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## **EXPERIENCE**

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### **UNIVERSITY OF WASHINGTON SCHOOL OF LAW, Seattle, Washington**

*Professor of Law* | 2014 – present  
*Associate Professor of Law* | 2009 – 2014  
*Assistant Professor of Law* | 2004 – 2009  
*Lecturer at Law* | 2001 – 2004

*Director, Graduate Program in Taxation* | 2010 – present  
Oversee admissions, marketing, curriculum, budget, conferences and events, faculty and staff of LL.M. program.

*Co-Director, Global Business Law Institute* | 2016 – present  
Manage all aspects of Institute's projects, courses, conferences, events, and interface with Advisory Board.

*Faculty Director, Federal Tax Clinic* | 2000 – present

*Associate Dean for Academic Administration* | 2016 – 2020  
Responsible for all aspects of academic administration of degree programs, including J.D., LL.M., M.J., and Ph.D. programs. Duties include hiring and supervising fulltime and part-time faculty, course planning and scheduling, overseeing conferences and events team, and working with the Dean and other members of senior leadership team to plan, budget, and carry out strategic vision for the Law School.

*Acting Director, Clinical Law Program* | 2006 – 2007, 2013 – 2014

Courses: Teach in the areas of Taxation, Contracts, and White Collar Crime; serve as faculty director of the Federal Tax Clinic, a legal clinic serving low-income taxpayers in disputes with the Internal Revenue Service.

### **KEIO UNIVERSITY LAW SCHOOL, Tokyo, Japan**

*Visiting Professor of Law* | 2018-2019  
Taught course on international taxation.

**CHICOINE & HALLETT, P.S.**, Seattle, Washington

*Attorney* | 1996 – 2001

Practice emphasized tax controversy and federal and state court litigation. Represented clients in civil tax matters before the Internal Revenue Service, in the United States Tax Court and other federal district courts, as well as state tax matters before the Washington State Department of Revenue. A significant portion of my practice involved representing clients under criminal investigation or prosecution for tax and other white-collar criminal violations, including federal appellate cases. Reported decisions: *United States v. Elias*, 269 F.3d 1003 (9<sup>th</sup> Cir. 2001); *Cascade Designs, Inc. v. Commissioner*, T.C. Memo. 2000-5; *Oak Harbor Freight Lines, Inc. v. Commissioner*, T.C. Memo. 1999-291.

**UNITED STATES DEPARTMENT OF JUSTICE**, Washington, D.C.

*Trial Attorney, Tax Division* | 1992 –1996

Served as an attorney in the Criminal Appeals and Tax Enforcement Policy Section. Responsibilities included drafting briefs and arguing appeals in federal courts of appeals; drafting briefs in opposition to petitions for writs of certiorari in the United States Supreme Court; reviewing appeal recommendations of trial attorneys and drafting appeal memoranda to the Solicitor General's office. Reported decisions: *United States v. Atanda*, 60 F.3d 196 (5<sup>th</sup> Cir. 1995); *United States v. Adler*, 52 F.3d 20 (2<sup>d</sup> Cir. 1995); *United States v. Okoronkwo*, 46 F.3d 426 (5<sup>th</sup> Cir. 1995); *United States v. Tarricone*, 21 F.3d 474 (2<sup>d</sup> Cir. 1994); *United States v. Valentino*, 19 F.3d 463 (9<sup>th</sup> Cir. 1994); *United States v. Wisenbaker*, 14 F.3d 1022 (5<sup>th</sup> Cir. 1994); *United States v. Kienenberger*, 13 F.3d 1354 (9<sup>th</sup> Cir. 1994); *United States v. Renaud*, 999 F.2d 622 (2<sup>d</sup> Cir. 1993); *United States v. Tarricone*, 996 F.2d 1414 (2<sup>d</sup> Cir. 1993); *United States v. Ford*, 989 F.2d 347 (9<sup>th</sup> Cir. 1993); *United States v. Grunewald*, 987 F.2d 531 (8<sup>th</sup> Cir. 1993).

**UNITED STATES TAX COURT**, Washington, D.C.

*Attorney Advisor to the Honorable Arthur L. Nims, III, Chief Judge* | 1991 –1992

Responsibilities included researching and preparing draft opinions and orders.

