

**Curriculum Vitae For BRYAN T. CAMP
AS OF AUGUST 1, 2022**

Education

LL.M.	Columbia University, New York, NY	1993
M.A.	University of Virginia, Charlottesville, VA (Legal History)	1988
J.D.	University of Virginia, Charlottesville, VA	1987
B.A.	Haverford College, Haverford, PA (History, Cum Laude)	1982

Academic Experience

Texas Tech University School of Law

<i>George H. Mahon Professor of Law</i>	August 2008 - Current
<i>Professor of Law</i>	August 2004 – July 2008
<i>Associate Professor of Law</i>	July 2001 – July 2004

Honors and Awards:

2016: Elected to American College of Tax Counsel
2013: Selected as one of 10 Finalists for “Tax Person of the Year” by Tax Analysts
2010: Elected to American Law Institute; Awarded School of Law Outstanding Researcher; Won Texas Bar Foundation Award for Best Law Review Article in Texas
2008: Awarded George H. Mahon Professorship
2007: Awarded School of Law Outstanding Researcher Award
2005: Selected as Graduation Hooding Professor
2003: Awarded Texas Tech Law Review ABest Article@ Award for Vol. 34, No. 3; Nominated for University Distinguished Research Award

Courses: Administrative Law; Civil Procedure; Legal History; Statutory Interpretation; Tax; Tax Procedure. For Legal History and Tax Procedure I use my own materials.

Publications: >40 scholarly articles; >20 service articles; >240 substantive blogs.

Service:

National Service: ALI (2010-current); ABA Tax Section (2001-current)(Chair, Individual and Family Tax Committee, 2007-2009; Vice-Chair 2003-2006); Multiple Tenure Evaluations over the years; Editorial Board, The Practical Tax Lawyer (ALI-CLE)(2008-current).

Amicus Briefs Written: *HHS v. Florida* (S.Ct. 2012)(§7421); *BASR Partnership v. U.S.* (Fed. Cir. 2014)(§6501(c)); *CIC Services v IRS* (S.Ct. 2019)(§7421)

University Service: Committees: Faculty Development Leave (2004-2008, 2010-2014); Faculty Grievance (2009-2010); General Education (2004-2005). Faculty

Senate (2002-2005). OSHER Lifelong Learning Institute short course on Supreme Court (2013-2015).

Law School Service: Committees: Assessment (2015-19); Budget (2004-06, Chair, 2004-05, 2017-2021); Clerkship (2001-03, Chair 2003-05, 2010-15); Curriculum (2010-14); Dean's Advisory (2014-15, 2019-21); External Affairs (2003-04); Grade Appeals (2019-current); Int'l Programs (2015-19); Library (2001-02, 2019-21); Library Personnel (2015-21); Mentoring (2004-current); Readmissions (2003-04, Chair, Spring 04); Strategic Planning (Chair, 2004-06); Adjunct Review (2020-current); Ad Hoc Law Rev. Reorg. (Chair, Spring 2017). Ad Hoc Clickers (Spring 2003); Ad Hoc Tenure Rules (Spring 2003); Coaching: Tax Moot Court Team (2003, 2012-2016, 2019-2021); Ad Law Moot Court Team (2003-2005).

Georgetown University Law Center

Adjunct, Fall 1999. Taught self-designed seminar on U.S. Legal Discourse for LL.M.

Practice Experience

Senior Attorney (8 years)

November 1993 - June 2001

IRS Office of Chief Counsel, General Lit. Div.
Washington, D.C.

Honors and Awards: General Litigation Attorney of the Year Award (2000); Chief Counsel National Team Award (1999); Sustained Superior Performance (1999); Special Act Award (1998); Instructor Awards for General Litigation Basic School and Special School on Restructuring (1999).

Associate Attorney (1.5 years)

February 1991 - August 1992

Quinn & Racusin, Chartered
Washington, D.C.

Assistant County Attorney (1.5 years)

September 1989 - February 1991

Office of the County Attorney
Arlington County, Virginia

Clerkship

The Honorable John P. Wiese, United States Court of Federal Claims 1988 -1989

Pre-Law Experience

Computer *Computer Sciences Corporation, Va.* *September 1982 - June 1984*

Contractor/ On-site manager at EPA's Office of Enforcement, Compliance Monitoring.

Supervisor Worked closely with attorneys and programmers to develop, maintain and enhance, computer data base tracking all EPA court cases. Analyzed data for internal and Congressional review. Supervised 13 employees.

