MICHAEL B. LANG – September 2017

Chapman University Dale E. Fowler School of Law
One University Drive
Orange, California 92866
(714) 628-2547
mlang@chapman.edu

EMPLOYMENT

Professor - Chapman University, since 2007
Visiting Professor – Loyola Law School, Spring 2008, Summer 2009
Professor and Director, LL.M. in Taxation Program - Chapman University, 2002-2007
Professor (and Associate Dean 1993-96) - University of Maine School of Law, 1983-2002
Visiting Professor - University of Miami, Fall 2000
Visiting Professor - Washington University in St. Louis, 1991-92
Visiting Professor - University of San Diego, Spring 1986 and 1987-88
Associate Professor - University of Utah, 1979-81
Assistant Professor - Illinois Institute of Technology/ Chicago-Kent College of Law, 1978-79
Research Fellow - Yale Law School, 1977-78 (Research Associate for Professor Boris I. Bittker)
Lecturer - Temple University, 1977-78

Subjects Taught:
Basic Income Tax, Advanced Federal Income Tax, Corporate Tax, Estate and Gift Tax, Subchapter S, Corporate Reorganizations, Tax Accounting, Tax Policy, Partnership Taxation, Natural Resources Taxation, State and Local Taxation, Business Planning, Strategies for Regulating the Use of Natural Resources, Professional Responsibility, Ethics in Tax Practice, Legal Malpractice

Law Practice
D'Ancona & Pflaum (Chicago) 1981-83 - Tax
Morgan, Lewis & Bockius (Philadelphia) 1975-77 - Tax

EDUCATION

UNIVERSITY OF PENNSYLVANIA LAW SCHOOL - J.D. cum laude, 1975
Order of the Coif
Moot Court Board
Invited to Join Law Review
Government Policy Research Unit

HARVARD UNIVERSITY - A.B. cum laude in Linguistics and Near Eastern Languages, 1972

BOOKS

B. BITTKER, FEDERAL TAXATION OF INCOME, ESTATES AND GIFTS (1981) (collaborator).
INDEX TO FEDERAL TAX ARTICLES, 1982-83 Cumulation (with Isa Lang).
INDEX TO FEDERAL TAX ARTICLES, 1984-87 Cumulation (with Isa Lang).

INDEX TO FEDERAL TAX ARTICLES, 1988-92 Cumulation (with Isa Lang).
INDEX TO FEDERAL TAX ARTICLES, 1993-96 Cumulation (with Isa Lang).
INDEX TO FEDERAL TAX ARTICLES, 1997-2004 Cumulation (with Isa Lang).
INDEX TO FEDERAL TAX ARTICLES, 2005-2012 Cumulation (with Isa Lang).
INDEX TO FEDERAL TAX ARTICLES, Supplements (quarterly to date) (with Isa Lang).
FEDERAL TAX ELECTIONS (1991) (with Colleen Khoury).
FEDERAL TAX ELECTIONS, 1992, 1993, 1994, 1995, 1996 Supplements (with Colleen Khoury).
FEDERAL TAX ACCOUNTING (2006) (with Elliott Manning and Steven J. Willis) and TEACHER'S MANUAL.
REGULATION OF TAX PRACTICE (2010) (with Linda Galler) and TEACHER'S MANUAL (2011).
TAX PLANNING PATENTS, BNA TAX MANAGEMENT PORTFOLIO NO. 618 (2010) (with William A. Drennan).
FEDERAL TAX ACCOUNTING (2d ed. 2011) (with Elliott Manning and Mona L. Hymel) and TEACHER'S MANUAL (2011).
REGULATION OF TAX PRACTICE (2d. ed. 2016) (with Linda Galler).

BOOK CHAPTERS

Can the IRS Effectively Regulate the Quality of Tax Planning Advice, in ETHICAL DUTIES TO THE TAX SYSTEM: A HANDBOOK (Scott A. Shumacher & Michael Hatfield eds.) 139-166 (2015).

OTHER PUBLICATIONS

When a House Is Not Entirely a Home: Deductions Under Internal Revenue Code § 280A for Home Offices, Vacation Homes, Etc., 1981 UTAH L. REV. 275, reprinted in full in COWAN & TUCKER, REAL ESTATE INCOME TAXATION 1982 at 363.

Selected Implications of FIRPTA and the Proposed Canadian Tax Treaty for Canadian Investors in U.S. Rental Properties, 10 J. REAL EST. TAX. 189 (1983).

The Scope of Deductions under Section 212, 7 REV. TAX. INDIV. 291 (1983).

FIRPTA Information Return, Statement and Notification Requirements, 10 J. REAL EST. TAX. 386 (1983).

Vacation Homes Revisited: Bolton *Mistakenly Unbolts Door to Extra Deductions,* 37 TAX LAW. 323 (1984), reprinted in modified form in 35 MONTHLY DIGEST OF TAX ARTICLES No. 3 at 1 (December 1984).

Dividends Essentially Equivalent to Redemptions: The Taxation of Bootstrap Stock Acquisitions, 41 TAX L. REV. 309 (1986).

Allocating the GST Exemption Under the Generation-Skipping Transfer Tax, 41 MAINE L. REV. 43 (1989).

Gift-Splitting by Husband and Wife, 67 TAXES 623 (1989), reprinted in modified form in 41 MONTHLY DIGEST OF TAX ARTICLES No. 3 at 24 (Dec. 1990).

