

FRANCINE LIPMAN

Professor of Law

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW

LL.M. in Taxation, 1994

Graduate Editor, Tax Law Review; Tax Law Review Scholar

UNIVERSITY OF CALIFORNIA, DAVIS SCHOOL OF LAW

Juris Doctor, 1993; Order of the Coif

Editor in Chief, U.C. Davis Law Review

Outstanding Law Student Award - National Association of Women Lawyers

SAN DIEGO STATE UNIVERSITY

Masters of Business Administration, 1989

Beta Gamma Sigma, Business Honors Society

UNIVERSITY OF CALIFORNIA, SANTA BARBARA

B.A. Business Economics, 1981

Graduated with Honors

PROFESSIONAL EXPERIENCE

Law Instruction:

Chapman University School of Law

Professor of Law (2006 - present)

Ranked No. 9 and No. 12 on Tax Law Professor SSRN Rankings (August 2011)
(recent and all-time SSRN downloads)

http://taxprof.typepad.com/taxprof_blog/tax_prof_rankings/

Associate Professor of Law (2003-2005)

Courses: Income Tax for LL.M.s, Corporate Tax (JD/LL.M.), Taxation of Business Entities, Federal Income Tax, Accounting, Finance and Auditing for Lawyers (JD/LL.M.), Advanced Federal Income Tax, Federal Tax Research (JD/LL.M.); Taxes and Business Strategy (JD/MBA), Financial Accounting (M.B.A.)

Committees: Appointments (2004-06), Budget (2005-09), COTES (2009-11), Library (2004-05, 07), AALS Membership (2003-04), Honors Council (2003-04), Graduation Committee (2003-06), Faculty Advisor for JD/MBA Program (2003-11), Faculty Advisor for Phi Delta Phi (2009-11), Faculty Advisor for Tax Law Society (2010-11), Promotion/Tenure Committees for Faculty Colleagues (2008-11), Dean Search Committee (2010) (faculty appointee)

Volunteer Income Tax Assistance Program: Organize, recruit, operate, train, and manage a low-income taxpayer assistance clinic with during tax season.

Visiting Professor of Law

University of Nevada, Las Vegas (Fall 2011)

William S. Boyd School of Law

UC Hastings College of the Law (Fall 2009)

Other Teaching Experience:

Chapman *University*

The George L. Argyros School of Business & Economics

Assistant Professor of Accounting (Fall 2001 – 2008)

Award for Excellence in Teaching May 2003

Board of Counselors Award for Excellence in Teaching May 2003

Award for Excellence in Scholarship, Teaching & Research May 2002

Accounting Society Faculty Advisor (2001-2003)

Adjunct Professor of Taxation (Fall 1995 – Fall 2001)

Chapman University (teaching evaluation scores of 4.7-4.9(5); School of Law 9.75(10))

Cal. State University, Fullerton (teaching evaluation scores of 3.77 (4))

Golden Gate University, M.S. (Tax) Program (teaching evaluations scores of 4.7 (5))

Teaching Assistant (Spring 1992 – Spring 1993)

University of CA., Davis, Dept. of Agricultural Economics (1993 Outstanding Teaching Assistant)

Legal and Business Experience:

O'MELVENY & MYERS LLP, Newport Beach, CA 1997 - 2001

Special Counsel

IRELL & MANELLA LLP, Newport Beach, CA 1994 - 1997

Tax Associate

DIAMOND DESIGNS, INC., San Diego, CA 1985 - 1989

Chief Financial Officer

LEVITZ, ZACKS & CICERIC, Inc.

ARTHUR YOUNG & COMPANY, San Diego, CA

Certified Public Accountant 1981 - 1985

Admission to the Bar: California, January 1994 (active)

Certified Public Accountant Licensed: California, 1984 (active)

PUBLICATIONS AND PRESENTATIONS

Law Review Articles:

Access to Social Security Benefits (ABA book work in progress).

Access to Tax Justice (work in progress).

The “Illegal” Tax, *CONNECTICUT PUBLIC INTEREST LAW JOURNAL* (forthcoming 2011).