Teacher *Phillips Academy, Andover, Massachusetts.*

Summers 1982 - 1985

Additional Information

Personal: Married. Two children, both international adoptions. Quaker. Fiddler. Singer.

Publications and Presentations
As of August 1, 2022

Books or Treatises

3. Treatise Chapter: *Limitations Periods Applicable to Government Action*, Federal Tax Practice and Procedure (Murphy ed.)(LEXIS 2003)(34,000 words).
2. Treatise Chapter: *Taxpayer Refunds*, Federal Tax Practice and Procedure (Murphy eds.)(LEXIS 2003)(12,000 words).
1. Treatise Chapter: *Judicial and Statutory Doctrines that Avoid Limitations Periods*, Federal Tax Practice and Procedure (Murphy eds.)(LEXIS2003)(14,500 words).

Scholarly Articles in Traditional Law Reviews

15. *The Process Due In Tax Administration*
--- Pitt. Tax Rev. --- (2022)(words)(exploring idea of voice as the process due taxpayers in tax administration)
14. *Taxation of Electronic Gaming*
77 Wash. & Lee L. Rev. 661 (2020) (30,000 words) (arguing for a cash out rule in taxing casino play and internet play when winnings are awarded in form of redeemable game credits).
13. *New Thinking About Jurisdictional Time Periods in the Tax Code*
73 The Tax Lawyer 1 (2019) (20,000 words) (reviewing Supreme Court's new thinking about jurisdictional time periods and applying it to four periods in the Tax Code).
12. *Franklin Roosevelt and the Forgotten History of the Earned Income Tax Credit*
20 Green Bag 2d 337 (2017) (4,555 words) (recovering early tax history and the battle between labor income taxpayers and capital income taxpayers).
11. *A History of Tax Regulation Prior to the Administrative Procedure Act*
63 Duke L. J. 1673 (2014) (18,725 words) (arguing that the application of the general terms of the APA to tax administration must be informed by the pre-APA history of tax regulation).
10. *Theory and Practice in Tax Administration*
29 Virginia Tax Review 227 (2009) (23,000 words) (detailing history of the use of automation in tax administration and the effect on taxpayer compliance)
9. *Protecting Trust Assets from the Federal Tax Lien*
1 Estate Planning and Community Property Law Journal 295 (2009) (26,000 words) (study of federal tax liens and how trust provisions might successfully protect non-liable

beneficiary interests). This article received the 2010 Texas Bar Foundation award for Best Article published in a Texas Law Review.

8. *The Failure of Adversary Process in the Administrative State*

84 Indiana L. J. 57 (Winter 2009) (38,000 words) (empirical study of 976 judicial opinions demonstrating how tax procedure provisions titled “Collection Due Process” fail to provide meaningful review of IRS tax collection activity).

7. *The Play’s the Thing: A Theory of Taxing Virtual Worlds*

59 Hastings L. J. 1 (November 2007) (33,000 words) (Presented at NYLS, December 2006 and at SEALS annual conference, August 4, 2007) (arguing that economic activity occurring solely within virtual worlds should not be taxed until such time as the “fourth wall” between in-world and real-world breaks down).

6. *Tax Administration As Inquisitorial Process & the Partial Paradigm Shift in the IRS Restructuring and Reform Act of 1998*

56 Fla. L. Rev. 1-133 (2004) (64,000 words) (re-conceiving 1998 legislation as unwittingly inserting adversarial provisions into an otherwise inquisitorial agency process).

5. *Form Over Substance in Fifth Circuit Tax Cases, 2001-2002*

34 Texas Tech Law Rev. 733 (Winter 2003) (43,500 words) (critiquing Fifth Circuit Tax cases for excessive formalism) (Winner of Review=s ABest Article@ award for book).

4. *Bound By the BAP: The Stare Decisis Effects of BAP Decisions*

34 San Diego L. Rev. 1643 (Fall 1997) (22,000 words) (proposing proper role for Bankruptcy Appellate Panel decisions).

3. *Avoiding the Ex Post Facto Slippery Slope of Deer Park*

3 Am. Bankr. Inst. L. Rev. 329 (Winter 1995) (15,000 words) (critiquing developing doctrine on use of equity in bankruptcy plan confirmation process).

2. *Dual Construction of RICO: The Road Not Taken in Reves*

51 Wash. & Lee L. Rev. 61 (Winter 1994) (18,000 words) (proposing anti-rule-of-lenity for statutory construction of RICO).