Inclusion in Following Year's Income of Crop Insurance Proceeds, Disaster Payments, and Proceeds from Sale of Livestock on Account of Drought, 14 REV. TAX. INDIV. 91 (1990).

Disaster Loss Deduction in Year Preceding Year of Loss, 14 REV. TAX. INDIV. 184 (1990).

Losses on Deposits or Accounts in Insolvent Financial Institutions: Treatment as Casualty Losses or as Ordinary Losses from a Transaction Entered Into for Profit, 15 REV. TAX. INDIV. 165 (1991).

Terminating Taxable Year When Title 11 Case Commences, 15 REV. TAX. INDIV. 266 (1991).

SELECTED MATERIALS ON FEDERAL TAX ISSUES RELATING TO WELFARE/POVERTY LAW (1991) (prepared for distribution by A.B.A. Section of Taxation as Chair, Subcommittee on Teaching Materials, Committee on Low Income Taxpayer Problems).

Bankruptcy Trustee May Avoid Irrevocable Election, 16 REV. TAX. INDIV. 189 (1992).

Commentary on Return Preparer Obligations, 3 FLA. TAX REV. 128 (1996) (prepared for Second Nat'l Conf. on Professionalism in Tax Practice).

Must Mrs. Gregory Buy Fruit to Get Her Dietary Fiber Tax Break? An Argument for Giving Plain Meaning Primary, Generally Decisive, Weight in Construing the Internal Revenue Cod , 17 A.B.A. SEC. TAX'N NEWSL. 8 (1998) (invited article).

Circular 230 Revisions: "Faned" Indifference to Solicitation, 84 TAX NOTES 1531 (1999) (with Joel Newman).

No HOPE (Credits) for Louisiana Coffers, 18 STATE TAX NOTES 2173 (2000) (with Glenn E. Coven), reprinted at 88 TAX NOTES 275 (2000).

Economists' Take on Fundamental Tax Reform (a review of JOEL SLEMROD AND JON BAKIJA,TAXING OURSELVES: A CITIZEN'S GUIDE TO THE GREAT DEBATE OVER TAX REFORM (MIT Press, 2d ed., 2000)), published at JURIST: *Books-on-Law* (Sept. 2000) (http://jurist.law.pitt.edu).

Letter to Securities and Exchange Commission (with 7 others), published in *Tax Profs Urged SEC to Take Tough Stance on Auditor Independence*, 98 TAX NOTES 765, 769-773 (2003).

Ethical Issues Arising out of the Patenting of Tax Strategies (transcript of presentation), 57 EXEMPT ORGANIZATIONS TAX REV. 135, 179-183 (2007).

Dealing with an Uncooperative Client, 28 ABA SECT. TAX'N NEWSQUARTERLY No.3 at 1 (Spring 2009) (invited article).

Patented Tax Strategies, Ethics and Circular 230: Protecting Yourself and Your Client, 50 BNA TAX MANAGEMENT MEMO. 275 (2009).

Should You Peek at the Pending Applications for Tax Planning Patents? (with William A. Drennan), BNA Tax Library, Commentary, (posted on line, February 2010).

Are Computer-Based Tax Planning Patents Safe from Bilski? Justice Sotomayer Indicates Yes, But Will She Be in the Majority? (with William A. Drennan), BNA Tax Library, Commentary, (posted on line, February 2010).

Tax Planning Patents Dodge a Potentially Fatal Bullet in Bilski, (with William A. Drennan), BNA Tax Library, Commentary, (posted on line, July 2010).

Practical Impacts of Bilski for Tax Planning Patents: No Prohibition but Judicial Suspicion, Rampant Uncertainty, and Increased Calls for Congressional and Regulatory Reform, (with William A. Drennan), BNA Tax Library, Commentary, (posted on line, July 2010).

Coping with Bilski, 52 BNA TAX MANAGEMENT MEMO. 19 (2011).

Conflicts about Conflicts: Implications of the Tax Court Canal Corp Decision for Disciplinary and Malpractice Actions, 53 BNA TAX MANAGEMENT MEMO. 3 (2012).

Thinking About Tax Malpractice, 32 ABA SECT. TAX'N NEWSQUARTERLY No.1 at 1 (Fall 2012) (invited article).

Thinking About Tax Malpractice: Outline and Hypotheticals, 27 PRACTICAL TAX LAW. 21 (2013) (solicited article), reprinted in full in SPRING 2015 SEMINAR HANDBOOK (Gail Merel, ed.), Working Group on Legal Opinions Foundation.

Tax Malpractice: Issues and Avoidance, 54 BNA TAX MANAGEMENT MEMO. 19 (2013).

Can the IRS Effectively Regulate Tax Planning Advice? 55 BNA TAX MANAGEMENT MEMO. 19 (2014).

"Just Add SaLT!" When and How to Consider State Tax Ethical Issues in Advising Clients (with Rachel L. Partain), 35 TAX TIMES No. 1 (Oct. 2015) at http://www.americanbar.org/groups/taxation/publications/abataxtimes_home/15oct.html.

Disclosing Audit Risk to Taxpayers (with Jay A. Soled), 36 VA. TAX REV. 423 (2017).

SELECTED PRESENTATIONS

Selected 1978 Tax Legislation, Recent Developments in the Law, Miami Beach (March 1979).

Economic Recovery Tax Act of 1981, D'Ancona & Pflaum Fall 1981 Seminar, Chicago (organizer and speaker).

TEFRA Partnership Audit and Litigation Procedures, Portland Tax Group (June 20, 1984).