Bearing Witness to Economic Injustices for Undocumented Immigrant Families: A New Class of “Undeserving” Working Poor, 7 *NEV. L. J.* 736 (Summer 2007).

Taxing Undocumented Immigrants: Separate, Unequal and Without Representation, 59 *THE TAX LAW.* 1 (2006) (lead article) and 9 *HARV. LATINO LAW REV.* 1 (2006) republished in *BENDER’S IMMIGRATION BULLETIN* (2007) and excerpts republished in *CRITICAL TAX THEORY* (CAMBRIDGE UNIVERSITY PRESS 2009) (Top 10 Tax Article for SSRN ALL Time Downloads August 2011).

Anatomy of a Disaster Under the Internal Revenue Code, 6 *FLA. TAX REV.* 953 (2005) (peer-reviewed and edited journal) (publication offer also received from University of Cincinnati Law Review) republished in *MONTHLY DIG. TAX ARTICLES* (2006).

Enabling Work for People with Disabilities: A Post-Integrationist Revision of Underutilized Tax Incentives, 53 *AMERICAN UNIVERSITY LAW REVIEW* 393 (December 2003) (publication offers also received from Baylor, Rutgers and Houston Law Reviews); republished in *MONTHLY DIG. TAX ARTICLES* (October 2004); summarized in 53 *CAN. TAX J.* 300 (2003); and excerpts republished in *CRITICAL TAX THEORY* (CAMBRIDGE UNIVERSITY PRESS 2009).

The Working Poor Are Paying for Government Benefits: Fixing the Hole in the Anti-Poverty Purse, 2003 *WIS. L. REV.* 461 (publication offer also received from *The Tax Lawyer*) and excerpts republished in *CRITICAL TAX THEORY* (CAMBRIDGE UNIVERSITY PRESS 2009).

No More Parking Lots: How the Tax Code Keeps Trees Out of a Tree Museum and Paradise Unpaved, 27 *HARV. ENVTL. L. REV.* 471 (2003) (publication offers also received from the *UCLA J. ENVTL. L. & POL’Y* and the *DUKE ENVTL. L. & POL’Y F.*).

S Corporation Loss Limitations: The Tax Court Provides Potential Hope For Related Party Debt Restructurings, 22 *VA. TAX REV.* 67 (Summer 2002); republished in *MONTHLY DIG. TAX ARTICLES* (Sept 2003).

Incentive Stock Options and the Alternative Minimum Tax: The Worst of Times, 39 *HARV. J. LEGIS.* 337 (Summer 2002); reviewed in 51 *CAN. TAX J.* 710-12 (2003).

Will Refinancing an Installment Sale Obligation Trigger Recognition of Gain?, coauthored, J. REAL EST. TAX (Spring 1997) and republished in MONTHLY DIG. TAX ARTICLES (November 1997).

Will the Final Regulations under IRC Section 469(c)(7) Renew Taxpayer Interest in Real Estate?, coauthored, REAL EST. L. J. (Fall 1996).

Other Articles, Book Chapters and Publications:

Social Security Benefits 101: The Windfall Elimination Provision (forthcoming Winter 2012)

Windfall Elimination Provisions: The 411, ORANGE COUNTY LAWYER (Dec. 2011).

Social Security Benefits Formula 101: ORANGE COUNTY LAWYER (May 2011).

Just A Matter of Fairness: Tax Consequences of the Services' Revised Community Property Treatment of the California Registered Domestic Partners, coauthored, Vol. 30, No. 2, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Winter 2011).

Social Security Spouse and Survivor Benefits 101: Practical Primer Part II (Or Another Reason to Put a Ring on It), coauthored, Vol. 30, No. 1, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Fall 2010); republished in ABA - Senior Lawyer Division, 21 EXPERIENCE 1 (2011).

Social Security Benefits Formula 101: A Practical Primer, Vol. 29, No. 4, ABA -SECTION OF TAXATION, NEWS QUARTERLY (Summer 2010) (number one downloaded tax article on SSRN for 7 weeks); Cited in Tax Notes as one of the Top 10 Must Read Estate & Gift Tax Articles in 2010 (2011).

