

LAWRENCE ZELENAK  
Pamela B. Gann Professor of Law  
Duke Law School  
Corner of Science Drive and Towerview Road.  
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### EDUCATION

Harvard Law School, Cambridge, MA  
J. D., magna cum laude, 1979

University of Santa Clara, Santa Clara, CA  
B.A. (English), summa cum laude, 1976

### EMPLOYMENT

Duke Law School,  
Durham, NC  
Professor, 2003 - 2004; Pamela B. Gann Professor, 2004 –

Northwestern Law School,  
Chicago, IL  
Visiting Professor, 2015 (winter semester)

Columbia Law School,  
New York, NY  
Professor, 2001 - 2003

University of North Carolina School of Law,  
Chapel Hill, NC  
Professor, 1990 - 2001; Associate Professor, 1986-1990

Columbia Law School  
New York, NY  
Visiting Professor, 1998-99

University of Utah School of Law,  
Salt Lake City, UT  
Visiting Professor, 1993-1994

Office of the Chief Counsel, Internal Revenue Service,  
Washington, DC  
Professor in Residence, 1990-1991

Lewis and Clark Law School, Portland, OR  
Assistant Professor, 1983-1986

LeSourd and Patten, Seattle, WA  
Associate, 1979-1983

### TEACHING

classes taught: income tax, corporate tax, international tax, estate and gift tax, ethics in tax practice, tax policy seminar, torts

recipient of 1986 Leo Levenson Award for Teaching Excellence (Lewis and Clark Law School)

### ARTICLES

In Memoriam: Marvin and Zeno, 149 Tax Notes 311-19 (2015)

For Better *and* Worse: The Differing Income Tax Treatments of Marriage at Different Income Levels, 93 N.C. L. Rev. 783-820 (2015)

Up in the Air over Taxing Frequent Flyer Benefits: The American, Canadian, and Australian Experiences, 9 Cap. Mkts. L. J. 420-46 (2014)

Mitt Romney, the 47 Percent, and the Future of the Mass Income Tax, 67 Tax L. Rev. 471-500 (2014)

Tearing the Income Tax Out by the (Grass)Roots (book review), 15 Fl. Tax Rev. 649-73 (2014)

Maybe Just a Little Bit Special, After All? 63 Duke L. J. 1897-1920 (2014)

The Almost-Restatement of Income Tax of 1954: When Tax Giants Roamed the Earth, Brooklyn L. Rev. 709-32 (2014)

Will the Federal Income Tax Have a Bicentennial? 41 Fl. St. L. Rev. 275-89 (2013)

The Federal Income Tax in Situation Comedies, Proceedings of the 104<sup>th</sup> Annual Conference on Taxation 7-12 (2013)

Custom and the Rule of Law in the Administration of the Income Tax, 62 Duke L. J. 829-55 (2012)

The Great American Tax Novel (book review/essay), 110 Mich. L. Rev. 969-84 (2012)

Choosing between Tax and Non-Tax Health Insurance Subsidies, 65 Tax L. Rev. 723-47 (2012)

The Loophole that Would Not Die: A Case Study in the Difficulty of Greening the Internal Revenue Code, 15 Lewis & Clark Law. Rev. 469 (2011)

Tax Scholarship: Useful and Useless, 130 Tax Notes 1337-1341 (2011)

Of Punitive Damages, Tax Deductions, and Tax-Aware Juries: A Response to Polsky and Markel, 96 Va. L. Rev. In Brief 61-68 (2010)

Debt-Financed Consumption and a Hybrid Income-Consumption Tax, 64 Tax L. Rev. 1-35 (2010)

Foreword: The Fabulous Invalid Approaches 100, 73 Law & Contemp. Probs. 1-23 (2010)

The Federal Retail Sales Tax that Wasn't: An Actual History and an Alternative History, 73 Law & Contemp. Probs. 149-205 (2010)

Tax Increases, Revenue Effects, Efficiency, and Income Inequality, 128 Tax Notes 197 (2010) (with Marvin Chirelstein)

Complex Tax Legislation in the TurboTax Era, 1 Colum. Journal of Tax Law 91-219 (2010)

Cancellation of Indebtedness Income and Transactional Accounting, 29 Va. Tax Rev. 277-328 (2009)