Simplicity and Fairness in the Income Tax: The Case of Fringe Benefits, Maine Public Broadcasting Network (Oct. 24, 1984).

Can the Federal Income Tax be Simplified and Made Fairer?, Southern Maine Law Librarians (April 3, 1985).

Individual Taxpayers; Estates and Trusts; Generation Skipping, Commentator, ALI-ABA Video Law Program on Tax Reform Act of 1986 (Oct.16, 1986).

Choice of Business Entity after the Tax Reform Act of 1986, Commentator, ALI-ABA Video Law Program (April 9, 1987).

Planning and Drafting the Estate Plan, 35th Colby College Estate Planning and Tax Institute (July 18, 1988) (panelist - medium-sized and larger estates).

Federal Tax Elections Affecting Low Income Taxpayers, ABA Section of Taxation, 1990 Annual Meeting, Committee on Low Income Taxpayer Problems.

Tax Elections, 38th Colby College Estate Planning and Tax Institute (July 24, 1991).

Government Lawyers and State Ethics Rules, ABA Section of Taxation, 1993 Spring Meeting, Committee on Standards of Tax Practice (panelist).

The U.S. and Canada - Similarities/Differences in Various Legal Environments, Taxation Panelist, Maine State Bar Association, 1993 Summer Meeting.

Why All Taxpayers Should be Required to Use the Cash Method, ABA Section of Taxation, 1994 Midyear Meeting, Committee on Teaching Taxation.

Implications of Recent Court Decisions for Circular 230 Advertising and Solicitation Limitations, ABA Section of Taxation, 1995 Spring Meeting, Committee on Standards of Tax Practice.

Asset Protection Strategies, Devices and Concerns, Maine State Bar Association CLE Program (September 22, 1995) (commentator).

Truth and Due Diligence Standards Applicable to Tax Lawyers, ABA Section of Taxation, 1996 Annual Meeting, Committee on Standards of Tax Practice.

Proposed Amendments to Circular 230 Solicitation Rules, ABA Section of Taxation, 1997 Spring Meeting, Committee on Standards of Tax Practice.

Standards of Truth and Honesty for Attorneys: Insights from the Tax Practice, Mini-Program, ABA 1997 Annual Meeting.

Draft Report of the Task Force on Circular 230, ABA Section of Taxation, 1998 Midyear Meeting, Committee on Standards of Tax Practice (panelist).

Offering an Ethics in Tax Practice Course as an Alternative to the General Professional Responsibility Course, ABA Section of Taxation, 1998 Midyear Meeting, Committee on Standards of Tax Practice.

Final Report of the Task Force on Circular 230, ABA Section of Taxation, 1998 Spring Meeting, Committee on Standards of Tax Practice (panelist).

Workshop for Authors of 1999 Annual Reports on Important Developments, ABA Section of Taxation, 1998 Spring Meeting.

Seminar on Return Preparer Obligations, Thomas College M.S. in Taxation Program (July 7, 1998).

Tax Lawyers - State Bar Regulation vs. Federal Regulation, ABA Section of Taxation, 1999 Midyear Meeting, Committee on Standards of Tax Practice (organizer, moderator and speaker).

Workshop for Authors of 2000 Annual Reports on Important Developments, ABA Section of Taxation, 1999 Spring Meeting.

Standards of Acceptable Practice in Rendering Tax Opinions, ABA Section of Taxation, 2000 Spring Meeting, Committee on Standards of Tax Practice (panelist).

Update on Ethics 2000, ABA Section of Taxation, 2000 Spring Meeting, Committee on Standards of Tax Practice.

Workshop for Authors of 2001 Annual Reports on Important Developments, ABA Section of Taxation, 2000 Fall Meeting.

Ethics 2000 and the Practice of Tax Law, ABA Section of Taxation, 2000 Fall Meeting, Committee on Standards of Tax Practice (moderator and speaker).

Teaching Tax in Cyberland, ABA Section of Taxation, 2001 Midyear Meeting, Committee on Teaching Taxation (organizer and moderator).

Maryland State Bar Association Committee on Ethics Opinion 2000-35: Conflict of Interest: Free Referral Arrangement from Financial Advisory Firm to Local Lawyer, ABA Section of Taxation, 2001 Annual Meeting, Committee on Standards of Tax Practice (moderator and speaker).

Comments on Circular 230 and Proposed Amendments, Maine Tax Forum 2001 (Oct. 31, 2001).

Multiple Layers of Ethical and Legal Regulation of Tax Professionals, "Treading Water: Young Lawyer's Guide to Ethics in Varying Practice Environments," Young Lawyers Forum, ABA Section of Taxation, 2002 May Meeting.

Tax Problems of College Students and Their Parents, ABA Section of Taxation, 2002 Fall Meeting, Committee on Individual Income Tax (panelist).

Thinking about the Taxation of Prepaid Income: Should We Require All Taxpayers to Use the Cash Method of Accounting? “Tax Accounting Systems: Conformity? If so, with What?” ABA

Section of Taxation, 2002 Fall Meeting, Committee on Teaching Taxation (organizer, moderator and speaker).

The Final (So Far) Circular 230 Regulations, ABA Section of Taxation, 2003 Midyear Meeting, Committee on Standards of Tax Practice (organizer, moderator and speaker).

The Tax Lawyer's Dilemma: The Intersection of Non-Enforcement and Ethics, ABA Section of Taxation, 2004 Midyear Meeting, Young Lawyers Forum (organizer, moderator and speaker).

