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I. EMPLOYMENT

LAW TEACHING

2011 to present

Florida State University College of Law

- University Professor of Law
- Courses: Federal Income Tax, Partnership Taxation, Taxation of Business Entities, Civil Tax Procedure, Tax Crimes, International Tax, Business Planning, Corporate Counsel, Administrative Law, Legislation & Regulation
- Twice nominated for University Teaching Award for excellence in graduate teaching (2015 & 2016)
- Faculty Adviser: FLORIDA ST. U. BUSINESS REVIEW (2012 to 2015), Dispute Resolution Society (2012)
- Coaching appreciation awards conferred by College of Law Moot Court Team (2013 & 2012)
- Coach, national champion team, 24th Annual Domenick L. Gabrielli National Family Law Moot Court Competition (2012)
- Taught in Florida State University College of Law Summer Program at St. Edmund Hall, Oxford University (2012)
- Qualified arbitrator pursuant to Florida Supreme Court approved arbitrator training
- Law School Committees: (Chair) Self-Study Committee, Curriculum Committee. (Member), Appointments Committee, Promotion & Tenure Committee, Business Law Program Committee
- University Committees: (Member) Florida State University Faculty Senate, University Library Committee, Search Committee for Law School Dean

2010 to present

University of Alabama School of Law

- Member of faculty of Tax LL.M program
- Courses: Civil Tax Procedure, Criminal Tax
- Keynote Speaker, 2011 LL.M graduation ceremony

2001 to 2011

William S. Boyd School of Law, University of Nevada, Las Vegas

- E.L. Wiegand Professor of Law (2002 to 2011)
- Associate Dean for Faculty Development and Research (2008 to 2010)
- Courses: Federal Income Tax, Taxation of Corporations and Partnerships, Estate and Gift Tax, U.S. Taxation of International Transactions, Civil Tax Practice, Criminal Tax Practice, Advanced Issues in Taxation Seminar, State and Local Taxation, Legislation and Statutory Interpretation, Administrative Law, Law and Literature, Federal Courts.
- Lectured on Gaming Law, Environmental Law, Trusts & Estates, Business Planning, Criminal Law, Evidence, Appellate Advocacy, Trial Advocacy
- Law School nominee for UNLV Outstanding Faculty Member Award (for teaching, research, service to the University, and positive relationship with students) (2008)
- State of Nevada Governor's Certificate for work with Gaming Law students (2004)
- Outstanding Commitment and Contribution Award presented by Boyd School of Law Society of Advocates (2003)
- Faculty Adviser: NEVADA LAW JOURNAL, UNLV GAMING LAW JOURNAL, Federalist Society, Gaming Law Association, Nevada Trial Lawyers Association (Boyd School of Law Student Chapter)
- Mentor or committee member for two UNLV Masters/Senior Honors Thesis
- Mentor to the nine adjunct faculty members
- Law School Committees: (Chair) Appointments Committee, Promotion & Tenure Committee, Curriculum Committee, Self-Study Committee, Committee for a Just and Inclusive Law School, Gaming Law Task Force, Night Program Curriculum Task Force, Search Committee for Law School Budget & Finance Director. (Member) Dean's Advisory Committee (elected by faculty), Assessments & Outcomes Committee, Planning Committee, Faculty Retreat Committee, Northern Nevada Legal Education and Service Task Force
- University Committees: (Member) University Promotion & Tenure Committee (elected by faculty); Recruitment and Screening Committee for University Executive Vice President and Provost

Spring 2010

University of California, Hastings College of the Law

- Visiting professor
- Courses: United States Taxation of International Transactions, Tax Procedure
- Lectured on Tax Crimes and Tax Ethics

1994 to 2001

Indiana University School of Law-Bloomington

- Professor. Associate professor from 1994 to 1999; tenured and full professor from 2000
- Harry T. Ice Fellow (2000-2001)

- Courses: Federal Income Tax, Taxation of Corporations, Taxation of Partnerships, U.S. Taxation of International Transactions, Estate and Gift Tax, Tax Procedure, Administrative Law
- Lectured on Professional Responsibility and Appellate Advocacy
- Gavel Award (2001 & 1999) (awarded to faculty member making greatest contribution to education of the graduating class, voted by the graduating class)
- Leon Wallace Teaching Award (2000)
- Teaching Excellence Recognition Award (1999 & 1997)
- Keynote speaker, Law School Graduation (1999)
- Director of Moot Court Program (1994-1996)
- Law School Committees: (Chair) Academic Regulations. (Member) Policy Committee (elected by faculty), Admissions & Financial Aid, Building Personnel, Career Services & Judicial Clerkships, Computers, Educational Policy, Teaching Committees
- University Committees: (Member) Faculty Mediation Committee, Indiana University Foundation Relations Committee, Merger/Reorganization/Elimination Committee
- Faculty Organizations: (Member) Bloomington Faculty Council, Indiana University Faculty Council, Executive Committee of American Association of University Professors (Indiana University-Bloomington chapter)

1992 to 1993

Chicago-Kent College of Law, Illinois Institute of Technology

- Visiting Professor of Taxation (as part of IRS Chief Counsel Visiting Professor Program)
- Courses: Estate & Gift Tax, Taxation of Subchapter S and Closely Held Corporations
- Edmund W. Burke Award for service to moot court program

LAW PRACTICE

1986 to 1994

Internal Revenue Service Chief Counsel Office, Jacksonville, Florida

Senior attorney. Litigated federal tax cases in United States Tax Court and Bankruptcy Court. Coordinated cases in other United States courts and in state court. Rendered technical advice with respect to all substantive and procedural tax areas.

- Four Superior Accomplishment Awards for work in Large Case Program and tax litigation
- Lead attorney for two national tax litigation projects
- Trial counsel for IRS in numerous Tax Court cases, including 17 with published opinions, in all of which the IRS substantially or entirely prevailed
- Instructor, Internal Revenue Service Chief Counsel Trial Attorney Training Program (1992)
- Special Assistant United States Attorney (joint Department of Justice/IRS Chief Counsel program) (1990-1992)

1981 to 1986

Willkie Farr & Gallagher, New York, New York

Associate in Tax Department. Experience in planning corporate reorganizations, syndications, in-bound and out-bound international transactions, tax-exempt financings, business start-ups and liquidations, compensation arrangements, and estates. Tax controversy experience involving cases in United States Tax Court, District Court, Circuit Court, and state and local forums.

II. EDUCATION

New York University School of Law (J.D. 1981)

- Managing Editor, NEW YORK UNIVERSITY LAW REVIEW
- W. Paul Stillman Prize for best brief in class-wide moot court competition
- Moot Court Merit Award for outstanding oral and written advocacy

St. Francis College (New York) (B.A. 1976)

- Summa Cum Laude
- Major: Comparative Religion

III. SCHOLARLY IMPACT

My published work (identified in part IV below) has been cited in

- 14 published judicial decisions, including decisions by the U.S. Supreme Court, First Circuit, Tenth Circuit, Federal District Courts (four cases), Tax Court (three cases), Court of Federal Claims (two cases), and Bankruptcy Court (two cases)
- Over 30 trial and appellate briefs, including briefs filed by the Solicitor General (four), Department of Justice trial and appellate sections (ten), and IRS Chief Counsel
- Two IRS Chief Counsel Advisories and the IRS National Taxpayer Advocate's 2001 Annual Report to Congress
- Articles published in over 110 academic and professional journals, including all leading U.S. tax reviews and the COLUMBIA L. REV., U. CHI. L. REV., U. PENN. L. REV., CALIFORNIA L. REV., MICHIGAN L. REV., DUKE L.J., VANDERBILT L. REV., TEXAS L. REV., HARVARD J. ON LEGISLATION, and YALE L.J. ONLINE.

