

## Leandra Lederman

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### FACULTY APPOINTMENTS

#### UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW, Gainesville, FL

*Distinguished Visiting Professor of Law & Academic Careers Coordinator*, 2025-2026 (scheduled)

- Course: Taxation of Property Transactions (Spring 2026; scheduled) (online)

*Visiting Tax Research Scholar*, Jan. 23-Feb. 3, 2012

#### INDIANA UNIVERSITY MAURER SCHOOL OF LAW, Bloomington, IN

*William W. Oliver Chair Emerita in Tax Law*, 2023-present

- Course: Tax Policy Colloquium (Spring 2024) (online) ([link](#))

*William W. Oliver Chair in Tax Law & Director of the Tax Program*, 2005-2023

- Courses: Federal Income Tax, Corporate Tax, Tax Policy Colloquium ([link](#)), Tax Procedure
- UNIVERSITY OF NAVARRA, short course in U.S. Tax Law, Fall 2011-2022
- UNIVERSITY OF LUXEMBOURG, Fulbright Research Scholar, Mar.-Jun. 2019
- NEW YORK UNIVERSITY SCHOOL OF LAW, in residence Mar. 26-Apr. 6, 2012

*Visiting William W. Oliver Chair in Tax Law*, academic year 2004-2005

#### UNIVERSITY OF CHICAGO LAW SCHOOL, Chicago, IL

*Visiting Professor of Law*, Fall 2015

#### UNIVERSITY OF TEXAS SCHOOL OF LAW, Austin, TX

*Visiting Professor of Law*, academic year 2002-2003

#### GEORGE MASON UNIVERSITY ANTONIN SCALIA LAW SCHOOL, Arlington, VA

*Professor of Law*, 2002-2005

*Associate Professor of Law*, 1998-2002; tenure granted, effective Aug. 25, 2000

*Visiting Associate Professor of Law*, academic year 1997-1998

#### MERCER UNIVERSITY SCHOOL OF LAW, Macon, GA

*Associate Professor of Law*, 1997-1998

*Assistant Professor of Law*, 1994-1997

### HONORS, AWARDS & GRANTS

- Ranked tax scholar: “2025 Tax Prof Rankings: Google Scholar H-Index Since 2020” ([link](#)); “The 50 Most Downloaded U.S. Tax Law Professors of 2024 (Updated)” ([link](#))
- Trustees’ Teaching Award, Indiana University Maurer School of Law, 2023 & 2009
- Among top 10 most-cited U.S. tax scholars, 5 times in a row in Leiter Law School Reports: 2021 (2016-2020); 2018 (2013-2017); 2016 (2010-2014); 2014 (2009-2013); 2010 (2005-2010)
- Tracy M. Sonneborn Award for exemplary research and teaching, Indiana University, 2019
- Fulbright research grant for tax-rulings project, University of Luxembourg, Spring 2019
- Author of the 40th most-cited tax article of all time (per Jonathan Choi, Yale J. Reg. 2019)
- One of the 10 most-cited faculty at I.U. Maurer Law School, Sisk et al., Aug. 2018
- Elected to the American Law Institute, 2018
- Indiana University Overseas Conference Grants for EATLP, 2015 (Milan); 2014 (Istanbul)
- Leon Wallace Teaching Award (highest teaching award), Indiana Univ. Maurer School of Law, 2012
- Elected Fellow of the American College of Tax Counsel, 2011
- New York University School of Law Alumni Association Legal Teaching Award, 2005
- American Tax Policy Institute research grant for tax compliance project, 2002
- Excellence in Teaching Award, George Mason University, 2001

## EDUCATION

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

LL.M. in Taxation, May 1993

- *Tax Law Review*: Student Editor (half-tuition scholarship)

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

J.D., *cum laude*, May 1990; Order of the Coif

- *Law Review*: Note and Comment Editor, 1989-1990; Staff Member, 1988-1989

**BRYN MAWR COLLEGE**, Bryn Mawr, PA

A.B., *cum laude* in Romance Languages, *with honors*, May 1987

- Junior-year study abroad in Dijon, France; Paris, France; and Madrid, Spain, 1985-1986
- Japanese study at International Christian University in Tokyo, Japan, Summer 1984
- Speech Team co-organizer and competitor, 1983-1985

## LEGAL EXPERIENCE

**UNITED STATES TAX COURT**, Washington, DC

*Attorney-Advisor (Law Clerk) to The Honorable David Laro*, June 1993 to May 1994

**WHITE & CASE**, New York, NY

*Associate*, Sep. 1990 to Aug. 1992

**BAKER & MCKENZIE**, New York, NY and Paris, France

*Summer Associate*, Summer 1989

**FRIED, FRANK, HARRIS, SHRIVER & JACOBSON**, Washington, DC

*Summer Associate*, Summer 1988

## SCHOLARSHIP

### BOOKS

- UNDERSTANDING CORPORATE TAXATION, 5th Ed. 2025 (with Emily Cauble)
  - Fourth edition, 2020 (with Michelle M. Kwon)
  - Third edition (Carolina Academic Press), 2016 (with Michelle M. Kwon)
  - Second edition (LexisNexis), 2006 (sole author)
  - First edition (LexisNexis), 2002 (sole author)
- TAX CONTROVERSIES: PRACTICE AND PROCEDURE, 4th Ed. & Teacher's Manual (Carolina Academic Press, 2018) (with Stephen W. Mazza)
  - Cumulative Supplements, 2020, 2021 & 2022
  - Letter Updates, 2018 & 2019
  - Supplements to 3rd edition, 2011, 2012, 2013, 2014, 2015; Update Letters, 2010 & 2016
  - 3rd edition and Teacher's Manual (LexisNexis, 2009)
  - Supplements to 2nd edition: 2004, 2005, 2006; Update Letter, 2007
  - 2nd edition and Teacher's Manual to second edition, 2002
  - 1st edition and Teacher's Manual to 1st edition, 2000; Supplement to 1st edition, 2001

SCHOLARSHIP (CONTINUED)

*BOOKS (CONTINUED)*

- TAX PRACTICE AND PROCEDURE: SELECTED STATUTORY, REGULATORY, AND OTHER MATERIALS, 4th Ed. (LexisNexis, 2013) (with Stephen W. Mazza)
  - 3rd edition, 2006
  - 2nd edition, 2002
  - 1st edition, 2000
- FEDERAL TAX PRACTICE AND PROCEDURE (LexisNexis, 2003) (General Editor)
  - Also Chapter Editor, Chapter 5, “Tax Returns and Elections” and Chapter 6, “Examinations”

*ARTICLES*

*Works in Progress*

- “Revealing Deductions” (with Sarah Lawsky)
- “Decoding Deductions” (essay) (with Sarah Lawsky)
- “Becoming A Law Professor: The Greatest Hits and Myths”

*Law Review Articles*

- “The Untold Tale of A Tax Rulings Haven,” 29 STANFORD J. LAW, BUS. & FINANCE 1 (2024)
  - Favorably reviewed by Fatima Chaouche in Cahiers de Fiscalité luxembourgeoise et européenne (the Luxembourg/European Journal of Tax Law) (Dec. 2024)
- “Avoiding Scandals Through Tax Rulings Transparency,” 50 FLA. STATE L. REV. 219 (2023)
  - Favorably reviewed by Blaine Saito on TaxProf blog (Dec. 17, 2021)
- “Valuation As a Challenge For Tax Administration,” 96 NOTRE DAME L. REV. 1495 (2021) (symposium essay)
- “The Fraud Triangle and Tax Evasion,” 106 IOWA L. REV. 1153 (2021)
  - Winner (along with 2 others) of the 2021 SEALS “Call For Papers” competition
  - Summarized in an invited post on Austaxpolicy blog in Australia (July 20, 2021) ([link](#))
  - Featured on Business Scholarship Podcast (July 1, 2021) ([link](#))
- “Information Matters in Tax Enforcement,” 2020 BRIGHAM YOUNG L. REV. 145 (with Joseph C. Dugan)
- Essay, “Is the Taxpayer Bill of Rights Enforceable?,” SSRN Working Paper (2019) ([link](#))
- “Does Enforcement Reduce Voluntary Tax Compliance?,” 2018 BRIGHAM YOUNG L. REV. 627
  - Favorably reviewed by Orly Mazur on TaxProf blog (Sept. 27, 2018)
- “IRS Reform: Politics As Usual?,” 7 COLUMBIA TAX J. 36 (2016) (symposium)
- “Restructuring the U.S. Tax Court: A Reply to Stephanie Hoffer & Christopher Walker’s *The Death of Tax Court Exceptionalism*,” 99 MINN. L. REV. HEADNOTES 1 (2014)

SCHOLARSHIP (CONTINUED)

