

**FRANCINE J. LIPMAN**

William S. Boyd Professor of Law

[www.ssrn.com/author=334178](http://www.ssrn.com/author=334178)

**EDUCATION**

NEW YORK UNIVERSITY SCHOOL OF LAW

*LL.M. in Taxation*, 1994

Graduate Editor, *Tax Law Review*; *Tax Law Review Scholar*

UNIVERSITY OF CALIFORNIA, DAVIS SCHOOL OF LAW

*Juris Doctor*, 1993; Order of the Coif

Editor in Chief, *U.C. Davis Law Review*

Outstanding Law Student Award - National Assoc. of Women Lawyers

SAN DIEGO STATE UNIVERSITY

*Masters of Business Administration*, 1989

Beta Gamma Sigma, Business Honors Society

UNIVERSITY OF CALIFORNIA, SANTA BARBARA

*B.A. Business Economics*, 1981

Graduated with Honors

**PROFESSIONAL EXPERIENCE**

**Law Instruction:**

*University of Nevada, Las Vegas*

William S. Boyd Professor of Law (Fall 2012 - present)

Ranked No. 19 and No. 20 on TaxProfs (February 2016)

(recent and all-time SSRN downloads; included in top 25 ranking consistently since October 2006)

([http://taxprof.typepad.com/taxprof\\_blog/tax\\_prof\\_rankings/](http://taxprof.typepad.com/taxprof_blog/tax_prof_rankings/))

*Chapman University School of Law*

Professor of Law (2006 - Spring 2012)

Associate Professor of Law (2003-2005)

Courses: Income Tax for LL.M.s; Corporate Tax (JD/LL.M.); Taxation of Business Entities; Federal Income Tax; Accounting, Finance and Auditing for Lawyers (JD/LL.M.); Advanced Federal Income Tax; Federal Tax Research (JD/LL.M.); Taxes and Business Strategies (JD/MBA); Financial Accounting (M.B.A.)

Committees: Appointments (2004-06), Budget (2005-09), COTES (2009-11), Library (2004-05, 07), AALS Membership (2003-04), Honors Council (2003-04), Graduation Committee (2003-06), Faculty Advisor for JD/MBA Program (2003-11), Faculty Advisor for Phi Delta Phi (2009-11), Faculty Advisor for Tax Law Society (2010-11),

Promotion/Tenure Committees for Faculty Colleagues (2008-11), Dean Search Committee (2010) (faculty appointee)

Volunteer Income Tax Assistance Program: Organize, recruit, operate, train, and manage a low-income taxpayer assistance clinic with during tax season.

Visiting Professor of Law

University of Nevada, Las Vegas, William S. Boyd School of Law (Fall 2011)

UC Hastings College of the Law (Fall 2009)

**Other Teaching Experience:**

Chapman University

The George L. Argyros School of Business & Economics

Assistant Professor of Accounting (Fall 2001 – 2008)

Award for Excellence in Teaching May 2003

Board of Counselors Award for Excellence in Teaching May 2003

Award for Excellence in Scholarship, Teaching & Research May 2002

Accounting Society Faculty Advisor

Spring 1992-Fall 2001

Adjunct Professor of Taxation, Chapman University

(received teaching evaluation scores of 4.7-4.9(5); School of Law 9.75(10))

Adjunct Professor of Taxation, Cal. State University, Fullerton

(received teaching evaluation score of 3.77 (4))

Adjunct Professor of Taxation, Golden Gate University, M.S. (Tax) Program

(received teaching evaluations scores of 4.7 (5))

Teaching Assistant, University of California, Davis, Dept. of Agricultural Economics (1993 Outstanding Teaching Assistant)

**Legal and Business Experience:**

O'MELVENY & MYERS LLP, Newport Beach, California 1997 - 2001  
Special Counsel

IRELL & MANELLA LLP, Newport Beach, California 1994 - 1997  
Tax Associate

DIAMOND DESIGNS, INC., San Diego, California 1985 - 1989  
Chief Financial Officer

LEVITZ, ZACKS & CICERIC, Inc.  
ARTHUR YOUNG & COMPANY, San Diego, California  
Certified Public Accountant 1981 - 1985

Admission to the Bar: California, January 1994 (active)  
Admission to Department of Accountancy: California, August 1984 (active)

## **PUBLICATIONS AND PRESENTATIONS**

### **Law Review Articles:**

Poverty: The Wrong Amount of Wrong in Nevada? (work in progress forthcoming).