As of February 2016, my papers posted on the Social Science Research Network (SSRN)

- Have been viewed nearly 37,000 times
- Have been downloaded approximately 5000 times. Based on total downloads of publicly available, downloadable papers, my SSRN author rank was 6207, which is in the top 2.1% of SSRN's 301,000 authors.
- Have made the SSRN "Top Ten download list" 18 times.

IV. PUBLICATIONS

BOOKS

TAX CRIMES (co-author with Scott Schumacher, Larry Campagna & John Townsend (LexisNexis) (2d ed. 2015) (1st ed. 2008). This book is part of the Graduate Tax Series. Accompanying TEACHER'S MANUAL (2d ed. 2015)(1st ed. 2008) and SUPPLEMENT (2012).

CIVIL TAX PROCEDURE (co-author with Jerome Borison & Samuel Ullman) (LexisNexis) (3d ed. 2016) (2d ed. 2008) (1st ed. 2005). This was the first book in the LexisNexis Graduate Tax Series. Accompanying TEACHER'S MANUAL (2008 & 2006) and SUPPLEMENTS (2014, 2011 & 2009).

BOOK CHAPTERS

“Imputed Rental Income: Reality Trumps Theory,” in CONTROVERSIES IN TAX LAW: A MATTER OF PERSPECTIVE (2015) (this book is part of the “Controversies ...” series of the Birmingham City University School of Law, Birmingham, England)

“After *Loving*: How Much of Circular 230 Will Survive?,” in DUTIES TO THE TAX SYSTEM (Univ. of Washington School of Law) (2015) (symposium chapter)

“Legal Interpretation of Tax Law: United States,” in LEGAL INTERPRETATION OF TAX LAW (2014) (this book is part of the Series on International Taxation of Wolters Kluwer; it examines tax law interpretive methods and issues in eleven jurisdictions around the world)

“Federal and State Constitutional Limits on Property Taxes,” in STATE AND LOCAL TAXES treatise (LexisNexis) (2008)

“Contributions to Charities,” in the LEXISNEXIS TAX ADVISOR – FEDERAL TOPICS (2007)

“Partnership Tax Shelter Registration,” in THE PARTNERSHIP HANDBOOK (New York State Bar Association 1986)

PRINCIPAL ARTICLES

“The Future of American Tax Administration: Conceptual Alternatives and Political Realities,” 7 COLUMBIA J. OF TAX LAW – (forthcoming 2016)

“Is an American Value Added Tax Inevitable?,” 15 FLA. ST. U. BUS. REV. – (forthcoming 2016)

“The Future of American Tax Administration: Conceptual Alternatives and Political Realities,” 7 COLUMBIA J. TAX LAW – (forthcoming 2016) (symposium article)

“Is the Value Added Tax Inevitable?,” 15 FLA. ST. BUS. REV – (forthcoming 2016)

“The Rise and Fall of *Chevron* in Tax: From the Early Days to *King* and Beyond,” 2015 PEPPERDINE L. REV. 14 (symposium article)

“The Reliance Defense: Advisor Conflicts and Taxpayer Knowledge,” 17/4 J. TAX PRACTICE & PROCEDURE 49 (Aug.-Sept. 2015). This article is part of the issue based on the 2015 New York University Tax Controversy Forum.

“Surcharges and Penalties in Tax Law: United States,” (co-authored with Leandra Lederman & Stephen Mazza), available at <http://ssrn.com/abstract=2635133> (2015). This paper was presented at the European Ass’n of Tax Law Professors Congress 2015

“How Would the Supreme Court Rule on *Loving* and *Ridgely*?”, 147 TAX NOTES 559 (May 4, 2015)

“How Far Does Circular 230 Exceed Treasury’s Statutory Authority?”, 146 TAX NOTES 221 (Jan. 12, 2015)

“Reasoned Explanation and IRS Adjudication,” 63 DUKE L.J. 1771 (2014) (symposium article for 44th Annual Administrative-Law Symposium)

“*Loving* and Legitimacy: IRS Regulation of Tax Return Preparation” 59 VILLANOVA L. REV. 515 (2014) (symposium article)

“Reflections on *Home Concrete*,” 13 FLORIDA ST. U. BUS. REV. 75 (2014)

“Reforming Federal Tax Litigation: An Agenda” 41 FLORIDA ST. U. L. REV. 205 (2013) (symposium article)

“*Auer/Seminole Rock* Deference in the Tax Court,” 11 PITTSBURGH TAX REV. 1 (2013) (symposium article)

“Preserving Fairness in Tax Administration in the *Mayo* Era,” 32 VIRGINIA TAX REV. 269 (2012). This article was the basis of my presentation at the Virginia Tax Study Group meeting held at the University of Virginia School of Law in 2012.

“The Anti-Injunction Act and the Individual Mandate,” 133 TAX NOTES 1395 (2011). Based on this article, I was invited to give a podcast on the Anti-Injunction Act for the Federalist Society in March 2012.

“*Mayo* and the Future of Tax Regulations,” 130 TAX NOTES 1547 (2011)

“*Intermountain* and the Growing Importance of Administrative Law in Tax Law,” 128 TAX NOTES 837 (2010)

“An IRS Duty of Consistency: The Failure of Common Law Making and a Proposed Statutory Solution,” 77 TENNESSEE L. REV. 563 (2010). This article was cited in *NetJets Large Aircraft*,

Inc. v. United States, 2014 WL 3459645 (S.D. Ohio 2014) and NetJets Large Aircraft, Inc. v. United States, 2014 WL 1672588 (S.D. Ohio 2014).

“*Sparks Nugget: State Tax Exemption of Food Used by Casinos for Comped Meals*,” 1 UNLV GAMING L.J. 141 (2010). A condensed version of this article was electronically published by LexisNexis in 2008 as an Expert Commentary on the *Sparks Nugget* case, 179 P.3d 570, 2008 Nev. LEXIS 17 (Nev. 2008).

“The Work Product Doctrine and Tax Accrual Workpapers,” 124 TAX NOTES 155 (2009). This article was cited by the majority opinion in *United States v. Textron Inc.*, 577 F.3d 21, 29 (1st Cir. 2009) (en banc). I was interviewed and quoted by the WALL STREET JOURNAL about the *Textron* case. WALL ST. J., “Notable and Quotable,” Aug. 19, 2009.

“Expert Witnesses and the Sixth Amendment,” 124 TAX NOTES 1029 (September 7, 2009)

“*Easterday* and the Erosion of the Financial Inability Defense,” 124 TAX NOTES 787 (Aug. 24, 2009)

“What *Davis* Means for Constitutional and Statutory Interpretation,” 48 STATE TAX NOTES 877 (2008). Based on this article, the editors of STATE TAX NOTES invited me to become a featured columnist for their publication.

“A Modest Proposal to Improve Tax Compliance: Curbing Penalty-Protection Opinions,” available at <http://ssrn.com/abstracts=1285282> (2008)

“Does Reliance on the Advice of an Insider Provide Penalty Protection?,” 10/4 JOURNAL OF TAX PRACTICE & PROCEDURE 35 (Aug.-Sept. 2008)

“IRC Section 7433: Damages Against the IRS for Wrongful Collection Actions,” 8/6 JOURNAL OF TAX PRACTICE & PROCEDURE 27 (Dec. 2006-Jan. 2007)

“*Swallows Holding* as It Might Have Been: Regulations Revising Case Law,” 112 TAX NOTES 773 (2006). This article was cited by the New York State Bar Association Tax Section in its comments to the Department of the Treasury and the IRS on Legislative Grants of Regulatory Authority. See 2006 Tax Notes Today 215-22 (Nov. 7, 2006).

“*Swallows Holding* as It Is: The Distortion of *National Muffler*,” 112 TAX NOTES 351 (2006). This article was cited by the New York State Bar Association Tax Section in its comments to the Department of the Treasury and the IRS on Legislative Grants of Regulatory Authority. See 2006 Tax Notes Today 215-22 (Nov. 7, 2006). This article also has been cited in articles in TAX NOTES and ST. LOUIS U. L. J.

