

LAWRENCE ZELENAK  
Pamela B. Gann Professor of Law  
Duke Law School  
Corner of Science Drive and Towerview Road.  
Durham, NC 27708-036227  
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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

Moral Duty or “Mere Cant”? Tax Protesting Through the Looking Glass, forthcoming in  
Michigan  
State Law Review (2025 (approximately 12,500 words))

Why Nix a Tip Tax Now?, 185 Tax Notes Federal 237-249 (2024)

Designing a Billionaires’ Tax, 26 Florida Tax Review 373-435 (2023)

The Income Tax, the Constitution, and the Unrealized Importance of *Helvering v. Griffiths*,  
43 Virginia Tax Review 257-90 (2023)

Reading the Taxpayers’ Brief in *Moore*, 181 Tax Notes Federal 101-106 (2023)

Foreword: The Legacy of Stanley S. Surrey, 86(2) Law & Cont. Prob. i-xii (2023) (with Ajay Mehrotra)

Stanley Surrey and Taxing Unrealized Appreciation, 86(2) Law & Cont. Prob. 153-165 (2023)

What We Talk About When We Talk About Tax Shelters, 108 Iowa Law Rev. Online 130-143 (2023)

The Two “Two Americas” of Trump and Romney, 85 Law & Cont. Prob. 87-100 (2022)

Stanley S. Surrey: A Life in Taxes, 175 Tax Notes 741-749 (2022) (with Ajay Mehrotra)

The Deductibility of Capital Losses in a Mark-to-Market Regime, 172 Tax Notes 1965-1972 (2021)

The American Families Plan and the Future of the Mass Income Tax, 172 Tax Notes 1277-1288 (2021)

1924, 2021: Taxes of the Ultrarich, and Mark-to-Market Reforms, 172 Tax Notes 583-592 (2021)

Giving Credits Where Credits are (Arguably) Due: A Half-Century’s Evolution in the Design of Personal Tax Expenditures, 51 Florida Tax Review 51-150 (2021)

Examining the Internal Revenue Code for Disparate Racial Impacts, 168 Tax Notes 1807-1821 (2020)

Seven-Plus Decades of the Federal Income Tax in Sitcoms: An Update, 167 Tax Notes 1211-1215 (2020)

“We Will See that You are Troubled Right Along”: Women and the Politics of the Early Federal Income Tax, 27 Duke J. of Gender Law and Policy 279-95 (2020)

The NCAA and the IRS: Life at the Intersection of College Sports and the Federal Income Tax, 92 S. Cal. L. Rev. 1087-1153 (2019) (with Richard Schmalbeck)

The Federal Income Tax Goes to War, 47 Intertax 766-769 (2019)

SALT Ceiling Workarounds and Tax Shelters, 160 Tax Notes 542-556 (July 23, 2018)

Leaving It Up to Treasury: Congressional Abdication on Major Policy Issues in the Early Years of The Federal Income Tax, 81 Law & Cont. Prob. 137-65 (2018)

Foreword: The Past, Present and Future of the Tax Legislative Process, 81 Law & Cont. Prob. 1-6 (2018) (with George Yin)

The Body in Question: The Income Tax and Human Body Materials, 80 Law & Cont. Prob. 37-82 (2017)

The Uses and Abuses of Simplicity, 66 Emory L. J. Online 2011-22 (2017)

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 ASafe 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 (6<sup>th</sup> ed., 2024) (with Richard Schmalbeck, Sarah Lawsky, and Shuyi Oei)

Federal Income Taxation (15<sup>th</sup> ed., 2023) (with Marvin Chirelstein)

A Half-Century with the Internal Revenue Code: The Memoirs of Stanley S. Surrey (Carolina Academic Press, 2022) (co-edited with Ajay K. Mehrotra; includes an editors' introductory essay of more than 20,000 words, and hundreds of editors' annotations)

Figuring Out the Tax: Congress, Treasury, and the Design of the Early Modern Income Tax (Cambridge University Press, 2018)

Federal Income Taxation: Cases and Materials (5<sup>th</sup> ed., 2018) (with Richard Schmalbeck and Sarah Lawsky)

Federal Income Taxation (14<sup>th</sup> ed., 2018) (with Marvin Chirelstein)

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, Martin J. McMahon, Jr., and Bruce A. McGovern), approximately 2200 pages, updated and revised semi-annually

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 ONLINE COMMENTARY

*Moore* Thoughts, TaxProf Blog, June 21, 2024

*Moore* May be Less (Than it Might Have Been), 181 Tax Notes Federal 2159-2160 (2023)

Coronavirus, Refundable Tax Credits and the Poverty Line, The Hill, July 9, 2020 (with Sara Greene)