De/reconstructing Poverty: #ResourceAllocationSoWhite (work in progress forthcoming).

Irresponsibly Taxing Irresponsibility: The Individual Tax Penalty Under the Affordable Care Act, coauthored with James Owens, 23 Georgetown Journal on Poverty Law & Policy (forthcoming Spring 2016).

Reconciling the Premium Tax Credit: Painful Complications for Middle and Lower Income Taxpayers, coauthored with James E. Williamson, 68 SMU Law Review Issue 3 (forthcoming Spring 2016).

Healing Suffering Children Under the Internal Revenue Code, coauthored with Dawn Davis, 34 B.C.J.L. & Soc. Just. 311 (2014).

Access to Tax Injustice, 40 Pepperdine L. Rev. 1173 (Spring 2013).

The Social Security Benefits Formula and the Windfall Elimination Provision: An Equitable Approach to Addressing 'Windfall' Benefits, coauthored with Alan Smith, 39 J. Legis 182 (2012-2013).

The "Illegal" Tax, 11 CONN. PUB. INT. L.J. 93 (Fall/Winter 2011).

Bearing Witness to Economic Injustices for Undocumented Immigrant Families: A New Class of "Undeserving" Working Poor, 7 NEV. L. J 736 (Summer 2007).

Taxing Undocumented Immigrants: Separate, Unequal and Without Representation, 59 THE TAX LAW. 1 (2006) and 9 HARV. LATINO LAW REV. 1 (2006) (lead article) republished in BENDER'S IMMIGRATION BULLETIN (2007) and excerpts republished in CRITICAL TAX THEORY (CAMBRIDGE UNIVERSITY PRESS 2009) (Top 10 Tax Article for SSRN ALL Time Downloads).

Anatomy of a Disaster Under the Internal Revenue Code, 6 FLA. TAX REV. 953 (2005) (peer-reviewed and edited journal) (publication offer also received from University of Cincinnati Law Review) republished in MONTHLY DIG. TAX ARTICLES (2006).

Enabling Work for People with Disabilities: A Post-Integrationist Revision of Underutilized Tax Incentives, 53 AMERICAN UNIVERSITY LAW REVIEW 393 (December 2003) (publication offers also received from Baylor, Rutgers and Houston Law Reviews); republished in MONTHLY DIG. TAX ARTICLES (October 2004); summarized in 53 CAN. TAX J. 300 (2003); and excerpts republished in CRITICAL TAX THEORY (CAMBRIDGE UNIVERSITY PRESS 2009).

The Working Poor Are Paying for Government Benefits: Fixing the Hole in the Anti-Poverty Purse, 2003 WIS. L. REV. 461 (publication offer also received from The Tax Lawyer) and excerpts republished in CRITICAL TAX THEORY (CAMBRIDGE UNIVERSITY PRESS 2009).

No More Parking Lots: How the Tax Code Keeps Trees Out of a Tree Museum and Paradise Unpaved, 27 HARV. ENVTL. L. REV. 471 (2003) (publication offers also received from the UCLA J. ENVTL. L. & POL'Y and the DUKE ENVTL. L. & POL'Y F.).

S Corporation Loss Limitations: The Tax Court Provides Potential Hope For Related Party Debt Restructurings, 22 VA. TAX REV. 67 (Summer 2002); republished in MONTHLY DIG. TAX ARTICLES (Sept 2003).

Incentive Stock Options and the Alternative Minimum Tax: The Worst of Times, 39 HARV. J. LEGIS. 337 (Summer 2002); reviewed in 51 CAN. TAX J. 710-12 (2003).

Will Refinancing an Installment Sale Obligation Trigger Recognition of Gain?, coauthored, J. REAL EST. TAX (Spring 1997) and republished in MONTHLY DIG. TAX ARTICLES (November 1997).

Will the Final Regulations under IRC Section 469(c)(7) Renew Taxpayer Interest in Real Estate?, coauthored, REAL EST. L. J. (Fall 1996).

#### **Other Articles, Book Chapters and Publications:**

The Earned Income Tax Credit and Nevada's Families, Nevada Lawyer Magazine (April 2016).

Pro Bono Matters in the City of (Fallen) Angels, Vol. 36, No. 2, ABA - SECTION OF TAXATION, Tax Times (Feb 2016).

Pro Bono Matters to Farmworkers in Pennsylvania, Vol. 35, No. 4, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Summer 2015).

Reaching Out: Students Helping Low-Income Taxpayers, William S. Boyd School of Law, Magazine (2015).

