Southeastern Association of Law Schools 2016 Conference, Workshop on Tax Law: The Federal Tax Code as a Tool of Public Policy, August 2016, Amelia Island, Florida.

Co-presenter (with Bill Timm) at IRS Congressional Liaison Meeting, discussing the impact of the low income taxpayer clinic on the state of Georgia, Atlanta, Georgia, June 2016.

Discussant, AALS Conference on Clinical Legal Education, Tax Works In Progress, Baltimore, Maryland, May 2016.

Invited Participant, *Banking in a Free Society*, Faculty Colloquium sponsored by The Federalist Society and the John Templeton Foundation, Annapolis, Maryland, June 5-6, 2015.

Getting Faith Out of the Gutters: Resolving the Debate Over Political Campaign Participation by Religious Organizations Through Fiscal Subsidiarity, presented at:

- Southeastern Law Scholars Conference, Charleston School of Law, October 2011, Charleston, South Carolina.

Dining With Tax Collectors: Reducing the Tax Gap Through Church-Government Partnerships, presented at:

- Florida Junior Faculty Forum, Stetson College of Law, Gulfport, Florida, November, 2009.
- Atlanta's John Marshall Law School, Atlanta, Georgia, March, 2010.

Entities for Fun and Sometimes Profit: Choice of Entity, part of the Basic Tax Practice Continuing Legal Education sponsored by the Florida Bar's Young Lawyers' Division, Miami and Tampa, Florida, April 2010.

Tax Procedure, part of the 2010 Ullman Year in Review sponsored by the Florida Bar Tax Section, Amelia Island, Florida, July 2010.

Selected Media

"Insurance company files lawsuit in Stockbridge harassment settlement," by Leon Stafford, Atlanta Journal Constitution, May 11, 2021, (quoted in regards to the tax consequences of a law suit settlement) available at https://www.ajc.com/news/atlanta-news/insurance-company-files-lawsuit-in-stockbridge-harassment-settlement/3ZJKVZTWRFFHRALVSYCHERSJMI/.

"Duplicate Stimulus Checks Creating Confusion for Americans," by Lydia O'Neal, Bloomberg Tax, April 13, 2021 (quoted in regards to the ramifications for taxpayers of the IRS's mistakenly issuing duplicate stimulus checks), available at https://news.bloombergtax.com/daily-tax-report/duplicate-stimulus-checks-creating-confusion-for-americans.

"The Stimulus Bill's Tax Change for Gig Workers Explained," by Lydia O'Neal, Bloomberg Tax, March 11, 2021 (quoted in regards to changes the stimulus package made to tax reporting requirements for gig economy workers), available at https://news.bloomberglaw.com/daily-tax-report-state/the-stimulus-laws-gig-economy-tax-provision-explained.

"Top 100 Must-Follow Tax Twitter Accounts For 2021," by Kelly Phillips Erb, *Forbes*, December 31, 2020 (listed as one of the top 100 tax Twitter accounts), available at https://www.forbes.com/sites/kellyphillipserb/2021/12/31/top-100-must-follow-tax-twitter-accounts-for-2021/?sh=1898af417369.

"9 Things Tax Pros Are Grateful For This Thanksgiving," by Amy Lee Rosen, Law360 (November 23, 2020) (quoted in regards to the benefits of the IRS relaxing its electronic signature requirements as a response to the COVID-19 pandemic), available at https://www.law360.com/tax-authority/articles/1330510/9-things-tax-pros-are-grateful-for-this-thanksgiving.

"6 Captivating Tax Opinions By Justice Ginsburg" by Amy Lee Rosen, Law360 Tax Authority (September 21, 2020) (discussing a Justice Ginsburg tax procedure opinion that contributes to the importance of taxpayers resolving tax disputes sooner rather than later to avoid unexpected surprises with tax liens reaching an inheritance), available at: https://www.law360.com/tax-authority/federal/articles/1312004.

