

Michael Hatfield
Dean Emeritus Roland L. Hjorth Professor of Law
University of Washington School of Law
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Education

1996 J.D., cum laude, New York University School of Law
1993 M.A. (Philosophy), Texas A&M University
1991 B.A. (Philosophy and History), Texas A&M University

Current Position

2012- University of Washington School of Law

Positions:

2019- Dean Emeritus Roland L. Hjorth Professor of Law
2014- Professor of Law
2012-14 Visiting Professor of Law

Courses: Individual Income Taxation; Income Taxation of Business and Investments; Taxation of Partners and Partnerships; Tax Ethics; Problems of Timing; Taxation of Property Dispositions and Transactions; Professional Responsibility; Business Organizations; Trusts and Estates; Tax Policy; Tax Exempt Organizations

Honors: UW Law Faculty Scholarship Award for Excellence in Law Review Articles (2017)

Prior Academic Positions

2010, 2012 Seattle University School of Law

Position: Visiting Professor of Law
Courses: Income Taxation; Trusts and Estates; Community Property

2005-2014 Texas Tech University School of Law

Positions:

2010-12 Glenn D. West Research Professor of Law

2010-11 Associate Dean for Research
 2008-14 Professor of Law
 2005-08 Associate Professor of Law

Courses: Income Taxation; Closely-Held Business Planning; Wills and Trusts; Community Property; Professional Responsibility

1994-96 New York University National Center on Philanthropy and the Law
 Position: Research Fellow

1991-93 Texas A&M University Department of Philosophy & Humanities
 Positions:
 1992-93 Lecturer
 1991-92 Teaching Assistant

Courses: Introduction to Philosophy; Contemporary Moral Issues; Symbolic Logic

Prior Legal Positions

1999-2005 Schoenbaum, Curphy & Scanlan, P.C., San Antonio, Texas
 Practice areas: tax, estate planning, exempt organizations
 Positions:
 2005 Shareholder
 1999-04 Associate

1998-1999 Simpson, Thacher & Bartlett, New York, New York
 Practice areas: estate planning
 Position: Associate

1996-1998 Debevoise & Plimpton, New York, New York
 1995
 Practice areas: tax, venture capital, exempt organizations
 Positions:
 1996-98 Associate
 1996 Law Clerk
 1995 Summer Associate (New York and London)

Bars: New York, Texas, and U.S. Tax Court

Articles and Essays

- 2024 *Digital Technologies, Tax Administration, and Taxpayer Rights*, Tax Research Network Blog, September 6
- 2024 *Griffin Case Settled, Privacy Act and Section 7431 Relationship Isn't*, PROCEDURALLY TAXING: VIEWPOINT, TAX NOTES, July 23
- 2024 *Tax in Law Schools*, 78 TAX LAW. 71
- 2023 *Safeguarding Taxpayer Data*, 27 FLORIDA TAX REVIEW 212
- 2022 *A Study of Tax Lawyers Discussing Duties*, 76 TAX LAW. 73 (with Michelle Kwon)
- 2021 *The Rise of Law and the Fall of Circular 230: Tax Lawyer Professional Standards, 1985-2015*, 24 FLORIDA TAX REVIEW 828
- 2019 *Professionally Responsible Artificial Intelligence*, 51 ARIZ. ST. L.J. 1057
- 2018 *Cybersecurity and Tax Reform*, 93 IND. L. J. 1
- 2017 *Privacy and Taxation*, 44 FLA. ST. U. LAW REV. 579
- 2015 *Taxation and Surveillance: An Agenda*, 17 YALE J. L. & TECH. 319
- 2014 *Committee Opinions and Treasury Regulation: Tax Lawyer Ethics, 1965-1985*, 14 FLORIDA TAX REVIEW 675
- 2013 *Duties to the Tax System – Reflecting at a Century's End*, VIEWPOINT, TAX NOTES, September 30
- 2012 *Legal Ethics and Federal Taxes, 1945-1965: Patriotism, Duties, and Advice*, 12 FLORIDA TAX REVIEW 1
- 2011 *The Tax Section's Ethics Debate – Historical Reflections*, VIEWPOINT, TAX NOTES, September 5
- 2011 *Teaching Tax Lawyer Ethics*, BOOK REVIEW, TAX NOTES, July 4
- 2011 *Tax Lawyers, Tax Defiance, and the Ethics of Casual Conversation*, 10 FLORIDA TAX REVIEW 841