“The Duress or Deception Defense to Joint and Several Liability,” 7/1 JOURNAL OF TAX PRACTICE & PROCEDURE 15 (Dec. 2004-Jan. 2005) (article solicited by journal)

“Further Thoughts on *Kanter* and *Ballard*,” 105 TAX NOTES 1235 (2004)

“The E.L. Wiegand Inaugural Lecture: Administrability-Based Tax Simplification,” 4 NEVADA L. J. 573 (2004)

“Supermajority Provisions, *Guinn v. Legislature*, and a Flawed Constitutional Structure,” 4 NEVADA L. J. 491 (2004) (symposium article)

“The 1998 Act and the Resources Link Between Tax Simplification and Tax Compliance,” 51 U. OF KANSAS L. REV. 1013 (2003) (symposium article). One of the proposals I made in this article was restricting CDP hearings for tax protester and other frivolous claims. Restrictions of this type have been added to the statute and regulations. IRC § 6330(g) & T.D. 9290, 2006-2 C.B. 879.

“The Canon that Tax Penalties Should Be Strictly Construed,” 3 NEVADA L. J. 495 (2003). This article was cited by the Court of Federal Claims. *Grapevine Imports, Ltd. v. United States*, 71 Fed. Cl. 324, 338 n.21 (2006).

“Why *Craft* Isn’t Scary,” 37 REAL PROPERTY, PROBATE and TRUST JOURNAL 439 (2002) (peer reviewed)

“After *Craft*: Implementation Issues,” 96 TAX NOTES 553 (July 22, 2002). This article was submitted to the IRS Chief Counsel’s Office as comments on guidance as to tax liens on tenancy-by-the-entireties interests. The IRS issued that guidance as Notice 2003-60, 2003-39 I.R.B. 643 (Sept. 11, 2003). The Notice corresponds in many particulars to suggestions made in the article.

“The Good, the Bad, and the Ugly in Post-*Drye* Tax Lien Analysis,” 5 FLORIDA TAX REV. 415 (2002) (peer reviewed)

“Discovery in Summary Assessment Proceedings,” 93 TAX NOTES 539 (2001)

“The IRS as Super Creditor,” 92 TAX NOTES 655 (2001)

“After *Drye*: The Likely Attachment of the Federal Tax Lien to Tenancy-by-the-Entireties Interests,” 75 INDIANA L. J. 1163 (2000). This article was cited by the United States Supreme Court, *United States v. Craft*, 535 U.S. 274, 285 (2002), and by a United States Bankruptcy Court, *In re Hutchins*, 306 B.R. 82, 89 (Bankr. D. Vt. 2004).

“Unfinished Business on the Taxpayer Rights Agenda: Achieving Fairness in Transferee Liability Cases,” 19 VIRGINIA TAX REV. 403 (2000)

“A Residual Damages Right Against the IRS: A Cure Worse than the Disease,” 88 TAX NOTES 395 (2000)

“The Dangers of Symbolic Legislation: Perceptions and Realities of the New Tax Burden-of-Proof Rules,” 84 IOWA L. REV. 413 (1999). This article was cited by the Court of Federal Claims. *Cook v. United States*, 46 Fed. Cl. 110, 113 (Ct. Fed. Cl. 2000).

“Targets Missed and Targets Hit: Critical Tax Studies and Effective Tax Reform,” 76 NORTH CAROLINA L. REV. 1771 (1998) (symposium article)

“The Phoenix and the Perils of the Second Best: Why Heightened Appellate Deference to Tax Court Decisions Is Undesirable,” 77 OREGON L. REV. 235 (1998)

“The Proposed Tax Advisor-Client Privilege: An Idea Whose Time Should Never Come,” 78 TAX NOTES 1041 (1998)

“Fog, Fairness, and the Federal Fisc: Tenancy-by-the-Entireties Interests and the Federal Tax Lien,” 60 MISSOURI L. REV. 839 (1995). This article was discussed in *United States v. Waltman*, 98-1 U.S.T.C. ¶ 50,487 (S.D. Ind. 1998), and *Foust v. Foust*, 81 AFTR2d ¶ 98-404 (S.D. Ind. 1998), and was cited in the IRS National Taxpayer Advocate’s 2001 ANNUAL REPORT 142 n.64 (Dec. 31, 2001).

“The Taxpayer’s Duty of Consistency,” 46 TAX L. REV. 537 (1991) (peer reviewed). This article was quoted and extensively discussed by the Tenth Circuit. *LeFever v. Commissioner*, 100 F.3d 778, 787-88 (10th Cir. 1996). It also was cited in three decisions of the United States Tax Court. *Estate of Posner v. Commissioner*, T.C. Memo. 2004-112; *Estate of Letts v. Commissioner*, 109 T.C. 290, 296 (1997); *Cluck v. Commissioner*, 105 T.C. 324, 332 (1995). It also was cited by a United States Bankruptcy Court. *In re Franklin Sav. Corp.*, 2011-1 U.S.T.C. ¶ 50,409 (Bankr. D. Kan. 2011). This article also has been cited twice by the IRS Chief Counsel’s Office. Chief Counsel Advisory 200217017, 2002 WL 735456 (Apr. 26, 2002), & Chief Counsel Advisory 200738010, 2007 WL 2746195 (Sept. 21, 2007).

“Reasonable Relation Reassessed: The Examination of Private Documents by Federal Regulatory Agencies,” 56 NEW YORK UNIVERSITY L. REV. 742 (1981) (student note)

STATE TAX NOTES COLUMN

At the invitation of the journal, I was a featured columnist for STATE TAX NOTES, a Tax Analyst publication, from 2008 to 2013. The column “Interpretation Matters” explored constitutional, statutory, and regulatory construction in the context of state and local taxation.

“Canons to Create Ties and Canons to Break Them,” 68 STATE TAX NOTES 531 (May 13, 2013)

“The ‘Things of the Same Nature’ Canon in State-Local Tax Construction,” 67 STATE TAX NOTES 59 (Jan. 7, 2013)

“The No Surplusage Canon in State and Local Tax Cases,” 65 STATE TAX NOTES 793 (Sept. 17, 2012)

“Elephant, Mouseholes, Batboys, and Non-Barking Dogs in Statutory Interpretation,” 64 STATE TAX NOTES 911 (June 25, 2012)

“ALJs in State-Local Tax Cases: To Whom Is Deference Due?,” 64 STATE TAX NOTES 785 (June 11, 2012)

“ObamaCare and the ‘What Is a Tax?’ Issue – Part II,” 63 STATE TAX NOTES 1037 (Mar. 26, 2012)

“ObamaCare and the ‘What Is a Tax?’ Issue – Part I,” 63 STATE TAX NOTES 155 (JAN. 9, 2012).

“Taxes, Free Expression, and Adult Entertainment,” 62 STATE TAX NOTES 103 (Oct. 10, 2011)

“New Light on *Auer/Seminole Rock* Deference,” 61 STATE TAX NOTES 441 (Aug. 15, 2011)

“Deference to Tax Agencies’ Interpretation of Their Regulations,” 60 STATE TAX NOTES 665 (May 30, 2011)

“Conditional Deference to Tax Authorities,” 60 STATE TAX NOTES 269 (Apr. 25, 2011)

“Deference – Questions of Fact Versus Issues of Law,” 59 STATE TAX NOTES 883 (Mar. 21, 2011)

“*Chevron* Deference to State Tax Agencies,” 59 STATE TAX NOTES 285 (Jan. 24, 2011)

“Judicial Deference to State Tax Agencies – An Overview,” 58 STATE TAX NOTES 633 (Nov. 29, 2010).