Pro Bono Matters: At the Crossroads in America, Vol. 35, No. 2, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Winter 2015).

Pro Bono Matters: The City of Brotherly Love is Plagued With Poverty, Vol. 34, No. 4, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Summer 2014).

Pro Bono Matters: The Face of Poverty is A Working Mother's Face, Vol. 34, No. 3, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Spring 2014).

Tax Season 2014: Training, Tips, Traps and New Taxes, Nevada Lawyer Magazine (April 2014).

Tax Issues Can Be Fascinating, Public Interest Film Fest, Movie Review: We're Not Broke <http://news.unlv.edu/article/tax-issues-can-be-fascinating> (Sept. 2013).

Pro Bono Matters: Reflections on America the Beautiful: A Past, Present and Future of Service, Vol. 33, No. 1, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Fall 2013).

Pro Bono Matters: Paying it Forward in Pasco, Vol. 32, No. 4, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Summer 2013).

Pro Bono Matters: In Celebration of Mark Moreau - Co-Recipient of the 2013 Janet R. Spragens Award, Vol. 32, No. 3, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Spring 2013).

Pro Bono Matters: "The Hardest Thing to Understand is the Income Tax", Vol. 32, No. 2, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Winter 2013).

Pro Bono Matters: A Pro Bono Tax Practice Grows in Brooklyn, Vol. 31, No. 4, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Summer 2012).

Pro Bono Matters: Pro Bono is Every Lawyer's Professional Responsibility, Vol. 31, No. 3, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Spring 2012).

Social Security Benefits 101: The Windfall Elimination Provision, Vol. 31, No. 2, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Winter 2012).

Pro Bono Matters: Still Fighting the War on Poverty, Vol. 31, No. 2, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Winter 2012).

Social Security Benefits 101: The Windfall Elimination Provision, ORANGE COUNTY LAWYER (Dec/Jan 2011).

Pro Bono Matters: A Chain Is Only As Strong As Its Weakest Link, Vol. 31, No. 1, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Fall 2011).

Social Security Benefits Formula 101: ORANGE COUNTY LAWYER (May 2011).

Just A Matter of Fairness: Tax Consequences of the Services' Revised Community Property Treatment of the California Registered Domestic Partners, coauthored, Vol. 30, No. 2, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Winter 2011).

Social Security Spouse and Survivor Benefits 101: Practical Primer Part II (Or Another Reason to Put a Ring on It), coauthored, Vol. 30, No. 1, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Fall 2010); republished in ABA -Senior Lawyer Division, 21 EXPERIENCE 1 (2011).

Social Security Benefits Formula 101: A Practical Primer, Vol. 29, No. 4, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Summer 2010) (number one downloaded tax article on SSRN for 7 weeks); Cited in Tax Notes as one of the Top 10 Must Read Estate & Gift Tax Articles in 2010 (2011).

Refreshing Your Recollection: 2009 Tax Filing and Payments, 52 ORANGE COUNTY LAW. 34 (May 2010).

Saving Private Ryan's Tax Refund, 52 ORANGE COUNTY LAWYER (Feb. 2010).

Saving Private Ryan's Tax Refund: Poverty Relief for ALL Working Poor Military Families, ABA -SECTION OF TAXATION, NEWS QUARTERLY (Winter 2010).

Saving Private Ryan's Tax Refund, ABA -SECTION OF TAXATION, NEWS QUARTERLY (Fall 2009).

A Career in Tax Law: The Gift that Keeps on Giving in CAREERS IN TAXATION (ABA - Section of Taxation 2009).

Time is of the Essence: Seize the Opportunity for Fulfillment in 2009, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Fall 2008).

Social Security Retirement Benefits and Immigrants, LexisNexis Legal Expert Commentaries (November 2007).

Shrinking Boomer Social Security Retirement Benefits, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Fall 2007).

Celebrating Life and Taxes, ABA -SECTION OF TAXATION, NEWS QUARTERLY (Fall 2006) and republished as one of the best articles published by the ABA in ABA, 24 GPSolo 42 (Sept. 2007).

Relief from the Rubble: Tax Assistance for Victims of the 2005 Hurricane Season, coauthored, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Winter 2006).

The Social Security Benefits Timing Decision: A Model for Lower-Income Recipients, coauthored (work-in-progress).

Undocumented Working Poor and Refundable Tax Credits, 107 TAX NOTES 1705 (June 27, 2005).