"With Harris as Biden's VP Pick, Her Tax Ideas Will Face Scrutiny," by Stephen Cooper, *Law360*, August 12, 2020 (quoted in regards to Senator Harris's tax proposals and how they could impact low-income taxpayers in a Biden/Harris administration), available at https://www.law360.com/tax-authority/articles/1300589/with-harris-as-biden-s-vp-pick-her-tax-ideas-will-face-scrutiny.

"Coronavirus Making It Harder for Low-Income Taxpayers to File," by Lydia O'Neal, Bloomberg Tax (March 19, 2020) (quoted in regards to the impact that the coronavirus will have on vulnerable taxpayers during tax filing season), available at https://news.bloombergtax.com/daily-tax-report/coronavirus-making-it-harder-for-low-income-taxpayers-to-file.

"Taxpayer Advocate, Private Collectors In House Panel's Sights," by Alan K. Ota, *Law360*, January 31, 2020 (quoted in regards to the importance of having a permanent National Taxpayer Advocate appointed and in regards to the importance of legislators following the example of Congressman John Lewis in appreciating the unique challenges facing low-income taxpayers), available at https://www.law360.com/tax-authority/articles/1239287/taxpayer-advocate-private-collectors-in-house-panel-s-sights.

"Top 100 Must-Follow Tax Twitter Accounts For 2020), by Kelly Phillips Erb, *Forbes*, December 31, 2019 (listed as one of the top 100 tax Twitter accounts), available at https://www.forbes.com/sites/kellyphillipserb/2020/12/31/top-100-must-follow-tax-twitter-accounts-for-2020/#4dd97d071452.

"Headlines--IRS direct debit plan criticized for identity theft risk", by David van den Berg, MLex, 38 MLex US Tax Watch 7, October 21, 2019 (quoted in regards to the risk to low-income taxpayers from the IRS' reliance on a direct debit program in conjunction with private debt collectors).

"5 Things That Keep Tax Attorneys Up At Night," by Amy Lee Rosen, *Law360*, August 21, 2019 (quoted on whether the IRS would accept the National Taxpayer Advocate's recommendation to use technology to proactively identify taxpayers facing economic hardship to avoid taking harmful collection activity against them), available at https://www.law360.com/articles/1189321/5-things-that-keep-tax-attorneys-up-at-night.

"10 Summer Book Recommendations For Tax Attorneys," by Amy Lee Rosen, *Law360*, August 2, 2019 (quoted in regards to book recommendations regarding the future of the earned income tax credit), available at https://www.law360.com/tax-authority/federal/articles/1183169.

"Headlines—IRS recommendations for 'settlement days' coming this summer," by David van den Berg, MLex U.S. Tax Watch, June 10, 2019 (quoted in regards to the importance and expansion of IRS settlement days), 30 MLex US Tax Watch 8.

Spotlight on Sections: Section on Teaching Methods, AALS News, Spring 2019 (interviewed in capacity as 2019 chair of AALS Section of Teaching Methods).

"NTA Blog: The Second Circuit in Borenstein Helped to Close the Gap in the Tax Court's Refund Jurisdiction, but Only for Taxpayers in that Circuit," National Taxpayer Advocate Blog, April 24, 2019, available at https://taxpayeradvocate.irs.gov/news/nta-blog-the-second-circuit-in-borenstein-helped-to-close-the-gap-in-the-tax-court-s-refund-jurisdiction-but-only-for-taxpayers-in-that-circuit?category=Tax%20News (covering an amicus brief co-authored with the Harvard Federal Tax Clinic that helped lead to Second Circuit reversal of U.S. Tax Court).

"Weekly SSRN Tax Article Review and Roundup: Holderness Reviews Afield's *Social Justice and The Low-Income Taxpayer*," by Hayes Holderness, April 12, 2019, available at https://taxprof.typepad.com/taxprof_blog/2019/04/weekly-ssrn-tax-article-review-and-roundup-holderness-reviews-afields-social-justice-and-the-low-inc.html (research featured and reviewed).