“Tilted Versus Reasonable Interpretation of Tax Laws,” 58 STATE TAX NOTES 277 (Oct. 25, 2010)

“The Judicial Instinct to Harmonize Statutes,” 57 STATE TAX NOTES 599 (Aug. 30, 2010)

“When General Statutes and Specific Statutes Conflict,” 57 STATE TAX NOTES 113 (July 12, 2010)

“Is Lost Tax Revenue Property Under RICO?,” 56 STATE TAX NOTES 307 (Apr. 26, 2010)

“Civil RICO and State and Local Taxes,” 55 STATE TAX NOTES 711 (Mar. 8, 2010)

“Living by the Initiative and Dying by the Initiative,” 54 STATE TAX NOTES 809 (Dec. 14, 2009).

“The ‘Absurd Results’ Doctrine in State and Local Tax Cases,” 54 STATE TAX NOTES 195 (Oct. 19, 2009)

“Statutes Requiring ‘Plain Meaning’ Interpretation,” 53 STATE TAX NOTES 763 (Sept. 14, 2009)

“Legislative Rhetoric, or How To Oppose Anything,” 53 STATE TAX NOTES 461 (Aug. 17, 2009)

- “Substantial Compliance,” 53 STATE TAX NOTES 169 (July 20, 2009)
- “Equitable Tolling in State and Local Tax Cases,” 52 STATE TAX NOTES 917 (June 15, 2009)
- “Supertext and Consistent Meaning,” 52 STATE TAX NOTES 675 (May 25, 2009)
- “The Two Kinds of Legislative Intent,” 51 STATE TAX NOTES 1045 (Mar. 30, 2009)
- “Interpreting State Tax Exemptions, Deductions, and Credits,” 51 STATE TAX NOTES 607 (Feb. 23, 2009)
- “Pro-Taxpayer Interpretation of State-Local Tax Laws,” 51 STATE TAX NOTES 441 (Feb. 9, 2009)
- “State Tax Malpractice Actions: Statutes of Limitation,” 51 STATE TAX NOTES 119 (Jan. 12, 2009)
- “The Reenactment and Inaction Doctrines in State Tax Litigation,” 50 STATE TAX NOTES 661 (Dec. 8, 2008)
- “Extraterritorial Audits, Tax Competitors, and Narratives: The *Hyatt* Case,” 50 STATE TAX NOTES 283 (Nov. 3, 2008)
- “Substance and Form in State Taxation,” 50 STATE TAX NOTES 239 (Oct. 27, 2008)
- “The Use and Abuse of the Plain Meaning Doctrine,” 49 STATE TAX NOTES 831 (Sept. 22, 2008)

ABA SECTION OF TAXATION NEWSQUARTERLY ARTICLES

From 2008 to 2015, I was an Associate Editor of the ABA SECTION OF TAXATION NEWSQUARTERLY, responsible for contributing substantive articles. Listed below are the articles I have written for this publication, including pre-2008 articles.

- “Standing Issues in Tax Litigation,” 34/2 ABA SECTION OF TAXATION NEWSQUARTERLY 8 (Winter 2015)
- “Don’t Tax Imputed Income from Owner-Occupied House,” 32 ABA SECTION OF TAXATION NEWSQUARTERLY 17 (Winter 2013)
- “It’s Not a Tax (Statutorily), But It Is a Tax (Constitutionally),” 32 ABA SECTION OF TAXATION NEWSQUARTERLY 13 (Fall 2012)
- “*Home Concrete*: After the Cheering, Problems,” 31 ABA SECTION OF TAXATION NEWSQUARTERLY 1 (Summer 2012). **Note:** This article has been cited in an article in TAX NOTES.

“*Cohen*: Hard Case Makes (Semi) Bad Law,” 31 ABA SECTION OF TAXATION NEWSQUARTERLY 12 (Fall 2011)

“Do Treasury and the IRS Have to Explain Their Choices?,” 30/3 ABA SECTION OF TAXATION NEWSQUARTERLY 11 (Spring 2011)

“Tax Court Invalidates New Section 6501(e) Regulations,” 29/4 ABA SECTION OF TAXATION NEWSQUARTERLY 12 (Summer 2010)

“Tax Shelters: Up Off the Canvas?,” 29/2 ABA SECTION OF TAXATION NEWSQUARTERLY 1 (Winter 2010).

“What’s Next in the § 6501(e) Overstated Basis Controversy?,” 29/1 ABA SECTION OF TAXATION NEWSQUARTERLY 19 (Fall 2009)

“*Swallows Holding*: *Chevron*’s Growing Traction in Tax,” 27/4 ABA SECTION OF TAXATION NEWSQUARTERLY 1 (Summer 2008)

“Uniformity Clause Limitations on State Taxes,” 27/3 ABA SECTION OF TAXATION NEWSQUARTERLY 16 (Spring 2008)

“The Selective Enforcement Defense in Civil and Criminal Tax Cases,” 27/2 ABA SECTION OF TAXATION NEWSQUARTERLY 14 (Winter 2008)

“Recent Supreme Court Cases Read Remedies Restrictively,” 26/4 ABA SECTION OF TAXATION NEWSQUARTERLY 17 (Summer 2007)

“Tax Aspects of the 2005 Bankruptcy Act,” 25/4 ABA SECTION OF TAXATION NEWSQUARTERLY 11 (2006) (co-authored with Rollin Thorley)

“The Financial Inability Defense to Tax Crimes,” 23/3 ABA SECTION OF TAXATION NEWSQUARTERLY 6 (2004)

“Further Thoughts on Interpreting Tax Statutes,” 17/4 ABA SECTION OF TAXATION NEWSLETTER 11 (1998)

BLOG POSTS

“Johnson: Reflections on *Ridgely*,” TaxProf blog (July 18, 2014)

“*Loving, Ridgely, City of Arlington*, and the Current Approach to *Chevron*,” Procedurally Taxing blog (July 2014)

“Johnson: Reflections on *United States v. Clarke*,” TaxProf blog (June 21, 2014)

“*Florida Bankers Association v. Treasury*: Court Upholds Reporting Regulations Facilitating IRS Information Sharing with Foreign Revenue Authorities,” FLORIDA ST. UNIV. J. OF TRANSNATIONAL LAW & POLICY blog (posted Mar. 2014), available at <http://jtlpblog.wordpress.com/2014/03/02/florida-bankers-assn-v-treasury-court-upholds-reporting-requirements-facilitating-irs-information-sharing-with-foreign-revenue-authorities/>

“Johnson: The D.C. Circuit Rejects the IRS’s Regulation of Tax Return Preparers,” TaxProf blog (Feb. 12, 2014)

“The Top 10 Tax Stories of 2013,” TaxProf blog (Jan. 2, 2014) (contributed three items to article edited by Paul Caron)

“Johnson: Initial Impressions of *Woods*,” TaxProf blog (Dec. 3, 2013)

“ObamaCare Oral Argument, Day 1,” TaxProf Blog, *available at* http://taxprof.typepad.com/taxprof_blog/2012/03/johnson-obama_.html

“More *Mayo*: Johnson on the Demise of Tax Exceptionalism,” TaxProf Blog, *available at* http://taxprof.typepad.com/taxprof_blog/2011/01/more-mayo.html (Jan. 12, 2011)

“Johnson: More on *Mannella*,” TaxProf Blog (Jan. 2011)

“7th Circuit Reverses Tax Court, Upholds 2-Year Deadline on Innocent Spouse Claims,” TaxProf Blog (June 2010)

“*Intermountain*, Interpretive Regulations, and *Brand X*,” TaxProf Blog (May 2010)

OTHER SUBSTANTIVE PUBLICATIONS

“Using Administrative Law to Challenge IRS Determinations,” 88/6 FLORIDA BAR J. 81 (June 2014)

“Introduction to One-Hundred Years of the Federal Income Tax,” 41 FLORIDA ST. U. L. REV. xi (2013) (co-authored with Joseph Dodge & Jeffrey Kahn)