Refreshing Your Recollection: 2009 Tax Filing and Payments, 52 ORANGE COUNTY LAW. 34 (May 2010).

Saving Private Ryan's Tax Refund, 52 ORANGE COUNTY LAWYER (Feb. 2010).

Saving Private Ryan's Tax Refund: Poverty Relief for ALL Working Poor Military Families, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Winter 2010).

Saving Private Ryan's Tax Refund, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Fall 2009).

A Career in Tax Law: The Gift that Keeps on Giving in CAREERS IN TAXATION (ABA - Section of Taxation 2009).

Time is of the Essence: Seize the Opportunity for Fulfillment in 2009, ABA -SECTION OF TAXATION, NEWS QUARTERLY (Fall 2008).

Social Security Retirement Benefits and Immigrants, LexisNexis Legal Expert Commentaries (November 2007).

Shrinking Boomer Social Security Retirement Benefits, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Fall 2007).

Celebrating Life and Taxes, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Fall 2006) and republished as one of the best articles published by the ABA in ABA, 24 GPSolo 42 (Sept. 2007).

Relief from the Rubble: Tax Assistance for Victims of the 2005 Hurricane Season, coauthored, ABA - SECTION OF TAXATION, NEWS QUARTERLY (Winter 2006).

The Social Security Benefits Timing Decision: A Model for Lower-Income Recipients, coauthored (work-in-progress).

Undocumented Working Poor and Refundable Tax Credits, 107 TAX NOTES 1705 (June 27, 2005).

Unintended Consequences? Undocumented, Working Poor Families and the Refundable Child Tax Credit, 47 ORANGE COUNTY LAW. 10 (Feb. 2005).

More Alternatives in the Complex World of the Alternative Minimum Tax: The Election to Itemize Deductions, with coauthors, PRAC. TAX LAW. (Winter 2004).

Economic Stimulus Package Provides Significant Tax Benefits, 21 ECON. & BUS. REV. 34 (December 2002).

Never-Ending Limitations on S Corporation Losses: The Slippery Slope of S Corporation Debt Guarantees, 80 TAXES 29 (June 2002).

Avoiding Malpractice Traps in Cases of Noncash Charitable Contributions, coauthored, 14 No. 2 PRAC. TAX LAW. 49 (Winter 2000) and republished in ALI-ABA CLE REV., Vol. 31, Number 2 (February 25, 2000).

The New Accountant-Client Privilege Provision: A Partial Step Forward for Nonattorney Tax Practitioners, coauthored, NAT'L PUB. ACCT. (July 1999).

Accountant-Client Privilege Narrowly Defined by Congress, ORANGE COUNTY BUS. J. (January 18, 1999).

Will the AMT Become the IRS' ATM?, KING HALL COUNSELOR: U.C. DAVIS SCHOOL OF LAW, (Winter 1998).

Taxing Women: A Book Review by a Non-litigator, WOMAN ADVOC. (Fall 1998).

Windfall Deductions from Changing Depreciation, coauthored, J. PROP. MGMT. (September/October 1996).

Avoiding Malpractice Traps in Tax Correspondence and Filings, coauthored, PRACT. TAX LAW. (Fall 1996).

Will Changes to the Passive Income Rules Renew Interest in Real Estate?, coauthored, J. PROP. MGMT. (May/June 1996).

Passive Loss Rules for Real Estate Professionals, coauthored, L.A. LAW. (Jan. 1996).

Improving the Principal Residence Disaster Relief Provisions, TAX NOTES (February 6, 1995).

Recent Proposals to Redesign the EITC: A Reply to an Economist's Response, coauthored, TAX NOTES (February 28, 1994)

Interest on Estate Taxes: A Comment, coauthored, TR. & EST. (August 1993) listed in REAL PROP., PROB. AND TR. J. (Spring 1995) as Significant Probate and Trust Literature.

The Earned Income Tax Credit: Too Difficult for the Targeted Taxpayers?, coauthored, TAX NOTES (November 9, 1992).

Tracing the Concept of Stewardship to English Antecedents, coauthored, 23 BRITISH ACCOUNTING REVIEW 355 (1991).