*Law Review Articles (continued)*

- “(Un)Appealing Deference to the Tax Court,” 63 DUKE L.J. 1835 (2014) (symposium)
- “Enforcement as Substance in Tax Compliance,” 70 WASH. & LEE L. REV. 1679 (2013) (with Ted Sichelman)
- Essay, “The Use of Voluntary Disclosure Initiatives in the Battle Against Offshore Tax Evasion,” 57 VILLANOVA L. REV. 499 (2012) (symposium)
- “The Fight Over ‘Fighting Regs’ and Judicial Deference in Tax Litigation,” 92 B.U. L. REV. 643 (2012)
- “A Tisket, A Tasket: Basketing and Corporate Tax Shelters,” 88 WASH. U. L. REV. 557 (2011)
- “W(h)ither Economic Substance?,” 95 IOWA L. REV. 389 (2010)
- Essay, “Reducing Information Gaps to Reduce the Tax Gap: When Is Information Reporting Warranted?,” 78 FORDHAM L. REV. 1733 (2010)
- “Tax Appeal: A Proposal to Make the U.S. Tax Court More Judicial,” 85 WASH. U. L. REV. 1195 (2008)
- “Statutory Speed Bumps: The Roles Third Parties Play in Tax Compliance,” 60 STANFORD L. REV. 695 (2007)
- “‘Stranger Than Fiction’: Taxing Virtual Worlds,” 82 N.Y.U. L. REV. 1620 (2007)
- “Do Attorneys Do Their Clients Justice? An Empirical Study of Tax Court Litigation,” 41 WAKE FOREST L. REV. 1235 (2006) (with Warren B. Hrungr)
- “Addressing Imperfections in the Tax System: Procedural or Substantive Reform?,” 103 MICH. L. REV. 1432 (2005) (book review) (with Stephen W. Mazza)
  - Reprinted in condensed form in THE MONTHLY DIGEST OF TAX ARTICLES (Mar. 2006)
- “The Entrepreneurship Effect: An Accidental Externality in the Federal Income Tax,” 65 OHIO ST. L.J. 1401 (2004)
- “The Interplay Between Norms and Enforcement in Tax Compliance,” 64 OHIO ST. L.J. 1453 (2003)
- “Tax Compliance and the Reformed IRS,” 51 KAN. L. REV. 971 (2003) (symposium)
- “Equity and the Article I Court: Is the Tax Court’s Exercise of Equitable Powers Constitutional?,” 5 FLA. TAX REV. 353 (2001), reprinted at 95 TAX NOTES 443 (2002)
- “Are There Procedural Deficiencies in Tax Fraud Cases?: A Reply to Professor Schoenfeld,” 35 IND. L. REV. 143 (2001)

SCHOLARSHIP (CONTINUED)

*Law Review Articles (continued)*

- “Precedent Lost: Why Encourage Settlement, and Why Allow Non-Party Involvement in Settlements?,” 75 NOTRE DAME L. REV. 221 (1999)
- “Which Cases Go To Trial?: An Empirical Study of Predictors of Failure to Settle,” 49 CASE W. RES. L. REV. 315 (1999)
- “‘Civil’izing Tax Procedure: Applying General Federal Learning to Statutory Notices of Deficiency,” 30 U.C. DAVIS L. REV. 183 (1996)
- “The Excludability of Employment Discrimination Awards Under Code Section 104(a)(2) after *Burke v. United States* and *Commissioner v. Schleier*,” 28 ARIZ. ST. L.J. 31 (1996)
- “The New Rollover Rules and Twenty Percent Withholding Tax on Pension Distributions: Does Good Pension Policy Favor Their Repeal?,” 7 ST. THOMAS L. REV. 75 (1994)
- Note, “Viva Zapata!: Toward a Rational System of Forum-Selection Clause Enforcement in Diversity Cases,” 66 N.Y.U. L. REV. 422 (1991)

*Short Articles*

- “Increasing Transparency in the U.S. Tax Court,” LAW360 (Dec. 4, 2018)
- “The IRS, Politics, and Income Inequality,” 150 TAX NOTES 1329 (Mar. 14, 2016).
- “*King v. Burwell*: What Does It Portend For *Chevron*’s Domain?,” 2015 PEPPERDINE L. REV. 72 (with Joseph C. Dugan) (symposium)
- “When the Bough Breaks: The U.S. Tax Court’s Branch Difficulties,” 34 ABA SEC. OF TAX’N NEWSQUARTERLY 10 (Winter 2015)
- “What Do Courts Have to Do With It? The Judiciary’s Role in Making Tax Law,” 65 NAT’L TAX J. 899 (2012) (symposium), *reprinted in* Revista Forumul Judecãtorilor (Jan. 2013).
- “More *Mayo* Please? Temporary Regulations after *Mayo Foundation v. United States*,” 30 ABA SEC. OF TAX’N NEWSQUARTERLY 15 (2011) (with Stephen W. Mazza)
- “Limitation by Regulation: Heads the Service Wins, Tails the Taxpayer Loses?,” 29 ABA SEC. OF TAX’N NEWSQUARTERLY 7 (2010) (with Stephen W. Mazza)
- “eBay’s Second Life: When Should Virtual Earnings Bear Real Taxes?,” 118 YALE L.J. POCKET PART 136 (2009) (symposium on virtual worlds)
- “Is a Server Crash Reasonable Cause for Late Filing?,” 26 ABA SEC. OF TAX’N NEWSQUARTERLY 12 (2007) (with Stephen W. Mazza)
- “The Federal Income Tax Consequences of the Bobble Supreme Phenomenon,” 9 GREEN BAG J. 2D 423 (2006)

SCHOLARSHIP (CONTINUED)

*Short Articles (continued)*

- “When Does the Taxpayer Have a Right to an IRS Appeal?,” 25 ABA SEC. OF TAX’N NEWSQUARTERLY 14 (2006) (with Stephen W. Mazza)
- “The New Payment vs. Deposit Landscape,” 24 ABA SEC. OF TAX’N NEWSQUARTERLY 7 (2005)
- “Must the Reports of Tax Court Special Trial Judges Be Disclosed?,” 2004-2005 S. CT. PREV. 131 (2004)
- “Delinquent Returns and Credit-Elect Overpayments: A Procedural Tangle,” 104 TAX NOTES 831 (2004)
- “Does the Burden of Proof Matter?,” 23 ABA SEC. OF TAX’N NEWSQUARTERLY 10 (2004)
- “Transparency and Obfuscation in Tax Court Procedure,” 102 TAX NOTES 1539 (2004)
- “What has the Fifth Circuit *Dunn*?,” 22 ABA SEC. OF TAX’N NEWSQUARTERLY 9 (2002)
- “Arbitrary Stat Notices in Valuation Cases or Arbitrary Ninth Circuit?,” 92 TAX NOTES 231 (2001)
- “Deficient Statutory Notices and the Burdens of Proof: A Reply to Mr. Newton,” 92 TAX NOTES 117 (2001)
- “Late Returns Claiming Refunds: Navigating the Code’s ‘Fantastic Labyrinth,’” 89 TAX NOTES 1053 (2000)
- “Taxpayer Rights in the Lurch: A Response to Professor Johnson,” 88 TAX NOTES 1041 (2000)
- “Of Taxpayer Rights, Wrongs, and a Proposed Remedy,” 87 TAX NOTES 1133 (2000)
- “Unforeseen Consequences of the Burden of Proof Shift,” 80 TAX NOTES 379 (1998)
- “It’s Time to Fix the ‘Traps for the Unwary’ in the Refund Statutes,” 79 TAX NOTES 1057 (1998)
- “Tax Court S Cases: Does the ‘S’ Stand for Secret?,” 79 TAX NOTES 257 (1998); 18 TAX PRAC. 74 (1998)
- “Applying the Refund Statutes to Delinquent Returns,” 68 TAX NOTES 1639 (1995)
- “The Dilemma of Deficient Deficiency Notices,” 73 TAXES 83 (1995); reprinted online and on microfiche by Tax Analysts, with a print summary at 67 TAX NOTES 1078 (1995)
- “Redemptions Incident to Divorce,” 72 TAXES 651 (1994); reprinted in condensed form in THE MONTHLY DIGEST OF TAX ARTICLES (May 1995) and at 26 U. TOL. L. REV. 575 (1994).