1. *Note, Retroactivity of Treasury Regulations: Paths to Finding Abuse of Discretion*

7 Va. Tax Rev. 509 (Winter 1988) (12,000 words) (evaluating meanings of “abuse of discretion”).

Scholarly Articles in Tax Notes

Tax Notes is the premiere journal of news, commentary and analysis relating to federal income tax. It is in a weekly magazine format and is regularly read by those in academia, private practice, and government service.

In 2018, Tax Notes was ranked #4 in combined impact out of 47 U.S. tax journals and is ranked #1 in both case citations and journal citations in the Washington and Lee online rankings (<https://managementtools4.wlu.edu/LawJournals/Default.aspx>).

Tax Notes articles are shorter than traditional law review articles but contain the same intellectual content. They just omit all the front-loading used to put the main intellectual meat of an article in a context accessible to the non-specialized readers. Here, the readers already have that context (or most of it). The articles are read and incorporated into the thinking of tax academics as well as cited in court opinions.

27. *Predicting the 'Whether' of Section 7508A(d)*, with Keith Fogg (co-author)
171 Tax Notes 315 (April 19, 2021)(6,000 words)(analyzing IRS proposed regulations implementing §7508A(d)).
26. *The Sharp Corners of ACA Premium Tax Credit Provisions*
163 Tax Notes 2001 (June 24, 2019)(4,200 words)(critiquing Tax Court's interpretation of the interplay between §36B and §86).
25. *Equitable Doctrines and Jurisdictional Time Periods, Part 2*
159 Tax Notes 1581 (June 11, 2018)(8,700 words)(showing how Tax Court uses equitable principles to fictionalize facts to expand jurisdictional time periods).
24. *An Emerging Trend in Summons Proceedings?*
157 Tax Notes 1071 (February 26, 2018) (3,600 words)(examining whether three recent circuit court decisions are departing from Supreme Court guidance).
23. *Equitable Doctrines and Jurisdictional Time Periods, Part 1*
156 Tax Notes 1397 (September 11, 2017) (8,400 words) (arguing that equitable principles can apply to jurisdictional time periods).
22. *Collecting Tax Liabilities from Third Parties*
151 Tax Notes 1549 (September 12, 2016) (8,600 words) (explaining intricacies of three overlapping theories of collection).
21. *How the IRS Can Regulate Return Preparers Without New Law*
148 Tax Notes 1355 (September 21, 2015) (12,200 words) (suggesting different way to think about regulating return preparers than the way invalidated by the D.C. Circuit in *Loving*)
20. *"Loving" Return Preparer Regulation*
140 Tax Notes 457 (July 29, 2013) (12,000 words)(critiquing district court decision in *Loving v. IRS* that struck down Treasury regulation regulating return preparers, and examining legal history of statute and words used in the statute authorizing regulation).

19. *Jesus and the Anti-Injunction Act*

136 Tax Notes 1335 (Sept. 10, 2012) (14,000 words)(Using legal history to support a critique of the Supreme Court's weak literalist interpretation of the Anti-Injunction Act in *National Federation of Businesses v. Sebelius*).

18. *Interpreting Statutory Silence*

128 Tax Notes 501 (August 2, 2010)(17,000 words)(exploring the application of *Chevron* to interpreting the Tax Code and the role of courts in reviewing Treasury regulations in the context of a specific controversy about I.R.C. §6015, the Innocent Spouse provisions).

17. *What Good is the National Taxpayer Advocate?*

126 Tax Notes 1243 (March 8, 2010)(15,000 words)(reviewing and critiquing the role of the National Taxpayer Service in tax administration).

16. *Presumptions and Tax Return Preparer Fraud*

120 Tax Notes 167 (July 17, 2008) (12,500 words) (exploring doctrinal and policy arguments for and against attributing tax return preparer fraud to innocent taxpayers and critiquing recent Tax Court case on the subject).

15. *Proceduralist Reflections on Home Mortgage Foreclosures*

117 Tax Notes 483 (October 29, 2007)(6,000 words)(commenting on the futility of proposed legislation to provide relief for the targeted taxpayer population because of procedural barriers).

14. *Tax Return Preparer Fraud and the Assessment Limitation Period*

116 Tax Notes 687 (August 20, 2007) (12,500 words) (reviewing the interplay of the assessment limitation period with fraud penalties and their intertwined statutory history since 1862).