Does Intergenerational Justice Require Rising Standards of Living?, 77 Geo. Wash. L. Rev. 1358-82 (2009) (symposium issue)

Tax Policy and Personal Identity Over Time, 62 Tax L. Rev. 333-75 (2009)

Tax Enforcement for Gamers: High Penalties or Strict Disclosure Rules?, 109 Colum. L. Rev. Sidebar 55-64 (2009)

The Court and the Code: A Response to *The Warp and Woof of Statutory Interpretation*, 58 Duke L. J. 1783-89 (2009)

Codification of General Disallowance of Artificial Losses, 122 Tax Notes 1389-1392 (2009) (with Calvin H. Johnson)

Tax Expenditures and the Carbon Audit, 122 Tax Notes 1367-76 (2009)

Can Obama's IRS Retroactively Revoke Massive Bank Giveaway?, 122 Tax Notes 889-93 (2009)

The Conscientious Legislator and Public Opinion on Taxes, 40 Loy. Chi. L. Rev. 369-83 (2009)

Justice Holmes, Ralph Kramden, and the Civic Virtues of a Tax Return Filing Requirement, 61 Tax L. Rev. 53-88 (2007)

The Theory and Practice of Tax Reform (book review), 105 Mich. L. Rev. 1133-49 (2007)

From the Great Gildersleeve to Homer Simpson: Six Decades of the Federal Income Tax in Sitcoms, 117 Tax Notes 1265-88 (2007)

Of Head Taxes, Income Taxes, and Distributive Justice in American Health Care, 69 Law and Contemporary Probs. 103-20 (2006)

The Sometimes-Taxation of the Returns to Risk-Bearing Under a Progressive Income Tax, 59 SMU L. Rev. 879-915 (2006)

Taxing Endowment, 55 Duke L.J. 1145-1181 (2006)

Of Prius Buyers, Blue States, Consumer Energy Credits, and the Alternative Minimum Tax, 109 Tax Notes 657-662 (2005)

Tax Shelters and the Search for a Silver Bullet, 105 Colum. L. Rev. 1939-1966 (2005) (with Marvin Chirelstein)

Tax or Welfare? The Administration of the Earned Income Tax Credit, 52 UCLA L. Rev. 1867-1916 (2005)

Framing the Distributional Effects of the Bush Tax Cuts, 105 Tax Notes 83-95 (2004)

Redesigning the Earned Income Tax Credit as a Family-Size Adjustment to the Minimum Wage, 57 Tax Law. Rev. 301-53 (2004)

The Myth of Pretax Income (book review), 101 Mich. L. Rev. 2261-2274 (2003)

The Income Tax and the Costs of Earning a Living, 56 Tax Law Rev. 29 -79 (2002)

A Whirlwind Tour of the Internal Revenue Code=s At-Risk and Passive Activity Loss Rules, 36 Real Property, Prob. & Trust J. 673 - 730 (2002) (with Boris I. Bittker and Martin J. McMahon, Jr.)

Capitalization of Benefits Beyond the Tax Year, 97 Tax Notes 257 -264 (2002) (with Boris I. Bittker and Martin J. McMahon, Jr.)

A Health Insurance Tax Credit for Uninsured Workers, 38 Inquiry 106-120 (2001)

Codifying Anti-Avoidance Doctrines and Controlling Corporate Tax Shelters, 54 SMU L. Rev. 177-193 (2001)

Doing Something About Marriage Penalties: A Guide for the Perplexed, 54 Tax L. Rev. 1-76 (2000)

The Puzzling Case of the Revenue-Maximizing Lottery, 79 N.C. L. Rev. 1-43 (2000)

Taxing Baseballs and Other Found Property, 84 Tax Notes 1299-1308 (1999) (with Martin J. McMahon, Jr.)