Unintended Consequences? Undocumented, Working Poor Families and the Refundable Child Tax Credit, 47 ORANGE COUNTY LAW. 10 (Feb. 2005).

More Alternatives in the Complex World of the Alternative Minimum Tax: The Election to Itemize Deductions, with coauthors, PRAC. TAX LAW. (Winter 2004).

Economic Stimulus Package Provides Significant Tax Benefits, 21 ECON. & BUS. REV. 34 (December 2002).

Never-Ending Limitations on S Corporation Losses: The Slippery Slope of S Corporation Debt Guarantees, 80 TAXES 29 (June 2002).

Avoiding Malpractice Traps in Cases of Noncash Charitable Contributions, coauthored, 14 No. 2 PRAC. TAX LAW. 49 (Winter 2000) and republished in ALI-ABA CLE REV., Vol. 31, Number 2 (February 25, 2000).

The New Accountant-Client Privilege Provision: A Partial Step Forward for Nonattorney Tax Practitioners, coauthored, NAT'L PUB. ACCT. (July 1999).

Accountant-Client Privilege Narrowly Defined by Congress, ORANGE COUNTY BUS. J. (January 18, 1999).

Will the AMT Become the IRS' ATM?, KING HALL COUNSELOR: U.C. DAVIS SCHOOL OF LAW, (Winter 1998).

Taxing Women: A Book Review By a Nonlitigator, WOMAN ADVOC. (Fall 1998).

Windfall Deductions From Changing Depreciation, coauthored, J. PROP. MGMT. (September/October 1996).

Avoiding Malpractice Traps in Tax Correspondence and Filings, coauthored, PRACT. TAX LAW. (Fall 1996).

Will Changes to the Passive Income Rules Renew Interest in Real Estate?, coauthored, J. PROP. MGMT. (May/June 1996).

Passive Loss Rules for Real Estate Professionals, coauthored, L.A. LAW. (Jan. 1996).

Improving the Principal Residence Disaster Relief Provisions, TAX NOTES (February 6, 1995).

Recent Proposals to Redesign the EITC: A Reply to an Economist's Response, coauthored, TAX NOTES (February 28, 1994).

Interest on Estate Taxes: A Comment, coauthored, TR. & EST. (August 1993) listed in REAL PROP., PROB. AND TR. J. (Spring 1995) as Significant Probate and Trust Literature.

The Earned Income Tax Credit: Too Difficult for the Targeted Taxpayers?, coauthored, TAX NOTES (November 9, 1992).

Tracing the Concept of Stewardship to English Antecedents, coauthored, 23 BRITISH ACCOUNTING REVIEW 355 (1991).

### **Conferences, Lectures and Proceedings:**

"#AllocationsSoWhite: De/reconstructing Poverty," Law & Society Annual Meeting, New Orleans (May 2016).

"Taxes and Immigrants Families," Tax Outreach and Education (April 19, 2016).

"Tax Law as a Career," University of California, Davis (April 18, 2016).

"Irresponsibly Taxing Irresponsibility: The Individual Tax Penalty under the Affordable Care Act," Western Decision Sciences Annual Meeting, Las Vegas Nevada (April 5, 2016).

"De/reconstructing Poverty," Poverty Law Conference: Academic Activism: Seattle University, Seattle, Washington (February 19, 2016).

"The Shared Responsibility Payment: Irresponsibly Taxing Irresponsibility," University of Utah (February 10, 2016).

"Tax Issues under the Affordable Care Act", American Bar Association - Tax Section: Criminal & Civil Controversy Division, Las Vegas, Nevada (December 9, 2015).

"De/reconstructing Poverty," Multi-Faculty Workshop - University of Nevada, Las Vegas (Fall 2015).

"Taxes Issues for Low Income Immigrant Families," Community Outreach and Education for Lawyers, Legal Aid Center of Southern Nevada (October 2015).

"Everyday Tax Issues for Immigrants," William S. Boyd School of Law University of Nevada, Las Vegas, co-sponsored with Immigrant Justice Initiative, Legal Aid Center of Southern Nevada, Nevada Legal Services Inc., Progressive Leadership Alliance of Nevada, and American Immigration Lawyers Association, Community Outreach and Education, CLE (August 6, 2015).

"Access to Tax Justice," Law and Society: Law's Promise and Law's Pathos, Access to Justice Panel, Seattle, Washington (May 2015).

"Reconciling the Premium Tax Credit Painful Complications for Lower and Middle Income Taxpayers," Western Decision Sciences Annual Meeting, Maui, Hawaii (April 2015).