13. *The Mysteries of Erroneous Refunds*

114 Tax Notes 231 (January 15, 2007) (17,000 words) (critiquing the growth of a legal doctrine that prevents the IRS from administratively collecting refunds issued in error).

12. *The Function of Forms in the Substitute-For-Return Process*

111 Tax Notes 1511 (June 26, 2006) (13,000 words) (explaining the SFR process, exploring its implications for the legal definition of "return" and critiquing an IRS reversal of position).

11. *The Never-Ending Battle*

111 Tax Notes 373 (April 17, 2006) (12,500 words) (analyzing the tension between formalist and functionalist construction of statutory provisions related to the meaning of the term "return").

10. *The Function of Forms*

110 Tax Notes 531 (January 30, 2006) (12,500 words) (critiquing recent 7th Circuit opinion on the non-dischargability of taxes for “unfiled” returns in bankruptcy).

9. *The Equal Protection Problem in Innocent Spouse Procedures*

112 Tax Notes 281 (July 17, 2006) (14,000 words) (spotting a constitutional problem created by the interplay of three seemingly unrelated legal doctrines; Congress fixed the problem shortly after the article came out).

8. *The Unhappy Marriage of Law and Equity in Joint Return Liability*

108 Tax Notes 1307 (September 12, 2005) (14,500 words) (exploring the tension between competing tax policies in context of reviewing the statutory history of relevant provisions from 1913 to present).

7. *Between a Rock and a Hard Place*

108 Tax Notes 359 (July 18, 2005) (14,500 words) (critiquing the Tax Court’s jurisprudence on innocent spouse relief from tax liability in section 6105).

6. *Replacing CDP*

107 Tax Notes 1039 (May 23, 2005) (10,000 words) (exploring what true “due process” means in an inquisitorial regime).

5. *The Costs of CDP*

105 Tax Notes 1445 (December 6, 2004) (9,000 words) (arguing the theoretical disadvantages to the Collection Due Process provisions).

4. *The Failure of Collection Due Process, Pt. 2: Why It Adds No Value*

104 Tax Notes 1567 (September 27, 2004) (6,000 words) (giving a theoretical account for why CDP is a poor fit with traditional tax collection process).

3. *Failure of Collection Due Process, Pt. 1: The Collection Context*

104 Tax Notes 969 (August 30, 2004) (9,000 words) (explaining the tax collection part of tax administration, and introducing the concepts of “can’t-pays” and “won’t-pays” in the tax collection).

2. *The Evil That Men Do Lives After Them...*

104 Tax Notes 439 (July 26, 2004) (5,500 words) (analyzing the political rhetoric used in the 1998 IRS Reform Act legislation).

1. *The Inquisitorial Process of Tax Administration*

103 Tax Notes 1549 (June 21, 2004) (8,000 words) (reviewing the reasons for the inquisitorial features of tax administration).

Substantive Blogs: Integrating Scholarship, Service, and Teaching

Since 2014 I have written over 270 substantive blog posts, averaging 2,500 words each. Their purpose is to teach and to advance scholarly thinking about tax. Since September 2017 I have posted a weekly “Lesson From The Tax Court” on Paul Caron’s TaxProf Blog, gathered here: http://taxprof.typepad.com/taxprof_blog/bryan-camp/
Most other substantive blogs have been posted on Procedurally Taxing, gathered here: <http://procedurallytaxing.com/tag/bryan-camp/>. A specific list is available upon request.

Other Service Publications (Book Reviews, Bar J. Articles, Reg. Comments)

27. *Comments on IRS Proposed §7508A(d) Regulations*

Submitted Jointly with Keith Fogg on April 15, 2021, available at <https://www.regulations.gov/comment/IRS-2021-0002-0009>

26. *Why S Corporation Payments Are Almost Always Wages*

Law360 on March 30, 2021, available at <https://www.law360.com/articles/1369984>

25. *The Right Way To Do Conservation Easements*

30 Agricultural Law 1 (January 2021)(Illinois State Bar Ass’n Ag. Law Newsletter)

24. *Locating 'Tax Abode' For US Workers Abroad*

Law360 on October 22, 2019, available at: <https://www.law360.com/articles/1212086>