"2nd Circ. Reverses Tax Court Ruling In Late Filer's Favor," by Vidya Kauri, *Law360*, April 2, 2019 (covering an amicus brief co-authored with the Harvard Federal Tax Clinic that helped lead to Second Circuit reversal of U.S. Tax Court), available at https://www.law360.com/tax/articles/1145566/2nd-circ-reverses-tax-court-ruling-in-late-filer-s-favor.

"#TaxValentines-AOC, Brexit, Climate change, Robots And Love," by Menaka Doshi, *Bloomberg Quint*, February 13, 2019 (quoting brief poem describing an aspect of tax reform as a winner of a #taxvalentines 2019 award), available at https://www.bloombergquint.com/law-and-policy/taxvalentines-aoc-brexit-climate-change-robots-and-love.

"Headlines—Low-income advocates concerned about postcard-sized tax forms," by David van den Berg, MLEX U.S. Tax Watch, February 11, 2019 (quoted on the impact of tax reform on low-income taxpayers in the sharing economy), 22 MLex US Tax Watch 19.

"Split Circuit Affirms Partnership's Fee Awards," by Stephanie Cumings, *Tax Notes Today*, February 11, 2019 (quoted in regards to the United States' Federal Circuit issuing an opinion providing that nominal qualified offers are permissible, which was the position advanced in the amicus brief that the clinic co-authored with the Harvard Federal Tax Clinic), available at https://www.taxnotes.com/tax-notes-today/audits/split-circuit-court-affirms-partnerships-fee-awards/2019/02/11/2949h?.

"Top 100 Must-Follow Tax Twitter Accounts For 2019." by Kelly Phillips Erb, *Forbes*, December 31, 2018 (listed as one of the top 100 tax Twitter accounts), available at https://www.forbes.com/sites/kellyphillipserb/2019/12/31/top-100-must-follow-tax-twitter-accounts-for-2019/#2dfb8728690a.

"TCJA One Year Later: Top Unanswered Questions," by Amy Lee Rosen, *Law 360*, December 20, 2018 (quoted in regards to policy guidance still needed one year after the enactment of the Tax Cuts and Jobs Act), available at https://www.law360.com/tax-authority/articles/1113595/tcja-one-year-later-top-unanswered-questions.

"6 Things Tax Attys Are Grateful For This Thanksgiving," by Amy Lee Rosen, *Law360*, November 20, 2018 (quoted in regards to the benefits of the expanded child tax credit and the need for easier IRS account transcript access), available at https://www.law360.com/tax/articles/1103773/6-things-tax-attys-are-grateful-for-this-thanksgiving.

"Headlines—IRS refundable tax credit crackdown raises concerns," by Alan Ota, MLEX U.S. Tax Watch, November 6, 2018 (quoted in regards to impact on low-income taxpayers of the IRS' retroactive use of math-error correction authority), 17 IRS Watch 19.

"Unlimited Tax Penalty Window Could Backfire, 7th Circ. Told," by Yvonne Juris, *Law360 Tax Authority*, September 20, 2018 (covering an amicus brief co-authored with the Harvard Federal Tax Clinic), available at https://www.law360.com/tax-authority/articles/1084833/unlimited-tax-penalty-window-could-backfire-7th-circ-told.

"Sen. Sanders' Bill Taxing Cos. On Federal Aid May Hurt Workers," by Amy Lee Rosen, *Law360*, September 13, 2018 (quoted in regards to the potential negative impacts to low-income taxpayers of the Stop BEZOS Act), available at https://www.law360.com/tax-authority/federal/articles/1082079.

"12 Books Tax Attorneys Should Read Before Summer Ends," by Amy Lee Rosen, *Law360*, August 17, 2018 (quoted in regards to book recommendations for exploring the intersection of tax law and religion, particularly in light of litigation regarding the clergy tax exemption), available at https://www.law360.com/articles/1074028.