Unauthorized Practice of Law and Multijurisdictional Practice: Perspectives from the Tax Practice, Riverside County Bar Association (Sept. 4, 2004).

Circular 230, The Office of Professional Responsibility and Tax Shelters, Orange County Bar Association Tax Law Section (December 9, 2004).

Selected Current Ethical Concerns for Estate Planners, 24th Annual Federal Estate Planning Symposium, Kansas City, MO (May 13, 2005).

Career Options for Young Tax Lawyers, California Tax Bar Annual Meeting (Oct. 28, 2005) (panelist), Coronado, CA.

You Say Yes, I Say No, No, No – Ethics Considerations When the Client Fails to Follow Counsel's Advice, ABA Section of Taxation, 2006 Midyear Meeting, Committee on Standards of Tax Practice (panelist), San Diego.

Career Options for Young Tax Lawyers, California Tax Bar Annual Meeting (Nov. 3, 2006) (panelist), San Jose.

Ethical Issues Arising out of the Patenting of Tax Strategies, ABA Section of Taxation 2007 Midyear Meeting, Committee on Partnerships and LLCs, Hollywood, FL.

Conflicts of Interest and Related Ethical Considerations in Representing the Closely-Held Business and Its Owners, ABA Section of Taxation, 2007 Midyear Meeting, Committee on Closely-Held Businesses (organizer and moderator), Hollywood, FL.

Can Patents Restrict Our Advice to Our Clients? ABA Teleconference, broadcast nationally and sponsored by ABA Section of Taxation (moderator and speaker) (Feb. 22, 2007).

Ethical Issues Arising out of the Patenting of Tax Strategies, ABA Section of Taxation, 2007 May Meeting, Committee on Exempt Organizations, Washington.

A Primer for Tax and Estate Planning Practitioners on How to Read and Search for Patents, ABA Section of Taxation 2007 May Meeting (organizer and moderator), Washington.

Ethical Issues in Connection with the Patenting of Tax Planning Strategies (Part I – Issues Affecting the Lawyer Who is Seeking or Holds a Patent), ABA Section of Taxation, 2007 May Meeting, Committee on Administrative Practice (organizer and moderator), Washington.

Ethical Issues under the Model Rules of Professional Conduct Arising out of the Patenting of Tax Planning Strategies, ABA 2007 Annual Meeting, Standing Committee on Ethics and Professional Responsibility, San Francisco.

Conflicts of Interest and Related Ethical Considerations in Representing the Closely-Held Business and Its Owners, ABA 2007 Annual Meeting (co-sponsored by Section of Taxation and Center for Professional Responsibility) (organizer and moderator), San Francisco.

Commentator, *The Optimal Structure of Anti-Avoidance Rules* (presented by Terry Chorvat of George Mason School of Law), Loyola Law School Tax Policy Colloquium (Sept.10, 2007).

Ethical Issues Arising out of the Patenting of Tax Planning Strategies – Part II: Issues Affecting a Lawyer Who Is Advising a Client but Has No Financial Interest in the Patent and Other Related Matters, ABA Section of Taxation, 2007 Joint Fall CLE Meeting, Committee on Standards of Tax Practice (organizer and moderator), Vancouver.

Current Ethical Issues for Tax and Estate Planning Practitioners, 56th Tulane Tax Institute (October 25, 2007), New Orleans.

Practitioners of Tax: Ethical Considerations and Consequences, California Tax Bar Annual Meeting (panelist and outline author) (Nov. 3, 2007), San Diego.

Coping with the New Return Preparer Standards, ABA Teleconference, broadcast nationally and sponsored by ABA Section of Taxation (organizer and moderator) (Dec. 5, 2007).

Tax in the 21st Century: What's Blogging Got to Do with It?, ABA Section of Taxation, 2008 Midyear Meeting, Committee on Teaching Taxation (moderator), Lake Las Vegas.

Update on Return Preparer Standards, Section 6694 and Circular 230, ABA Section of Taxation, 2008 Midyear Meeting, Committee on Tax Practice Management (organizer and moderator), Lake Las Vegas.

Discussion of Potential Task Force or Working Group on Patenting Legal Strategies, ABA 2008 Midyear Meeting, Center for Professional Responsibility/Section Officers Conference Joint Committee on Ethics and Professionalism, Beverly Hills.

What Every Tax Lawyer Should Know About Patented Tax Strategies, University of Florida, Fredric G. Levin College of Law, Graduate Tax Program Enrichment Speaker Series (March 31, 2008) (prepared outline), Gainesville, FL.

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M., Arizona State University College of Law (April 15, 2008), Tempe, AZ.

The Latest in Return Preparer Guidance, Whither the Proposed 6694 Regs?, ABA Section of Taxation, 2008 May Meeting, Committee on Tax Practice Management (organizer and panelist) (prepared materials), Washington, DC.

Refund Anticipation Loans and Taxpayer Information Disclosure Issues, ABA Section of Taxation, 2008 May Meeting, Committee on Low Income Taxpayers (organizer and moderator), Washington, DC.

What Every Tax Lawyer Should Know About Patented Tax Strategies, Golden Gate University School of Law, Guest Lecture, Professional Responsibility for Tax Practitioners Course (taught by Karen L. Hawkins) (July 17, 2008), San Francisco.

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M., University of California Hastings College of Law (Sept. 11, 2008), San Francisco.