23. *Recent Tax Lessons About When A Business 'Starts'*

Law360 on July 15, 2019, available at: <https://www.law360.com/articles/1178477>

22. *Comments on IRS Guidance and Procedures During a Shutdown*

ABA Tax Section Comments Submitted to the IRS, February 12, 2019, available at: <https://www.americanbar.org/content/dam/aba/administrative/taxation/policy/030819comments.pdf>

21. *The Substantial Substantiation Rules For Code Section 170*

Law360 on October 1, 2018, available at: <https://www.law360.com/articles/1088065>

20. *Where is a Retiree’s Tax Home?*

Bloomberg Daily Tax Report, 123 DTR 17 (June 26, 2018)
59 Tax Management Memorandum 218 (July 9, 2018)

19. *Already Caught? The Truth Won't Lower Your IRS Penalties*

Law360 on July 12, 2018, available at: <https://www.law360.com/articles/1061321>

18. *Comments on the Definition of Dependents for IRS REG project 137604-07*

ABA Tax Section Comments Submitted to the Internal Revenue Service, May 8, 2017. At <http://www.americanbar.org/content/dam/aba/administrative/taxation/policy/050817comments.authcheckdam.pdf>.

17. *Effectively Updating ‘Effectively Representing.’*

149 Tax Notes 723 (November 2, 2015). Book review of T. Keith Fogg (ed.) "Effectively Representing Your Client Before the IRS," a multi-volume treatise published by the American Bar Association Section of Taxation.

16. *Comments on IRS Notice 2014-21 Regarding Taxation of Bitcoins*
ABA Tax Section Comments Submitted to the Internal Revenue Service, March 14, 2015.

15. *Comments on Proposed Regulations on Section 6050P*
Reprinted by Tax Analysts as "ABA Tax Section Comments on Guidance for Reporting Discharges of Indebtedness," **2013 TNT 122-13** (June 24, 2013).

14. *An Antebellum Slave Law Colloquium*
53 American J. of Legal History 436 (November 2013)(1,500 words)(description of how I teach American Legal history)

13. *An Update on Innocent Spouse Claim* (co-authored with Elizabeth Copeland).
40 Texas Tax Lawyer No. 2 (Spring 2013)(11,000 words)(available here:
<http://www.texassection.org/LinkClick.aspx?fileticket=pLup%2bNX6AnA%3d&tabid=80>)

12. *Is the Individual Mandate Really Mandatory?* (co-authored with Jordan Barry).
135 Tax Notes 1633 (June 25, 2012) (10,000 words)(examining how the IRS would operate under the constraints imposed by Congress to collect the Individual Mandate penalty).

11. *Does the Anti-Injunction Act prevent the Supreme Court from deciding whether the Affordable Care Act is Constitutional?* (co-authored with Jordan Barry),
39 Preview of United States Supreme Court Cases 15 (January 2012) (6,000 words).

10. *Book Review of William Martin, Ajay K. Mehrotra, Monica Prasad (ed.), The New Fiscal Sociology: Taxation in Comparative and Historical Perspective.*
52 American J. of Legal History 137 (January 2012) (1,000 words).

9. *Comments in Response to Notice 2008-64 (Passive Activity Regroupings)*
Reprinted by Tax Analysts at: **2008 TNT 223-28**
Task force chair for ABA Tax Section Comments to IRS regarding IRS proposal for regulating taxpayers ability to group new activities with existing passive or activities for purposes of the passive activity loss rules in section 469.

8. *A Brief Analysis of Governor Palin's Tax Returns for 2006 and 2007*
Posted on SSRN on **October 5, 2008**. 736 downloads as of September 15, 2010
(download rank of 12,945 out of over 350,000 papers posted on SSRN)

7. *Comments on Proposed Treas. Reg. 1.152-4*
Reprinted by Tax Analysts at: **2007 TNT 183-17**

Lead drafter and task force chair for ABA Tax Section Comments to IRS regarding proposed rules for allocating dependency deduction between divorced parents. Submitted September 17, 2007.

6. *Comments on Proposed Form 8857 ("Request for Innocent Spouse Relief")*

Reprinted by Tax Analysts at: **2007 TNT 63-52** www.taxanalysts.com.

Lead drafter and task force chair for ABA Tax Section Comments to IRS. Submitted March 20, 2007.

5. *Telephone Excise Tax Credit*

General educational article explaining how taxpayers can take the one-time refundable tax credit for telephone excise taxes paid between 2003 and 2006.

Posted on ABA Section of Taxation Website, February 2007.

Available at: <http://www.abanet.org/tax/taxtips4u/individual.html> (last visited 03/09/2007).