**EDITORIAL BOARD FOR LEXISNEXIS, GRADUATE TAX SERIES** | 2012 – 2016

*Member* of the Editorial Board for Textbook series designed for Tax LL.M. courses.

**EDUCATION**

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**NEW YORK UNIVERSITY SCHOOL OF LAW**, New York, New York

Master of Laws in Taxation, 1991

**SEATTLE UNIVERSITY SCHOOL OF LAW**, Seattle, Washington

Juris Doctor, *cum laude*, 1990

Activities: Law Review

Honors: Top Ten Percent of Class

**LOYOLA MARYMOUNT UNIVERSITY**, Los Angeles, California.

Bachelor of Arts, Political Science, 1986

## SELECTED PUBLICATIONS

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Article: *Taxes, Administrative Law, and Agency Expertise: Questioning the Orthodoxy*, 76 TAX LAW. 341 (2023) (peer reviewed).

Book chapter: *Handling A Case With Potential Criminal Problems*, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS, 8th Edition (A.B.A. 2021) (with Mark E. Matthews).

Book: ETHICAL DUTIES TO THE TAX SYSTEM: A HANDBOOK, Schumacher and Hatfield, eds. (University of Washington School of Law 2015).

Book: TAX CRIMES, 2d Edition (LexisNexis 2015) (with Steve Johnson, Jack Townsend, and Larry Campagna).

Article: *Magnifying Deterrence by Prosecuting Professionals*, 89 INDIANA LAW JOURNAL 511 (2014).

Article: *Sentencing in Tax Cases after Booker: Striking the Right Balance Between Uniformity and Discretion*, 59 VILLANOVA LAW REVIEW 563 (2014) (invited symposium).

Article: *Internal Revenue Service Collection – Service or Enforcement*, ABA SECTION OF TAXATION NEWSQUARTERLY (2012).

Article: *Stevens: Is Zealous Advocacy Obstruction of Justice?* 132 TAX NOTES 1169 (2011).

Article: *Innocent Spouse, Administrative Process: Time for Reform*, 130 TAX NOTES 113 (2011).

Article: *Criminal Tax and Immigration: A Search for Clarity*, 129 TAX NOTES 235 (2010).

Article: *Tomko and Sentencing Guidelines in Tax Cases after Booker*, 125 TAX NOTES 149 (2009).

Article: *The Ninth Circuit Says Aloha to Boulware – Again*, 122 TAX NOTES 1631 (2009).

Article: *Section 6694 Preparer Penalties and Tax Advice: The Latest on the Constantly Moving Target*, 23 THE PRACTICAL TAX LAWYER 19 (2009).

Article: *MacNiven v. Westmoreland and Tax Advice Using “Purposive Textualism” to Deal with Tax Shelters and Promote Legitimate Tax Advice*, 92 MARQUETTE LAW REVIEW 33 (2008).

Article: *Learning to Write in Code, The Value Of Using Legal Writing Exercises To Teach Tax Law*, 4 PITTSBURGH TAX REVIEW 103 (2007).

Book chapter: *Ethical Issues in Advising Closely Held Businesses*, in Dwight Drake's BUSINESS PLANNING: CLOSELY HELD ENTERPRISES (West 2006).

Article: *Unnecessary Harm: IRS Levies on Social Security Benefits*, 113 TAX NOTES 265 (Oct. 16, 2006).

## **SELECTED PRESENTATIONS**

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International Tax Requirements: Key Issues for Tax Clinic Clients, *IRS Annual LITC Grantee Conference*, December 16, 2021

Tax Issues and Family Law, *Northwest Justice Project Family Law Task Force*, Seattle, Washington, April 29, 2021

Views from the Bench, *IRS Annual LITC Grantee Conference*, Washington D.C., December 4, 2019

Tax and Data Privacy, *Korea University Symposium on Privacy and the Public Interest*, Seoul, South Korea, March 22, 2019

US Tax and Trade Policy and Their Impact on Business with Mexico, *Northwest University*, Kirkland, Washington, November 1, 2018

Corporate Crime and Compliance in the United States, *Bielefeld University*, Bielefeld, Germany, September 10, 2018

Technology, Law and the Future of Education, *University of Washington Converge*, Tokyo, Japan, November 17, 2018

Spotting Potential Criminal Tax Issues, *IRS Annual LITC Grantee Conference*, Washington D.C., December 7, 2017

