

## **Sonya C. Miller**

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Bar Admission: Nevada, New Jersey, and United States Tax Court

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### **Professional Experience**

**William S. Boyd School of Law**, Assistant Professor-in-Residence, Low Income Taxpayer Clinic Program Director, July 2017 - Present

Supervise second and third year law students in the representation of low-income taxpayers in controversies with the Internal Revenue Service; teach a weekly seminar on tax procedure; conduct community outreach regarding various tax topics; manage federal grant used to fund the clinic.

**William S. Boyd School of Law**, Visiting Assistant Professor, Interim Externship Director, August 2016 - Present  
Hold information sessions about the Externship Program; place students with legal organizations for hands-on legal experience; teach seminar on preparing to enter the legal profession; conduct site visits of legal organizations serving as externship placements; ensure student and placement compliance with program policies and procedures; ensure program compliance with the American Bar Association Standards and Rules of Procedure for Approval of Law Schools.

**University of South Dakota School of Law**, Lecturer, Director of the Federal Tax Clinic, July 2015 - August 2016  
Supervised second and third year law students in the representation of low-income taxpayers in controversies with the Internal Revenue Service; taught a weekly seminar on tax procedure; conducted community outreach regarding various tax topics; managed federal grant used to fund the clinic.

**New Jersey Tax Court**, Law Clerk to the Hon. Mary Siobhan Brennan, August 2014 - July 2015  
Conducted legal research and prepared memoranda to assist the judge in making legal determinations; coordinated the motions calendar.

**Villanova Federal Tax Clinic**, Attorney and Fellow, December 2013 - August 2014  
Represented low-income taxpayers in controversies with Internal Revenue Service by responding to audits, negotiating settlements, litigating in U.S. Tax Court, and securing relief from collection actions including tax liens and levies.

**Nevada Department of Taxation**, Extern to Administrative Law Judge Dena Smith, August 2012 - December 2012  
Conducted legal research and prepared memoranda to assist the judge in making legal determinations.

**Edward M. Bernstein and Associates**, Law Clerk, May 2012 - August 2012  
Conducted legal research to assist attorneys in preparing for civil litigation.

**Office of the Nevada Attorney General**, Extern, Business and Taxation Division, January 2012 - May 2012  
Conducted legal research and drafted advisory opinions.

**Volunteer Income Tax Assistance**, Return Preparer, Spring 2012  
Prepared tax returns for low-income taxpayers.

**Nevada Legal Services, Low Income Taxpayer Clinic**, Extern and Student Attorney, June 2011 - December 2011  
Represented low-income taxpayers in controversies with Internal Revenue Service by responding to audits, negotiating settlements, litigating in U.S. Tax Court, and securing relief from collection actions including tax liens and levies.

**Legal Aid Center of Southern Nevada**, Educational Surrogate Parent, April 2011 - July 2012  
Advocated for the educational rights of foster children with learning disabilities by ensuring the school's compliance with the children's Individual Education Plans (IEP)

## **Parking Appeals Arbitration Program at UNLV, Arbitrator, October 2010 - May 2013**

Heard complaints regarding citations for parking violations; determined whether to uphold the citations.

## **Second Judicial District Court, Extern, Spring 2010**

Summarized legal documents

## **Education**

### **Villanova University School of Law, Master of Laws in Taxation, May 2015**

#### **Honors and Awards**

Graduate Tax Fellowship, 2014

Tax Research Assistant to Prof. Leslie Book, January 2014 - August 2014

### **William S. Boyd School of Law, University of Nevada, Las Vegas, Juris Doctor, May 2013**

#### **Honors and Awards**

Dean's Award, 2013

William S. Boyd Student Organization of the Year (Black Law Students Association), 2012-2013

Las Vegas National Bar Association Scholarship, 2012-2013

#### **Competitions**

Thurgood Marshall Mock Trial Competition, National Finalist, Spring 2012 and Spring 2013

#### **Memberships**

Black Law Students Association, President, Social Chair, Fall 2010 - May 2013

American Constitution Society, Director of Member Enrichment, Fall 2011 - Spring 2012

Child Advocacy Law Association, Vice President, Founding Member, Spring 2011 - Spring 2012

Phi Alpha Delta International Law Fraternity, Fall 2010 - May 2013

### **University of Nevada, Reno, May 2010**

Bachelor of Arts in Criminal Justice—Pre-law program, with Distinction

Minor in Spanish

#### **Honors and Awards**

College of Liberal Arts Dean's List, Fall 2007 - Spring 2010

Alpha Phi Sigma Criminal Justice Honor Society, Member, Fall 2009 - Spring 2010

Millennium Scholarship, Fall 2005 - Spring 2010

#### **Study Abroad**

Universidad de Iberoamericana, Puebla, Mexico, Fall 2008

## **Publications**

### **Books**

*Understanding Interest on Overpayments and Underpayments in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS*, 7<sup>th</sup> Edition (T. Keith Fogg, ed.) (ABA Tax Section 2017) (forthcoming) (Co-authored updates with Jerome Borison).

### **Blogs**

Freezing the Refunds of Our Guests, PROCEDURALLY TAXING (October 2, 2015),

<http://procedurallytaxing.com/freezing-the-refunds-of-our-guests-2/>.