- 2010 *Review: Seventh-Day Adventists and the Civil Rights Movement*, 26
JOURNAL OF LAW AND RELIGION 657 (solicited)
- 2010 *Review: First Be Reconciled, Challenging Christians in the Courts*, 26
JOURNAL OF LAW AND RELIGION 651 (solicited)
- 2010 *The Effect of Legal Professionalization on Moral Reasoning: A Reply to
Professor Vischer and Professor Wendel*, 104 NORTHWESTERN
UNIVERSITY LAW REVIEW COLLOQUY 300
- 2009 *Acquiescence: Professionalizing Moral Deference*, 104 NORTHWESTERN
UNIVERSITY LAW REVIEW COLLOQUY 1
- 2009 *The Anabaptist Conscience and Religious Exemption to Jury Service*,
65 NYU ANNUAL SURVEY OF AMERICAN LAW 101
- 2007 *Pro Se Executors – Unauthorized Practice, or Not?* 59 BAYLOR LAW
REVIEW 331
- 2007 *Legitimacy, Identity, Violence and the Law*, SOUTH CENTRAL REVIEW
(South Central Modern Languages Association) Vol. 24.1, p. 131
(republished, see above)
(solicited)
- 2007 *Taxation in the Fifth Circuit*, 39 TEXAS TECH LAW REVIEW 1035
- 2006 *Fear, Legal Indeterminacy, and the American Lawyering Culture*, 10
LEWIS & CLARK LAW REVIEW 511 (republished, see above)
- 2006 *Ignore the Rumors – Campaigning from the Pulpit is Okay: Thinking
Past the Symbolism of Section 501(c)(3)*, 20 NOTRE DAME JOURNAL OF
LAW, ETHICS & PUBLIC POLICY 125

Books, Chapters, and Monographs

- 2015 Co-Editor, DUTIES TO THE TAX SYSTEM: AN ANTHOLOGY (UW
Gallagher Law Library) (co-edited with Scott Schumacher)
- 2015 *Committee Opinions and Treasury Regulation: Tax Lawyer Ethics,
1965-1985* in DUTIES TO THE TAX SYSTEM: AN ANTHOLOGY (UW
Gallagher Law Library)
- 2015, ETHICS OF TAX LAWYERING (E-Langdell E-casebook Series)
2012, 2011

- 2008 *Legitimacy, Identity, Violence and the Law*, South Central Review (South Central Modern Languages Association) Vol. 24.1, p. 131 (2007) republished in ON TORTURE (Thomas Hilde, ed., Johns Hopkins University Press) (solicited)
- 2008 *Fear, Legal Indeterminacy, and the American Lawyering Culture*, 10 LEWIS & CLARK LAW REVIEW 511 (2006) republished in LEGAL PROFESSION: MODERN APPROACH (Asha B. Joshi, ed., Institute of Chartered Financial Analysts of India (ICFAI) University Press) (solicited)
- 2007 QUESTIONS & ANSWERS: WILLS, TRUSTS, & ESTATES (Lexis-Nexis 2d ed.) (with Thomas M. Featherston, Jr.)
- 2000 *Bob Jones University: Defining Violations of Fundamental Public Policy*, in NEW YORK UNIVERSITY SCHOOL OF LAW TOPICS IN PHILANTHROPY NO. 6 (with Anne Milgrim and Michelle D. Monticciolo)