Can the Graduated Income Tax Survive Optimal Tax Analysis? 53 Tax L. Rev. 51-93 (1999) (with Kemper Moreland)

The Selling of the Flat Tax: The Dubious Link Between Rate and Base, 2 Chapman L. Rev. 197-232 (1999) (symposium issue), reprinted in 85 Tax Notes 1177-1195 (1999)

Radical Tax Reform, the Constitution, and the Conscientious Legislator, 99 Colum. L. Rev. 833-55 (1999)

Taking Critical Tax Theory Seriously, 76 N.C. L. Rev. 1521-80 (1998)

Feminism and Safe Subjects Like the Tax Code, 6 S. Cal. Rev. L. & Women's Studies 323-27 (1998)

Tax and the Married Woman (book review), 70 S. Cal. L. Rev. 1021-48 (1997)

The Reasons for a Consumption Tax and the Tax Treatment of Gifts and Bequests, 51 Tax L. Rev. 601-13 (1996)

I Can Sit on It, But Is It Art? 70 Tax Notes 99-103 (1996)

The Reification of Metaphor: Income Taxes, Consumption Taxes, and Human Capital, 51 Tax L. Rev. 1-34 (1995)

Flat Tax vs. VAT: Progressivity and Family Allowances, 69 Tax Notes 1129-34 (1995)

Children and the Income Tax, 49 Tax L. Rev. 349-418 (1994), excerpted in Philip D. Oliver & Fred

W. Peel, Jr., eds., Tax Policy Readings and Materials 188-90 (1996), and in Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds, Federal Income Tax Anthology 511-16 (1997)

Marriage and the Income Tax, 67 S. Cal. L. Rev. 339-405 (1994), excerpted in Philip D. Oliver & Fred W. Peel, Jr., eds., Tax Policy Readings and Materials 170-180 (1996)

Taxing Gains at Death, 46 Vand. L. Rev. 361-441 (1993), excerpted in Philip D. Oliver & Fred W. Peel, Jr., Tax Policy Readings and Materials 411-20 (1996), and in Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds., Federal Income Tax Anthology 152-56 (1997)

Taxing Gains at Death, 59 Tax Notes 287-289 (1993) (reprint of written testimony presented to the House Ways and Means Committee)

Does Treasury Have Authority to Index Basis for Inflation? 55 Tax Notes 841-845 (1992), reprinted in J. Andrew Hoerner, ed., The Capital Gains Controversy: A Tax Analysts Reader 521-525 (1992), and in Charles Davenport, ed., Selected Reading on Tax Policy: 25 Years of Tax Notes 246-50 (1997)

The Taxation of Tax Indemnity Payments: Recovery of Capital and the Contours of Gross Income, 46 Tax L. Rev. 381-403 (1991)

Reforming Penalty Reform: Congress Should Eliminate the Profusion of Accuracy Standards, 52 Tax Notes 471-477 (1991)

Are Rifle Shot Transition Rules and Other Ad Hoc Tax Legislation Constitutional?, 44 Tax L. Rev. 563-625 (1989)

Do Anti-Tax Shelter Rules Make Sense? A Reply to Professor Johnson, 68 Texas L. Rev. 491-507 (1989), excerpted in Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds., Federal Income Tax Anthology 405-09 (1997)

When Good Preferences Go Bad: A Policy Analysis of the Anti-Tax Shelter Provisions of the Tax Reform Act of 1986, 67 Texas L. Rev. 499-589 (1989), excerpted in Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, Federal Income Tax Anthology 394-400 (1997)

Thinking About Nonliteral Interpretations of the Internal Revenue Code, 64 N.C. L. Rev. 623-676 (1986), excerpted in Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds., Federal Income Tax Anthology 29-35 (1997)

Should Courts Require the Internal Revenue Service to be Consistent? 40 Tax L. Rev. 411-448 (1985)

Serving Two Masters: Commercial Hues and Tax Exempt Organizations, 8 Univ. of Puget Sound L. Rev. 1-23 (1984)

The Tax Exempt Status of Communitarian Religious Organizations: An Unnecessary Controversy?, 50 Fordham L. Rev. 1085-1112 (1982) (with Meade Emory); reprinted in 36 AAR Studies in Religion 177-201 (1985)

## BOOK CHAPTERS

The Declining Progressivity of the Federal Income Tax, in Paul D. Carrington & Trina Jones, eds, Law and Class in America: Trends Since the Cold War 163-190 (2006) (book chapter is a revised version of 2004 article in Tax Notes, listed above)

The Story of Seagram: The Step Transaction Doctrine on the Rocks, in Steven A. Bank & Kirk J. Stark, eds., Business Tax Stories 263-93 (2005)

## BOOKS

Federal Income Taxation: Cases and Materials (4<sup>th</sup> ed., 2015) (with Richard Schmalbeck and Sarah Lawsky)

Federal Income Taxation (13<sup>th</sup> ed., 2015) (with Marvin Chirelstein)