"Business Tax Policy under the Proposed Nevada Gross Receipts Tax," Tax Policy Townhall, co-sponsored by the UNLV Boyd School of Law, College of Southern Nevada, Las Vegas Global Economic Alliance, Accion Nevada, Urban Chamber of Commerce, and Latin Chamber of Commerce (April 21, 2015)

"Tax Issues for Working Nevada Families," Community Outreach and Education in Southern Nevada (Feb. 28, Downtown Learning Village, March 13, Hermandad Mexicana, April 16, West Charleston Library)

"Access to Tax Justice," American Bar Association - Tax Section, Mid-Year Meeting, Diversity Committee Panel featuring Tax Court Judge Vasquez, Houston, Texas (January 2015)

"Innocent Spouse Relief Panelist", American Bar Association - Tax Section: Criminal And Civil Controversy Division, Las Vegas, Nevada (December 10, 2014).

"Deconstructing Poverty," Class Crits VI, U.C. Davis, King Hall School of Law, Davis, California (November 16, 2014).

"Teaching Tax/Business Law Courses Through A Social Justice Lens," Society of Law Teachers Annual Joint LatCrit Meeting, University of Nevada, Las Vegas (October 2014).

"Blueberry Soup," Discussion Leader, 4th Annual Public Interest Law Film Festival, ELECTORAL IDEALS AND REALITIES : Democracy, Influence, and Participation, University of Nevada, Las Vegas (Sept. 18-19, 2014).

"Taxing Gambling," Gaming Law Conference, Regulating Land Based Casinos, University of Nevada, Las Vegas (Sept. 4-5, 2014).

"Tax Court Procedure and Collection Due Process Hearings," University of Nevada, Las Vegas, Continuing Legal Education (August 7, 2014)

"The Nuts and Bolts of Tax Exempt Organizations," University of Nevada, Las Vegas, Continuing Legal Education (May 15, 2014).



Heal the Suffering Children Under the Internal Revenue Code, Poster Presentation, University of Nevada, Las Vegas (April 2014).

"Tax Season 2013 and Beyond: Updates, Tips, and Traps for the Unwary," Legal Aid of Southern Nevada, Nevada Legal Services LITC, and University of Nevada, Las Vegas (February 28, 2014).

50<sup>th</sup> Anniversary on the War on Poverty, Tax Matters, American Association of Law Schools, Poverty Law and Clinical Education Law Panel, New York, New York (January 4, 2014).

"Social Security Benefits 101: Everything You Need to Know, But Don't Even Know to Ask," Faculty Forum, University of Nevada, Las Vegas (Dec. 5, 2013).

"Heal the Suffering Children Under the Internal Revenue Code," Class Crits V, Stuck in Forward? Debt, Austerity and the Possibilities of the Political, Southwestern School of Law, Los Angeles, CA (Nov. 15, 2013)

"Social Security Benefits 101," Tax Officers Summit, Las Vegas, Nevada (Nov. 14, 2013).

"Tax Controversies: Navigating the Process," William S. Boyd School of Law, University of Nevada, Las Vegas (Nov. 7, 2013).

"Does Place Matter Under the Internal Revenue Code," Biennial LatCrit Conference, Resistance Rising, Theorizing and Building Cross Section Movements, Chicago, Illinois (Oct. 3-6, 2013).

"We're Not Broke," Corporate Tax Discussion Leader, 3<sup>rd</sup> Annual Public Interest Law Film Festival, University of Nevada, Las Vegas (Sept. 20, 2013).

"Does Place Matter for Dependents Under the Internal Revenue Code," Tax Discussion Group, Southeastern Association of Law Schools, West Palm Beach, Florida (August 8, 2013).

"Tax Issues for Immigrants," Outreach Event, American Bar Association - Tax Section, May Meeting, Washington DC (May 9, 2013).

"Tax Issues for Immigrants," American Bar Association - Tax Section, MidYear Meeting, Pro Bono Committee Panel, Orlando, Florida (Jan. 26 2013).

"Access to Tax Injustice," Occupy the Tax Code: The Buffett Rule, the 1%, and the Fairness/Growth Divide, Tax Advice for the Incoming Administration, Pepperdine University School of Law, Malibu, California (Jan. 18, 2013).

"Income Tax Inequality for the LGBTQ Communities: Registered Domestic Partners with Community Property Rights," ClassCrits V, From Madison to Zuccotti Park: Confronting Class and Reclaiming the American Dream, University of Wisconsin Law School, Madison, WI (Nov. 16-17, 2012).

