

**DENNIS J. VENTRY, JR.**

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**EDUCATION**

May 2004 J.D., New York University School of Law  
Sept. 2001 Ph.D., History (U.S. Economic & Legal), University of California, Santa Barbara  
June 1996 M.A., History, University of California, Santa Barbara  
June 1993 B.A., History with a Specialization in Business Administration, UCLA

**AREAS OF SPECIALIZATION**

Tax Law, Tax Policy, Tax Practice, Tax Administration & Procedure, Legal & Professional Ethics, Whistleblower Law, Distributive Justice, Family Taxation, U.S. Economic & Legal History.

**PROFESSIONAL ORGANIZATIONS**

American Bar Association  
Association of American Law Schools  
Law and Society Association  
National Tax Association

**ACADEMIC EMPLOYMENT, AFFILIATIONS, RESIDENTIAL FELLOWSHIPS, ETC.**

2008- Professor of Law, UC Davis School of Law  
2009- Martin Luther King, Jr. Research Scholar, UC Davis School of Law  
2013- Faculty Affiliate, Center for Poverty Research, UC Davis  
2016- Vice Chair (2017) and Member (Appointed Position), IRS Advisory Council  
    • Chair Elect (2018)  
2016- Member (Appointed Position), Office of Professional Responsibility Sub-Group, IRS Advisory Council  
2013-2015 Member, Multistate Tax Commission, Tax Undercollection Class Action & Tax Overcollection False Claims Act Work Group  
2008-2009 Visiting Professor of Law, American University, Washington College of Law  
2006-2008 Assistant Professor, American University, Washington College of Law  
2005-2006 Visiting Scholar in Taxation, UCLA School of Law, Program in Business Law & Policy  
2003-2004 Lawrence Lederman/Milbank Tweed Fellow in Law & Business, NYU School of Law

2001-2002 Samuel I. Golieb Fellow in Legal History, NYU School of Law  
2000-2001 Doctoral Research Fellow, The Brookings Institution  
2000-2002 Postdoctoral Fellow, American Bar Foundation (declined)  
1999-2000 Visiting Fellow, Graduate School of Arts and Sciences, Harvard University  
1996 & 1998 Research and Teaching Fellow, University of California Washington Center  
1996 & 1999 Tax History Research Fellow, Tax Analysts (Arlington, VA)

## **RESEARCH—PUBLICATIONS, SCHOLARLY IMPACT, PRESENTATIONS**

### **BOOKS & MANUSCRIPTS**

- FEDERAL INCOME TAXATION, 7<sup>TH</sup> EDITION, with Martin McMahon, Jr., Daniel L. Simmons, Bradley T. Borden (Foundation 2017).
- TAX JUSTICE: THE ONGOING DEBATE (with Joseph J. Thorndike eds. 2002).
- THE FEDERAL TAX TREATMENT OF THE FAMILY, Ph.D. dissertation, Department of History, University of California, Santa Barbara (2001).

### **CONTRIBUTIONS TO BOOKS**

- *Welfare By Any Other Name: Tax Transfers and the EITC*, in CRITICAL TAX THEORY: AN INTRODUCTION 283 (Anthony C. Infanti and Bridget J. Crawford eds. 2009).
- *Earned Income Tax Credit (EITC)*, in POVERTY IN THE UNITED STATES: AN ENCYCLOPEDIA OF HISTORY, POLITICS, AND POLICY (Alice O'Connor & Gwendolyn Mink eds. 2004).
- *Equity vs. Efficiency and the U.S. Tax System in Historical Perspective*, in TAX JUSTICE: THE ONGOING DEBATE 25 (Joseph J. Thorndike & Dennis J. Ventry, Jr. eds. 2002).
- *The Collision of Tax and Welfare Politics: The Political History of the Earned Income Tax Credit*, in MAKING WORK PAY: THE EARNED INCOME TAX CREDIT AND ITS IMPACT ON AMERICAN FAMILIES 15 (Bruce Meyer & Douglas Holtz-Eakin eds. 2001).