Conferences, Lectures and Proceedings:

"Social Security Benefits Formula: Everything You Need to Know But Don't Know to Ask," HOAG Hospital Foundation, Endowment Council Meeting (scheduled for Jan. 26, 2012).

"Tax Reform for the Working Poor," American Bar Association - Tax Section, Diversity Committee Panel and 14th Amendment and Privacy Rights: The Case of Amalia's Tax and Translation Services, Pro Bono Committee Panel, Denver, Colorado (Oct. 2011).

"An 'Illegal' Tax," LatCrit XVI Annual Conference, Global Justice: Theories, Histories, Futures, San Diego, CA (Oct. 2011).

"An 'Illegal' Tax," Criminalizing Economic Inequality, ClassCrit IV, American University, Washington College of Law (Sept. 2011).

"Tax Issues for Immigrants," Federal Bar Association 8th Annual Immigration Seminar (May 13-14, 2011).

"Pro Bono Matters," American Bar Association - Tax Section, Pro Bono Committee, Washington D.C. (May 5-7, 2011).

"Stealth Taxes: The Good, the Bad and the Ugly," 14th Annual Critical Tax Theory Conference, Santa Clara Law School (April 8-9, 2011).

“Tax Essentials for LGBTQ Communities” Orange County Equality Coalition, Orange County Lavender Bar, Tax Law Society, Outlaw, Chapman University, Orange, California (March 2011).

“Social Security Benefits 101: The Good, The Bad and The Ugly,” Newport Harbor/Orange County Bar Association, Newport Beach, California (March 2011).

“Social Security Benefits 101: The Good, The Bad and The Ugly,” La Jolla Estate and Probate Group, La Valencia, La Jolla, California (February 3, 2011).

“Tax Counseling for the Exploding Population of Elders,” Panelist/Moderator, American Bar Association - Tax Section, Pro Bono Committee, Mid-Year Meeting, Boca Raton, Florida (January 22, 2011).

“It Is A Matter of Life or Death: A Model for the Most Important Financial Decision for Working Poor Families,” Critical Tax Theory Panelist Western People of Color Annual Legal Scholarship Conference, University of Hawaii, Hawaii (December 12, 2010).

“America: A Country of Immigrants Grappling with Immigration Reform,” Tax Panelist Chapman University Diversity and Equity Week (November 3, 2010) Named PRIDE Awardee for 2010.

“Disaster Relief Under the Tax Code,” American Bar Association - Tax Section, Individual-Income Tax Committee, Toronto, Canada (September 25, 2010).

“It Is A Matter of Life or Death: A Model for the Most Important Financial Decision for Working Poor Families,” National People of Color Annual Legal Scholarship Conference, Seton Hall, Newark, New Jersey (September 12, 2010).

“Retirement Planning: From the Last Day of Work to the Last Day of Life” Southeastern Association of Law Schools Annual Meeting, West Palm Beach, Florida (Panelist: August 2010) and new faculty paper mentor.

“Married Filing Separately Tax Status: Or Another Reason Not to Put a Ring On It,” Law and Society Conference, Chicago, Illinois (May 2010).

“Taxing Private Ryan,” American Bar Association - Tax Section, Low-Income Taxpayer Committee, Washington DC (May 2010).

“Tax Tips and Traps for the LGBTQ Communities,” Tax Law Society and Orange County Equality Coalition, Chapman University School of Law (April 2010).

“Taxing Private Ryan,” 2010 Western Region American Accounting Association Meeting, Lake Tahoe, California (April 2010).

“Teaching Money and Economic Empowerment” Vulnerable Populations and Economic Realities, Poverty Law Conference, Society of American Law Teachers, Gate University, San Francisco, California (March 2010).

”Intersectionality In Action (Or Not) Across Disciplines: Tax and Intellectual Property,” 4th Annual Critical Race Studies Symposium: Intersectionality: Challenging Theory, Reframing Politics, Transforming Movements, UCLA School of Law, Los Angeles, California (March 2010).

“Conservation Easements: Going Greener,” UC Hastings College of the Law, Tax Concentration Seminar (Oct. 2009).