SCHOLARSHIP (CONTINUED)

*Contributions and Reports*

- “Tax Penalties as Instruments of Cooperative Tax Compliance Regimes,” Thematic Report for the EATLP Annual Congress (Milan 2015), IBFD Amsterdam (2016)
- “Surcharges and Penalties in Tax Law: United States,” National Report for the European Association of Tax Law Professors (EATLP) Annual Congress (Milan 2015), IBFD Amsterdam (2016) (with Stephen W. Mazza and Steve R. Johnson)
- “It’s Not Just Teaching” in CAREERS IN TAX LAW (John Gamino, Robb Longman & Matt Sontag, eds.) (ABA Tax Section, 2009)
- “Problems, Previews, Participation, and Preparation” (materials on tax) in TEACHING THE LAW SCHOOL CURRICULUM (Steve Friedland & Gerry Hess, eds.) (Carolina Academic Press, 2004)
- Five limericks on tax cases in Barbara Hauser, “Tax Case Limericks: A Casual Collection,” 93 TAX NOTES 865 (2001)

CONGRESSIONAL TESTIMONY

- House Ways & Means Committee, Oversight Subcommittee hearing on “Taxpayer Fairness,” oral testimony (videoconference hearing) & [written testimony](#), Oct. 13, 2020

AMICUS BRIEFS

- Ninth Circuit Brief of Law Academics and Professors as Amici Curiae in Opposition to the Petition for Rehearing En Banc in *Altera v. Commissioner* (brief filed Sept. 6, 2019) (one of 4 principal co-authors of the brief, with Susan Morse, Stephen Shay, and Clint Wallace; one of 29 academics joining the brief) ([link](#))
- Supplemental Brief of Amici Curiae Reuven Avi-Yonah, et al. in *Altera Corp. v. Commissioner*, in Support of Respondent-Appellant Commissioner (Sept. 28, 2018) (one of 20 tax professors joining brief) ([link](#))
- Brief of Amici Curiae J. Richard Harvey et al. in *Altera Corp. v. Commissioner*, in Support of Respondent-Appellant Commissioner (July 1, 2016) (one of 6 tax professors joining brief) ([link](#))
- Brief of Amici Curiae Professor Patricia Cain, et al. in Support of Appellants, in the Ninth Circuit case of *Voss v. Commissioner* (Feb. 6, 2013) (one of 11 tax professors joining brief)
- Brief of Amica Curiae Professor Leandra Lederman in Support of Petitioners, in the consolidated U.S. Supreme Court cases of *Ballard v. Commissioner* and *Estate of Kanter v. Commissioner* (Aug. 2, 2004) ([link](#))

VIDEOS

- “Break Into Tax” YouTube channel ([link](#))
  - Original videos on tax topics, tax careers & study, tax papers (micro-workshops) & tax humor
  - Started it with Allison Christians in 2021; later ran it alone; included numerous tax profs
- Tax Policy Colloquium speaker series: made YouTube videos, incl. [2024](#), [2023](#), [Spring 2021](#), [Fall 2021](#)

## BLOG POSTS

- The Surly Subgroup ([link](#)): Member since Apr. 18, 2016 launch
  - 64 posts ([link](#)) spanning 2016-2021 (several posts are cross-linked with other blogs)
  - Organized 2017 online mini-symposium on Tax Enforcement and Administration ([link](#))
- Fulbright Belgium-Luxembourg's blog ([link](#))
  - *A University That Doesn't Show Its Age* (June 12, 2019)
- TaxProf Blog ([link](#)):
  - Op-ed, *On the PATH to a More Judicial Tax Court* (Dec. 23, 2015)
  - Structuring a Tax Policy Workshop Series—Indiana-Bloomington's Experience (May 4, 2009)
  - Structuring a Tax Policy Workshop Series—Indiana (Apr. 23, 2008)
- The Conglomerate Blog ([link](#)):
  - Participated in “Masters Forum,” Nov. 2010-Nov. 2011 ([link](#))
  - Commentator in 4th Annual Conglomerate Junior Scholars Workshop, Aug. 4, 2008 ([link](#))
  - Guest blogged, Apr. 5-19, 2007 ([link to posts](#))

## PRESENTATIONS

- **Indiana University Maurer School of Law**, Summer Workshop Series, *Becoming A Law Professor: The Greatest Hits and Myths*, June 18, 2025 (via Zoom)
- *Decoding Deductions* (and other titles)
  - **Critical Tax Conference, University of Wisconsin School of Law**, Apr. 25, 2025 (via Zoom to hybrid audience) (co-presented with Sarah Lawsky)
  - **University of Missouri School of Law**, Tax Policy Colloquium, Jan. 29, 2025 (via Zoom to hybrid audience) (co-presented with Sarah Lawsky)
  - **Indiana University Maurer School of Law**, Summer Workshop Series, Aug. 14, 2024 (via Zoom) (co-presented with Sarah Lawsky)
- **Indiana University Maurer School of Law**, Teaching Fellows course, guest lecture on Legal Academia, April 8, 2025 (via Zoom)
- **Global Tax Symposium, University of Münster**, discussant for “Evaluating the Impact and Practical Operation of Client-Attorney Privilege in the Context of Tax and Financial Transparency” by Siddhesh Rao, Feb. 19, 2025 (via Zoom at hybrid conference)
- **Indiana University Maurer School of Law**, Teaching Fellows course, guest lecture on Adjunct Teaching and Legal Academia, Apr. 4, 2024 (via Zoom)
- *The Untold Tale of A Tax Rulings Haven* (and other titles)
  - **Indiana University Maurer School of Law, Summer Workshop Series**, May 31, 2023 (via Zoom)
  - **Duke University School of Law, Tax Policy Seminar**, Mar. 30, 2023 (via Zoom to hybrid audience)
  - **U.C. Irvine Law School, Tax Policy Colloquium**, Oct. 24, 2022 (via Zoom)
- Guest on the “Talking Legal Ed” podcast, April 11, 2022 ([link](#))



PRESENTATIONS (CONTINUED)

- *Best Practices In Tax Rulings Transparency* (and other titles)
  - **University of Oregon Tax Policy Colloquium**, Feb. 28, 2022 (via Zoom)
  - **Law & Society meeting**, May 27, 2021 (via Zoom)
  - **Critical Tax Conference, University of California Irvine School of Law**, Apr. 9, 2021
  - **National Tax Association meeting**, Nov. 19, 2020 (via Zoom)
  - **New York University School of Law, Tax Policy Colloquium**, Sept. 29, 2020 (via Zoom)
  - **Columbia Law School, Summer Tax Workshop**, New York, NY (cancelled due to Covid-19 pandemic)
  - **Southeastern Association of Law Schools meeting**, Tax Policy Discussion Group speaker, Boca Raton, FL, Aug. 2, 2019
  - **University of Luxembourg**, International Tax Developments conference, Luxembourg, Luxembourg, May 22, 2019
- **Indiana University Maurer School of Law**, Tax Program “showcase” presentation, Nov. 5, 2021 (via Zoom to hybrid audience)
- **Loyola Law School–Los Angeles, Tax Policy Colloquium**, Discussant, Sept. 20, 2021 (via Zoom)
- **Indiana/Leeds Summer Tax Workshop Series** (online international tax workshop series, open to anyone who registered), Co-organizer/Co-moderator (with Leopoldo Parada)
  - 9 sessions, Summer 2021 (via Zoom) ([videos](#) I prepared for Maurer’s YouTube channel)
  - 13 sessions, Summer 2020 (via Zoom) ([videos](#) I prepared)
- **NYU’s Classical Liberal Institute and Notre Dame Law Review Symposium** on “Public Valuation of Private Assets,” paper presenter, “When the Price Isn’t Right: The Role of Third Parties in Tax Valuation,” Oct. 31, 2020 (via Zoom)
- **National Tax Association meeting** (via Zoom)
  - Panel Chair & organizer in panel on “Tax Administration: Rules, Rulings, and Risks,” Nov. 19, 2020
  - Discussant for two papers, Nov. 20, 2020
  - Stepped in as panel Chair for panel on “Advances in Tax Administration,” Nov. 20, 2020
- **Southeastern Association of American Law Schools meeting**, Ft. Lauderdale, FL
  - Tax Policy Discussion Group participant, Aug. 4, 2020
  - “Publishing With Law Reviews,” Panelist, Aug. 3, 2020
- **Indiana University presentations**, Bloomington, IN
  - **Tax Program “showcase” presentation**, Nov. 5, 2021 (via Zoom to hybrid audience)
  - **Journal of Law and Social Equality**, Social Equality in the “Sharing Economy” symposium, discussant for *Failure to Contribute*, Feb. 13, 2020
  - **Tracy M. Sonneborn lecture**, *The Importance of Transparency to Tax Administration*, Jan. 27, 2020
  - **Maurer School of Law Faculty Retreat**, presentation of my recent research on a panel with two colleagues, Jan. 14, 2020

PRESENTATIONS (CONTINUED)