### **GOVERNMENT REPORTS**

- Internal Revenue Service Advisory Council, 2016 Public Report (Nov. 16, 2016) (primary responsibility for “Statutory Authority of the IRS to Establish and Enforce Professional Standards for Tax Practice,” secondary responsibility for “Revisions and Updates to Treasury Circular 230”), available at <https://www.irs.gov/pub/irs-utl/2016irsacfinalreport.pdf>.

### **ARTICLES**

- *A Tale of Two Shelters: What Tax Advisors Knew or Should Have Known* (in progress).
- *Stitches for Snitches: Lawyers as Whistleblowers*, 50 UC DAVIS LAW REVIEW 1455 (April 2017).
- *Probability, Professionalism, and Protecting Taxpayers*, 68 TAX LAW. 83 (Fall 2014).
- *Not Just Whistling Dixie: The Case for Tax Whistleblowers in the States*, 59 VILL. L. REV. 425 (2014).

- Republished in 77 FALSE CLAIMS ACT & QUI TAM Q. REV. 527 (July 2015).
- *Misinformed and Misled About the Benefits of the Mortgage Interest Deduction*, 16 CITYSCAPE: A JOURNAL OF POLICY DEVELOPMENT AND RESEARCH 219 (March 2014).
- *Giving Legal Advice in the Face of Uncertainty* (with Bradley Borden), PRACTISING LAW INSTITUTE, POCKET MBA 425 (Summer 2012).
- *The Fake Third Rail of Tax Reform*, 135 TAX NOTES 181 (Apr. 9, 2012).
- *Americans Don't Hate Taxes, They Hate Paying Taxes*, 44 U.B.C. L. REV. 835 (2011).
- *Saving Seaborn: Ownership Not Marriage as the Basis of Family Taxation*, 86 IND. L. J. 1459 (2011).
- *The Accidental Deduction: A History and Critique of the Tax Subsidy for Mortgage Interest*, 73 LAW & CONTEMP. PROBS. 233 (Winter 2010).
- *Intuit's Nine Lies Kill State E-Filing Programs and Keep 'Free' File Alive*, 57 STATE TAX NOTES 555 (Aug. 30, 2010).
- *A Primer on Tax Work Product for Federal Courts*, 123 TAX NOTES 875 (2009).
- *Cooperative Tax Regulation*, 41 CONN. L. REV. 431 (2008).
- *Protecting Abusive Tax Avoidance*, 120 TAX NOTES 857 (2008).
- *Whistleblowers and Qui Tam for Tax*, 61 TAX LAW. 357 (2008).
  - Republished in 50 FALSE CLAIMS ACT & QUI TAM Q. REV. 93 (2008).
- *Save the Economic Substance Doctrine from Congress*, 118 TAX NOTES 1405 (2008).
- *Welfare By Any Other Name: Tax Transfers and the EITC*, 56 AM. U. L. REV. 1261 (2007) (expanded version of prepared symposium remarks, reflected in the citation immediately below).
- *Welfare by Any Other Name: How We Can "Save" the EITC*, 114 TAX NOTES 955 (2007).
- *Tax Politics and the New Substantial Understatement Penalty*, 113 TAX NOTES 98 (2006).
- *IRS Penalty Report: A Call for Objective Standards*, 112 TAX NOTES 1183 (2006).
- *Vices and Virtues of an Objective Reporting Standard*, 112 TAX NOTES 1085 (2006).
- *Filling the Ethical Void: Treasury's 1986 Circular 230 Proposal*, 112 TAX NOTES 691 (2006).
- *Lowering the Bar: ABA Formal Opinion 85-352*, 112 TAX NOTES 69 (2006).
- *No Joke: Circular 230 Is Here To Stay*, 111 TAX NOTES 1409 (2006).
- *ABA Formal Opinion 346 and a New Statutory Penalty Regime*, 111 TAX NOTES 1269 (2006).
- *The Reaction to the 1980 Proposed Amendments to Circular 230*, 111 TAX NOTES 1141 (2006).
- *Reasonable Basis and Ethical Standards before 1980*, 111 TAX NOTES 1047 (2006).
- *Tax Shelter Opinions Threatened the Tax System in the 1970s*, 111 TAX NOTES 947 (2006).
- *Raising the Ethical Bar for Tax Lawyers: Why We Need Circular 230*, 111 TAX NOTES 823 (2006).
- *No Income Splitting for Domestic Partners: How the IRS Erred*, 110 TAX NOTES 1221 (2006).
- *State and Local Taxes: Answers to Frequently Asked Questions Concerning Property Taxes, Sales and Use Taxes and State and Local Income Taxes*, O'Melveny & Myers LLP (with Chris Campbell 2005).