Learning to Love Form 1040: Two Cheers for the Return-Based Mass Income Tax (University of Chicago Press, 2013)

Federal Income Taxation (12<sup>th</sup> ed., 2012) (with Marvin Chirelstein)

Federal Income Taxation: Cases and Materials (3d ed., 2011) (with Richard Schmalbeck)

Federal Income Taxation: Cases and Materials (2d ed., 2007) (with Richard Schmalbeck)

Federal Income Taxation: Cases and Materials (2004) (with Richard Schmalbeck)

Federal Income Taxation of Individuals (3d. ed., 2002) (with Boris I. Bittker and Martin J. McMahon, Jr.), 1919 pp., with semi-annual supplements

Federal Income Taxation of Individuals B Study Problems (2003 edition) (with Martin J. McMahon, Jr.), 190 pp. and 268 pp. Teacher=s Manual

Federal Income Taxation of Individuals -- Study Problems (1996 edition) (with Martin J. McMahon, Jr.), 157 pp. and 214 pp. Teacher=s Manual

Federal Income Taxation of Individuals -- Study Problems (1990 edition) (with Martin J. McMahon, Jr.), 137 pp. and 188 pp. Teacher=s Manual

## NEWSPAPER ARTICLES AND COMMENTARY

How Congress Could Have Spared Us Tax-Day Headaches, BloombergView, May 8, 2013

U.S. Income Tax—100 Years Old, and Almost Never Happened, Globe & Mail, April 11, 2013

When We Loved Form 1040, New York Times, April 1, 2013

#### SELECTED PRESENTATIONS AND CLE ACTIVITIES

Commenter on two papers (by Bankman and Slemrod, and by Thomas) on redesigning income tax forms and software to improve compliance, National Tax Association Annual Conference, November 21, 2015

Presented paper, “Taxing Our (Biological) Selves,” University of Virginia Law School Invitational Tax Conference, November 7, 2015

Presented paper, “Taxing Our (Biological) Selves,” Duke Law School Symposium on Law and Markets, October 21, 2015

Presented paper, “Marvin and Zeno,” University of Washington Law School Tax Symposium, October 9, 2015

Speaker, “The Income Tax in Situation Comedies: Tax and Marriage,” NYU Law School, April 15, 2015

Presented paper, “For Better *and* Worse: The Differing Income Tax Treatments of Marriage at Different Income Levels,” NYU Law School, April 14, 2015

Speaker, “Custom and the Rule of Law in the Administration of the Income Tax, Law and Society Annual Conference, Minneapolis, May 30, 2014

Speaker, “The Income Tax in Situation Comedies: Three Great Working-Class Sitcoms,” Tax Movie Night, NYU Law School, April 4, 2014

Presented paper, “Mitt Romney, the 47 Percent, and the Future of the Mass Income Tax,” Indiana University School of Law, February 27, 2014

Presented paper, “Maybe Just a Little Bit Special, After All,” Duke Law Journal administrative law symposium, February 21, 2014

Presented paper (via skype), “Mitt Romney, the 47 Percent, and the Future of the Mass Income Tax,” UCLA/NYU Tax Policy Conference, October 18, 2013

Presented paper, “Mitt Romney, the 47 Percent, and the Future of the Mass Income Tax,” University of Washington Law School, October 4, 2013

Presented paper, “Learning to Love Form 1040,” University of Florida College of Law, April 12, 2013



Speaker, “The Income Tax in Situation Comedies—Honest and Not-So-Honest Taxpayers,” NYU Law School Tax Movie Night, March 28, 2013

Presented paper, “Will the Income Tax Have a Bicentennial,” Florida State Law School, March 1, 2013

Presented paper, “The Return-Based Mass Income Tax and Popular Culture,” Villanova Law School, November 7, 2012

Presented paper, “The Return-Based Mass Income Tax and Popular Culture,” Temple Law School, September 26, 2012

Speaker, “The Income Tax in Situation Comedies—First Encounters with the Income Tax,” NYU Law School Tax Movie Night, March 29, 2012

Presented paper, “Choosing between Tax and Non-Tax Delivery Mechanisms for Health Insurance Subsidies,” University of Kentucky School of Law Faculty Speaker Series, February 17, 2012