"Social Security Benefits Formula: Everything You Want to Know But Are Afraid to Ask," HOAG Hospital Foundation, Endowment Council Meeting, Newport Beach, California (Jan. 26, 2012).

"An 'Illegal' Tax," LatCrit XVI Annual Conference, Global Justice: Theories, Histories, Futures, San Diego, California (Oct. 2011).

"Tax Reform for the Working Poor," American Bar Association - Tax Section, Diversity Committee Panel and 14th Amendment and Privacy Rights: The Case of Amalia's Tax and Translation Services, Pro Bono Committee Panel, Denver, Colorado (Oct. 2011).

"An 'Illegal' Tax," Criminalizing Economic Inequality, ClassCrit IV, American University, Washington College of Law, Washington D.C. (Sept. 2011).

"Pro Bono Matters," American Bar Association - Tax Section, Pro Bono Committee, Washington D.C. (May 2011).

"Tax Issues for Immigrants," Federal Bar Association 8th Annual Immigration Seminar, Memphis, Tennessee (May 2011).

"Tax Essentials for LGBTQ Communities" Orange County Equality Coalition, Orange County Lavender Bar, Tax Law Society, Outlaw, Chapman University, Orange, California (March 2011).

"Stealth Taxes: The Good, the Bad and the Ugly," 14th Annual Critical Tax Theory Conference, Santa Clara Law School, Santa Clara, California (April 8-9, 2011).

"Social Security Benefits 101: The Good, The Bad and The Ugly," La Jolla Estate and Probate Group, Orange County Bar Association, Newport Beach, California (March 2011).

"Social Security Benefits 101: The Good, The Bad and The Ugly," La Jolla Estate and Probate Group, La Valencia, La Jolla, California (February 3, 2011).

"Tax Counseling for the Exploding Population of Elders," Panelist/Moderator, American Bar Association - Tax Section, Pro Bono Committee, Mid-Year Meeting, Boca Raton, Florida (January 22, 2011).

"It Is A Matter of Life or Death: A Model for the Most Important Financial Decision for Working Poor Families," Critical Tax Theory Panelist Western People of Color Annual Legal Scholarship Conference, University of Hawaii, Hawaii (December 12, 2010).

"America: A Country of Immigrants Grappling with Immigration Reform," Tax Panelist Chapman University Diversity and Equity Week, Orange, California (November 3, 2010) Named PRIDE Awardee for 2010.

"Disaster Relief Under the Tax Code," American Bar Association - Tax Section, Individual-Income Tax Committee, Toronto, Canada (September 25, 2010).

"It Is A Matter of Life or Death: A Model for the Most Important Financial Decision for Working Poor Families," National People of Color Annual Legal Scholarship Conference, Seton Hall, Newark, New Jersey (September 12, 2010).

"Retirement Planning: From the Last Day of Work to the Last Day of Life" Southeastern Association of Law Schools Annual Meeting, West Palm Beach, Florida (Panelist: August 2010) and new faculty paper mentor.

"Married Filing Separately Tax Status: Or Another Reason Not to Put a Ring On It," Law and Society Conference, Chicago, Illinois (May 2010).

"Taxing Private Ryan," American Bar Association - Tax Section, Low-Income Taxpayer Committee, Washington DC (May 2010).

"Tax Tips and Traps for the LGBTQ Communities," Tax Law Society and Orange County Equality Coalition, Chapman University School of Law (April 2010).

"Teaching Money and Economic Empowerment" Vulnerable Populations and Economic Realities, Poverty Law Conference, Society of American Law Teachers, Gate University, San Francisco, California (March 2010).

"Intersectionality In Action (Or Not) Across Disciplines: Tax and Intellectual Property," 4th Annual Critical Race Studies Symposium: Intersectionality: Challenging Theory, Reframing Politics, Transforming Movements, UCLA School of Law, Los Angeles, California (March 2010).

"Taxing Private Ryan," 2010 Western Region American Accounting Association Meeting, Lake Tahoe, California (April 2010).

"Conservation Easements: Going Greener," UC Hastings College of the Law, Tax Concentration Seminar, San Francisco, California (Oct. 2009).

"Taxing Private Ryan," Northeastern People of Color Legal Scholarship Conference, America's New Class Warfare?, University at Buffalo Law, Buffalo, New York (Oct. 2009).