- *Small Business Stock: Answers to Frequently Asked Questions Concerning Qualified Small Business Stock and Section 1244 Stock*, O'Melveny & Myers LLP (with Winston Chang 2005).
- *The Collision of Tax and Welfare Politics: The Political History of the Earned Income Tax Credit, 1969-1999*," 53 NATIONAL TAX JOURNAL 983 (2000).
- *Straight Talk About the "Death" Tax: Politics, Economics and Morality*, 89 TAX NOTES 1159 (2000).
- *The Negative Income Tax: An Intellectual History*, 77 TAX NOTES 491 (1997).
- *"The Plan That Slogans Built": The Revenue Act of 1943*, 76 TAX NOTES 1241 (with Joseph Thorndike 1997).
- *The Victory Tax of 1942*, 75 TAX NOTES 1549 (1997).

### **REVIEW ARTICLES**

- *Review Essay of AJAY K. MEHROTRA, MAKING THE MODERN FISCAL STATE: LAW, POLITICS, AND THE RISE OF PROGRESSIVE TAXATION, 1887-1929* (2013), 46 J. OF INTERDISCIPLINARY HISTORY 29 (Summer 2015).
- *The Not-So-Hidden Welfare State*, EH-Net and H-Net (2000), review of JULIAN E. ZELIZER, *TAXING AMERICA: WILBUR D. MILLS, CONGRESS, AND THE STATE, 1945-1975* (1998).
- *Full Exposure: Tax Policy as Social Policy*, 80 TAX NOTES 393 (1998), review of CHRISTOPHER HOWARD, *THE HIDDEN WELFARE STATE: TAX EXPENDITURES AND SOCIAL POLICY IN THE UNITED STATES* (1997).
- *Taxing Women: A Taxing Book*, 79 TAX NOTES 905 (1998), review of EDWARD J. MCCAFFERY, *TAXING WOMEN* (1997).

### **OTHER PUBLICATIONS, COMMENTARY, PUBLIC TESTIMONY, AMICI CURIAE (SINCE 2009)**

- *Trump's Tax Plan Can Boost, Not Reduce, Homeownership*, THE HILL (May 22, 2107), available at <http://thehill.com/blogs/pundits-blog/economy-budget/334527-trumps-tax-plan-can-boost-not-reduce-homeownership>.
- *Why Trump Needs a Strong IRS*, NEW YORK TIMES, Op-Ed (Mar. 27, 2017), available at <https://www.nytimes.com/2017/03/27/opinion/why-steven-mnuchin-wants-a-stronger-irs.html?mcubz=1>.
- Amici Curiae Brief, Co-Author, Interested Law Professors as Amici Curiae Supporting Respondent in *Direct Marketing Association v. Brohl* (Darien Shanske and Alan B. Morrison as lead authors, and co-authors Joseph Bankman, Barbara Fried, David Gamage, Andrew J. Haile, Kirk J. Stark, John A. Swain, and Dennis J. Ventry, Jr.), October 24, 2014.
- Jennifer Carr (with Ventry providing 2000+ words of written responses), *Qui Tam Troubles, Part III: A Potential Solution*, 72 STATE TAX NOTES 730 (June 30, 2014).
- Melissa Murray and Dennis Ventry, *Get Rid of the Marriage Penalty*, NEW YORK TIMES, Room for Debate (Apr. 14, 2013), available at <http://www.nytimes.com/roomfordebate/2013/04/14/improving-on-the-tax-codes-marriage-penalty/eliminate-the-marriage-penalty>.