"Facebook's Loss No Blow To Bill of Rights, IRS Advocate Says", by Amy Lee Rosen, *Law360*, June 14, 2018 (quoted in regards to the impact on the Taxpayer Bill of Rights of the Northern District of California's order in Facebook, Inc. and Subsidiaries v. Internal Revenue Service rejecting a right to appeals), available at https://www.law360.com/tax-authority/federal/articles/1052793.

"Tax Court Says Burden Is on Partnership in Penalty Challenge," By Eric Yauch, *Tax Notes*, May 21, 2018 (quoted in regards to impact of Dynamo Holdings LP v. Commissioner, 150 T.C. 10 (2018) on partnerships' ability to mount Graev III challenges to penalties at the partnership level), available at https://www.taxnotes.com/taxpractice/audits/tax-court-says-burden-partnership-penalty-challenge/2018/05/21/281h1?.

"Penalty Holding Highlights Importance of Timely Claims," by Eric Yauch, *Tax Notes Today*, May 9, 2018 (also quoted in regards to impact of Dynamo Holdings LP), available at https://www.taxnotes.com/tax-notes-today/litigation-and-appeals/penalty-holding-highlights-importance-timely-claims/2018/05/09/2817b.

"Second Circuit Upholds Full Payment Jurisdiction Rule" by Eric Yauch, *Tax Notes Today*, April 25, 2018 (quoted in regards to outcome of appellate brief filed in Second Circuit Court of Appeals co-authored with Harvard Federal Tax Clinic), available at https://www.taxnotes.com/tax-notes-today/penalties/second-circuit-upholds-full-payment-jurisdiction-rule/2018/04/26/2802c.

"Tax Court Ruling 'Absurd,' Professors Tell 2nd Cir." by David Hansen, *Law360*, available at https://www.law360.com/articles/1023535 (March 19, 2018) (covering an amicus brief co-authored with the Harvard Federal Tax Clinic).

"Atlanta Settlement Conference Days Help a Quarter of Petitioners," by Nathan J. Richman, *Tax Notes Today*, February 23, 2018 (quoted in regards to clinic and IRS chief counsel efforts at pro bono settlement days), available at https://www.taxnotes.com/tax-notes/litigation-and-appeals/atlanta-settlement-conference-days-help-quarter-petitioners/2018/02/26/26xgn.

"How student loan debt got so big and some possible ways out", by Brian Wolfman, Consumer Law & Policy Blog, January 17, 2018, available at http://pubcit.typepad.com/clpblog/2018/01/how-student-loan-debt-got-so-big-and-some-possible-ways-out.html (research featured).

Interview with KCBS San Francisco, 106.9 FM and 740 AM, discussing the impact of tax reform on higher education, November 11, 2017.

"Feds Defend Full-Payment Rule for IRS Penalties In 2nd Cir." by Jimmy Hoover, available at https://www.law360.com/articles/956735 (August 23, 2017) (covering an amicus brief co-authored with the Harvard Federal Tax Clinic).

"IRS Prepayment Demands Hurt Poor, Harvard Tells 2nd Cir.," by Bryan Koenig, available at https://www.law360.com/articles/940035 (June 29, 2017) (covering an amicus brief co-authored with the Harvard Federal Tax Clinic).

"Common Tax Scams & Tips for Avoiding Fraud", by John Kiernan, CardHub, (quoted as part of Ask the Experts panel), March 18, 2016.

"Self-directed tax plan could allow churches to participate in politics", by Bruce D. Collins, available at http://www.insidecounsel.com/2012/04/30/self-directed-tax-plan-could-allow-churches-to-par (research featured), April 30, 2012.

"Money for nothing: Foundations help Collier, Lee charities raise money quickly," by Jenna Buzzacco-Foerster, *Naples Daily News* (quoted on the topic of donor monitoring of nonprofit organizations) May 27, 2012.