Presented early-stage paper, “Customary Deviations from the Statute in the Administration of the Federal Income Tax,” *Duke Law Journal* Custom Symposium, February 11, 2012

Presented paper, “Choosing between Tax and Non-Tax Delivery Mechanisms for Health Insurance Subsidies,” Boston College Law School Tax Policy Seminar, February 9, 2012

Presented paper, “The Federal Income Tax in Popular Culture,” University of Iowa College of Law Faculty Workshop Series, February 3, 2012

Presented paper, “The Federal Income Tax in Popular Culture,” National Tax Association Annual Conference, New Orleans, November 17, 2011

Presented paper, “Choosing between Tax and Non-Tax Delivery Mechanisms for Health Insurance Subsidies,” NYU/UCLA Annual Tax Policy Conference, UCLA Law School, October 28, 2011

Speaker, “The Income Tax in Situation Comedies—Four Classic Working Class Sitcoms,” NYU Law School Tax Movie Night, April 7, 2011

Presented paper, “Learning to Love the Form 1040: Two Cheers for the Return-Based Mass Income Tax,” University of Pennsylvania Law School Tax Policy Seminar, January 26, 2011

Presented paper, “Learning to Love the Form 1040: Two Cheers for the Return-Based Mass Income Tax,” Washington and Lee Law School Faculty Workshop Series, November 1, 2010

Speaker, “Two Cheers for the Return-Based Mass Income Tax,” University of Montana Law School Tax Institute, October 22, 2010

Presented paper, "A Loophole You Can Drive an SUV Through: The SUV Deduction as a Case Study in the Greening of the Internal Revenue Code," Lewis and Clark Law School, October 8, 2010

Presented work-in-progress, "Many Not-So-Unhappy Returns: The Underappreciated Virtues of the Return-Based Mass Income Tax," University of Colorado Law School Summer Tax Workshop, July 16, 2010

Commentator, University of Virginia Law School Tax Study Group, March 26, 2010

Presented paper, "The Federal Retail Sales Tax that Wasn't: An Actual History and an Alternate History," Duke Law School Law and Contemporary Problems Tax History Conference, November 6, 2009

Interviewed on WUNC radio's "The State of Things," on the history of the federal income tax, April 14, 2009

Presented paper on "Tax Policy and Personal Identity over Time," at University of Florida Law School, March 2009

Presented paper on "Tax Policy and Public Opinion," at University of Montana Law School (CLE program), October 2008

Presented paper on "Intergenerational Justice and Rising Standards of Living," at George Washington University Law School, October, 2008

Presented paper on "The Conscientious Legislator and Public Opinion on Taxes," at Loyola (Chicago) Law School, March, 2008

Presented paper on "The Federal Retail Sales Tax that Wasn't: An Actual History and an Alternative History," at Northwestern University Law School, March, 2008

Presented paper on "The Federal Retail Sales Tax that Wasn't: An Actual History and an Alternative History," at Loyola (Los Angeles) Law School, October, 2007

Presented paper on "Tax Policy and Personal Identity over Time," at Columbia Law School, September, 2007

Presented paper on "The Civic Virtues of a Tax Return Filing Requirement," at Georgetown University Law Center, April, 2007

Presented paper on "The Civic Virtues of a Tax Return Filing Requirement," at UCLA Law School, January, 2007

Presented paper on "The Civic Virtues of a Tax Return Filing Requirement," at Harvard Law School, November, 2006

Presented paper on "The Civic Virtues of a Tax Return Filing Requirement," at Arizona State University Law School, October, 2006

Presented paper on AThe Civic Virtues of a Tax Return Filing Requirement,@ at University of Toronto Faculty of Law, September, 2006

Presented paper on AMany Not-So-Unhappy Returns: On the Advisory Panel=s Rejection of a Return-Free Tax System,@ at University of Washington Law School, May, 2006

Presented paper on ATax Shelters and the Search for a Silver Bullet,@ at Columbia Law School, October, 2005

Presented paper on ATax or Welfare-Based Administration of the EITC,@ at University of Michigan Law School, March, 2005

Presented paper on ATax or Welfare-Based Administration of the EITC,@ at NYU Law School, March, 2005

Presented paper on ATaxing (or not) the Returns to Risk-Bearing,@ at Northwestern Law School, February, 2005

Presented paper on ATax or Welfare-Based Administration of the EITC,@ at UCLA Law Review symposium, January, 2005