A Very Special Episode, Tax Notes Talk (podcast), June 25, 2020

Congress Tried this Tax Policy 100 Years Ago and It Didn't Work Out, The Hill, Dec. 6, 2017

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

Scheduled to present “Moral Duty or ‘Mere Cant’? Tax Protesting Through the Looking Glass,” at Michigan State University Law School tax symposium, November 2024

Presented “The Social Ontology of Pretax Income” at Social Ontology 2024, Duke University, July 2024

Presented “Designing a Billionaires’ Tax,” Northwestern Pritzker School of Law, April 2023

Guest on Tax Chats (Apple podcast hosted by Scott Dyreng and Jeff Hoopes), discussing tax sitcoms, September 23, 2022

Guest on Tax Notes/Forbes podcast (hosted by Robert Goulder), discussing Stanley Surrey’s life and legacy (with Ajay Mehrotra), June 8, 2022

Presented paper, “Stanley S. Surrey: A Life in Taxes,” University of Southern California Law School, October 4, 2021

Presented paper, “The Memoirs of Stanley S. Surrey,” Florida State University Law School,

Tallahassee (via Zoom), January 19, 2021

Presented paper, “Giving Credit Where Credits are (Arguably) Due: A Half Century’s Evolution in the Design of Personal Tax Expenditures,” BYU Law School, Provo, February 24, 2020

Presented paper, “Women and the Politics of the Early Federal Income Tax,” Boston College Law School, Chestnut Hill, September 27, 2019

Speaker, “Figuring Out the Tax: Congress, Treasury, and the Design of the Early Modern Income Tax,” UNC Law School Nelson Young Tax Institute, Chapel Hill, April 25, 2019

Presenter, Tenth Annual Tax Sitcom Night, NYU Law School, New York, April 15, 2019

Speaker, “Figuring Out the Tax,” Duke Law School Faculty Author Event, Durham, March 19, 2019

Speaker, “Cordell Hull and the 1913 Income Tax,” Samford Law School Cordell Hull Speaker Series, Birmingham, February 25, 2019

Presented paper, “The NCAA and the IRS: Life at the Intersection of College Sports and the Federal Income Tax,” Indiana University Maurer School of Law, Bloomington, February 14, 2019

Discussant, “State and Local Tax Workarounds,” National Tax Association Annual Conference, New Orleans, November 16, 2018

Speaker, “Uncle Sam Wants the Money Back: Tax Refunds in Sitcoms,” NYU Law School, April 16, 2018

Speaker, “Overview of Carbon Taxation,” Conference of the International Fiscal Association,” Houston, February 21, 2018

Moderator, Panel on 2017 Tax Legislation, AALS Annual Convention, San Diego, January 5, 2018

Presented paper, “Marriage Penalties and Bonuses in the Early Federal Income Tax, Duke Law School Faculty Scholarship Retreat, April 19, 2017

Speaker, “Tax and Marriage in the Golden Age of Television,” NYU Law School, April 5, 2017

Presented paper, “The Tax-Free Basis Step-Up at Death, the Charitable Deduction for Unrealized Appreciation, and the Persistence of Error,” Columbia Law School Tax Policy Workshop, October 11, 2016

Presented paper, “Marriage Penalties and Bonuses in the Early Federal Income Tax,” University of Washington Law School Tax Symposium, October 7, 2016

Presented paper, “The Tax-Free Basis Step-Up at Death, the Charitable Deduction for Unrealized Appreciation, and the Persistence of Error,” Georgetown University Law Center Tax Policy Workshop, April 26, 2016

Speaker, “The IRS as Sitcom Star,” NYU Law School, April 11, 2016

Delivered Richard Crawford Pugh Lecture on Tax Law and Policy, “Recovering the Forgotten Early History of the Federal Income Tax,” University of San Diego Law School, March 14, 2016

Presented paper, “The Tax-Free Basis Step-Up at Death, the Charitable Deduction for Unrealized Appreciation, and the Persistence of Error,” Tulane University 6<sup>th</sup> Annual Tax Roundtable, March 11, 2016

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 AThe Civic Virtues of a Tax Return Filing Requirement,@ at Georgetown University Law Center, April, 2007

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

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

Presented paper on AThe 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 AND ADMINISTRATIVE TESTIMONY

Invited Witness, Internal Revenue Service and Treasury Department Hearing on proposed regulations relating to SALT ceiling workarounds, November 5, 2018

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

American Law Institute (elected 2017)

Washington State Bar Association (inactive)

American Bar Association

American College of Tax Counsel

American Association of Law Schools Tax Section (chair, 2003 and 2017-18)

Order of the Coif, Vice-President and Executive Board member