"A Modest Proposal: The "Self-directed Tax", *Nonprofit Quarterly*, by Rick Cohen, available at http://nonprofitquarterly.org/2012/03/23/a-modest-proposal-the-self-directed-tax/ (research featured), March 23, 2012.

Judicial Clerkship

The Honorable Charles R. Wilson, Eleventh Circuit Court of Appeals
Judicial Law Clerk, September 2005-August 2006

- Representative cases during judicial term included large volume of cases interpreting appropriate federal sentences in light of *United States v. Booker*, 543 U.S. 220 (2005), as well as employment discrimination cases, immigration asylum requests, death penalty appeals, and ineffective assistance of counsel issues.
- Assisted Judge Wilson in his duties as a member of the American Bar Association's Accreditation Committee.

Prior Professional Experience

Ferguson Cohen LLP, Greenwich, Connecticut/Naples, Florida
Of Counsel, March 2013-September 2014

- Practice focusing on trusts and estates, probate, and corporate law.

Barnett, Bolt, Kirkwood, Long & McBride, P.A., Tampa, Florida (n/k/a Barnett, Bolt, Kirkwood, Long, Koche & Foster P.A.)
Associate, September 2006-May 2008

- Practice focusing on federal and state taxation (transactional and controversy work), corporate law, health care law, and estate planning.
- Representative issues include: partnership taxation, Internal Revenue Code section 1033 conversions, analysis of recent Hurricane Katrina tax relief legislation, corporate structuring and compensation planning for health care clients, asset forfeiture litigation, and compensation planning and compliance with Internal Revenue Code section 409A.

Fowler White Boggs Banker P.A., Tampa, Florida (n/k/a Buchanan Ingersoll & Rooney PC)
Associate, Summer 2000; September 2001-July 2004

- Practice focusing on health care compliance, health care transactions, commercial disputes between physicians and hospitals, creditors' rights, securities fraud litigation, and class action litigation.
- Representative issues included: compliance with federal Stark and anti-kickback regulations, physician recruitment contract litigation, medical recordkeeping requirements, and regulations governing payment of medical fees.

Office of the General Counsel to the President of the United States
White House Intern, Summer 1999

- Provided assistance in reviewing and finalizing background investigations of presidential nominees under consideration for presidential appointments to multiple government agencies.
- Provided legal and policy analysis for pending federal legislation.

Dewey Ballantine LLP, New York, N.Y.
Law Clerk, Summer 1999

- Participated in mergers, acquisitions, and securitization reviews under the direction of firm associates.

Office of the Public Defender for the Thirteenth Judicial Circuit, Hillsborough County, Florida
Intern, Summer 1997

- Researched case law and prepared legal memoranda for pre-trial hearings and emergency requests of assistant state public defenders on a wide variety of legal issues.

Office of Vice President Al Gore
White House Intern, Summer 1996

- Worked for the Senior Policy Advisor to Vice President Gore in his National Performance Review, a program dedicated to the Vice President's goal of reinventing government and to the production of the Vice President's annual report to the President.
- Assisted in the formation of the Gore Commission, the Vice President's commission to review aviation safety and create anti-terrorism procedures after the crash of TWA Flight 800.

Office of the Mayor, City of Tampa, Florida
Intern, Summer 1995.

Selected Leadership Positions and Professional Memberships

AALS Teaching Methods Section
-Treasurer (2017)
- Secretary (2018)
- Chair (2019)

IRS Advisory Council (appointed to three-year term beginning January 2020)

Center for Taxpayer Rights LITC Advisory Board (two-year term beginning in December 2019)

ABA Tax Section (current member)

Clinical Legal Education Association (current member)

Florida Bar Tax Section (current member)

National Tax Association (current member)

Bar Admissions

Florida

United States Tax Court

Current through June 3, 2021