Patented Tax Strategies – Ethical Concerns for the Tax Lawyer and Estate Planner, ABA 2008 Joint Fall CLE Meeting, Section of Taxation Program, What Every Tax and Estate Planning Lawyer Should Know About Patented Tax Strategies, San Francisco.

Economic Substance Doctrine: Where Do We Stand? California Tax Bar Annual Meeting (Nov. 8, 2008), San Francisco.

Current Ethical Issues in Tax Practice, Orange County Bar Tax Section (Dec. 11, 2008), Costa Mesa.

Section 6694 Update, ABA Section of Taxation, 2009 Midyear Meeting, Committee on Tax Practice Management (organizer, moderator and speaker), New Orleans.

Patented Tax Strategies, Ethics and Circular 230: Protecting Yourself and Your Client, Distinguished Tax Lecture, Hofstra Law School (Apr. 22, 2009), Hempstead, NY.

Patented Tax Strategies, Ethics and Circular 230: Protecting Yourself and Your Client, BNA Tax Management Advisory Board (by invitation) (Apr. 22, 2009), New York.

Client Confidences and Privileges, ABA Section of Taxation, 2009 May Meeting (organizer, moderator and speaker), Washington, DC.

Dealing with an Uncooperative Client, ABA Section of Taxation Tax Link Live Teleconference (annual live, nationally broadcast ethics program) (organizer, moderator and speaker) (June 3, 2009).

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M. (November 7, 2009), UNLV William S. Boyd School of Law, Las Vegas.

Ethics: Economic Substance Doctrine: Impact on Tax Planning, California Tax Bar Annual Meeting (organizer, moderator and speaker) (Nov. 13, 2009), San Diego.

LLMs and JDs Together: Synergies and Problems, AALS 2010 Annual Meeting, Section on Post-Graduate Legal Education (chair, organizer and moderator), New Orleans.

Preparer Regulation 2010: Section 6694, Circular 230 and the States (!), ABA Section of Taxation, 2010 Midyear Meeting, Committee on Tax Practice Management (organizer, moderator, speaker), San Antonio.

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M. (April 15, 2010), University of Arizona, James E. Rogers College of Law, Tucson.

Tax Law Career Options and Graduate Degree Programs (April 21, 2010), Thomas Jefferson School of Law, San Diego.

Look Homeward Angel: Hot Issues for Homeowners, ABA Section of Taxation, 2010 May Meeting, Committee on Individual and Family Taxation (organizer, moderator and speaker on Current Home Office Issues), Washington, DC.

Ethics and Circular 230 Issues Encountered in Connection with Tax Patents, ABA Section of Taxation, 2010 May Meeting, Task Force on Patented Tax Strategies, Washington, DC.

Hot Topics and Current Developments in Circular 230, ABA Section of Taxation Tax Link Live Teleconference (annual live, nationally broadcast ethics program) (organizer, moderator and speaker) (June 2, 2010).

Beyond the Basics: Understanding Financial Statements for Tax Lawyers, ABA Section of Taxation, 2010 Joint Fall CLE Program, Committee on Tax Practice Management (organizer, moderator), Toronto.

Coping with Bilski, BNA Tax Management Advisory Board (by invitation) (October 21, 2010), New York.

What the Tax Bar Should Know about Tax Patents Today, Orange County Bar Tax Law Section (December 9, 2010) (invited speaker), Santa Ana.

A Panel Discussion on the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010, ABA Section of Taxation, 2011 Midyear Meeting, Committee on Tax Practice Management (organizer and moderator), Boca Raton.

Will Dealing with Tax Patents Become Easier? Distinguished Tax Lecture, New York Law School (April 21, 2011).

Ethical Warning Signs – Avoiding and Dealing with Difficult Clients, ABA Section of Taxation, 2011 May Meeting, Committee on Tax Practice Management (organizer, moderator and speaker), Washington.

Conflicts of Interest and Related Considerations in Representing the Closely-Held Business and Its Owners, Portland Tax Forum (May 19, 2011) (invited organizer, moderator and speaker), Portland, OR.

Does the Tax Court ***Canal Corporation*** *Decision Have Implications for Disciplinary and Malpractice Actions?* Beverly Hills Bar Ass'n Tax'n Law Section (Sept. 7, 2011).

Publishing Law Books: Process, Mechanics, Strategies, and Benefits, COTES (Chapman) Faculty Scholarship Roundtable (Sept. 15, 2011) (presenter).

Ethics in Estate Planning, ABA Section of Taxation, 2011 Joint Fall CLE Program, Committee on Tax Practice Management (moderator), Denver.

Conflicts about Conflicts: Implications of the Tax Court **Canal Corp.** *Decision for Disciplinary and Malpractice Actions,* BNA Tax Management Income Tax Advisory Bd., New York (Oct. 27, 2011).

Conflicts about Conflicts: Implications of the Tax Court **Canal Corp.** Decision for Disciplinary and Malpractice Actions, University of San Diego Law School Tax Law Speaker Series (Nov. 16, 2011).

Conflicts about Conflicts: Implications of the Tax Court **Canal Corp.** *Decision for Disciplinary and Malpractice Actions,* Orange County Bar Tax Law Section, Newport Beach (Feb. 9, 2012).

Get Inspired! Motivational Stories of Success from Tax Professionals, ABA Section of Taxation 2012 Midyear Meeting, Committees on Tax Practice Management and Diversity and Young Lawyers Forum (moderator), San Diego.

Tax/Estate Planning Opportunities and the Value of a Tax LLM (Mar. 15, 2012), Arizona State University, Sandra Day O'Connor College of Law, Tempe.