Tax Avoidance-Implications on Corporate Governance, *Keio Global Symposium*, Tokyo, Japan, January 14, 2017

Collateral Consequences in Tax Cases, *IRS Annual LITC Grantee Conference*, Washington D.C., December 15, 2016

Beyond Zealous Advocacy: The Ethical and Criminal Problems of Being Too Helpful to Clients, *65<sup>th</sup> Annual Tulane Tax Institute*, New Orleans, LA, November 10, 2016

Identifying Cases With Potential Criminal Tax Issues, *IRS Annual LITC Grantee Conference*, Washington, D.C., December 9, 2015

Administrative and Judicial Review of Tax Disputes, a Comparative Analysis, *International Conference on Taxpayer Rights*, Washington, D.C., November 19, 2015

Tax Clinics and Calendar Call Programs, *United States Tax Court Judicial Conference*, Duke School of Law, Durham, NC, May 21, 2015

Handling Cases With Potential Criminal Issues, *American Bar Association Tax Section*, Washington, D.C., May 9, 2015

Criminal Tax: Prosecution Policies and Voluntary Disclosures, *Washington State Bar Association Tax Section Seminar*, Seattle, WA, December 15, 2014

Representing Taxpayers in IRS Disputes, *2014 Annual LITC Grantee Conference*, Washington, D.C., December 9, 2014

Investigations and Compliance: When Things Go Wrong, *Washington State Bar Association Corporate Counsel Ethics Seminar*, Seattle, Washington, November 14, 2014

Effective Tax Court Practice, *2013 Annual LITC Grantee Conference*, Washington, D.C., December 11, 2013

Duties and Regulation, *University of Washington Tax Symposium*, Seattle, WA, October 4, 2013

Criminal Tax Sentencing: Fairness and Deterrence, *2013 Norman J. Shachoy Symposium*, Villanova, PA, September 27, 2013

Ethical Issues and Tax Clinics, *2012 Annual LITC Grantee Conference*, Washington, D.C., December 5, 2012

International Taxation and Tax Compliance, *Tokyo Medical Dental University*, Tokyo, Japan, October 23, 2012

Pro Bono and Tax Clinics: Representative Capacity, *American Bar Association, Joint Taxation Section –Real Property, Trust and Estate Law Meeting*, Boston, Massachusetts, September 15, 2012

Tax Treatment of Lawsuits and Settlements, *2011 Annual LITC Grantee Conference*, Washington, D.C., December 14, 2011

Benefits and Pitfalls of Advanced Pre-Refund Compliance Checks, *American Bar Association, Joint Taxation Section –Real Property, Trust and Estate Law Meeting*, Denver, Colorado, October 22, 2011

IRS Collection – Is the Pendulum in the Right Place? *American Bar Association, Joint Taxation Section – Real Property, Trust and Estate Law Meeting*, Denver, Colorado, October 21, 2011

Handling Innocent Spouse Cases Before the IRS and in Court, *2010 Annual LITC Grantee Conference*, Washington, D.C., December 2010

Tax Ethics Issues for Practitioners in the New Economy with the New Rules, *WSU Business Law and Ethics Symposium*, Pullman Washington, November 12, 2010

Administrative and Litigation Issues In Innocent Spouse Cases, *American Bar Association, Joint Real Property, Trust and Estate Law – Taxation Section Meeting*, Toronto, Ontario, September 5, 2010

Current Ethical Issues in Tax Practice, *Tenth Annual Oregon Tax Institute*, Portland, Oregon, June 4, 2010

Ethics & Tax Practice: The Aftermath of the Tax Shelter Boom, *Clinical Law Program 30<sup>th</sup> Anniversary CLE, Professionalism in Practice, University of Washington School of Law*, Seattle, Washington, February 5, 2010

Tax Havens: Their Impact on the Global Economy and What to Do About Them, *Bridging Town & Gown: Legal Challenges In A Global Community, University of Washington School of Law*, Seattle, Washington, March 4, 2009

Conflicts And Ethical Issues In Planning With Family Business And Investment Entities: Tax Issues, *American Bar Association Annual Meeting*, New York, New York, August 8, 2008