“Following the APA Will Not Eliminate Useful Guidance,” 130 TAX NOTES 128 (Jan. 3, 2011)

NEVADA TAX PRACTICE INSIGHTS (2008) (four entries on state constitutional limits on taxation: Constitutional Tax Uniformity Provision Generally; Statutory Classifications Under Constitutional Tax Uniformity Provision; Freeport and Other Exceptions to Constitutional Tax Uniformity Provision; The “Total Tax Levy” Limitation on Nevada Taxes)

ENCYCLOPEDIA OF THE SUPREME COURT OF THE UNITED STATES (2008) (entry on Commerce Clause limitations on state taxation: *Complete Auto Transit v. Brady*)

ENCYCLOPEDIA OF AMERICAN CIVIL LIBERTIES (2008) (three entries dealing with administrative law and commercial speech: *Bolger v. Youngs Drug Corp.*; *Bowen v. American Hospital Association*; *Virginia State Board of Pharmacy v. Virginia*)

“Two Legislative Proposals: Give the Tax Court Case Transfer Power and Plenary Civil Tax Jurisdiction,” 120 TAX NOTES 267 (2008)

“Does the Tax Court Have Exclusive Jurisdiction to Review IRS Refusals to Abate Interest Under I.R.C. § 6404?,” 34 AM. BAR ASS’N PREVIEW OF UNITED STATES SUPREME COURT CASES 340 (2007)

“Third Circuit Weighs in on Whether Lump-Sum Payment Received by Lottery Winner Who Sells Right to Future Lottery Payments Is Ordinary Income or Capital Gain.” **Note:** This is part of the LexisNexis Expert Commentaries series, retrievable from the Lexis research database for *Lattera v. Commissioner*, 437 F.3d 399, 2006 U.S. App. LEXIS 3449 (3d Cir. 2006), Expert Commentary.

“Using State Fraudulent Conveyance Law to Collect Federal Taxes,” NEVADA LAWYER, June 2006, p. 14

“Profs Say Bankruptcy Rule Change Would Imperil Tax Confidentiality,” 106 TAX NOTES 1101 (2005) (coauthored with Robert Lawless and Katherine Porter). This letter was submitted to the Committee on Rules of Practice and Procedure of the Judicial Conference of the United States. It commented on, and opposed, proposed amendments to Federal Rule of Bankruptcy Procedure 4002.

“Major Changes to Taxation of Tort Damages,” NEVADA LAWYER, April 2005, p. 12

“The Tax Lien and Entireties Interests: Evaluating the IRS’s Implementation of *Craft*,” 7/1 COMMUNITY TAX LAW REP. 1 (Spring/Summer 2004) (article solicited by journal).

“The Doctrine of Judicial Estoppel,” NEVADA LAWYER, December 2003, p. 8

“Nevada Law Professor Offers Ideas for Tax Shelter Bill,” 2004 TAX NOTES TODAY 32-16 (Feb. 18, 2004). This letter was submitted to the staff of the Joint Committee on Taxation of the U.S. Congress. It proposed legislation to authorize additional regulations to curb tax shelters.

“Are Attorneys Subject to the Gramm-Leach-Bliley Privacy Rules?,” NEVADA LAWYER, October 2003, p. 26

“Secondary Liability for Federal Trust Fund Taxes,” NEVADA LAWYER, July 2003, p. 24. As a result of this article, I was contacted by and rendered advice to the Staff of the Senate Committee on Small Business as to possible legislation on third-party payroll financing (2004).

“Statutory Right of Contribution Needed in Transferee Liability Cases,” 22 TAX MANAGEMENT WEEKLY REPORT 1361 (2003). This letter submitted to the U.S. Senate Finance Committee and the Joint Committee on Taxation proposing amendment of I.R.C. §§ 6901 and 6902 to create a federal right of contribution among transferees.

Employer Tax Liability for Employees' Tips: *Fior D'Italia*," NEVADA LAWYER, November 2002, p. 15

"Should Ambiguous Revenue Laws Be Interpreted in Favor of Taxpayers?," NEVADA LAWYER, April 2002, p. 15

"Federal Tax Collection in the Era of *Drye*," NEVADA LAWYER, October 2001, p. 15

"*Tax Profs Urge Rejection of Burden-of-Proof Shift*," 78 TAX NOTES 755 (1998) (reprinting letter to Senate Finance Committee of which I was the principal author and which was co-signed by 100 tax law professors). In an address at a 1998 AALS workshop on taxation, then IRS Chief Counsel Stuart Brown stated that this letter was "the centerpiece of the [Senate] Finance Committee debate" about the measure and "unquestionably elevated the level of the debate, contributed to a much better understanding of the issue by the Members and could well have impacted the ultimate legislation."

"Writer Says Tax Liens Should Attach to Tenancy-by-the-Entireties Interests," 96 TAX NOTES TODAY 68-18 (1996). This letter was submitted to the Tax Legislative Counsel's Office of the Treasury Department. It urged legislation to amend I.R.C. § 6321.

V. OTHER

UNIVERSITY CONFERENCE PRESENTATIONS

Speaker, "Tax Administration, Compliance, and Enforcement," Annual University of Washington School of Law Tax Law Symposium (2015)

Panelist, "Tax Ethics and Regulation of Tax Professionals," New York University 7th Annual Tax Controversy Forum (2015)

Speaker, "Doing More with Less: Tax Administration in an Era of Growing Responsibilities and Diminishing Resources," IRS Reform Symposium, University of Minnesota School of Law (2015)

Speaker, "Ethical Issues in Representing Closely Held Businesses," Florida St. Univ. College of Law CLE on Developments in Business Law (2014)

Speaker, "Is a U.S. Value Added Tax Inevitable?," Annual University of Washington School of Law Tax Law Symposium (2014)

Commentator, Southeastern Law Schools Junior/Senior Faculty Workshop, Florida State University College of Law (2014)

Speaker, "Reasoned Explanation and IRS Adjudication," Duke University School of Law 44th Annual Administrative Law Symposium (2014)

Commentator, Southeastern Law Schools Junior/Senior Faculty Workshop, Emory University School of Law (2013)

Speaker, “When Can Taxpayers Rely on Favorable Revenue Rulings? Weighing the IRS’s Competing Duties,” University of Washington School of Law Tax Symposium (2013)

Panelist, “*Loving* and Government Regulation of Tax Return Preparers,” Villanova University School of Law Tax Symposium (2013)

Speaker, “*Auer/Seminole Rock* Deference in the Tax Court,” University of Pittsburgh Tax Symposium (2013)

Speaker, “Reforming Federal Tax Litigation: An Agenda,” at “One-Hundred Years of the Federal Income Tax,” Florida State University College of Law (2013)

Speaker, “*Mayo* and Fairness in Taxation,” Virginia Tax Study Group, University of Virginia School of Law (2012)

Commentator, “Free Speech v. Universities,” Federalist Society, Florida State University College of Law (2011)

Speaker, “Tax Crimes and Tax Ethics,” University of California, Hastings College of the Law Tax Law Concentration Program (2010)

Speaker, “To Codify or Not to Codify the Economic Substance Doctrine,” Louisiana State University School of Law (2009)

Moderator, “A Primer on Starting Your Own Practice,” Boyd School of Law, UNLV (2009)

Opening Speaker, “The State of Business Courts in Nevada,” Boyd School of Law, UNLV (2009)

Opening Speaker, “How the Bar and the Law School Can Work Together To Prepare New Lawyers for Practice in Nevada,” Boyd School of Law, UNLV (2009).

Moderator, “The Economy and Taxation in Nevada,” Boyd School of Law, UNLV (2008)

Speaker, “The Rule of Law and the Economic Substance Doctrine,” Boyd School of Law, UNLV (2008)

Moderator, “The State of Gaming in Nevada,” Boyd School of Law, UNLV (2008).