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M. (Mar. 22, 2012), Phoenix School of Law, Phoenix.

Conflicts about Conflicts: Implications of the Tax Court **Canal Corp.** *Decision for Disciplinary and Malpractice Actions*, Distinguished Tax Lecture, Hofstra Law School (April 25, 2012), Hempstead, NY.

Avoiding Malpractice, ABA Section of Taxation 2012 May Meeting, Committee on Tax Practice Management (organizer, moderator and speaker), Washington.

Avoiding Tax Malpractice, 2012 Annual Income Tax Seminar (June 22, 2012), The State Bar of California Taxation Law Section, Whittier School of Law, Costa Mesa.

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M. (Sept. 12, 2012), University of Maine Law School, Portland.

Ethics and Related Issues in Using Paralegals in a Tax or Estate Planning Practice, Paralegals: Everything You Need to Know About Using Them in Your Practice, ABA Section of Taxation, 2012 Joint Fall CLE Program, Committees on Tax Practice Management and Estate & Gift Taxes, Boston.

Tax Malpractice: Issues and Avoidance, BNA Tax Management Income Tax Advisory Bd. (Sept. 20, 2012), New York.

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M. (Oct. 17, 2012), University of Arizona, James E. Rogers College of Law, Tucson.

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M. (Oct. 31, 2012), Creighton University School of Law, Omaha.

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M. (Nov. 1, 2012), University of Nebraska College of Law, Lincoln.

Thinking about Tax Malpractice, ABA Section of Taxation Tax Link Live Teleconference (annual live, nationally broadcast ethics program) (organizer, moderator and speaker) (December 13, 2012).

The Proposed (or Final) Amendments to Circular 230, ABA Section of Taxation 2013 Midyear Meeting, Committee on Standards of Tax Practice (organizer, moderator and speaker), Orlando.

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M. (Feb. 19, 2013), Tax Law Society, Chapman University School of Law.

Tax Geeks United and Separated, California Tax Reform Conference (Feb. 21, 2013), University of California Center, Sacramento (invited participant).

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M. (Mar. 28, 2013), University of San Francisco School of Law.

Law School with an Accounting Background: Career Opportunities in Tax and Related Practice Areas, Beta Alpha Psi/Cal Poly Society of Accountants, Cal Poly Pomona (invited speaker) (April 4, 2013).

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M. (April 4, 2013), University of La Verne College of Law, Ontario, CA.

Whither (or Wither?) the IRS Office of Professional Responsibility (OPR) and Circular 230: An Update on IRS Regulation of Tax Practitioners, Dallas Bar Association Tax Section (June 3, 2013).

Recent Developments in Ethics for Tax Practitioners, State Bar of California Taxation Section 2013 Annual Income Tax Seminar, University of San Diego Law School (June 28, 2013).

Whither (and Wither?) the IRS Office of Professional Responsibility (OPR) and Circular 230: An Update on IRS Regulation of Tax Practitioners, Orange County Bar Association Tax Law Section (July 11, 2013).

Social Media and Your Practice: *Avoiding Ethical Pitfalls*, ABA Section of Taxation, 2013 Joint Fall CLE Program, Committees on Tax Practice Management and Teaching Taxation, San Francisco.

Can the IRS Effectively Regulate the Quality of Tax Planning Advice? Symposium on Duties to the

Tax System, University of Washington School of Law Graduate Program in Taxation, Seattle (Oct. 4, 2013).

Can the IRS Effectively Regulate Tax Planning Advice? BNA Tax Management Income Tax Advisory Bd. (Oct. 17, 2013), New York.

Ethics and Conflicts of Interest, 2013 California Tax Bar Annual Meeting (panelist), San Jose (Nov. 9, 2013).

Law Student Career Dinner, ABA Section of Taxation 2014 Midyear Meeting (organizer, host and emcee) (Jan. 23, 2014), Phoenix.

Comments on Incorporating Ethics at All Levels of Tax Education, Teaching Ethics – Incorporating Ethical Issues from Basic Tax to LLM Courses, ABA Section of Taxation 2014 Midyear Meeting, Committees on Teaching Taxation and Standards of Tax Practice (panelist) (Jan. 24, 2014), Phoenix.

Tax and Estate Planning Opportunities for Law School Graduates and the Value of a Tax LL.M., University of Santa Clara School of Law (Jan. 30, 2014), Santa Clara.

Can the IRS Effectively Regulate Tax Planning Advice? Orange County Bar Association Tax Law Section (Feb. 13, 2014).

*How Federal Business Tax Reform Affects State and Local Tax (*moderator), Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities, Chapman Law Review Symposium (Mar. 14, 2014).

Ethical Issues in Changing Firms, ABA 2014 Joint Fall CLE Meeting, Section of Taxation Committee on Tax Practice Management (Sept. 19, 2014), Denver.

Repealing of § 1031: A Lincoln-Douglas Debate, ABA Section of Taxation 2015 Midyear Meeting, Committee on Teaching Taxation, moderator (Speaker of the House) (Jan. 30, 2015), Houston.

Going Out on Your Own and Changing Firms - Practical and Ethical Considerations, ABA Section of Taxation Webinar (nationally broadcast teleconference), panelist, February 18, 2015.