"Rising Economic Inequality and the Role of Law," Southeastern Association of Law Schools Annual Meeting, West Palm Beach, Florida (Moderator: August 2009).

"Reaching Out to ESL Communities," American Bar Association - Tax Section, Washington D.C. (May 2009).

"Taxing Private Ryan," Law and Society Conference, Denver, Colorado (May 2009).

"The Undocumented Immigrant Tax," 2009 Western Region American Accounting Association Meeting, Kauai, Hawaii (April 2009).

"The Undocumented Immigrant Tax," Northeastern People of Color Legal Scholarship Conference, Education & the Economy: The Real Lives of People of Color, Boston University School of Law, Boston, Massachusetts (September 2008).

"The Taxation of Undocumented Immigrants," Undocumented Hispanic Immigrants in the United States: Problems, Benefits and Prospects, North Texas University Interdisciplinary Conference, Denton, Texas (May 2008).

"The Graying of Poverty: The Rollercoaster Ride of Increasing Debt, Decreasing Savings and Lack of Financial Education" Law, Poverty and Economic Inequality Conference, Valparaiso University School of Law, Valparaiso, Indiana (April 2008).

"Shrinking Boomer Social Security Benefits," Western Decision Sciences Institute, 37th Annual Meeting, San Diego, California (March 2008).

"Tax Blogging in the Classroom with Blackboard," American Bar Association - Section of Taxation, Lake Las Vegas, Nevada (January 2008).

"Tenemos Sesenta Quatro Anos" LatCritXII," Miami, Florida (October 2007).

"Undocumented Immigrants Under Immigration Reform: Emerging and Existing Tax Issues," American Bar Association - Section of Taxation and Section of Real Property, Probate and Trust Law (Fall 2007).

"Immigration Reform: Got Taxes?" - Southeastern Association of Law Schools Annual Meeting, Amelia Island, Florida (July 2007).

"Bearing Witness to Economic Injustices of Undocumented Immigrants: A New Class of Undeserving Poor," 2007 Western Region American Accounting Association Meeting, Costa Mesa, California (April 2007).

"Dialogue with Jim Doti: Undocumented Immigrants and Taxes - Public television interview on the topic of 'Undocumented Immigrants and Taxes.'" This episode was aired on KOCE-PBS Tuesday, April 24, 2007, at 11:30 p.m., and on Sunday, April 29, at 10 a.m. and re-aired on Tuesday, July 24, 2007 at 11:30 p.m., and Sunday, July 29, at 10:00 a.m. The show is broadcast throughout Southern California, including Santa Barbara, the San Fernando Valley, Los Angeles, Orange County, the Inland Empire and Coachella Valley.

"Taxing the Working Poor: Current Policy and Future Changes," University of Connecticut, Public Interest Law Symposium, Storrs, Connecticut (Nov 2006).

"Serving Immigrants," Center for Economic Prosperity, Building Prosperity for Working Families, Los Angeles, California (Oct 2006).

"Taxing Undocumented Immigrants: Dirty Little Secrets," LatCritXI, University of Las Vegas, Nevada (Oct 2006).

"Workshop on Publishing: Alternative Publishing Fora," Southeastern Association of Law Schools Annual Meeting, Palm Beach, Florida (July 2006).

"Taxing Undocumented Immigrants: Separate, Unequal and Without Representation," 2006 Conference of Western Law Professors of Color, San Diego, California (May 2006).

"Taxing Undocumented Immigrants: Separate, Unequal and Without Representation," 2006 Western Region American Accounting Association Meeting, Portland, Oregon (April 2006).

“Weathering Disaster: Tax Implications of Hurricane Katrina: KETRA and GOZA: Relief from the Rubble or Another Disaster Waiting to Happen?” American Bar Association – Section of Taxation (February 2006).

“The Future of AMT: Repeal, Reform or Replacement of the Individual Income Tax,” American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law (Fall 2005).

“Unintended Consequences? Undocumented, Working Poor Families and the Refundable Child Tax Credit,” Proceedings of the American Accounting Association 2005 Annual Meeting (August 2005).

“The Social Security Benefits Timing Decision: A Model for Lower-Income Recipients,” coauthored, Proceedings of the American Accounting Association 2005 Annual Meeting (August 2005).

“Unintended Consequences? Undocumented, Working Poor Families and the Refundable Child Tax Credit,” Proceedings of the Western Regional Section of the American Accounting Association 2005 Annual Meeting (April 2005).