Ethical & Risk Management Considerations: Revised Rules for Tax Advice, *Washington State Bar Association, Real Property, Probate & Trust Section Midyear Meeting*, Vancouver, Washington, June 8, 2008

Ethical And Fiduciary Issues In Representing Closely-Held Business Drafting And Using FLPs, LLCs, and PLLCs, *Washington State Bar Association*, Seattle, Washington, November 2007

Conflicts and Ethical Issues in Planning With Family Business and Investment Entities, *American Bar Association, Joint Real Property, Trust and Estate Law – Taxation Section Meeting*, Vancouver, B.C., September 2007

Circular 230 and Covered Opinions, *51<sup>st</sup> Annual Estate Planning Institute, Washington State Bar Association*, Seattle, Washington, November 2006

The Ethics of Advising Closely Held Businesses: Is There Life After Circular 230? *University of Washington School of Law's 13<sup>th</sup> Annual Professional Responsibility Institute*, Seattle, Washington, December 2005

Ethical Issues Pertaining to FLLCs/FLPs and Multi-generational Planning, *Estate Planning for the Large Estate: Family Limited Partnerships and Beyond, Washington State Bar Association*, Seattle, Washington, February 2005

Ethics & Strategy: Ethical Issues in Aggressive Tax (& Other) Advice, *The Ethics Of Excellence For Attorneys, Emerald Education Group*, Seattle, Washington, December 2004

Resolving Common Ethical Problems in Partnership Tax Cases, *National Institute of Tax Professionals 16<sup>th</sup> Annual Partnership Tax Institute*, Las Vegas, Nevada, October 2004

Ethics Rules Every Tax Professional Should Know, *National Institute of Tax Professionals 16<sup>th</sup> Annual Partnership Tax Institute*, Las Vegas, Nevada, October 2004.

Ethical Issues in Estate Tax Cases, *Federal and Washington Estate Tax Returns, Washington State Bar Association*, Seattle, Washington and Mount Vernon Washington, September 2004

Ethics and Tax Practice, *Tenth Annual Professional Responsibility Institute, Washington Law School Foundation, Continuing Legal Education*, Seattle, Washington, November 2002

Representing Clients for Whom English is a Second Language, *Internal Revenue Service Conference of Low-Income Taxpayer Clinic Directors*, New Orleans, Louisiana, January 2002

## **AWARDS AND NOMINATIONS**

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Bellow Scholar, American Association of Law School's Committee on Lawyering in the Public Interest, 2011-2013

University of Washington's Distinguished Teaching Award nominee, 2007

University of Washington School of Law, Philip A. Trautman Small Section Professor of the Year nominee, 2005

## **SERVICE**

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Member, Advisory Board, Master of Accountancy Program, UW Bothell, 2015-present

Member, Audit Committee, Cornish College of the Arts, 2018 – present

Vice Chair, Pro Bono and Tax Clinics Committee, ABA Tax Section, 2014 – 2018

Member, Law School Admission Council Audit Committee, 2011 – 2015

Co-Chair, A.A.L.S. Committee Lawyering in the Public Interest, 2013 – 2014

President, Board of Trustees, University of Washington Club, 2012 – 2014

Trustee, University of Washington Club, 2009 – 2014, 2018 – 2020

Member, University of Washington Graduate School Council, 2011 – 2014

Faculty Appointments Committee, Chair, 2012 – 2014, 2015 – 2017t

Law School Curriculum Committee Chair, 2008 – 2010

Law School Merit Committee member, 2009 – 2010

Member of University of Washington Faculty Senate, 2006 – 2008

Law School Admissions Committee member, 2003 – 2007

Member, Implementation Team for Gates Public Interest Law Scholars Program, 2006

Member, Order of the Barristers Committee, 2004 – 2016

## **BAR ADMISSIONS**

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Washington State; United States Supreme Court; United States Court of Appeals for the Second Circuit; United States Court of Appeals for the Fifth Circuit; United States Court of Appeals for the Ninth Circuit; United States District Court for the Western District of Washington; United States Tax Court; United States Court of Federal Claims.

## **PROFESSIONAL MEMBERSHIPS**

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American Bar Association Tax Section, Washington State Bar Tax Section, Association of American Law Schools, Clinical Legal Education Association, Clinical Legal Education Association, A.A.L.S. Clinical Section's Committee on Lawyering in the Public Interest.