4. *Education Tax Benefits for Students for the 2004 Tax Year*

General educational article explaining each education tax benefit (exclusions, deductions, and credits) and their interplay. (approximately 4,500 words).

Posted on ABA Section of Taxation Website, February 2005.

Available at: <http://www.abanet.org/tax/taxtips4u/individual.html> (last visited 03/09/2007).

3. *CDP Should Be Repealed*

Point/Counterpoint Editorial

24 ABA Section of Taxation NewsQuarterly No. 1 at 11 (Fall 2004) (3,000 words).

2. *Primer on Basic Summons Law (Including Hypothetical Summons Cases with Analysis)*, co-authored with Kathleen Parkenham, White & Case LLP. (7,000 words)

ABA Section on Taxation, Meeting Materials, May 2004

Available on LEXIS in ATAXPUB@ file.

1. *Why Tax Experience Is Necessary for Tax Court Appointment*

Point/Counterpoint Editorial

22 ABA Section of Taxation NewsQuarterly No. 4 at 15 (Summer 2003) (3,000 words).

Scholarly Presentations

19. Is COGS Constitutionally Required

7th Texas Tax Faculty Workshop, Ft. Worth, TX (May 18, 2022)

18. Taxation of Electronic Gaming

5th Texas Tax Faculty Workshop, Houston, TX (May 17, 2019)

17. Reconceiving Sovereign Immunity

4th Annual Civil Procedure Workshop, Stanford, CA (November 9, 2018)

16. Equitable Tolling of Statutory Limitation Periods in the Tax Code
3rd Texas Tax Faculty Workshop, Houston, TX (May 19, 2017)
15. Parsing Paradigms in Regulating Return Preparers
1st Texas Tax Faculty Workshop, Austin, TX (June 2, 2015)
14. Administering the EITC Effectively
Tax Policy Institute, Washington, D.C. (April 24, 2015)
13. Parsing Paradigms in Regulating Return Preparers
Virginia Tax Study Group, Charlottesville, VA (March 27, 2015)
12. *Taking Administrative Law To Tax*
Duke Law Journal Symposium on Administrative Law, Charlotte N.C. (February 21, 2014).
11. *Taxing Consumption as Income: Tax Treatment of Electronic Gaming*
Indiana University Maurer School of Law Tax Policy Symposium, Bloomington, IN (February 21, 2013)
10. *Taxing Consumption as Income: Tax Treatment of Electronic Gaming*
Baylor University School of Law Speaker Series, Waco, TX (April 4, 2012)
9. *Taxing Consumption as Income: Tax Treatment of Electronic Gaming*
University of San Diego Tax Speaker Series, San Diego (February 23, 2012)
8. *Why Government Regulators Should Care About Virtual Worlds*
United Kingdom Department of Business, Enterprise & Regulatory Reform, and
United Kingdom Intellectual Property Office, London, England (July 22-24, 2008).
7. *Regulation of Virtual Worlds*
University of Hamburg Workshop on Regulation of Virtual Worlds, Berlin, Germany (May 28, 2008)
6. *The Taxation of Virtual World Transactions*
SEALS Annual Conference, Amelia Island, FL (August 4, 2007)
5. *The Taxation of Virtual Trades in Online Role-Playing Games*
AState of Play IV@ Conference, New York Law School, N.Y.C. (December 3, 2006)
4. *An Imposter=s View of Scholarship*
3. *Why The Supreme Court of New York is Not the Supreme Court of New York*
Haverford Journal Conference, Haverford, Pa. (February 24, 2006)

2. *Abolition of the Court for Correction of Error by the New York Constitutional Convention of 1846 (40 minutes)*

Twenty-Fifth Annual Conference on NY State History, Saratoga Springs, NY (June 11, 2004)

1. *Law and Politics in N.Y. Constitutional Convention of 1846*

Supreme Court Historical Society Summer Seminar (June 2003)

The Supreme Court Historical Society sponsors 12 young scholars each summer for a three week intensive seminar. The 12 spots are highly competitive. The purpose of the seminar is to allow the scholars to present their works in progress and receive feedback from other participants as well as the seminar leaders. In 2003, the two seminar leaders were Gordon Wood, the pre-eminent historian of the early republic, and Larry Kramer, then dean of Stanford University School of Law.