- *The Fraud Triangle and Tax Evasion*
  - **Southeastern Association of Law Schools meeting**, Call For Papers panel (1 of 3 papers selected), July 28, 2021 (via Zoom)
  - **Critical Tax Conference, University of Florida Levin College of Law**, Apr. 10, 2020 (via Zoom)
  - **BYU J. Reuben Clark Law School Tax Policy Colloquium**, Provo, UT, Mar. 2, 2020
  - **National Tax Association meeting**, Tampa, FL, Nov. 21, 2019
  - **Southeastern Association of Law Schools meeting**, Boca Raton, FL, Aug. 2, 2019
  - **University of Lisbon Faculty of Law**, Lisbon, Portugal, May 24, 2019
  - **University of Graz Department of Fiscal Law**, Graz, Austria, May 14, 2019
  - **University of Leeds School of Law**, Leeds, England, May 1, 2019
- *Is the Taxpayer Bill of Rights Enforceable?*
  - **Loyola-Chicago Tax Law & Policy Symposium**, Chicago, IL, Apr. 3, 2020 (cancelled due to Covid-19 pandemic)
  - **Temple Law Review Symposium on Taxpayer Rights**, Philadelphia, PA, Oct. 26, 2018
  - **Georgia State University College of Law**, “Tax Justice For All” Workshop, Atlanta, GA, Oct. 3, 2018
  - **Southeastern Association of Law Schools meeting**, Roundtable speaker, Ft. Lauderdale, FL, Aug. 10, 2018
- **National Tax Association**, Discussant for 2 papers on “Privacy and Information in Tax Enforcement” panel, Tampa, FL, Nov. 21, 2019
- **University of Luxembourg**, Tax Practice Seminar, “U.S. Tax Anti-Abuse Rules,” Luxembourg, Luxembourg, Mar. 29, 2019
- **Southeastern Association of Law Schools meeting**, Panelist, “Tax Compliance and Tax Privacy,” Ft. Lauderdale, FL, Aug. 9, 2018
- *Information Matters in Tax Enforcement* (paper with Joseph Dugan)
  - **University of San Diego School of Law**, Tax Workshop, San Diego, CA, Oct. 15, 2018
  - **University of Miami School of Law**, Faculty Workshop, Miami, FL, Sept. 6, 2018
  - **Duke University School of Law**, Tax Policy Seminar, Durham, NC, Mar. 29, 2018
  - **University of Florida Frederic G. Levin College of Law**, Tax Policy Colloquium, Gainesville, FL, Feb. 23, 2018
  - **University of California, Irvine School of Law**, Current Issues in Tax Law and Policy Colloquium, Irvine, CA, Jan. 29, 2018
- **University of Cambridge, Jesus College**, 2017 Economic Crimes Symposium, panelist, “Tax Compliance and Tax Privacy: A US Perspective,” Cambridge, England, Sept. 6, 2017

PRESENTATIONS (CONTINUED)

- **American Bar Association Tax Section meeting panels, 2017-2018**
  - Panelist, Individual and Family Tax Committee, “What Is the APA’s Role In Tax Administration?,” Atlanta, GA, Oct. 5, 2018
  - Panelist, Individual and Family Tax Committee, “Taxpayer Rights: To What End?,” Washington, DC, May 11, 2018
  - Panelist, Teaching Taxation Committee, “Evolving Constraints on Enforcement of the Tax Laws,” San Diego, CA, Feb. 9, 2018
  - Moderator, Tax Policy & Simplification Committee, “Taxing R2-D2: How Should We Think About the Taxation of Robots and AI?,” San Diego, CA, Feb. 9, 2018
  - Moderator, Tax Policy & Simplification Committee, “Recent Practice Changes at IRS Appeals,” Austin, TX, Sept. 14, 2017
- **Columbia University School of Law**, Summer Tax Workshop, Discussant for *Regulating By Example* by Susan Morse & Leigh Osofsky, New York, NY, Jun. 1, 2017
- **Critical Tax Conference, St. Louis University School of Law**, “Understanding the Post-Audit ‘Bomb Crater’” (incubator session for planned project with Emily Satterthwaite), St. Louis, MO, Apr. 1, 2017
- *Does Enforcement Crowd Out Voluntary Tax Compliance?* (and similar titles)
  - **Law and Society Association Annual Meeting**, “Law & Society Tax Scholarship, Illustrative Examples” showcase session, Mexico City, Mexico, June 21, 2017
  - **Indiana University School of Public & Environmental Affairs**, Applied Research in Public Finance Conference, Bloomington, IN, Apr. 29, 2017
  - **Northwestern University Law School**, Advanced Topics in Taxation Colloquium, Chicago, IL, Mar. 6, 2017
  - **University of Florida Frederic G. Levin College of Law**, Tax Policy Colloquium, Gainesville, FL, Jan. 23, 2017
  - **National Tax Association** annual meeting, Baltimore, MD, Nov. 10, 2016
  - **Boston College Law School**, Tax Policy Workshop, Boston, MA, Sept. 15, 2016
  - **Institute for Austrian and International Tax Law, Vienna University of Economics and Business**, Vienna, Austria, June 1, 2016
  - **Oxford University Centre for Business Taxation**, Oxford, England, May 27, 2016
  - **Indiana University Maurer School of Law**, Summer Faculty Workshop, Bloomington, IN, May 18, 2016
  - **Tulane Law School**, Workshop on Regulation and Coordination, New Orleans, LA, Apr. 6, 2016
  - **Critical Tax Conference, Tulane Law School**, ” New Orleans, LA, Apr. 2, 2016
  - **Midwest Law and Economics Association meeting, Emory University School of Law**, Atlanta, GA, Sept. 9, 2016
- **Association of American Law Schools Annual Meeting**, Organizer and Moderator of Discussion Group, “The Future of Tax Administration and Enforcement,” San Francisco, CA, Jan. 6, 2017

PRESENTATIONS (CONTINUED)

- **Loyola Law School–Los Angeles**, Tax Policy Colloquium, Discussant for *Tax Compliance in a Decentralizing Economy* by Manoj Viswanathan, Los Angeles, CA, Oct. 31, 2016
- **Southeastern Association of American Law Schools meeting**, Panelist, “Changes in the Academic Scholarship Submission Process,” Amelia Island, FL, Aug. 4, 2016
- *IRS Reform: Politics As Usual?* (and other titles)
  - **Indiana University McKinney School of Law**, Faculty Workshop, Indianapolis, IN, Feb. 9, 2016
  - **University of Chicago Law School**, Work-in-Progress Series, Chicago, IL, Nov. 12, 2015
  - **University of Virginia Invitational Tax Conference**, Charlottesville, VA, Nov. 6, 2015
  - **Seattle University School of Law**, Faculty Workshop, Seattle, WA, Oct. 26, 2015
  - **University of Chicago Law School**, Legal Scholarship Workshop, Chicago, IL, Oct. 19, 2015
  - **University of Washington Graduate Program in Taxation**, Tax Symposium, Seattle, WA, Oct. 9, 2015
  - **Midwest Law and Economics Association meeting**, **University of Kansas School of Law**, Lawrence, KS, Oct. 2, 2015
  - **Critical Tax Conference**, **Northwestern University School of Law**, Chicago, IL, Apr. 4, 2015
  - **DePaul University College of Law**, Faculty Workshop, Chicago, IL, Apr. 2, 2015
  - **University of Minnesota Law School**, IRS Reform Symposium, Minneapolis, MN, Mar. 27, 2015
- **Southeastern Association of American Law Schools meeting**, Panelist, “The United States Tax Court—A Constitutional and Administrative Conundrum,” Boca Raton, FL, Aug. 2, 2015
- **Southeastern Association of American Law Schools meeting**, Participant, “Tax Policy Discussion Group,” Boca Raton, FL, July 30, 2015
- **European Association of Tax Law Professors annual congress**, Lead Speaker, “Administrative Surcharges: Instruments of Cooperative Tax Compliance Regimes,” Milan, Italy, May 29, 2015
- **National Tax Association**, Discussant for *Tax Enforcement and Collections Discretion*, Santa Fe, NM, Nov. 13, 2014
- **National Tax Association**, Discussant for *Conceptualizing the Social and Regulatory Nature of Taxation*, Santa Fe, NM, Nov. 14, 2014
- **University of Kentucky College of Law Faculty Brown Bag**, “Restructuring the U.S. Tax Court and *The Death of Tax Court Exceptionalism*,” Oct. 24, 2014 (presentation with Stephanie Hoffer & Christopher Walker on their article and my reply article)

PRESENTATIONS (CONTINUED)