- Joseph Bankman and Dennis Ventry, *The Case for Easy, Free Tax Filing*, FORBES (Personal Finance) (Apr. 9, 2013), available at <http://www.forbes.com/sites/janetnovack/2013/04/09/the-case-for-easy-free-tax-filing/>.
- Written Statement, “Reconsidering and Improving Existing Tax Subsidies for Housing,” Joint Informational Hearing, California Assembly, Committee on Housing & Community Development and Committee on Revenue & Taxation, “The State’s Investment in Housing: Following the Money” (Mar. 18, 2013).
- Amici Curiae Brief, Co-Author, U.S. Court of Appeals for the Ninth Circuit, Submitted on behalf of tax law professors in *Sophy v. Commissioner*, No. 12-73257 & No. 12-73261, urging reversal.
  - The case involved whether the dollar limitation in the federal statute that allows taxpayers to deduct interest on home mortgage indebtedness (\$1 million limitation on principal) and home equity indebtedness (\$100,000) should be determined on the basis of “per residence” or “per taxpayer.” If “per residence” as the U.S. Tax Court had held, two unmarried co-owners of a primary residence would be limited to a proportionate share of interest on \$1.1 million of principal. On the other hand, if “per taxpayer,” two unmarried co-owners of a primary residence would apply the limitations separately such that each could deduct interest on \$1.1 million of principal. The issue has broad implications for millions of taxpayers, including same-sex couples and single persons with co-owned property.
- *Tax Neutrality for Housing: The MID and Section 121*, 32 ABA SECTION OF TAXATION NEWS QUARTERLY 14 (Winter 2013).
- “The Housing Lobby’s Top Ten Lies about Homeownership and Taxes” (posted to SSRN in September 2012).
- *Debunking the Myth of Homeownership*, SACRAMENTO BEE (Aug. 12, 2012), available at <http://www.sacbee.com/2012/08/12/4715349/what-are-some-lessons-of-the-housing.html>.
- *Tax Cut? What Tax Cut?* LOS ANGELES TIMES (Dec. 18, 2010), available at <http://articles.latimes.com/2010/dec/08/opinion/la-oe-ventry-taxes-20101208>.
- *Intuit’s End Run*, LOS ANGELES TIMES (July 21, 2010), available at <http://articles.latimes.com/2010/jul/21/opinion/la-oe-ventry-intuit-20100721>.
- *Support for Tax Filing Program Misleading*, SAN JOSE MERCURY NEWS (Oct. 20, 2009), available at [http://www.mercurynews.com/ci\\_13597781](http://www.mercurynews.com/ci_13597781).
- *Intuit Uses Clout to Stymie State Innovation*, SACRAMENTO BEE (Oct. 9, 2009), at A11.
- *Professor Blasts Textron Ruling*, 122 TAX NOTES 677 (2009).

## **SCHOLARLY IMPACT**

Professor Ventry’s publications have had a significant impact on legal scholarship. Seraching WestlawNext: Law Reviews & Journals (Dennis /2 Ventry) yields nearly 400 citations in legal periodicals and other secondary sources. In addition, Professor Ventry has been cited 304 times in Tax Analysts publications (not included in Westlaw searches). Professor Ventry has been cited in top law reviews and specialized journals, including. Just over the last three years, his contributions have been cited in articles in, among other journals, the YALE LAW JOURNAL, HARVARD LAW REVIEW, NYU LAW REVIEW, COLUMBIA LAW REVIEW, UNIVERSITY OF PENNSYLVANIA LAW REVIEW, DUKE LAW JOURNAL, NORTHWESTERN UNIVERSITY LAW REVIEW, CORNELL LAW REVIEW, MINNESOTA LAW REVIEW, WASHINGTON UNIVERSITY LAW REVIEW,