CLE and other Service Presentations

58. Presentation: The Basics of Levies

Tax Alliance Conference, Plano, TX (June 9, 2022)

57. Presentation: The Mailbox Rule Trips and Traps

Tax Alliance Conference, Plano, TX (June 8, 2022)

56. Panel: *Boechler* and Jurisdictional Time Periods

ABA Tax Section Meeting (Zoom) (February 2, 2022)

55. Panel: *CIC Services* and the Anti-Injunction Act

ABA Tax Section Meeting (Zoom) (September 22, 2021)

54. Presentation: Substantiation Requirements

Tax Alliance Conference, Zoom Webinar (June 10, 2021)

53. Presentation: The Concept of "Tax Home"

Tax Alliance Conference, Zoom Webinar (June 10, 2021)

52. Panel: Innocent Spouse Litigation After the Taxpayer First Act

ABA Tax Section Meeting, Boca Raton, FL (February 1, 2020)

51. Presentation: After the Shutdown: Time Limits in the Tax Code

Federal Bar Association, National Webcast (February 12, 2019)

50. Panel: Fed Up: How to Advise Taxpayers During the Shutdown

ABA Tax Section Webinar, National Podcast (January 28, 2019)

49. Panel: Litigating Form 4340

ABA Tax Section Meeting, New Orleans, LA (January 18, 2019)

48. Presentation: Tax Collection Boot Camp (5.5 hour panel)
ABA Tax Section Meeting, Austin, TX (September 14, 2017)
47. Presentation: Working Refund Limitation Periods
Tax Alliance Conference, Dallas, TX (June 8, 2017)
46. Presentation: What To Do With a Summons
Tax Alliance Conference, Dallas, TX (June 7, 2017)
45. Presentation: Dealing Ethically with the IRS
Texas Association of CPA's, South Plains Chapter, Lubbock, TX (July 14, 2016)
44. Presentation: Discharge of Taxes After *Fahey*
ABA Tax Section Bankruptcy Committee, National Teleconference (March 18, 2015)
43. Presentation: The Basics of Tax Summons and Privileged Communications
Tax Alliance Conference, Dallas, TX (June 12, 2014).
42. Panel: Article II and You: From Freytag to Kuretski
ABA Tax Section, Bro Bono and Tax Clinic Committee, Washington, D.C. (May 10, 2014)
41. Presentation: *National Federation's* Implications for the Anti-Injunction Act
ABA Tax Section, Tax Administrative Practice Committee Teleconference (July 18, 2012)
40. Presentation: Special Liens: Nominees, Alter-Egos and Transferees
Tax Alliance Conference, Dallas, TX (June 13, 2012)
39. Presentation: Basics of Tax Liens
Tax Alliance Conference, Dallas, TX (June 13, 2012)
38. Presentation: Tax Liens and Trusts
South Plains Trusts and Estates Council, Lubbock, TX (April 19, 2012)
37. Presentation: Basics of Representing Low Income Taxpayers
Texas State Bar CLE, Lubbock, TX (December 2, 2011)
36. Presentation: Selected Topics in Bankruptcy Taxation Issues
27th West Texas Bankruptcy Institute, Lubbock, TX (October 21, 2011)
35. Presentation: Working Collection Due Process Cases
Texas State Bar CLE, Houston, TX (August 17, 2011)

34. Presentation: Innocent Spouse Updates
Texas State Bar CLE, Houston, TX (August 17, 2011)
33. Presentation: Requesting Innocent Spouse Relief
West Texas Woman's CPA Association, Lubbock, TX (June 9, 2011)
32. Panel: The Role of the Taxpayer Advocate Service
ABA Tax Section Meeting, Washington, D.C. (May 6, 2011)
31. Presentation: Dealing With Form 1099-C (Cancellation of Indebtedness)
West Texas Paralegals Association, Lubbock, TX (May 1, 2010)
30. Presentation: How to Use the Taxpayer Advocate
Lubbock Woman's CPA Association, Lubbock, TX (April 22, 2010)
29. Presentation: Protecting Trust Assets from Federal Tax Lien
ACTEC Annual Meeting, Bonita Springs, FL (March 15, 2010)
28. Presentation: Determining Dependency
West Texas Paralegals Association, Lubbock, TX (March 6, 2010)
27. Presentation: Protecting Trust Assets from Federal Tax Lien
Estate Planning & Community Property Law Journal Seminar, Lubbock, TX (February 5, 2010)
26. Panel: *The Substitute For Return Process and Bankruptcy*
ABA Tax Section, Washington D.C. (May 8, 2009)
25. Presentation: Can We Change It? Yes We Can! Tax Reform Under Obama
South Plains Trust and Estate Council, Lubbock, Texas
(February 19, 2009)
24. Presentation: Herding Tax Issues through Bankruptcy
24th Annual Farm, Ranch & Agribusiness Bankruptcy Institute, Lubbock, Texas
(October 23, 2008)
23. Panel: *Why Commercial Lawyers Should Care About Virtual Worlds*
ABA Section of Business Law, Dallas, Texas (April 10, 2008)
22. Panel: *Legal Issues in Virtual Property*
Virtual Law Conference and Virtual Worlds 2008 Conference and Expo, New York, New York (April 3, 2008)
21. Panel: *Making Money While Having Fun: Taxation of Online Gaming*
ABA Tax Section, Las Vegas, Nevada (January 18, 2008)