- **Southeastern Association of American Law Schools meeting**, Participant, “Tax Policy Discussion Group,” Amelia Island, FL, Aug. 6, 2014
- **Indiana University Maurer School of Law**, Summer Workshop Series, “Which Cases Settle? A Large-Scale Empirical Study of U.S. Tax Court Cases,” Bloomington, IN, June 25, 2014
- *(Un)Appealing Deference to the Tax Court*
  - **Duke Law Journal Symposium**, “Taking Administrative Law to Tax,” Durham, NC, Feb. 21, 2014
  - **Duke University School of Law**, Tax Policy Seminar, Durham, NC, Feb. 19, 2014
  - **University of Chicago Law School**, Legal Scholarship Workshop, Nov. 18, 2013
  - **University of Toronto Faculty of Law**, James Hausman Tax Law & Policy Workshop, Toronto, Canada, Nov. 13, 2013
  - **Harvard University**, Tax Law & Policy Seminar, invited paper author, Woodstock, VT, Aug. 25, 2013
- **Association of American Law Schools Annual Meeting**, Moderator and Panel Organizer, “Tax Reform and the Legislative Process,” New York, NY, Jan. 5, 2014
- **Indiana University Maurer School of Law**, Moderator and Panel Organizer, “Careers in Tax Law,” Bloomington, IN, Sept. 12, 2013
- **Indiana University Maurer School of Law, Big Ten Junior Scholars Conference**, Panelist, “Making Effective Use of Research Assistants,” Bloomington, IN, Aug. 9, 2013
- **Southeastern Association of American Law Schools meeting**, Panelist, “Perspectives on Tax Enforcement, Collections, and Compliance,” Palm Beach, FL, Aug. 5, 2013
- **Law and Society Association Annual Meeting**, Chair/Discussant, “Tax Administration and Regulation,” Boston, MA, May 31, 2013
- **University of Cambridge Faculty of Law, Centre for Tax Law**, sole presenter in each session of a day-long workshop on U.S. federal tax procedure and anti-abuse rules, May 17, 2013
- **Chapman University School of Law**, Dialogue Series endowed lecture, “The War on Tax Abuse,” Orange, CA, Mar. 13, 2013
- **Florida State University School of Law Symposium on the First 100 Years of the Modern Federal Income Tax**, Discussant for “Reforming Federal Tax Litigation: An Agenda,” by Steve Johnson, Tallahassee, FL, Mar. 2, 2013

PRESENTATIONS (CONTINUED)

- *Which Cases Settle? A Large-Scale Empirical Study of U.S. Tax Court Cases* (co-authored with Katz, Bommarito, and Hsung)
  - **Law and Society Association Annual Meeting**, Panelist, “Empirical and Environmental Tax Scholarship,” Boston, MA, May 30, 2013
  - **Washburn University School of Law**, Tax Law Colloquium, Topeka, KS, Apr. 26, 2013
  - **University of Pittsburgh School of Law**, Tax Workshop, Pittsburgh, PA, Mar. 20, 2013
  - **Midwest Law and Economics Association meeting, Indiana University Maurer School of Law**, Bloomington, IN, Sept. 16, 2011
  - **Empirical Tax Conference, Colorado Law School** (co-presented with Dan Katz), Boulder, CO, July 29, 2011
- **Indiana University Maurer School of Law**, Faculty Retreat, Panelist, “Effective Use of Research Assistants,” Bloomington, IN, Jan. 8, 2013
- **National Tax Association**, Panel organizer, “New Insights Into Tax Compliance and Evasion,” and presenter, “Measured Tax Enforcement,” Providence, RI, Nov. 15, 2012
- *Measured Tax Enforcement* (paper co-authored with Ted Sichelman)
  - **National Tax Association**, Providence, RI, Nov. 15, 2012
  - **University of Kansas School of Law** Faculty Workshop, Lawrence, KS, Apr. 17, 2012
  - **University of Florida Frederic G. Levin College of Law**, Tax Policy Colloquium, Gainesville, FL, Feb. 2, 2012
  - **University of Miami School of Law** Faculty Workshop, Miami, FL, Jan. 27, 2012
  - **University of San Diego School of Law** Faculty Workshop (co-presented with Ted Sichelman), San Diego, CA, Dec. 2, 2011
- **Indiana University Maurer School of Law**, Moderator and Panel Organizer, “Careers in Taxation,” Bloomington, IN, Sept. 6, 2012
- **Indiana University Maurer School of Law**, Faculty Brown Bag, “The Law Review Submission Process,” Bloomington, IN, Aug. 31, 2012
- **Indiana University Maurer School of Law**, Legal English class, “Introduction to the Common Law and How to Succeed in Law School,” Bloomington, IN, July 20, 2012
- **National Tax Association Spring Symposium**, Panelist, “Not Only Courts Make Tax Law,” Washington, DC, May 18, 2012
- **New York University School of Law Tax Program**, Panelist, “Voluntary Disclosure,” New York, NY, April 3, 2012
- **Critical Tax Conference, Seton Hall University School of Law**, “Helter Shelter: Should the Law Be Different in Tax Shelter Cases?” (incubator session), Newark, NJ, Mar. 31, 2012

PRESENTATIONS (CONTINUED)

- *Repeated Offshore Voluntary Disclosure Initiatives: Useful or Not?*
  - **Washburn University School of Law**, Tax Law Colloquium, Topeka, KS, Apr. 20, 2012
  - **University of Florida Frederic G. Levin College of Law**, International Tax Planning class, Gainesville, FL, Jan. 30, 2012
  - **Villanova University School of Law**, Symposium on International Tax Compliance, Villanova, PA, Sept. 23, 2011
- **American Tax Policy Institute Roundtable on the Implications of *Mayo Foundation v. United States***, commentator for “Understanding *Mayo*: What the Law Has Been, Is Now, and Should Be,” Washington, DC, Mar. 1, 2012
- *The Fight Over “Fighting Regs” and Judicial Deference in Tax Litigation* (and other titles)
  - **University of San Diego School of Law**, Tax Law Speaker Series, San Diego, CA, Dec. 1, 2011
  - **University of Oklahoma College of Law**, Faculty Colloquium, Oklahoma City, OK, Nov. 21, 2011 (also presented the paper in an Administrative Law class)
  - **George Washington University School of Law**, Faculty Colloquium, “The Fight Over ‘Fighting Regs’ and Judicial Deference in Tax Litigation,” Washington, D.C., Sept. 21, 2011
  - **Law and Society Association Annual Meeting**, Panelist, “Policing the Enforcers,” San Francisco, CA, June 3, 2011
  - **New York University School of Law**, Tax Policy Colloquium, New York, NY, Apr. 21, 2011
  - **Washburn University School of Law**, Tax Law Colloquium, Topeka, KS, April 15, 2011
  - **Tulane University Law School**, Tulane Tax Roundtable, New Orleans, LA, Mar. 18, 2011
  - **University of Florida, Frederic G. Levin College of Law**, Faculty Colloquium, Gainesville, FL, Jan. 24, 2011
  - **Loyola Law School—Los Angeles**, Tax Policy Colloquium, Los Angeles, CA, Oct. 11, 2010
  - **Midwest Law and Economics Association meeting, Colorado Law School**, Boulder, CO, Oct. 9, 2010. Also assisted with question/answer for “Fuzzy Taxes,” co-authored with and presented by Ted Sichelman.
- **National Tax Association 104th Annual Conference on Taxation**, Moderator, “Economic Analysis and Legal Doctrines of Taxation,” New Orleans, LA, Nov. 17, 2011
- **Empirical Tax Conference, Colorado Law School**, Discussant for *Corporate Tax Abuse in Court* by Joshua Blank and Nancy Staudt, Boulder, CO, July 29, 2011
- **Indiana University Maurer School of Law, Big Ten Junior Scholars Conference**, Panelist, “Making the Best Use of Research Assistants,” Bloomington, IN, Aug. 3, 2011
- **Southeastern Association of American Law Schools meeting**, Moderator, “Supreme Court and Legislative Update: Business and Regulatory Issues,” Hilton Head, SC, July 25, 2011

PRESENTATIONS (CONTINUED)

- **Tulane University Law School**, Tulane Tax Roundtable, Discussant for *Experiential Learning in a Lecture Class: Exposing Students to the Skill of Giving Useful Tax Advice* by Heather Field, New Orleans, LA, Mar. 18, 2011
- **National Tax Association 103rd Annual Conference on Taxation**, Panel Organizer and Moderator, “Tax Compliance and Evasion,” Chicago, IL, Nov. 19, 2010
- **Southeastern Association of American Law Schools meeting**, Moderator, “The Internal Revenue Code of 2020: What Should It Include?,” Palm Beach, FL, Aug. 1, 2010
- **IRS Research Conference**, Discussant, *Influencing Individual Taxpayer Behavior*, Washington, DC, June 29, 2010
- **American Law and Economics Association Annual Meeting**, Panel Chair, “Tax and Regulation,” Princeton, NJ, May 7, 2010
- **U.S. Tax Court Attorney-Advisers’ TaxProf Club**, “Legal Academia,” Washington, DC, March 12, 2010
- *A Tisket, A Tasket: Basketing and Corporate Tax Shelters*
  - **Law and Society Association Annual Meeting**, Panelist, “Legitimacy in Corporate Tax and Compensation Strategies” Chicago, IL, May 29, 2010
  - **Washburn University School of Law**, Tax Law Colloquium, Topeka, KS, April 23, 2010
  - **University of Toronto Faculty of Law**, Tax Law & Policy Workshop, Toronto, Canada, Mar. 2, 2010
  - **SMU Dedman School of Law**, Tax Policy Colloquium, Dallas, TX, Jan. 21, 2010
  - **Brooklyn Law School**, Faculty Workshop, Brooklyn, NY, Nov. 5, 2009
  - **Midwest Law and Economics Association meeting, Notre Dame Law School**, South Bend, IN, Oct. 9, 2009
- **Tax Policy Research Symposium, Deloitte Centre for Tax Education and Research, University of Waterloo**, Panelist, “Aggressive Tax Avoidance,” Toronto, Canada, Aug. 20, 2009
- **Southeastern Association of American Law Schools meeting**, Moderator, “New Scholars Workshop: Tax, Accounting, and Wills,” Palm Beach, FL, Aug. 7, 2009
- *W(h)ither Economic Substance?* (and similar titles)
  - **University of San Diego School of Law**, Faculty Workshop, San Diego, CA, Sept. 11, 2009
  - **UCLA Law School**, Tax Policy & Public Fin. Colloquium, Los Angeles, CA, Mar. 19, 2009
  - **Boston College Law School**, Tax Policy Workshop, Boston, MA, Feb. 26, 2009
  - **Northwestern University Law School**, Advanced Topics in Taxation Colloquium, Chicago, IL, Jan. 15, 2009
  - **National Tax Association 101st Annual Conf. on Taxation**, Philadelphia, PA, Nov. 21, 2008
  - **Midwest Law and Economics Association meeting**, Northwestern University School of Law, Chicago, IL, Oct. 4, 2008