Speaker, “Tax Consequences of Barry Bonds’ No. 756,” Boyd School of Law, UNLV (2007)

Speaker, “Taxes and Politics: The IRS, Congress, and How Federal Tax Laws Are Made,” UNLV University Forum (2007)

Speaker, "Challenging Treasury Regulations and IRS Rulings," 54th Annual Montana Tax Institute, University of Montana School of Law (Missoula 2006)

Speaker, "Effective Opening Statements at Trial," Student Chapter of Nevada Trial Lawyers Ass'n, Boyd School of Law, UNLV (2006)

Speaker, "Should We Replace the Federal Income Tax with a National Sales Tax? Will We?," UNLV University Forum (2005)

Speaker, "Constitutional Dimensions of Property Tax Reform: The State Uniformity Clause and the Federal Equal Protection Clause," Property Tax Forum (UNLV Greenspun College of Urban Affairs; 2005). This speech was televised by Las Vegas television Channel 4.

Speaker, "Seeing Ourselves Through the Mirror of Law: Views of Human Nature Reflected in American Law," UNLV University Forum (2004). This speech was televised on Las Vegas channel 70.

Speaker, "Tax Compliance: Should Congress Reform the 1998 IRS Reform Act?," University of Kansas School of Law Symposium (2003).

Speaker, "Federal Tax Simplification: Realities & Opportunities," Inaugural E.L. Wiegand Lecture, William S. Boyd School of Law (2003).

Speaker, "Taxpayer Rights in Dealing with the IRS," UNLV University Forum (2002)

Speaker, "Tax Fraud," Kelley School of Business, Indiana University-Bloomington (2001)

Speaker, "Discussion of Enforcement Probabilities in Client Counseling: a Case Study," Indiana University School of Law-Bloomington Continuing Legal Education Seminar (2000)

Panelist, "Multi-Disciplinary Practice," Kelley School of Business, Indiana University-Bloomington (2000)

Moderator, Gender and Women's Issues, Colloquium on Religion and Personal Law in Modern India, India Studies Program & School of Law, Indiana University-Bloomington (1999)

Panelist, "It's the Legislature, Stupid – Tax Statutes and Tax Administration as We Enter the New Millennium," Indiana University School of Law-Bloomington Continuing Legal Education Seminar (1998)

Speaker, "Dealing with a Restructured IRS: Practical and Ethical Consideration," Indiana University School of Law-Bloomington Continuing Legal Education Program (1998)

Speaker, "Current Developments in Tax Aspects of Bankruptcy" and "Litigating Tax Issues in Bankruptcy Court," presented at program of Indiana Continuing Legal Education Forum and Indiana University School of Law-Bloomington (1995)

Speaker, “Subchapter S Corporations: New Developments and Pending Issues,” presented at Twelfth Annual Chicago-Kent Federal Tax Institute (Chicago 1993)

Guest Lecturer, “The Examination, Appeal, and Litigation of Tax Cases; Preparer Penalties; and Responsibilities of Tax Return Preparers,” Jacksonville University, College of Business (Accounting Program) (1989)

PROFESSIONAL CONFERENCE PRESENTATIONS

Panelist, “The APA and the Administrative Process: How Has *Altera* Altered the Landscape?,” American Bar Ass’n Section of Taxation Administrative Practice Committee (Los Angeles 2016)

Panelist, “Applying Deference in State Tax Cases,” American Bar Ass’n Section of Taxation State & Local Taxes Committee (Los Angeles 2016)

Speaker, “Ethics in Tax Practice: Advising Clients,” Florida Bar Tax Section telephone CLE (2015)

Panelist, “Correcting Capital Account Mistakes and Errors on Partnership Returns,” Strafford national webinar CLE (2015)

Panelist, “Procedural Developments in Transfer Pricing Litigation,” American Bar Ass’n Section of Taxation Transfer Pricing Committee (Chicago 2015)

Speaker, “Piercing the Veil of LLCs and Corporations,” Florida Bar Ass’n Tax Section & Florida Ass’n of Attorney—CPAs (Amelia Island Plantation 2015)

“Civil and Criminal Tax Fraud: What CPAs Should Know,” Florida Institute of Certified Public Accountants (Tallahassee Chapter) (2015)

Speaker, “Recent Developments Involving Circular 230 and Tax Practitioner Regulation,” Federal Bar Ass’n Section of Taxation Tax Practice and Procedure Monthly Roundtable National Telephone CLE (2014)

Panelist, “What’s Going on with Circular 230? Final Regulations on Written Tax Advice, Litigation Developments from *Loving* to *Ridgely*, and the Question of What Next,” American Bar Ass’n Section of Taxation Standards of Tax Practice Comm. (Denver 2014)

Panelist, “The Fallout from *Loving*: How Broad an Impact on Circular 230?,” American Bar Ass’n Section of Taxation National Webinar CLE (2014)

Panelist, “Characterizing the Tax Court’s Power: From *Freytag* to *Kuretski*,” American Bar Ass’n Section of Taxation Pro Bono and Tax Clinics Comm. (Washington, D.C. 2014)

Speaker, “Seeking Damages Against the IRS for Wrongful Collection Actions,” Florida Bar Ass’n Tax Section annual meeting (Orlando 2014)

Speaker, “*Florida Bankers Association v. Treasury: Treasury Regulations and International Tax Cooperation*,” American Bar Ass’n Section of Taxation Administrative Practice Committee national telephone CLE (2014)

Panelist, “Everything You Need to Know About the Tax Issues in *National Federation of Independent Business v. Sebelius*,” American Bar Ass’n Section of Taxation, Sales, Exchanges, and Basis Committee (Orlando 2013) **Note:** The proceedings of this panel were reported on in 2013 TAX NOTES TODAY 19-4 (Jan. 29, 2013).

Panelist, “Flaws in the Façade: The Anti-Injunction Act After *NFIB v. Sebelius* and *Cohen v. United States*,” American Bar Ass’n Section of Taxation, Civil and Criminal Tax Penalties Committee (Boston 2012)

Debater, “Resolved: That the United States Should Make the Internal Revenue Code Neutral as to Home Ownership,” American Bar Ass’n Section of Taxation Teaching Tax Committee (Boston 2012)

Panelist, “Hiding Elephants in Mouseholes: The *Home Concrete* Case,” New York State Bar Ass’n Tax Section (Washington, D.C. 2012)

Speaker, “What the Tax Professional Needs To Know About Administrative Law,” 2012 Tax Officers Summit XIII (Hollywood, FL 2012)

Speaker, “Federal APA Adjudication (Formal and Informal),” Florida Bar Ass’n CLE, Administrative Law, Environmental & Land Use Law, and Government Lawyer Sections (2012)

Speaker, “The Anti-Injunction Act and Supreme Court Review of ObamaCare,” Federalist Society national podcast (2012)

Panelist, “Tax Law and Administrative Law: The Implications of *Mayo Foundation v. United States*,” American Tax Policy Institute (Washington, D.C. 2012). My written materials for this conference are at <http://www.americantaxpolicyinstitute.org/pdf/Johnson-3-1.pdf>.