“The Social Security Benefits Timing Decision: A Model for Lower-Income Recipients,” coauthored, Proceedings of the Western Regional Section of the American Accounting Association 2005 Annual Meeting (April 2005).

“Enabling Work for People with Disabilities: A Post-Integrationist Revision of Underutilized Tax Incentives,” Western Regional Section of the American Accounting Association 2004 Annual Meeting (April 2004).

“Claiming the Standard Deduction for Clients Subject to the Alternative Minimum Tax May Cost Unnecessary Tax Dollars,” with coauthors, Proceedings of the Western Decision Sciences Institute Meeting (April 2004).

“What Happened to the Concept of Stewardship? A Revisitation Tracing Stewardship from English Antecedents to The Sarbanes - Oxley Act of 2002,” coauthored, Proceedings of the Western Decision Sciences Institute Meeting (April 2003).

“The Working Poor Are Paying for Anti-Poverty Benefits: Fixing the Hole in the Anti-Poverty Purse,” Proceedings of the Western Decision Sciences Institute Meeting (April 2003).

“Incentive Stock Options and the Alternative Minimum Tax: The Worst of Times,” Western Regional Section of the American Accounting Association 2002 Annual Meeting (April 2002).

“Never-Ending Constraints on S Corporation Loss Limitations: The Slippery Slope of S Corporation Shareholder Debt Guarantees,” coauthored, Proceedings of the Western Decision Sciences Institute Meeting (April 2002).

“Conservation Easements May Mitigate Differences Between Environmental Interests and the Economic Interests of the Owners of Natural Resources,” coauthored, Proceedings of the Western Decision Sciences Institute Meeting (April 2002).

"S Corporation Loss Limitations: The Tax Court Provides Potential Hope for Related Party Debt Restructurings," Proceedings of the American Taxation Association Section of the American Accounting Association Meeting (Electronic) (February 2002).

"Noncash Charitable Contributions: New and Old Hazards of the Road," coauthored, Proceedings of the Western Decision Sciences Institute Meeting (April 2000).

"Will the 'AMT' Become the IRS' Money Machine?" - coauthored, Proceedings of the Western Decision Sciences Institute Meeting (April 1999).

"Transactional Issues," coauthored, CEB Proceedings: Redesigning Blackacre: Acquiring, Enhancing, and Disposing of Real Property, 12th Annual Real Property Institute (February 1995).

### **Amicus Brief and Court Appearance:**

Expert Witness in Colorado State Court matter regarding unlawful search and seizure of tax and related records from tax preparer's office allegedly including evidence of identity theft. ACLU represented the plaintiff in this civil matter. Motion for injunctive relief was granted. The matter was appealed to the Colorado Supreme Court and the taxpayer prevailed. The Court awarded \$300,000 of legal fees.

In Opposition to Proposition 8, filed in the Supreme Court of the State of California as attorney and as amici (January 2009)

### **PROFESSIONAL MEMBERSHIPS, COMMITTEES AND EDITORSHIPS**

American Association of Law Schools

Committee to Review Junior Scholarship for Annual Meeting 2012 (appointed by President Michael A. Olivas)

Committee to Review Junior Scholarship for Annual Meeting 2014 (appointed by President Leo Martinez)

American Accounting Association

American Taxation Association: Legal Research Committee 2001-2003

American Bar Association

Tax Section -

AMT Task Force (2003)

NewsQuarterly Editor (2008-2010); Special Features Editor (2011-present)

Tax Fellowships Selection Committee (2011-2012, 2014-present)

Pro Bono Committee

Chair (2011-2012)

Vice Chair (2010-2011)

Publications Committee (2008-present)

Teaching Taxation Committee

Subcommittee on Panel Topic Selection (2010-2012)

American College of Tax Counsel (elected member 2013 - present)

American Law Institute (elected member spring 2012 - present)

American Bar Foundation Fellow (elected member fall 2015 - present)

California Bar (1994 - present)

California CPA (1984 - present)

Community Lawyers, Inc., Compton, California (Nonprofit legal services provider)  
Board Member/Treasurer (2010-2012)

M. Katherine Baird Darmer Equality Scholarship, Founder, Steering Committee  
Member (2012 - present)

Orange County Equality Coalition, Advisory Board (2012 - present)

Tax Policy Committee, Senator Barack Obama Campaign For Change (Fall 2008)

#### **AWARDS**

Nevada Legal Services - 2014 Pro Bono Partner of the Year  
Commendation from Senator Harry Reid for Pro Bono Services 2014