PRESENTATIONS (CONTINUED)

- **Law and Society Association Annual Meeting**, Moderator, “Historical and Constitutional Analyses,” Denver, CO, May 29, 2009
- **Law and Society Association Annual Meeting**, Panelist, “Improving the Administration of the Tax System,” Denver, CO, May 28, 2009
- **Critical Tax Conference, Indiana University Maurer School of Law**, Introductory remarks and panel moderator, Bloomington, IN, Apr. 4-5, 2009
- **Closing the Tax Gap Symposium, Stanford Law School**, “Reducing Information Gaps to Reduce the Federal Tax Gap,” Stanford, CA, Nov. 8, 2008
- **Indiana University Maurer School of Law, Big Ten UnTENured Conference**, Panelist, “Identifying the Best Outlets for Your Legal Scholarship,” Aug. 4, 2008
- **Southeastern Association of American Law Schools meeting**, Moderator, “Law & Sexuality,” Palm Beach, FL, July 27, 2008
- **Critical Tax Conference, Florida State University School of Law**, Discussant for *Capitalism and the Tax System: A Search for Social Justice*, Tallahassee, FL, Apr. 5, 2008
- **Indiana University Maurer School of Law, Faculty Retreat**, Panelist, “Casebooks and Treatises,” Bloomington, IN, Jan. 8, 2008
- *Tax Appeal: A Proposal to Make the U.S. Tax Court More Judicial* (and similar titles)
  - **University of Michigan of Law School**, Tax Policy Workshop, Ann Arbor, MI, Feb. 20, 2008
  - **Capital University Law School**, Faculty Workshop, Columbus, OH, Feb. 8, 2008
  - **University of Michigan of Law School**, Tax Policy Workshop, Ann Arbor, MI, Feb. 20, 2008
  - **Capital University Law School**, Faculty Workshop, Columbus, OH, Feb. 8, 2008
  - **University of Illinois College of Law**, Faculty Workshop, Champaign, IL, Nov. 10, 2006
  - **University of Minnesota Law School**, Faculty Work In Progress, Minneapolis, MN, Oct. 26, 2006
  - **Canadian Law and Economics Association Annual Meeting**, Toronto, Canada, Sep. 29, 2006
  - **Seton Hall University School of Law**, Faculty Colloquium, Newark, NJ, Sep. 18, 2006
- *“Stranger Than Fiction”: Taxing Virtual Worlds*
  - **Saint Louis University School of Law**, Faculty Workshop, St. Louis, MO, Oct. 11, 2007
  - **Critical Tax Conference, UCLA Law School**, Los Angeles, CA, Apr. 14, 2007

PRESENTATIONS (CONTINUED)

- *Statutory Speed Bumps: The Roles Third Parties Play in Tax Compliance* (and other titles)
  - **Florida State University College of Law**, Faculty Workshop, Tallahassee, FL, Jan. 18, 2007
  - **National Tax Association 99th Annual Conference on Taxation**, Boston, MA, Nov. 16, 2006
  - **Midwest Law and Economics Association meeting**, University of Kansas School of Law, Lawrence, KS, Oct. 20, 2006
  - **Law and Society Association Annual Meeting**, Panelist, “Obedience to Law and the Administration of Taxes,” Baltimore, MD, July 8, 2006
- **Indiana University Maurer School of Law, Big Ten UnTENured Conference**, Panelist, “Promoting Your Scholarship: Old and New Technology for the Publication and Publicity of Your Hard Work,” Aug. 1, 2006
- **Critical Tax Conference, Mercer Law School**, Moderator, “Tax Administration and Enforcement,” Macon, GA, Apr. 7, 2006
- **Indiana University Maurer School of Law**, Faculty Retreat, Panelist, “Article Placement,” Bloomington, IN, Jan. 10, 2006
- **Southeastern Association of American Law Schools meeting**, “The Hows and Whys of Empirical Legal Scholarship,” Hilton Head, SC, July 20, 2005
- *Do Attorneys Do Their Clients Justice? An Empirical Study of Tax Court Litigation* (and similar titles) (paper co-authored with Warren Hrungr)
  - **Law and Society Association Annual Meeting**, Panelist, “Lawyers and Doctrines: Some Ethical and Empirical Explorations of the Practice of Tax Law,” Las Vegas, NV, June 2, 2005
  - **University of Cincinnati College of Law**, Faculty Workshop, Cincinnati, OH, Feb. 7, 2005
  - **Indiana University–Bloomington, Workshop in Political Theory and Policy Analysis**, Bloomington, IN, Nov. 15, 2004
  - **Washington University School of Law**, Law and Politics Seminar, St. Louis, MO, Oct. 11, 2004
  - **Canadian Law and Economics Association Annual Meeting**, Toronto, Canada, Sep. 17, 2004
  - **Critical Tax Conference, Rutgers School of Law-Newark**, Newark, NJ, Apr. 4, 2004
- **Indiana University Maurer School of Law**, Faculty Brown Bag, “Supreme Court Cases,” Bloomington, IN, Dec. 15, 2004
- **Canadian Law and Economics Association Annual Meeting**, Chair, Taxation Panel, Toronto, Canada, Sep. 18, 2004

PRESENTATIONS (CONTINUED)

• **American Bar Association Tax Section meeting panels, 2002-2004**

- Panelist, Court Procedure Committee, “Should Tax Court Special Trial Judge Reports Be Disclosed?” Boston, MA, Oct. 1, 2004
- Moderator, Court Procedure Committee, “Filling the Regulatory Gap—What’s a Court to Do When Legislative Regulation Authority Has Not Been Exercised?” Kissimmee, FL, Jan. 30, 2004
- Panelist, Court Procedure Committee, “Spotlight on Procedure: Concessions in Court Cases,” Washington, DC, May 12, 2003
- Moderator, Low-Income Taxpayers Committee, “The United States Tax Court and the Low-Income Taxpayer,” Washington, DC, May 11, 2002
- Moderator, Court Procedure Committee, “Shifting the Burden of Persuasion,” New Orleans, LA, Jan. 18, 2002

• *The Interplay Between Norms and Enforcement in Tax Compliance*

- **Indiana University School of Law—Bloomington**, Faculty Workshop, Bloomington, IN, Jan. 16, 2004
- **University of Chicago Law School**, Legal Scholarship Workshop, Chicago, IL, Nov. 3, 2003
- **DC-Area Tax Policy Workshop, George Mason University School of Law**, Arlington, VA, Oct. 31, 2003
- **University of Kansas School of Law, Symposium** (“Tax Compliance: Should Congress Reform the 1998 IRS Reform Act?”), Lawrence, KS, Mar. 6, 2003

• **Austin Tax Study Group**, “Tax Compliance and the Reformed IRS,” Austin, TX, Apr. 15, 2003

• **University of Texas School of Law**, Faculty Colloquium, “Tax Compliance and the Reformed IRS,” Austin, TX, Jan. 31, 2003

• *The Entrepreneurship Effect* (and other titles)

- **George Mason University School of Law**, Robert A. Levy Fellows Workshop in Law and Liberty, Arlington, VA, Jan. 8, 2004
- **American Law and Economics Assoc. Annual Meeting**, Toronto, Canada, Sep. 20, 2003
- **George Mason University School of Law**, Robert A. Levy Fellows Workshop in Law and Liberty, Arlington, VA, Apr. 11, 2002

• *An Empirical Study of Predictors of Failure to Settle in Tax Court* (and similar titles)