20. Panel: *The Awkward Adolescence of the Uniform Definition of Child in Section 152*
ABA Tax Section, Vancouver, Canada (September 28, 2007)

19. Panel: *Remodeling the Home Mortgage Interest Deduction*
ABA Tax Section, Washington, D.C. (May 5, 2007)

18. Panel: *The Effect of Murphy on Section 104(a) Deductions*
ABA Tax Section, Hollywood, Florida (January 19, 2007)

17. Panel: *Virtual Income or Just Plain Fun: Taxing On-Line Gaming*
ABA Tax Section, Denver, Co. (October 18, 2006)

16. Panel: *It's Not Easy Collecting Green (impact of privatizing tax collection)*
ABA Tax Section, Washington, D.C. (May 6, 2006)

15. Panel: *The Impact of RRA 98 on IRS Operations*
The Virginia Tax Group, University of Virginia (November 11, 2005)
Others on Panel include: Don Korb, current IRS Chief Counsel; Mortimer Caplin, former IRS Commissioner; Richard Skillman, former IRS Chief Counsel.

14. Presentation: *A Property of the Estate@ Post-Confirmation in Chapters 13, 11*
21st Annual Farm, Ranch & Agribusiness Bankruptcy Institute, Lubbock, Texas
(September 15, 2005).

13. Panel: *Reform or Repeal of CDP*
ABA Tax Section, Washington, D.C. (May 21, 2005)

12. Presentation: *Ethical Tax Practice Under the New Circular 230 Rules*
Midland Business and Estates Council, Midland, Texas (May 10, 2005).

11. Panel: *The Post RRA 98 IRS: Grand Tax Inquisitor or Monty Python?*
ABA Tax Section, Boston, MA (October 2, 2004)

10. Presentation: *Tax Consequences of Chapter 13 Plans*
20th Annual Farm, Ranch & Agribusiness Bankruptcy Institute, Lubbock, Texas
(September 17, 2004).

9. Presentation: *Common Issues in Tax Procedure*
Midland Business and Estates Council, Midland, Texas (May 11, 2004).

8. Panel: *Liability Issues With Third Party Summonses*
ABA Tax Section Meeting, Washington D.C. (May 9, 2004).
Court Practice and Procedure Committee

7. Panel: *Evidentiary Privileges in Tax Controversies*

ABA Tax Section National Webcast CLE (January 28, 2004).

6. Presentation: *Tax Claims in Bankruptcy*
19th Annual Farm, Ranch & Agribusiness Bankruptcy Institute, Lubbock, Texas
(September 18, 2003).

5. Panel: *Theories on the ' 7525 Tax Advice Privilege*
ABA Tax Section Meeting, Chicago, Illinois (September 13, 2003).
Standards of Tax Practice Committee

4. Panel: *Critique of Internal Revenue Service=s Proposed Changes Regulations governing practice before the Service*
ABA Tax Section Meeting, Washington D.C. (May 10, 2003).
Standards of Tax Practice Committee

3. Presentation: *Basics Of Bankruptcy*
2002 Joint National Conference of States= Association of Bankruptcy Attorneys (SABA) and National Association of Attorneys General (NAAG), Santa Fe, N.M. (September 9, 2002)

2. Presentation: *Tax Claims in Bankruptcy*
West Texas Bankruptcy Association, Lubbock, Texas (August 29, 2002)

1. Presentation: *Collecting Post-Petition Taxes in Chapter 13*
States= Association of Bankruptcy Attorneys National Conference, Santa Fe, N.M. (September 12, 2000).