Speaker, “Spreading the *Mayo* over the Tax Laws,” 29th Annual Advanced Tax Law Course, Texas Bar CLE (Houston 2011)

Panelist, “Ethics and the Gaming Industry,” American Bar Ass’n Gaming Law Minefields (Las Vegas 2011)

Speaker, “Exploring Careers in the Law,” Council on Legal Education Opportunity (CLEO), American Bar Ass’n Thurgood Marshall Legal Educational Opportunity Program (Atlanta 2010) (also conducted a mock law school class as part of this program)

Speaker, “Dealing with Adverse Treasury Regulations and Revenue Rulings,” Indianapolis Bar Ass’n Tax Section (2009)

Moderator and Panelist, “Challenging Treasury Tax Regulations,” American Bar Ass’n Section of Taxation, “Last Wednesday” CLE Program (National Teleconference 2009)

Moderator and Panelist, “This Treasury Regulation Is Wrong! Substantive and Procedural Challenges and Standards of Review for Attacking Regulations,” American Bar Ass’n Section of Taxation and Section of Real Property, Trust and Estate Law (San Francisco 2008), written materials available on Westlaw at 2008 ABATAX-CLE 0913053

Moderator and Panelist, “Seeking Damages and Attorneys Fees Against the IRS,” Low Income Taxpayer Clinics Workshop, American Bar Ass’n Section of Taxation (Hollywood, Florida 2007; Denver 2006; and Washington, D.C. 2006)

Panelist, “Advanced Liens and Levies,” Low Income Taxpayer Clinics Workshop, American Bar Ass’n Section of Taxation (San Diego 2006 and San Francisco 2005)

Panelist, “Federal Tax Liens,” State Bar of Nevada (Las Vegas & Reno 2006)

Panelist, “Legislation Unique to Nevada,” Clark County (Nevada) Bar Ass’n (Las Vegas 2005)

Panel Chair and Discussant, “Changing Society Through Large-Scale Redistribution: Political Economy in the Second Bush Administration,” Law & Society Conference (Las Vegas 2005)

Panelist, “The IRS After RRA 98: Grand Inquisitor or Monty Python? Does the IRS Have Too Much Power? Or Not Enough?,” American Bar Ass’n Section of Taxation, Individual Income Tax Committee (Boston 2004)

Panelist, “Should Tax Court Special Trial Judge Reports Be Disclosed?,” American Bar Ass’n Section of Taxation, Court Procedure and Practice Committee (Boston 2004)

Speaker, “Section 7408 Injunctions and the Bankruptcy Process,” Southern Nevada Ass’n of Bankruptcy Attorneys (Las Vegas 2004)

Speaker, “The Doctrine of Judicial Estoppel,” Utah Judicial Institute Appellate Court Conference (all Justices of Utah Supreme Court and Judges of Utah Court of Appeals) (2004)

Moderator and Panelist, “Evidentiary Privileges in Tax Cases,” American Bar Ass’n Section of Taxation “Last Wednesday Tax Series” CLE Program (National Teleconference 2004)

Panelist, “Freeze! You’re Giving Nonprotected Tax Return Preparation Advice!”, American Bar Ass’n Section of Taxation, Committee on Civil and Criminal Tax Penalties (Kissimmee, Florida 2004).

Moderator, “The Ninth Circuit’s *Newdow* Decision: Is ‘One Nation Under God’ Constitutional?,” Federalist Society, Boyd School of Law (2003)

Panelist, “Current Tax Shelter Issues – Confidentiality and Privilege,” American Bar Ass’n

Section of Taxation, Individual Income Tax Committee (Chicago; 2003). My remarks during this presentation were quoted in “IRS Likely To Take More Enforcement Action Against Tax Shelter Promoters, Official Says,” 72 U.S. LAW WEEK 2158 (Sept. 23, 2003).

Panelist, “Tenancy-by-the-Entireties Property and the Federal Tax Lien: What Has Happened Since *Craft?*,” American Bar Ass’n Section of Taxation, Domestic Relations Committee (Chicago 2003)

Speaker, “Federal Tax Developments: The Year in Review,” State Bar of Nevada Continuing Legal Education Program (Reno & Las Vegas 2002)

Speaker, “Rules Governing Federal Tax Collection,” State Bar of Nevada, Video Continuing Legal Education Program (2002) (written materials available online at West LegalEd Online at Westlegaledcenter.com)

Panelist, “Recent Developments in Tax Collection — Nonbankruptcy and Bankruptcy,” American Bar Ass’n Section of Taxation, Individual Income Tax Committee (Los Angeles 2002)

Panelist, “Consequences of the Supreme Court Decision in *Fior D’Italia*,” American Bar Ass’n Section of Taxation, Individual Income Tax Committee (Los Angeles 2002)

Panelist, “Recent Supreme Court Tax Collection Decisions: *Young* and *Craft*,” American Bar Ass’n Section of Taxation, Individual Income Tax Committee (Washington, D.C. 2002)

Speaker, “Tax Ethics,” Indiana Tax Institute (Indianapolis 2000)

Presenter, “Ethical Issues in Federal Tax Practice,” 13th Annual QFIT Tax Forum (Indianapolis 2000)

Speaker, “Attorney Ethics (multidisciplinary practice and corporate tax shelters),” Indiana Tax Institute (Indianapolis 1999)

Presenter, “Ethics for Tax Representatives & Attorneys (privilege issues & I.R.C. § 7525),” 12th Annual QFIT Tax Forum (Indianapolis 1999)

Panelist, “Proposals of the National Bankruptcy Review Commission as to Tax Issues in Bankruptcy,” I.C.L.E.F. Annual Bankruptcy Institute (Indianapolis 1997)

Speaker, “Tax Year in Review: Federal Cases and Rulings,” presented at Indiana Tax Institute (Indianapolis 1995)

IRS CONFERENCE PRESENTATIONS

Speaker, “Federal Tax Collection Issues and Developments,” Internal Revenue Service SB/SE Field Compliance Training Program for Revenue Officers (Reno 2006)

Panelist, “Federal Tax Liens,” Internal Revenue Service Chief Counsel’s Office & State Bar of Nevada (Las Vegas 2004)

Speaker, “Information Gathering Through Interviews and Document Requests,” IRS Examination Division-Large Case agents (Southeast Region) (Tampa, Nashville, Atlanta, and Birmingham, Alabama 1994)

Speaker, “Audits and Penalties,” IRS Examination Division (Jacksonville 1991)

Speaker, “Common Problems in the Preparation and Trial of Income Tax Cases,” IRS Examination Division (Daytona Beach 1991)

Speaker, “Fraud Cases in the Collection Process,” IRS Collection Division (Orlando 1990)

Speaker, “Recent Developments in Tax Procedure,” IRS Examination Division (Tallahassee 1989)

Speaker, “The Perceived Disjunction Between Values for Gross Estate and Deduction Purposes: *Chenoweth v. Commissioner*,” presented at IRS Estate and Gift Tax Continuing Legal Education Program (Southwest and Southeast Regions) (Charleston 1988)

Speaker, “The Development of Unagreed Estate and Gift Tax Cases in Anticipation of Litigation,” presented at IRS Estate and Gift Tax Continuing Legal Education Program (Southwest and Southeast Regions) (Charleston 1988)

EDITING AND REVIEWING

Member, Advisory Panel, *FEMINIST JUDGMENT: REWRITTEN TAX OPINIONS* (Cambridge Univ. Press 2016)

National Reporter, “Surcharges and Penalties in Tax Law,” European Ass’n of Tax Law Professors Congress 2015

Member, ABA Section of Taxation Publication Committee (2008 to 2012)

Reviewer for Nevada, Property Tax Database (a joint project of the Lincoln Institute of Land Policy and the George Washington University Institute of Public Policy) (2009)

General Editor for Nevada Tax Practice Insights (part of a nationwide service on state and local taxation by Matthew Bender & Co.) (2008) (duties include defining the nearly 200 topics to be covered, selecting topic authors, editing the authors’ work, and drafting some of the entries)

Member, Review Committee for Tax Procedure, The Shelf Project (a nationwide project of leading tax academics and attorneys to identify and electronically publish ways to improve the Internal Revenue Code to facilitate future tax legislation) (2007-2008)

Editor, “Important Developments in Civil and Criminal Tax Penalties,” TAX LAWYER ONLINE EDITION, 2008 Annual Report, to be available at <http://www.abanet.org/tax/developments/2008/> (2009)

Editor, “Important Developments in Civil and Criminal Tax Penalties,” TAX LAWYER ONLINE EDITION, 2007 Annual Report, available at <http://www.abanet.org/tax/developments/2007/> (2008)