- **Association of American Law Schools Annual Meeting**, Panelist, “Empirical Work in Taxation,” New Orleans, LA, Jan. 5, 2002
- **Critical Tax Conference, University of Wisconsin Law School**, Panelist, “Empirical Work in Taxation,” Madison, WI, Apr. 14, 2000
- **American Law and Economics Assoc. Annual Meeting**, New Haven, CT, May 8, 1999
- **Association of American Law Schools Annual Meeting**, New Orleans, LA, Jan. 7, 1999
- **University of Maryland School of Law**, Faculty Workshop, Baltimore, MD, Apr. 15, 1998
- **George Mason University School of Law**, Faculty Workshop, Arlington, VA, Oct. 21, 1997
- **Mercer University, Walter F. George School of Law**, Faculty Workshop, Macon, GA, Oct. 10, 1997

PRESENTATIONS (CONTINUED)

- **Federalist Society’s National Tax Conference**, Panelist, “Procedural Protections for Taxpayers,” Washington, DC, June 15, 2001
- **American University/American Bar Association Tax Clinic meeting**, Panelist, “Academic Clinics,” Washington, DC, May 10, 2001
- **American Bar Association Tax Section meeting panels, 2000-2001**
  - Panelist, Teaching Taxation Committee, “Can the Tax Court Do Equity?” Chicago, IL, Aug. 3, 2001
  - Moderator & Panelist, Low-Income Taxpayers Committee, “Availability and Publication of ‘S’ Case Decisions of the United States Tax Court,” Phoenix, AZ, Jan. 13, 2001
  - Panelist, Court Procedure Committee, “Empty Bottle Notices of Deficiency,” Los Angeles, CA, Oct. 13, 2000
  - Moderator & Panelist, Teaching Taxation Committee, “Why Require Disclosure?” Washington, DC, May 12, 2000
  - Panelist, Court Procedure Committee, “Which Tax Court Cases Settle?” San Diego, CA, Jan. 21, 2000
- **Tax Analysts’ Press Conference**, Panelist, “The Dangers of Secret IRS Law,” National Press Club, Washington, DC, Sep. 8, 2000
- **Southeastern Association of American Law Schools meeting**, Young Scholars’ Workshop, “Can the Tax Court Expand its Jurisdiction by Assuming Equitable Power?” Captiva Island, FL, Aug. 1, 2000
- **University of Richmond School of Law, Third Annual State and Local Tax Institute**, Moderator, “Selected State Issues—Unclaimed Property and Tax Compliance,” Richmond, VA, May 16, 2000
- **Boston University School of Law, Faculty Workshop**, “Litigation, Settlement, and Precedent-Manipulation,” Boston, MA, Nov. 12, 1998
- **Mercer University, Walter F. George School of Law, Faculty Workshop**, “‘Civil’izing Tax Procedure,” Macon, GA, Nov. 1996

PEER REVIEWS

- |                                                       |                             |
|-------------------------------------------------------|-----------------------------|
| • Australian Tax Review                               | • Intertax                  |
| • Austrian Science Fund, Humanities & Social Sciences | • Journal of Virtual Worlds |
| • Center for Computer-Assisted Legal Instruction      | • Law and Society Review    |
| • European Journal of American Studies                | • Public Finance Review     |
| • Financial Innovation                                | • Yale Law Journal          |

BAR ADMISSIONS

- |                                            |                            |
|--------------------------------------------|----------------------------|
| • Supreme Court of the United States, 2004 | • New York, 1991 (retired) |
| • United States Tax Court, 1993            |                            |

MEMBERSHIPS

**EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS**, Member, 2018-present; Member of Working Group on Surcharges and Penalties in Tax Law, 2013 to 2014

**AMERICAN BAR ASSOCIATION, TAX SECTION**, Member

- Tax Policy and Simplification Committee, Vice-Chair, June 2017 to Oct. 2018
- Associate Editor of the *Section of Taxation NewsQuarterly*, Apr. 2002 to 2015
- Appointments to the Tax Court Committee, Member, 2008 to 2013
  - Subcommittee on Revision of Reappointment Rules, Member, 2011
- Teaching Taxation Committee
  - Chair, July 2007 to June 2009; Vice-Chair, July 2005 to June 2007; Vice-Chair (Planning), July 2004 to June 2005
  - Subcommittee on Important Developments: Editor of Court Procedure and Practice Important Developments Annual Report, 2001 to 2003, 2005
    - 2005 report, published at 58 TAX LAW. 1041 (2005)
    - 2003 report, published at 56 TAX LAW. 1013 (2003)
    - 2002 report, published at 55 TAX LAW. 1075 (2002)
    - 2001 report, published at 54 TAX LAW. 941 (2001)
- Court Procedure Committee
  - Subcommittee Chair: Notices of Deficiency, June 2005 to June 2006; Tax Court Litigation, Jan. 2004 to June 2005; Jurisdiction, May 2003 to June 2004; Affirmative Defenses, May 2001 to May 2003
  - Chair of *Pro Se/Pro Bono* Task Force, Apr. 2001 to June 2004
  - Member of group commenting on proposed amendments to Tax Court rules, Sep. 2005
  - Co-coordinator of Committee's comments on Judicial Deference Task Force Report, Sep. 2003 to Oct. 2003
  - Member of group reviewing refund claims procedures, Oct. 2000 to 2001
- Low-Income Taxpayers Committee
  - Vice-Chair (Law Development), Jan. 2001 to June 2003
  - Co-Chair of Tax Court Subcommittee, June 2002 to June 2004 (reviewed & commented on proposed amendments to Tax Court Rules of Practice and Procedure, summer 2002)
  - Chair of Task Force on Tax Court S Cases and *Pro Se* Petitioners, Feb. 2000 to June 2002 (focused on increasing public access to Tax Court Summary Opinions, including posting opinion digests on Committee's website)
  - Co-Chair of Task Force on Internet and Web-Based Technologies, 2001 to June 2002 (developed and updated Committee's website)

**ASSOCIATION OF AMERICAN LAW SCHOOLS**, Chair of the Tax Section, Jan. 2013 to Jan. 2014 (organized 2 panels); Member of the Tax Section's Executive Committee, Jan. 2010 to Jan. 2015

**NATIONAL TAX ASSOCIATION**, Member of the Board of Directors, Nov. 2009 to Nov. 2012

Other Present and/or Past Memberships: ALI; American Law and Economics Association; Canadian Law and Economics Association; *Florida Tax Review*, Board of Advisers; *Green Bag Almanac & Reader*, Board of Advisers; The Shelf Project, Tax Procedure Review Committee

## CONSULTANCIES & DIRECTORSHIPS

**THE COMMUNITY TAX LAW PROJECT, INC.**, Richmond, VA, Mar. 2000 to May 2003  
Member of Board of Directors; Member of Executive Director Search Subcommittee, 2000 and 2001. Expanded website at [www.ctlp.org](http://www.ctlp.org). Helped organize CLE on “Due Process for All: Taxpayer Rights for Immigrants and Newcomers” and gave opening remarks, Nov. 9, 2001.

**U.S. DISTRICT COURT, EASTERN DISTRICT OF NEW YORK**, Jan. to June 2000  
Provided *pro bono* expert assistance on tax procedure to The Honorable David Trager in a tax refund case involving a *pro se* taxpayer.

**FEDERAL CONSULTING SERVICES, INC.**, Vienna, VA, 1999  
Supervised a group of three George Mason Law students on a technical edit of two training manuals for IRS agents, one on Net Operating Losses and one on Alternative Minimum Tax.

**EIGHTH STREET OWNERS CORP.**, New York, NY, Sep. 1989 to May 1993  
Member, then Vice-President, of Board of Directors of cooperative apartment corporation.

## ACADEMIC SERVICE

### INDIANA UNIVERSITY:

*Law School Service:* Chair, Academic Careers Initiative (2023-2025 & 2017-2023 but with another title); Faculty Adviser, Tax Law Society (many years through 2024-2025 academic year); Director of the Tax Program (2005-2023); Promotion & Tenure Committee (Member, 2019-2020, 2016-2017, 2008-2009; Chair, 2017-2018, 2014-2015); VITA Faculty Advisor (2015-2018); Policy Comm. (elected) (2016-2017, 2007-2008); Educational Policy Comm. (Spring 2016; Chair, 2007-2008); Faculty Appointments Comm. (Member, 2013-2014, 2005-2006; Chair, 2009-2010 & 2010-2011); SEALS Representative (2015, 2014, 2010); Teaching Comm. (2012-2013); Website Comm. (2007-2009); Speakers & Research Comm. (2005-2006); Faculty Advisor, Business & Law Society (2004-2005); Co-Chair, Tax Force (2004-2006).

*University Service:* E-Text Policy Advisory Committee (2013-2015); Mentor for University’s Office of Women’s Affairs Faculty Advancement Mentoring Program (2010-2012); IUCF-MPRI Beam Agreement Review Committee (July-Sept. 2009) (committee of 5 senior faculty).

### GEORGE MASON UNIVERSITY:

*Law School Service:* Admissions Committee; Building Committee; Committee on Minority Recruitment and Retention; Curriculum Committee; Faculty Appointments Committee (two years); Retention, Promotion, and Tenure Committee; SEALS Representative; Student Affairs Committee (Chair, three years); VITA Faculty Advisor/Site Supervisor.