ALABAMA LAW REVIEW, GEORGE WASHINGTON LAW REVIEW, EMORY LAW JOURNAL, NOTRE DAME LAW REVIEW, INDIANA LAW JOURNAL, UC DAVIS LAW REVIEW, WASHINGTON & LEE LAW REVIEW, ARIZONA STATE LAW JOURNAL, BOSTON UNIVERSITY LAW REVIEW, BOSTON COLLEGE LAW REVIEW, NORTH CAROLINA LAW REVIEW, UNIVERSITY OF ILLINOIS LAW REVIEW, CONNECTICUT LAW REVIEW, WILLIAM & MARY LAW REVIEW, HARVARD LAW & POLICY REVIEW, HARVARD JOURNAL ON LEGISLATION, COLUMBIA JOURNAL OF GENDER & LAW, COLUMBIA JOURNAL OF TRANSNATIONAL LAW, MICHIGAN JOURNAL OF GENDER & LAW, UNIVERSITY OF PENNSYLVANIA JOURNAL OF BUSINESS LAW, GEORGETOWN JOURNAL OF LAW & PUBLIC POLICY, AMERICAN UNIVERSITY JOURNAL OF GENDER, SOCIAL POLICY, & LAW, NOTRE DAME JOURNAL OF LEGISLATION, LAW & SOCIETY REVIEW, TAX LAW REVIEW, THE TAX LAWYER, TAX NOTES, STATE TAX NOTES, VIRGINIA TAX REVIEW, FLORIDA TAX REVIEW, COLUMBIA JOURNAL OF TAX LAW, PITTSBURGH TAX REVIEW.

In a recent study on law faculty scholarly impact (conducted by Brian Leiter, University of Chicago), the UC Davis School of Law was ranked #23 out of the 200+ U.S. law schools, while Professor Ventry was listed as one of the “**Most Cited Scholars**” on the Davis faculty.

As another indication of his impact on legal scholarship, Professor Ventry is currently **ranked in the top 25 of all tax law professors and the top 10% of all law professors** from 750 American and international law school faculties based on the number of times his scholarly papers have been downloaded (16,600+ times) on the **Social Science Research Network (SSRN)**. (Please note that Professor Ventry has begun removing his articles from SSRN due to a change in the repository’s ownership, which has taken affirmative steps to undermine the principles of Open Access on which SSRN was founded and for which Professor Ventry has fought as Chair of the UC Davis Academic Senate Library Committee).

Professor Ventry is also sought out by the media to comment on various matters involving tax policy and legal ethics. Just over the last three years, he offered commentary and was cited in THE ATLANTIC, BLOOMBERG, BLOOMBERG BNA, BLOOMBERG BUSINESS WEEK, CENTER FOR AMERICAN PROGRESS, CHRISTIAN SCIENCE MONITOR, DAILY JOURNAL, DENVER POST, FINANCIAL TIMES, FOX NEWS (SF), HUFFINGTON POST, IGNITES, KANSAS CITY STAR, KCRA.COM, KCRA CHANNEL 3, KTVU2, LAST WEEK WITH JOHN OLIVER, LAW360, LOS ANGELES TIMES, MOTHER JONES, MOYERS & Co., NEW YORK TIMES, THE NEW YORKER, NEWSOBSERVER.COM, NPR HOURLY NEWS CAST, PBS NEWS HOUR, PHILADELPHIA INQUIRER, THE PILOT, POLITICO, POLITIFACT, PROPUBLICA, SACRAMENTO BEE, SACRAMENTO BUSINESS JOURNAL, SACRAMENTO NEWS AND REVIEW, SAN FRANCISCO CHRONICLE, SAN JOSE MERCURY NEWS, SANTA CRUZ SENTINEL, SLATE, SOUTHERN CALIFORNIA PUBLIC RADIO (KPCC), STATE TAX NOTES, TAX NOTES, THINK PROGRESS, TIME MAGAZINE, VOX.COM, WALL STREET JOURNAL, WALLET HUB, WASHINGTON POST, WASHINGTON TIMES, WICHITA BUSINESS JOURNAL, WJLA (Washington DC’s ABC affiliate).

### **PROFESSIONAL PRESENTATIONS & COMMENTARY (SINCE 2005)**

- “A Potpourri of Professional Responsibility for Tax Practitioners: Regulation of Tax Practice, Duty of Technology Competency, SEC Ethics Rules Preempt CA Ethics Rules,

Select Issues for the IRS Advisory Council’s OPR Sub-Group,” UC Davis Summer Tax Institute (June 14, 2017), Davis CA.