Symposia, Colloquia, and Presentations

- 2024 Presentation: *Ethics, AI, and Tax Administration*, Associated Taxpayers of Idaho, Boise, Idaho
- 2024 Presentation: *AI in Government Agencies: Global Challenges*, UW Alumni Association, Boise, Idaho
- 2024 Presentation: *Tax in Law Schools*, 33rd Annual Tax Research Network Conference, Cardiff University, Wales
- 2024 Presentation: *Tax in Law Schools*, 115th Annual Society of Legal Scholars Conference, University of Bristol, England
- 2024 Presentation: *Generative AI and Tax Professionals: Current PR Guidance*, 2024 Gem State Tax Symposium in Boise, Idaho
- 2023 Presentation: *Safeguarding Taxpayer Data*, 32nd Annual Tax Research Network Conference, Faculty of Law, University of Cambridge, Cambridge, England
- 2023 Presentation: *Professionally Responsible Artificial Intelligence AI in Tax, Audit and Fintech Workshop*, The Alan Turing Institute, University of Surrey, England

- 2023 Presentation: *A Study of Tax Lawyers Discussing Duties*, Teaching Tax: Methods and Approaches for the Modern Student, Association of American Law Schools Annual Meeting, San Diego, California
- 2022 Presentation: *A Study of Tax Lawyers Discussing Duties*, 31st Annual Tax Research Network Conference, Edinburgh University, Edinburgh, Scotland
- 2022 Presentation: *Untangling the History of Tax Return Position Standards*, State Bar of Texas, Austin, Texas
- 2020 Presentation: *How US Tax Lawyers Experience and Discuss Professional Ethics: Designing an Exploratory Study*, University of Washington School of Law Faculty Workshop, Seattle, Washington
- 2020 Presentation: *The Rise of Law and the Fall of Circular 230: Tax Lawyer Professional Standards, 1985-2015*, 29th Annual Tax Research Network Conference, Christ's College, University of Cambridge, Cambridge, England
- 2019 Presentation: *Professionally Responsible Artificial Intelligence*, 28th Annual Tax Research Network Conference, University of Central Lancashire, Preston, England
- 2019 Presentation: *History of Legal Ethics for Tax Lawyers*, Washington State Bar Association Taxation Section, Seattle, Washington
- 2019 Presentation: *Cybersecurity and Duties of Tax Professionals*, Washington Women in Tax, Seattle, Washington
- 2019 Presentation: *Cybersecurity and Individual Income Tax Reform*, University of Houston Law Center, Houston, Texas
- 2018 Presentation: *Cybersecurity and Individual Income Tax Reform*, 27th Annual Tax Research Network Conference, University of Birmingham, England
- 2017 Presentation: *Cybersecurity and Individual Income Tax Reform*, Jesus College, University of Cambridge, 35th Cambridge International Symposium on Economic Crime, Cambridge, England
- 2016 Panelist: *Addressing Problems of Taxpayer Privacy, Identity Theft and Data Security*, American Tax Policy Institute, Washington D.C.