*University Service:* Faculty Senate (two years); Member, Advisory Board, George Mason University Center for Teaching Excellence (2001-2005); Member, Steering Committee, Democracy Project at GMU (2003-2004).

### MERCER UNIVERSITY:

AALS Representative; Faculty Development Committee; Faculty Secretary; Mercer Club Committee; Director of Mercer Law School Moot Court Program, 1996-1997; Faculty Coach for the 2 Mercer Law School teams in the Gabrielli National Family Law Moot Court Competition sponsored by Albany Law School, 1995, 1996 and 1997 (each of the 3 years, the 2 Mercer teams won 1st and/or 2nd place, plus Best Brief and/or Best Oralists awards); VITA Faculty Advisor.

## SELECTED MEDIA MENTIONS

- Quoted in Law360, Aug. 30, 2024
- *Bloomberg Tax*, “Spotlight on Tax Professor Leandra Lederman” ([link](#)), June 18, 2021
- *Tax Notes* “Academic Spotlight: Leandra Lederman, Spotter of Silver Linings,” Nov. 4, 2020 ([link](#))
- Interviewed on WEHT TV ([link](#)), Sept. 8, 2020
- Quoted on *CNBC.com*, Dec. 8, 2020; Nov. 10, 2020; Mar. 13, 2019; Feb. 14, 2019
- Interview on U. Navarra website, Nov. 18, 2019
- Quoted on National Public Radio:
  - *Marketplace*, Mar. 23, 2021; June 19, 2019; Apr. 18, 2017; Dec. 29, 2003
  - *All Things Considered*, Mar. 7, 2005
- Quoted in *Tax Notes*, July 27, 2021; July 12, 2021; Feb. 23, 2021; Mar. 19, 2020; Feb. 20, 2018; Apr. 17, 2017; Mar. 24, 2009; Aug. 27, 2008; Apr. 10, 2008; Feb. 12, 2007; Sept. 12, 2005; July 13, 2005; Mar. 8, 2005; Dec. 6, 2004; Jan. 22, 2001; Jan. 3, 2001
- Quoted in *South Florida Sun Sentinel*, Jan. 6, 2020
- Quoted in *Bloomberg*, June 24, 2020; Aug. 3, 2018; June 1, 2018
- Quoted in *Wall Street Journal*, Sep. 26, 2019; Mar. 25, 2016
- Quoted in *Vox*, April 9, 2019
- Quoted in *Fox Business*, Feb. 20, 2019
- Quoted in *MNE Tax*, July 25, 2018
- Quoted in *Washington Post*, Feb. 28, 2018
- Quoted in *WBIW*, Jan. 25, 2018
- Quoted in *U.S. News & World Report*, Feb. 22, 2018
- Cited in *DCReport.org*, Nov. 6, 2017
- Quoted in *AMI Newswire*, April 14, 2016
- Quoted in *Indiana Lawyer*, Apr. 9, 2014
- Quoted in *Reuters*, Apr. 24, 2012
- Quoted in *Indianapolis Star*, Mar. 28, 2010
- Quoted in *National Law Journal*, Dec. 2, 2009; Jan. 30, 2007; June 27, 2005; Mar. 14, 2005; Dec. 6, 2004; Mar. 15, 2004
- Cited in *Forbes*, Apr. 16, 2008
- Quoted in *Information Week*, Mar. 21, 2007
- Quoted in *Jornal do Brasil*, Mar. 11, 2007
- Quoted in *Indy Men’s Magazine*, Mar. 2006
- Quoted in *Texas Lawyer*, Mar. 14, 2005
- Quoted in *Chicago Tribune*, Sept. 1, 2005; July 15, 2005; July 10, 2005; June 24, 2005
- Quoted on WFIU, Feb. 20, 2009
- Interviewed on WORT radio show *A Public Affair*, Madison, WI, July 14, 2005
- Quoted in *The Legal Intelligencer*, Mar. 8, 2005
- Quoted in *The Recorder*, Mar. 8, 2005.
- Quoted in *Miami Daily Business Review*, Dec. 7, 2004
- Quoted in *N.Y. Law Journal*, Mar. 18, 2004
- Quoted in *Fulton County Daily Report*, Mar. 18, 2004

## ADDITIONAL EDUCATION

- **SUNCOAST TECHNICAL COLLEGE, ADULT & COMMUNITY EDUCATION**, Sarasota, FL  
German conversation course (online), Spring 2025
- **INDIANA UNIVERSITY, GERMANIC STUDIES DEPT.**, Bloomington, IN  
Audited German courses: Beginning German I, Spring 2016; Beginning German II, Summers 2016 & 2017; Intermediate German I, Fall 2017; Intermediate German II, Spring 2018; 5th Semester German, Fall 2018; German Conversation, Spring 2019
- **INDIANA UNIVERSITY, DEPT. OF FRENCH AND ITALIAN**, Bloomington, IN  
Audited online Italian courses: Elementary Italian I, Summer 2014; Elementary Italian II, Fall 2015; Intermediate Italian I, Spring 2015; Intermediate Italian II, Summer 2015
- **UNIVERSITY OF CALIFORNIA–BERKELEY, ROBERT D. BURCH CENTER FOR TAX POLICY AND PUBLIC FINANCE**, Berkeley, CA, Workshop on Public Econ. and Tax Policy, June 24-28, 2013
- **LAW AND ECONOMICS CENTER OF GEORGE MASON UNIVERSITY SCHOOL OF LAW**, Economics Institute for Law Professors at Dartmouth College, Hanover, NH, July 1995
- **GEORGETOWN UNIVERSITY LAW CENTER**, Washington, DC, Deferred Compensation I, Fall 1993

SELECTED JUDICIAL CITATIONS

*Ballard v. Commissioner*, 544 U.S. 40 (2005)

- citing LEDERMAN & MAZZA, TAX CONTROVERSIES: PRACTICE AND PROCEDURE (2000)

*Napoliello v. Commissioner*, 655 F.3d 1060 (9th Cir. 2011)

- citing Leandra Lederman, “Civil”izing Tax Procedure: Applying General Federal Learning to Statutory Notices of Deficiency, 30 U.C. DAVIS L. REV. 183 (1996)

*Charlotte’s Office Boutique, Inc. v. Commissioner*, 425 F.3d 1203 (9th Cir. 2005)

- citing *Civil”izing Tax Procedure*

*Marra v. Papandreou*, 216 F.3d 1119 (D.C. Cir. 2000)

- citing Leandra Lederman, Note, *Viva Zapata!: Toward a Rational System of Forum-Selection Clause Enforcement in Diversity Cases*, 66 N.Y.U. L. REV. 422 (1991)

*United States v. Canada (In re Canada)*, 2017 U.S. Dist. LEXIS 69407 (N.D. Tex.)

- citing Leandra Lederman, *The Fight Over “Fighting Regs” and Judicial Deference in Tax Litigation*, 92 B.U. L. REV. 643 (2012)

*Fed. Hous. Fin. Agency v. Nomura Holding Am., Inc.*, 104 F. Supp. 3d 441 (S.D.N.Y. 2015)

- citing Leandra Lederman, *Which Cases Go To Trial?: An Empirical Study of Predictors of Failure to Settle*, 49 CASE W. RES. L. REV. 315 (1999)

*Crawford v. United States Dep’t. of the Treasury*, 2015 U.S. Dist. LEXIS 131496 (S.D. Ohio)

- citing Leandra Lederman, *Statutory Speed Bumps: The Roles Third Parties Play in Tax Compliance*, 60 STANFORD L. REV. 695 (2007)

MISCELLANEOUS

- SSRN Law & Society: Civil Procedure Abstracts, Co-Editor (with Victor Quintanilla), 2012-present; Editor 2007-2012
- “Tax Careers” panels at Indiana University Maurer School of Law:
  - 2025: Helped student-run Tax Law Society organize a lunch panel with the Indiana State Bar Association (ISBA) of 5 in-person speakers; ISBA covered cost of lunch for attendees.
  - 2013: Organized and moderated panel of 5 external speakers followed by a networking reception that included IU tax faculty and local tax alumni. Obtained donations from the ABA Tax Section and the Indiana State Bar Association to cover costs.
  - 2012: Organized and moderated panel of 4 external speakers followed by a networking reception. Obtained donation from the ABA Tax Section to cover the reception cost.
- Co-organizer of 2009 Critical Tax Conference hosted at the Indiana University Maurer School of Law. Obtained donation from Tax Analysts in partial support of the conference.
- Volunteer, Habitat for Humanity: Budget Counselor, 2014-2020
- Volunteer, Community Tax Aid (CTA), New York, NY, 1989, 1991-1993
  - Co-managed site, 1993
  - Helped obtain location for training session for CTA’s DC branch, 2000-2002, 2004
- Languages: Near-fluent in French and Spanish; intermediate German