- Commentator, *Thinking about Taxpayer Rights and Social Psychology to Improve Administration of the EITC*, Loyola Law School Tax Policy Colloquium (Sept. 12, 2016), Los Angeles, CA.
- “Stitches for Snitches: Lawyers as Whistleblowers,” 2<sup>nd</sup> Annual Conference of the Association of Mid-Career Tax Law Professors (May 23-24, 2016), Davis, CA.
- “Stitches for Snitches: Lawyers as Whistleblowers,” Perspectives on Taxation Lecture Series, University of Minnesota School of Law (Apr. 5, 2016), Minneapolis, MN.
- Moderator, *Tax, Business, and Finance*, Disjointed Regulation: State Efforts to Legalize Marijuana, 2016 UC Davis Law Review Symposium (Jan. 29, 2016), Davis, CA.
- “An Update on Tax Whistleblowers in the States and a Model Statute,” UC Davis Summer Tax Institute (June 16, 2015), Davis, CA.
- “The Tax Practitioner’s Standard of Care OR Practitioners as Soothsayers & Mathematicians,” UC Davis Summer Tax Institute (June 15, 2015), Davis, CA.
- “Tax Whistleblowers in the States,” UC Davis Summer Tax Institute (June 19, 2014), Davis, CA.
- “Standards of Practice: Probability, Professionalism, and Protecting Taxpayers,” NYLS Annual Tax Lawyering Workshop, New York Law School (Apr. 25, 2014), New York, NY.
- “Making the Case for Tax Whistleblowers in the States: Policy, Practice, and Advocacy,” Faculty Enrichment Lunch Series: Current Events, UC Davis School of Law (Feb. 8, 2014), Davis, CA.
- “The Tax Treatment of Personal Interest Under the ~~Net~~ Income Tax,” The 100<sup>th</sup> Anniversary of the Revenue Act of 1913: Marking a Century of Income Tax Law in the United States, New York Law School Law Review (Oct. 4, 2013), New York, NY.
- “The Increasing Importance of the Whistleblower Provisions in U.S. Tax Administration,” Norman J. Shachoy Symposium to Examine Pressing Issues in U.S. Tax Administration, Villanova University Law Review (Sept. 27, 2013), Villanova, PA.
- “Probability, Professionalism, and Protecting Clients in Rendering Tax Advice,” University of San Diego School of Law, Tax Law Speaker Series (Feb. 12, 2013), San Diego, CA.
- “Probability, Professionalism, and Protecting Clients in Rendering Tax Advice,” 16<sup>th</sup> Amendment Anniversary Conference, USC Gould School of Law (Feb. 7-8, 2013), Los Angeles, CA.
- “Rendering Tax Advice in the Face of Uncertainty,” 60<sup>th</sup> Annual University of Montana Tax Institute (Oct. 26-27, 2011), Missoula, MT.
- “Tax Neutrality for Housing: The MID and Section 121,” Tax Incentives for Homeownership: A Lincoln-Douglas Style Debate, American Bar Association, Section of Taxation, Teaching Tax Committee (Sept. 13-15, 2011), Boston, MA.
- “Rendering Legal Advice in the Face of Uncertainty,” Practising Law Institute (PLI), Pocket MBA Summer 2012 Program (June 4-5, 2012), San Francisco, CA.
- “Americans Don’t Hate Taxes, They Hate *Paying* Taxes,” University of Colorado School of Law, Faculty Colloquium Series, (Oct. 14, 2011), Boulder, CO.