Ethics Update for Tax Practitioners: A Discussion of Recent Issues and Their Implications, including Circular 230 Amendments, Important Judicial Developments, Recent Disciplinary Activity and Ethical Issues in Social Media Use, Orange County Bar Ass'n Tax Law Section, with Dec. 2014 Tax LL.M. graduate Ann H. Doan, Newport Beach.

'Just Add SaLT': When and How to Consider State Tax Ethical Issues in Advising Clients, ABA Section of Taxation 2015 May Meeting, Committees on State and Local Taxes and Standards of Tax Practice, panelist (May 8, 2015), Washington.

Update on Ethics and Regulation of Tax Practice for Tax Practitioners, State Bar of California Taxation Section 2015 Annual Income Tax Seminar, Whittier Law School, Costa Mesa (June 26, 2015).

Social Media: Ethics in the Internet Age, ABA 2015 Joint Fall CLE Meeting, Section of Taxation Young Lawyers Forum and Committees on Diversity and Standards of Tax Practice, moderator (Sept. 17, 2015), Chicago.

The Design of Tax Incentives: Lessons from the Energy and Environmental Incentives, ABA 2015 Joint Fall CLE Meeting, Section of Taxation Committee on Tax Policy and Simplification, organizer and moderator (Sept. 18, 2015), Chicago.

Advising Taxpayers in the 21st Century: Ethical Challenges, AALS 2016 Annual Meeting, Section of Taxation, moderator and panelist (Jan. 8, 2016), New York.

Careers in Tax Law Dinner, ABA Section of Taxation 2016 Midyear Meeting, panelist (Jan. 28, 2016), Los Angeles.

Social Media and the Tax Lawyer: An Update on Avoiding Ethical Traps, ABA Section of Taxation 2016 Midyear Meeting, Committee on Tax Practice Management, panelist (Jan. 30, 2016), Los Angeles.

Facebookkeeping: When Can Your Blog, Tweet or Snapchat Violate Ethics Rules? Beverly Hills Bar Ass'n Section of Taxation Webinar with live audience, panelist (Feb. 5, 2016).

Prospects for Tax Legislation in a New Administration, ABA Section of Taxation 2016 May Meeting, Committee on Tax Policy and Simplification, organizer and moderator (May 6, 2016), Washington.

What's the Risk? The Ethics of Advising Clients on Audit Risk, ABA Section of Taxation 2016 May Meeting, Committee on Standards of Tax Practice, panelist (May 6, 2016), Washington. (This panel was a result of a draft of an article I co-authored that was subsequently published by the Virginia Tax Review.)

Providing Ethical and Competent Advice on Tax and Other Matters with Respect to a California Marijuana Business, State Bar of California, Income and Other Taxes Committee, 2016 Annual Income Tax Seminar (June 24, 2016), Costa Mesa.

Integration of Corporate and Shareholder Income Taxes, ABA Fall 2016 Joint CLE Meeting, Section of Taxation Committee on Tax Policy and Simplification, organizer and moderator (Sept. 30, 2016), Boston.

Stay Ethical in Your Profession: Keep Your Hands out of the Cookie Jar and Other Avoidable Temptations, 2016 California Tax Bar Annual Meeting, panelist (October 26, 2016), San Diego.

Treasury Regulations and Guidance: Impact of the Administrative Procedure Act and Other Regulatory Guidance Processes, ABA Section of Taxation 2017 May Meeting, Committee on Tax Policy and Simplification, organizer and moderator (May 12, 2017), Washington.

EDITORIAL AND ADVISORY BOARDS, ETC.

THE TAX LAWYER (1987-90, 1995-2000)
THE REVIEW OF TAXATION OF INDIVIDUALS (1989-92)
S. SALCHOW, IRS PRACTICE AND POLICY (BNA Tax Management) (reviewer)
Advisory Board, USM Institute for Family-Owned Business (1995-98)
Board of Advisors, Thomas College Masters in Taxation Program (1996-2002)
Academic Advisory Board, Tannenwald Foundation for Excellence in Tax Scholarship (since 2006) (evaluate papers for annual JD and LLM scholarly paper competitions)
BNA Tax Management Income Tax Advisory Board (since 2010)

PROFESSIONAL ACTIVITIES AND AFFILIATIONS

Fellow, American College of Tax Counsel
Who's Who in American Education
ABA – Section Officers Conference/Center for Professional Responsibility Joint Committee on Ethics and Professionalism, Task Force on Patenting Legal Strategies (since 2008)
ABA - Section of Legal Education and Admission to the Bar
  Curriculum Committee (1995-98)
AALS Committee on Bar Admission and Lawyer Performance (1992-95)
AALS Section on Post-Graduate Legal Education – Chair-Elect (2008-09), Chair (2009-10)
Scholarship Reviewer, University of Missouri-Columbia School of Law (1992); University of Arkansas, Fayetteville, School of Law (1996); Penn State University, Dickinson School of Law (2003); Texas Tech University School of Law (2003); University of Wyoming College of Law (2006); Franklin Pierce Law Center (2006); Thomas Jefferson School of Law (2009); University of Akron, C. Blake McDowell Law Center (2010).
Guest Professor (via Internet), Hofstra University School of Law (Ethics in Tax Practice Seminar of Professor Linda Galler) (1998)
ABA - Section of Taxation
- Civil and Criminal Penalties Committee
  - Chair, Return Preparer Standards Comments Project (2007-08)
- Committee on Committees (2005-07)
- Committee on Tax Practice Management
  - Chair (2012-14)
  - Vice-Chair (2010-12)
- Corporate Tax Committee
  - Chair, Task Force on Bootstrap Stock Acquisitions (1982-85)
  - Other Activities - Section 311(d) Work Group; New Developments Liaison; Contributor, *Important Developments*, 40 TAX LAW. 971 (Summer 1987)
- Ethics 2000 Task Force (2001)
- Katrina Task Force (2005)
- Low Income Taxpayers Committee
  - Chair, Teaching Materials Subcommittee (1989-93)
- Membership & Marketing Committee (since 2011)
- Nominating Committee (2009-12)
- Patenting Tax Strategies Task Force (since 2006)
- Professional Services Committee (since 2005, variously representing Committees on Teaching Taxation, Tax Policy, Tax Practice Management and Standards of Tax Practice)