“Taxing Private Ryan,” Northeastern People of Color Legal Scholarship Conference, America’s New Class Warfare? University at Buffalo Law (Oct. 2009).

“Rising Economic Inequality and the Role of Law,” Southeastern Association of Law Schools Annual Meeting, West Palm Beach, Florida (Moderator: August 2009).

“Reaching Out to ESL Communities,” American Bar Association - Tax Section, Washington D.C. (May 2009).

“Taxing Private Ryan,” Law and Society Conference, Denver, Colorado (May 2009).

“The Undocumented Immigrant Tax,” 2009 Western Region American Accounting Association Meeting, Kauai, Hawaii (April 2009).

“The Undocumented Immigrant Tax,” Northeastern People of Color Legal Scholarship Conference, Education & the Economy: The Real Lives of People of Color, Boston University School of Law (September 2008).

“The Taxation of Undocumented Immigrants,” Undocumented Hispanic Immigrants in the United States: Problems, Benefits and Prospects, North Texas University Interdisciplinary Conference (May 2008).

“The Graying of Poverty: The Rollercoaster Ride of Increasing Debt, Decreasing Savings and Lack of Financial Education” Law, Poverty and Economic Inequality Conference, Valparaiso University School of Law (April 2008).

“Shrinking Boomer Social Security Benefits,” Western Decision Sciences Institute, 37th Annual Meeting, San Diego, California (March 2008).

“Tax Blogging in the Classroom with Blackboard,” American Bar Association - Tax Section, Lake Las Vegas, Nevada (January 2008).

“Tenemos Sesenta Cuatro Años” LatCritXII,” Miami, Florida (October 2007).

“Undocumented Immigrants Under Immigration Reform: Emerging and Existing Tax Issues,” American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law (Fall 2007).

“Immigration Reform: Got Taxes?” - Southeastern Association of Law Schools Annual Meeting, Amelia Island, Florida (July 2007).

“Bearing Witness to Economic Injustices of Undocumented Immigrants: A New Class of Undeserving Poor,” 2007 Western Region American Accounting Association Meeting, Costa Mesa, California (April 2007).

“Dialogue with Jim Doti: Undocumented Immigrants and Taxes - Public television interview on the topic of ‘Undocumented Immigrants and Taxes.’” This episode was aired on KOCE-PBS Tuesday, April 24, 2007, at 11:30 p.m., and on Sunday, April 29, at 10 a.m. and re-aired on Tuesday, July 24, 2007 at 11:30 p.m., and Sunday, July 29, at 10:00 a.m. The show is broadcast throughout Southern California, including Santa Barbara, the San Fernando Valley, Los Angeles, Orange County, the Inland Empire and Coachella Valley.

“Taxing the Working Poor: Current Policy and Future Changes,” University of Connecticut, Public Interest Law Symposium (Nov 2006).

“Serving Immigrants,” Center for Economic Prosperity, Building Prosperity for Working Families, Los Angeles, California (Oct 2006).

“Taxing Undocumented Immigrants: Dirty Little Secrets,” LatCritXI, University of Las Vegas, Nevada (Oct 2006).

“Workshop on Publishing: Alternative Publishing Fora,” Southeastern Association of Law Schools Annual Meeting, Palm Beach, Florida (July 2006).

“Taxing Undocumented Immigrants: Separate, Unequal and Without Representation,” 2006 Conference of Western Law Professors of Color, San Diego, California (May 2006).

“Taxing Undocumented Immigrants: Separate, Unequal and Without Representation,” 2006 Western Region American Accounting Association Meeting, Portland, Oregon (April 2006).

“Weathering Disaster: Tax Implications of Hurricane Katrina: KETRA and GOZA: Relief from the Rubble or Another Disaster Waiting to Happen?” American Bar Association - Tax Section (February 2006).

“The Future of AMT: Repeal, Reform or Replacement of the Individual Income Tax,” American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law (Fall 2005).

“Unintended Consequences? Undocumented, Working Poor Families and the Refundable Child Tax Credit,” Proceedings of the American Accounting Association 2005 Annual Meeting (August 2005).

“The Social Security Benefits Timing Decision: A Model for Lower-Income Recipients,” coauthored, Proceedings of the American Accounting Association 2005 Annual Meeting (August 2005).