- “Americans Don’t Hate Taxes, They Hate *Paying* Taxes,” Santa Clara University School of Law, Critical Tax Conference (Apr. 8, 2011), Santa Clara, CA.
- “Americans Don’t Hate Taxes, They Hate *Paying* Taxes,” Seattle University, Faculty Workshop Series (Apr. 4, 2011), Seattle, WA.
- “Americans Don’t Hate Taxes, They Hate *Paying* Taxes,” NorCal Tax Roundtable, UC Hastings College of Law (Dec. 3, 2010), San Francisco, CA.
- “Americans Don’t Hate Taxes, They Hate *Paying* Taxes,” UC Davis School of Law Jr. Faculty Workshop (Oct. 15, 2010), Davis, CA.
- “Americans Don’t Hate Taxes, They Hate *Paying* Taxes,” Workshop on Responsive Regulation in Theory and Practice, National Centre for Business Law, University of British Columbia Faculty of Law (Sept. 30-Oct. 1, 2010), Vancouver, BC.
- “U.S. v. *Textron*: What to Make of Attorney Work Product for Regulatory Lawyers after the Supreme Court’s Cert. Denial?” Federal Bar Association, Section of Taxation (May 25, 2010), Washington, DC.
- “The Accidental Deduction: A History and Critique of the Tax Subsidy for Mortgage Interest,” Institute of Governmental Affairs (Mar., 31, 2010), Davis, CA.
- “Carl Shoup and the Tax Treatment of the Family in the United States and Japan,” The Political Economy of Taxation in Japan and the United States: A Symposium on the Occasion of the 60<sup>th</sup> Anniversary of the 1949 Mission of Carl S. Shoup to Japan, Yokohama National University (Dec. 12-14, 2009), Yokohama, Japan.
- “The Accidental Deduction: A History and Critique of the Tax Subsidy for Mortgage Interest,” Loyola Law School Tax Policy Colloquium (Nov. 9, 2009), Los Angeles, CA.
- “The Accidental Deduction: A History and Critique of the Tax Subsidy for Mortgage Interest,” Key Developments in the History of the U.S. Federal Income Tax, sponsored by LAW & CONTEMP. PROBLEMS, Duke University School of Law (Nov. 6, 2009), Durham, NC.
- “The American Nightmare: Tax Subsidies for Homeownership,” Jr. Tax Scholars Workshop, Brooklyn Law School (June 5-6, 2009), Brooklyn, NY.
- “Saving *Seaborn*: Ownership as the Basis of Family Taxation,” Annual Meeting of the Law and Society Association, Panel on “Families, Gender, and Marriage” (May 28-31, 2009), Denver, CO.
- “The (Ignominious) Rise and (Predicted) Fall of the Home Mortgage Interest Deduction,” Annual Meeting of the Law and Society Association, Panel on “Rethinking Tax Expenditures” (May 28-31, 2009), Denver, CO.
- “Saving *Seaborn*: Ownership as the Basis of Family Taxation,” Indiana University School of Law Tax Policy Colloquium (Apr. 16, 2009), Bloomington, IN.
- “An Ownership Theory of Family Taxation,” University of San Diego School of Law Tax Law Speaker Series (Feb. 27, 2009), San Diego, CA.
- “Valuing All Taxpaying Families Fairly: Beyond Marriage,” Valuing All Families Under the Law Symposium, sponsored by the JOURNAL OF GENDER, SOCIAL POLICY, AND THE LAW, American University Washington College of Law (Jan. 26, 2009), Washington, DC.
- “An Ownership Theory of Family Taxation,” American Association of Law Schools (AALS) Annual Meeting, Family Taxation Section (Jan. 6-10, 2009), San Diego, CA.
- “The Origins and Development of the American Tax System,” National Tax Association, 101<sup>st</sup> Annual Conference on Taxation (Nov. 20-22, 2008), Philadelphia, PA.