Editor, “Important Developments in Court Procedure and Practice,” TAX LAWYER ONLINE EDITION, 2006 Annual Report, available at <http://www.abanet.org/tax/developments/2006/> (2007)

Editor, “Important Developments in Transfer Pricing,” TAX LAWYER ONLINE EDITION, 2005 Annual Report, available at <http://www.abanet.org/tax/developments/2005/>

Editor, “Important Developments in State and Local Taxes,” 58 TAX LAWYER 241 (2005)

Editor, “Important Developments in State and Local Taxes,” 57 TAX LAWYER 1173 (2004)

Contributor to “Important Developments in Individual Income Tax,” 56 TAX LAWYER 1101 (2003)

Pre-publication reviewer, FEDERAL INCOME TAXATION (Aspen 2003) (casebook by Richard Schmalbeck & Lawrence Zelenak)

Outside reviewer, LAW & POLICY (published by the Baldy Center for Law & Social Policy, University of Buffalo Law School) (1999)

OTHER PUBLIC AND PROFESSIONAL SERVICE

Scholarship and/or teaching tenure/promotion/appointment evaluation letters for the law schools at University of Minnesota, University of Iowa, Penn State University, Tulane University, University of California–Hastings, University of Washington, Villanova University, George Mason University, Texas Tech University, University of San Diego, Chapman University, Indiana University–Indianapolis, Syracuse University, Capital University Law School, Ava Maria, Florida Coastal, University of South Dakota, and Southern Illinois University

Joined Brief of Amici Curiae Scholars of Statutory Interpretation in support of certiorari petition in *Sac & Fox Nation of Oklahoma v. Borough of Jim Thorpe*, No. 14-1419 (U.S. Supreme Court)

Joined Amici Curiae Brief of Administrative Law Scholars in Support of the Petitions in *Nickols v. Mortgage Bankers Ass’n*, No. 13-1041 (U.S. Supreme Court) (petition for writ of certiorari to D.C. Circuit). Certiorari was granted; oral argument has occurred; decision is pending.

Florida State University College of Law liaison to Florida Bar Ass’n Tax Section (2014-2016)

Testified before State of Nevada Public Employees Benefits Board on proposed legislation as to health care benefits (2008)

Member, Advisory Board, Graduate Tax Program, Chapman University School of Law (2004-2007)

Participant, 2006 moot court in preparation for oral argument of Federal Public Defender, District of Nevada before the United States Supreme Court in *Whorton v. Bockting*, 127 S. Ct. 1173 (2007)

Joined letter of tax professors to Senator Max Baucus, Ranking Member of the Senate Finance Committee, urging confirmation of Eric Solomon as Assistant Secretary of the Treasury for Tax Policy (2006)

Served as a member of ABA Section of Taxation task force on tax practitioner disciplinary procedures of the Office of Professional Responsibility of the Department of the Treasury. I was among the principal drafters of the Section of Taxation's December 8, 2005 letter on this subject to IRS Commissioner Everson. That letter was reproduced at 2005 TAX NOTES TODAY 236-18 and summarized at 109 TAX NOTES 1543 (Dec. 19, 2005).

Authored letter to United States Tax Court as to formatting of Index-Digest portion of UNITED STATES TAX COURT REPORTS, reproduced at 2005 TAX NOTES TODAY 195-50 (Oct. 11, 2005)

Testified before joint meeting of Nevada Senate Committee on Taxation and Nevada Assembly Committee on Growth & Infrastructure on constitutional requirements as to property taxes (2005). In this testimony, I advocated adoption of a limitation on residential property tax increases and described a way to structure the limitation in order to satisfy tax uniformity requirement of the state constitution. The approach I recommended was enacted by the Nevada Legislature in 2005 and is codified at Nevada Revised Statutes § 361.4723.

Question drafter, Minnesota Bar Examination (Administrative Law) (2005)

Participant, 2004 moot court in preparation for oral argument of Office of Nevada State Public Defender before the United States Supreme Court in *Hiibel v. Sixth Judicial District Court*, 542 U.S. 177 (2004)

Served as member of Circular 230 task force, a joint group of the ABA Section of Taxation Tax Shelter Task Force and the ABA Section of Taxation Committee on Standards of Tax Practice. The Circular 230 task force developed and submitted comments to Treasury Department and IRS on proposed rulemaking to revise 31 C.F.R. pt. 230 as to tax shelter legal opinions. The comments were reproduced at 2004 TAX NOTES TODAY 32-28 (Feb. 18, 2004).

Joined letter to State Bar of Nevada Board of Governors in support of proposed change to Canon 4 of the Nevada Code of Judicial Conduct to facilitate judicial encouragement of attorney pro bono activity (2003)

Joined letter to United States Senate Committee on the Judiciary opposing H.J. Res. 56 to amend the United States Constitution to prohibit same-sex marriages

Rendered technical and drafting comments to Nevada Governor's Task Force on Tax Policy re proposed amendments to Assembly Bill 281 (unified business tax) (2003)

Testified before Nevada Assembly Committee on Judiciary in support of Senate Bill 134 to repeal prohibition on assignment of right to periodic payments of gaming winnings (2003). The bill was enacted and the prohibition repealed.

Joined two letters to United States Securities and Exchange Commission dated January 10, 2003 and January 15, 2003 as to proposed rules on auditor independence under § 201 of Sarbanes-Oxley Act

Submitted comments to American Bar Ass'n Section on Taxation Administrative Practice Committee for transmittal to House Ways & Means Committee for possible legislation as to frivolous arguments raised in collection due process hearings pursuant to I.R.C. §§ 6320 and 6330 (2003)

Joined letter to United States Senate Committee on the Judiciary opposing S.J. Res. 1 to amend United States Constitution as to victims' rights (2003)

Member, Internal Revenue Service Nevada Stakeholder Relationship Management Council (2002 to 2005)

Rendered technical and drafting comments as to Indiana House Enrolled Act No. 1499 (reform of administrative and judicial review as to real property tax assessment controversies), enacted and codified in various sections of the Indiana Code (consulted with Representative Peggy Welch, House Advisor as to the Act) (2001)

Chair, Advisory Panel, Indiana Commission on Continuing Legal Education, Committee on Attorney Specialization (1998 to 2001)

Instructor, Indiana Attorney General's Office Trial Attorney Training Program (1998 to 2000)

Participant, Conclave on Legal Education in Indiana (sponsored by Indiana State Bar Association; 1997)

MEDIA INTERVIEWS AND APPEARANCES

- Interviewed or quoted by the media on numerous occasions, including:

Popular press: Wall Street Journal, Time, Associated Press, Bloomberg News, Law 360, Houston Chronicle, Los Angeles Times, Los Angeles Daily News, Newark Morning Ledger, Florida Times Union (Jacksonville), St. Petersburg (Florida) Times, Indianapolis Star, Des Moines

Business Register, South Florida Sun-Sentinel, Augusta Chronicle, Contra Costa Times, Akron Beacon Journal, Las Vegas Review-Journal (many times), Las Vegas Sun (many times), Las Vegas Business Press, Las Vegas Weekly, Nevada Appeal (Carson City), Casino City Times, Pahrump Valley (Nevada) Times, Effect magazine, Reno Gazette-Journal (many times), and Bloomington (Indiana) Herald-Times

Tax and other legal press: UNITED STATES LAW WEEK, TAX NOTES (numerous times), TAX NOTES TODAY (numerous times), BNA TAX MANAGEMENT WEEKLY, LEGAL INTELLIGENCER, INDIANA LAWYER, and THE PINK SHEET (newsletter of the Prescription Pharmaceuticals and Biotechnology Industry)

Radio and television: National Public Radio, four Nevada television stations, and two Nevada radio stations, including Nevada Public Radio

- Authored letters to editors, including four letters printed in TAX NOTES