“Unintended Consequences? Undocumented, Working Poor Families and the Refundable Child Tax Credit,” Proceedings of the Western Regional Section of the American Accounting Association 2005 Annual Meeting (April 2005).

“The Social Security Benefits Timing Decision: A Model for Lower-Income Recipients,” coauthored, Proceedings of the Western Regional Section of the American Accounting Association 2005 Annual Meeting (April 2005).

“Enabling Work for People with Disabilities: A Post-Integrationist Revision of Underutilized Tax Incentives,” Western Regional Section of the American Accounting Association 2004 Annual Meeting (April 2004).

“Claiming the Standard Deduction for Clients Subject to the Alternative Minimum Tax May Cost Unnecessary Tax Dollars,” with coauthors, Proceedings of the Western Decision Sciences Institute Meeting (April 2004).

“What Happened to the Concept of Stewardship? A Revisitation Tracing Stewardship from English Antecedents to The Sarbanes - Oxley Act of 2002,” coauthored, Proceedings of the Western Decision Sciences Institute Meeting (April 2003).

“The Working Poor Are Paying for Anti-Poverty Benefits: Fixing the Hole in the Anti-Poverty Purse,” Proceedings of the Western Decision Sciences Institute Meeting (April 2003).

“Incentive Stock Options and the Alternative Minimum Tax: The Worst of Times,” Western Regional Section of the American Accounting Association 2002 Annual Meeting (April 2002).

“Never-Ending Constraints on S Corporation Loss Limitations: The Slippery Slope of S Corporation Shareholder Debt Guarantees,” coauthored, Proceedings of the Western Decision Sciences Institute Meeting (April 2002).

“Conservation Easements May Mitigate Differences Between Environmental Interests and the Economic Interests of the Owners of Natural Resources,” coauthored, Proceedings of the Western Decision Sciences Institute Meeting (April 2002).

“S Corporation Loss Limitations: The Tax Court Provides Potential Hope for Related Party Debt Restructurings,” Proceedings of the American Taxation Association Section of the American Accounting Association Meeting (Electronic) (February 2002).

“Noncash Charitable Contributions: New and Old Hazards of the Road,” coauthored, Proceedings of the Western Decision Sciences Institute Meeting (April 2000).

“Will the ‘AMT’ Become the IRS’ Money Machine?” - coauthored, Proceedings of the Western Decision Sciences Institute Meeting, (April 1999).

“Transactional Issues,” coauthored, CEB Proceedings: Redesigning Blackacre: Acquiring, Enhancing, and Disposing of Real Property, 12th Annual Real Property Institute (February 1995).

Amicus Brief and Court Appearance:

Expert Witness in Colorado State Court matter regarding unlawful search and seizure of tax and related records from tax preparer’s office allegedly including evidence of identity theft. ACLU represented the plaintiff in this civil matter. Motion for injunctive relief was granted. The matter was appealed to the Colorado Supreme Court and the taxpayer prevailed. The Court awarded \$300,000 of legal fees.

In Opposition to Proposition 8, filed in the Supreme Court of the State of California as attorney and as amici (January 2009)

PROFESSIONAL MEMBERSHIPS, COMMITTEES AND EDITORSHIPS

American Institute of CPAs

Orange County Bar Association

Orange County Equality Coalition (legal/fundraising)

American Association of Law Schools

Annual Meeting 2012 Scholarship Review Committee

American Bar Association

Tax Section -

AMT Task Force (2003)

NewsQuarterly Editor (2008-2010); Special Features Editor and Quarterly Columnist
(Pro Bono Matters)(2011-present)

Pro Bono Committee

Chair (2011-2013)

Vice Chair (2010-2011)

Publications Committee (2008-present)

Teaching Taxation Committee

Subcommittee on Panel Topic Selection (2010-present)

American Accounting Association

American Taxation Association: Legal Research Committee 2001-2003

Community Lawyers, Inc., Compton, California (Nonprofit legal services provider) Board Member/Treasurer (2010-present)

Tax Policy Committee, Senator Barack Obama Campaign For Change (Fall 2008)