- “Protecting Abusive Tax Avoidance,” NorCal Tax Roundtable, Santa Clara University School of Law (Oct. 24, 2008), Santa Clara, CA.
- “Whistleblowers and *Qui Tam* for Tax,” American Bar Association, Section of Taxation Joint Fall CLE Meeting (Sept. 11-13, 2008), San Francisco, CA.
- “Whistleblowers and *Qui Tam* for Tax,” Eighth Annual Taxpayers Against Fraud (TAF) Education Fund Conference (Sept. 10, 2008), Washington, DC.
- “Tax Policy as Social Policy,” RESULTS/ RESULTS Educational Fund International Conference (July 13, 2008), Washington, DC.
- “A Theory of Ownership as the Basis of Family Taxation,” Jr. Tax Scholars Workshop, New York University School of Law (June 6-7, 2008), New York, NY.
- “The Federal Regulation of Tax Lawyers,” Panel on “The Lawyer’s Role in Compliance” (with William Simon), Legal Ethics “Schmooze,” Fordham University School of Law (June 2-3, 2008), New York, NY.
- “Tax Policy as Social Policy,” Congressional Hunger Center (Apr. 11, 2008), Washington, DC.
- “Whistleblowers and *Qui Tam* for Tax,” Advanced Topics in Taxation Colloquium, Northwestern University School of Law (Feb. 7, 2008), Chicago, IL.
- “The Politics and Economics of Gender Norms and Family Forms under the U.S. Federal Income Tax, 1969-2006,” Historical Perspectives on Tax Law and Policy, UCLA School of Law (July 16-17, 2007), Los Angeles, CA.
- “From Competition to Cooperation: Imagining a New Tax Compliance Norm,” Jr. Tax Scholars Workshop, Boston University School of Law (June 8-9, 2007), Los Angeles, CA.
- “Welfare by Any Other Name: Tax Transfers and the EITC,” Interschool Junior Faculty Poverty Law Workshop, American University Washington College of Law (May 31-June 1, 2007), Washington, DC.
- “From Competition to Cooperation: Imagining a New Tax Compliance Norm,” Critical Tax Theory Conference, UCLA School of Law (Apr. 13-14, 2007), Los Angeles, CA.
- “Welfare by Any Other Name: How We Can ‘Save’ the EITC,” Janet R. Spragens Memorial Symposium on Low Income Earners and the Federal Tax System, American University Washington College of Law (Feb. 23, 2007), Washington, DC.
- “The Politics and Economics of Gender Norms and Competing Family Forms Under the U.S. Federal Income Tax, 1969-2006,” Gender and Tax Reform in Comparative Perspective, The Levy Economics Institute of Bard College (May 17-18, 2006), Red Hook, NY.
- “Suspicious Minds: Circular 230 and the Dysfunctional Relationship Between Tax Practitioners and the IRS,” Tax Policy and Public Finance Colloquium, UCLA School of Law (Apr. 13, 2006), Los Angeles, CA.
- “Family Tax Inequities and Community Property Law, 1913-30,” Legal History Workshop, UCLA School of Law (Feb. 1, 2006), Los Angeles, CA.
- “War Taxes: The Crucible of Fiscal Reform,” Panel Chair and Discussant, The Annual Meeting of the National Tax Association (Nov. 17-19, 2005), Miami, FL.
- “For Richer, For Poorer: How Tax Policymakers Have Protected and Punished American Families, 1913-2005,” Monday Faculty Colloquium, UCLA School of Law (Nov. 14, 2005), Los Angeles, CA.

- “Tax Shelters: Career of a Concept,” Historical Perspective on Tax Law and Policy, sponsored by Tax Analysts, UCLA School of Law, Cambridge University Centre for Tax Law (July 18-19, 2005), Los Angeles, CA.

**UNIVERSITY COMMITTEE & SERVICE WORK, EDITORIAL & ADVISORY  
BOARDS (SINCE 2014)**

- UC Davis Division Representative, University Committee on Library and Scholarly Communication (a UC-systemwide committee) (2015-present)
  - Vice Chair, 2017-18.
- Chair, Library Committee, Davis Division, Academic Senate (2015-17)
- Member, Library Committee, Davis Division, Academic Senate (2014).
- Representative, Academic Senate (2014-15, 2016-17).
- Member, Library Spaced Planning Steering Committee (2016-17).
- Chair, Library Advisory Committee, UC Davis School of Law (2014-present).
- Member, Faculty Job Satisfaction Survey Committee, UC Davis School of Law (2014-16).
- Member, Loan Repayment Assistance Program Oversight Committee, UC Davis School of Law (2014-present).
- Faculty Supervisor, Tax Law Society, UC Davis School of Law (2014-present).
- Member, Academic Advisory Board, Tanenwald Foundation (sponsor of an annual tax law writing competition for law students) (2014-present).
- Reviewer, Cambridge University Press, Princeton University Press, MIT Press (2014-present).