Publications Committee
THE TAX LAWYER, Article Editor (1987-90)
THE TAX LAWYER, Chair, Annual Report on Important Developments (1997-2000)
Standards of Tax Practice Committee
Chair (2003-05)
Vice-Chair (2001-03)
Special Task Force on Circular 230 (1997-98)
Task Force on Proposed Changes to Circular 230 (2002-03)
Chair, Ethics 2000 Task Force (1999-2000) (This Task Force submitted reports to the Ethics 2000 Commission commenting on proposed rules in both March and June of 2000.)
Tax Policy and Simplification Committee
Vice-Chair (2015-2019)
Teaching Taxation Committee
Chair (2005-07)
Vice-Chair (2002-05)
Chair, Program Planning (2000-02; included responsibility for web page)
Chair, Annual Report on Important Developments (1997-2000)
THE TAX LAWYER, Important Developments Editor (1995, 1996, 1997)
Young Lawyers Forum – Judge, Semi-Finals, 2003 Law Student Tax Challenge
AICPA/ABA Tax Section Invitational Conference on Reduction of Income Tax Complexity (1990)
Alternate/Representative, AALS House of Representatives (1991-2001)
Reviewer, Little Brown and Company (1996)
Reviewer, *The Tax Refund Project* (video script by Cynthia Lepow) (1996)
Portland Tax Group
Philadelphia Bar Association Ad Hoc Committee on Discussion Draft of Proposed Treasury Department Regulations Relating to the Taxation of Fringe Benefits (1975-76)
Consultant, Maine Department of Conservation (1990)
Consultant, California Attorney General's Office (return preparer litigation) (2007)
Expert, tax malpractice and IRS Office of Professional Responsibility disciplinary cases

BAR ADMISSIONS

Pennsylvania
Illinois
United States Tax Court

UNIVERSITY ACTIVITIES

Chapman

Grievance Committee (2003)
Faculty Senate (2010-12)
Chair, Special Medical School Input Committee (2011)
Faculty Governance Council (2011-13)
Faculty Research and Development Council (2013-15)
Host, "Instructor Pads in the Classroom," Faculty Forum Lecture, Oct. 16, 2014
Chapman University Endowment Council

University Assessment Committee (since 2016)

Maine/Utah

Chair, Faculty Senate (1999-2000)
Vice-Chair, Faculty Senate (1998-99)
Chair, Law School Dean Search Committee (1989-90)
Chair, Mission Statement Review Committee (1991)
Chair, Faculty Senate Committee on Board of Trustees Appointments (1995)
University Board of Visitors (ex officio) (1998-2000)
University Planning and Budget Advisory Committee (2001-02)
Executive Committee, Faculty Senate (1984-85, 1988-89, 1993-98)
Faculty Development Committee (2001-02)
Honorary Degrees Committee (2001-02)
Technology Grant Committee (1999)
Search Committee, Vice President for University Advancement (1998)
Y2K Committee (1998-2000)
University Accreditation Committee (1990-91)
Strategic Planning Committee (1988-89)
Law Library Building Committee (1988-92)
Law School Representative, Faculty Senate (1984-86, 1988-89, 1992-98)
Committee on Walter E. Russell Endowed Chair in Philosophy and Education (1994, 1999)
Faculty Senate Budget Advisory Committee (Utah) (1980-81)

LAW SCHOOL COMMITTEES

Chapman

Academic Standards
Admissions (Chair, 2010-11)
Ad Hoc Development (Chair, 2008-09)
Rank and Tenure (Chair, 2003-04, 2004-05)
Budget (Chair 2005-06)
Honor Council
Learning Outcomes
Library
Appointments (Chair 2009-10)
Space
Externships
AALS
Liaison, Orange County Bar Association (2005-06)
Teaching Effectiveness and Scholarship
Faculty Advisor, VALSA
Faculty Advisor, Jewish Law Students Association

Maine/Utah/Chicago-Kent

Technology (Chair, 1996-97; Liaison, 1998-2000)
Godfrey Fund (Professorship) Management Committee (Chair, 1994-97, 1998-2000)
Curriculum (Chair, 1994-96)

Self-Study (Chair, 1993-94)
Appointments (Chair, 1990-91 and 1998-2000)
Dean's Advisory Council (1992-96)
Awards (Chair, 1988-89)
Library (Chair, 1988-89)
Faculty Personnel (Promotion and Tenure) (Chair, Scholarship Subcommittee, 1988-89)
Post-Tenure Review (2001)
AALS Preparation
Externships
Student Conduct
Placement
Student Pro Bono Activity
Special Committee on Grading Standards
Special Committee on Teaching Evaluation by Students
Panelist, Forum on Testing and Grading (February 22, 1989)
Law Review Advisor
J.D./M.B.A. Program
Coffin Lecture