Presented paper on ATaxing (or not) the Returns to Risk-Bearing,@ at University of Pennsylvania Law School, November, 2004

Presented paper on AFraming the Bush Tax Cuts,@ at Loyola (Los Angeles) Law School, October, 2004

Presented paper on AFraming the Bush Tax Cuts,@ at University of Washington Law School, October, 2004

Presented paper on ATaxing (or not) the Returns to Risk-Bearing,@ at UCLA Law School Tax Policy Seminar, January, 2004

Moderated panel on AThe Uses of the Past: Doing Tax History,@ at AALS Tax Section Panel, Atlanta, January, 2004

Presented paper on ARedesigning the Earned Income Tax Credit as a Family-Size Adjustment to the Minimum Wage,@ Santa Clara Law School Faculty Workshop, October, 2003

Presented paper on ARedesigning the Earned Income Tax Credit as a Family-Size Adjustment to the Minimum Wage, Arizona State University Law School Faculty Workshop, October, 2003

Presented paper on ARedesigning the Earned Income Tax Credit as a Family-Size Adjustment to the Minimum Wage,@ Harvard Law School Workshop on Current Research in Taxation, August, 2003

Panelist, discussion of codification of the economic substance doctrine, Federalist Society, Washington, DC, March, 2003

Presented paper on the income tax treatment of work-related expenses, University of Virginia Law School Faculty Workshop, February, 2002

Presented paper on the income tax treatment of work-related expenses, University of Michigan Law School Law and Economics Seminar, January, 2002

Panelist, discussion of income tax marriage penalties, University of Virginia Law School, March, 2001

Presented paper on revenue-maximizing lotteries, NYU Law School Tax Policy Seminar, January, 2001

Presented paper on AThe Strange Case of the Revenue-Maximizing Lottery,@Arizona State University School of Law, December, 1999

Presented paper on ADoing Something about Marriage Penalties: A Guide for the Perplexed,@ Georgetown Law School Tax Policy Seminar, October, 1998

Presented paper on AOptimal Tax Theory and the Future of the Progressive Income Tax,@ NYU Law School Tax Policy Seminar, February, 1998

Panelist, discussion of the taxation of human capital, January, 1998, convention of the American Association of Law Schools, San Francisco, CA

Presented paper on ATaking Feminist Tax Policy Seriously,@ Harvard Law School Workshop on Current Research in Taxation, August, 1996

Presented paper on AThe Reasons for a Consumption Tax and the Tax Treatment of Gifts and Bequests,@ New York University Tax Law Review Symposium, May, 1996

Presented paper on AThe Flat Tax and the VAT,@ Seton Hall Law School Flat Tax Symposium, May, 1996

Presented papers on "Progressivity, Family Allowances, and the Choice between the Hall-Rabushka Flat Tax and a VAT," and "The Feminist Case for Caregiver Allowances," Lewis and Clark Law School Conference on Taxation and the Family, October, 1995

Speaker, May, 1993, convention of the American Bar Association Tax Section, on the topic of taxing gains at death, Washington, DC

Speaker, 1992 North Carolina Bar Association Tax Section, on the topic of tax return penalty regulations, Kiawah, South Carolina

Panelist, discussion of proposed tax return penalty regulations, May, 1991, convention of the American Bar Association Tax Section, Washington, DC

Panelist, discussion of passive loss rules, January, 1990, convention of the American Association of Law Schools, San Francisco, CA

Moderator of panel discussion on ethics in tax practice, 1989 J. Nelson Young Tax Institute, Chapel Hill, NC

Speaker, 1988 UNC Law School Program on Estate Planning, Ethics and Taxes, on the topic of tax return preparation standards, Chapel Hill, NC

Speaker, 1987 J. Nelson Young Tax Institute, on the topic of passive losses, Chapel Hill, NC

Director, J. Nelson Young Tax Institute, UNC Law School, 1988-2006

#### LEGISLATIVE TESTIMONY

Invited Witness, Senate Finance Committee Hearing on marriage penalties and on the alternative minimum tax, March, 2001

Invited Witness, House Ways and Means Committee Hearing on child tax credit proposal, January, 1995

#### MEMBERSHIPS

Washington State Bar Association (inactive)

American Bar Association

American College of Tax Counsel

American Association of Law Schools Tax Section (chair, 2003)