- 2016 Presentation: *History of Legal Ethics for Tax Lawyers*, University of Colorado Law School, Boulder, Colorado
- 2016 Presentation: *Cybersecurity and Taxation*, University of Washington Graduate Program in Taxation Symposium on Taxpayers' Rights, Seattle, Washington
- 2016 Co-Organizer: University of Washington Graduate Program in Taxation Symposium on Taxpayers' Rights, Seattle, Washington
- 2015 Co-Organizer: University of Washington Graduate Program in Taxation Symposium on Improving Tax Administration, Seattle, Washington
- 2014 Presentation: *Professional Responsibility in Tax Practice – 2014 Update*, Washington State Bar Association Taxation Section, Seattle, Washington
- 2014 Presentation: *Ethics in Tax Planning*, Washington State Bar Association Real Property, Probate and Trust Section, Seattle, Washington
- 2014 Presentation: *Surveillance and Taxation*, University of Washington Graduate Program in Taxation Symposium, Seattle, Washington
- 2014 Co-Organizer: University of Washington Graduate Program in Taxation Symposium, Seattle, Washington
- 2014 Presentation: *Teaching Ethics -- Incorporating Ethical Issues from Basic Tax to LLM Courses*, American Bar Association Tax Section, 2014 Mid-Year Meeting, Phoenix, Arizona
- 2013 Presentation: *Ethics of Tax Lawyering: An Intellectual History*, Washington Women in Tax, Seattle, Washington
- 2013 Presentation: *Legal Ethics and Tax Advice, 1945-1985*, University of Washington Graduate Program in Taxation Symposium on Duties to the Tax System, Seattle, Washington
- 2013 Co-Organizer: University of Washington Graduate Program in Taxation Symposium on Duties to the Tax System, Seattle, Washington

- 2013 Presentation: *Ethics of Tax Lawyering: An Intellectual History*, University of Washington School of Law Colloquium, Seattle, Washington
- 2011 Presentation: *Legal Ethics and Federal Taxes: Patriotism, Duties, and Advice*, University of Oklahoma College of Law Colloquium, Norman, Oklahoma
- 2011 Presentation: *Legal Ethics and Federal Taxes: Patriotism, Duties, and Advice*, St. Mary's University School of Law Colloquium, San Antonio, Texas
- 2011 Presentation: *Legal Ethics and Federal Taxes: Patriotism, Duties, and Advice*, Washburn University School of Law Tax Colloquium, Topeka, Kansas
- 2010 Presentation: *Estate Planning Ethics*, State Bar of Texas Faculty Update for Legal Services Attorneys, Public Interest Practitioners & Pro Bono Attorneys, Austin, Texas
- 2010 Presentation: *Tax Lawyers, Tax Defiance, and the Ethics of Casual Conversation*, Central States Law School Association Annual Meeting, Grand Forks, North Dakota
- 2008 Presentation: *Professionalizing Acquiescence: Torture, Lawyers, and Moral Failure*, The Heinrich Böll Foundation of the German Green Party and the George Washington University Symposium, ON TORTURE, Washington, D.C.
- 2008 Panelist: *Torture and the Law*, The Heinrich Böll Foundation of the German Green Party and the George Washington University Symposium, ON TORTURE, Washington, D.C.
- 2008 Presentation: *Texas Community Property and Estate Planning*, State Bar of Texas West Texas General Legal Symposium, Lubbock, Texas
- 2008 Presentation: *Texas Community Property and Estate Planning*, South Plains Trusts & Estates Council, Lubbock, Texas
- 2007 Presentation: *Simplifying Complexity: Practical Planning for Beneficiary Designations*, University of Texas School of Law Estate Planning, Guardianship, and Elder Law Conference, Galveston, Texas

- 2004 Presentation: *Charitable Gifts of Tangible Personal Property: Tips, Pits and Problems*, State Bar of Texas Charitable Giving Program, Austin, Texas
- 2004 Presentation: *Will Drafting in the Shadows of Estate Tax Repeal*, Corpus Christi Estate Planning Council, Corpus Christi, Texas
- 2004 Presentation: *Probate Without an Executor*, Estate Planning Council of North Texas, Dallas, Texas
- 2003 Presentation: *Veteran's Benefits -- the \$10 Question*, University of Texas School of Law Estate Planning, Guardianship, and Elder Law Conference, Dallas, Texas
- 2003 Presentation: *Watching for the Sunset: Post-EGTRRA Estate Planning for Mid-Sized Estates*, Heart of Texas Estate Planning Council, Waco, Texas
- 2003 Presentation: *The Uncertainties of Death and Taxes: Planning for Mid-Sized Estates in the Shadows of Repeal*, Dallas Bar Association, Probate, Trusts & Estates Section, Dallas, Texas

February 15, 2025