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, 2025-2027
- Course: Taxation of Property Transactions (Spring 2026 & Fall 2026, 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)
- 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)
- Trustees' Teaching Award, Indiana University Maurer School of Law, 2023 & 2009
- 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, 2006 (sole author)
- First edition (LexisNexis), 2002 (sole author)

• TAX CONTROVERSIES: PRACTICE AND PROCEDURE, 4th Ed. & Teacher's Manual 2018 (Carolina Academic Press) (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

• "The Hidden Logic of Disallowed Deductions" (with Sarah Lawsky) (SSRN link)

• "Law-Professor Hiring Myths" (draft available upon request)

Law Review Articles

• "Constructing Deductions," 54 PEPPERDINE L. REV. __ (forthcoming 2027) (with Sarah Lawsky) (SSRN link)

• "Making the Most of VAPs and Fellowships: A Guide for Law Schools and Aspiring Legal Academics," 75 J. LEGAL EDUC. __ (forthcoming) (SSRN link)

• "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)

SCHOLARSHIP (CONTINUED)

Law Review Articles (continued)

• "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)

• "(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. Hrung)

• "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)

SCHOLARSHIP (CONTINUED)

Law Review Articles (continued)

• "Are There Procedural Deficiencies in Tax Fraud Cases?: A Reply to Professor Schoenfeld," 35 IND. L. REV. 143 (2001)

• "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)

SCHOLARSHIP (CONTINUED)

Short Articles (continued)

• "The Federal Income Tax Consequences of the Bobble Supreme Phenomenon," 9 GREEN BAG J. 2D 423 (2006)

• "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)

SCHOLARSHIP (CONTINUED)

Short Articles (continued)

• "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).

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

- **University of Florida Levin College of Law**, *Paths to Law Teaching* talks to students (via Zoom)
  - Feb. 3, 2027 (scheduled)
  - Feb. 18, 2026; Nov. 4, 2025

- **University of Chicago Law School**, Legal Scholarship Workshop, commenter on "Buy or D.I.Y.: Home Production and the Income Tax," Oct. 29, 2026 (via Zoom to in-person audience)

- *The Hidden Logic of Deductions* (and other titles)
  - **University of Chicago Law School**, Legal Scholarship Workshop, Oct. 29, 2026 (via Zoom to in-person audience)
  - **University of Florida Levin College of Law**, Tax Policy Colloquium, Oct. 2, 2026 (via Zoom to hybrid audience)
  - **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**, Summer Workshop Series, *Taxology* incubator, July 29, 2026 (via Zoom)

- **Indiana University Maurer School of Law**, Teaching Fellows course, guest lecture on Legal Academia, April 7, 2026 (via Zoom)

PRESENTATIONS (CONTINUED)

• **Critical Tax Conference, University of Connecticut School of Law**, *Constructing Deductions*, Mar. 20, 2026 (via Zoom to hybrid audience) (co-presented with Sarah Lawsky)

• **Indiana University Maurer School of Law**, Summer Workshop Series, *Becoming A Law Professor: The Greatest Hits and Myths*, June 18, 2025 (via Zoom)

• **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)

• *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, Sep. 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)

PRESENTATIONS (CONTINUED)

• **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

• *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

PRESENTATIONS (CONTINUED)

• **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 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

• **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

• **University of Cambridge, Jesus College**, 2017 Economic Crimes Symposium, panelist, "Tax Compliance and Tax Privacy: A US Perspective," Cambridge, England, Sept. 6, 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

PRESENTATIONS (CONTINUED)

• *Does Enforcement Crowd Out Voluntary Tax Compliance?* (and similar titles) (continued)

- **University of Florida 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

• **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

PRESENTATIONS (CONTINUED)

• **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)

• **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

PRESENTATIONS (CONTINUED)

• **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

• *Which Cases Settle? A Large-Scale Empirical Study of U.S. Tax Court Cases* (co-authored with Katz, Bommarito, and Hrung)

- **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 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

PRESENTATIONS (CONTINUED)

• **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

• *Repeated Offshore Voluntary Disclosure Initiatives: Useful or Not?*
  ‣ **Washburn University School of Law**, Tax Law Colloquium, Topeka, KS, Apr. 20, 2012
  ‣ **University of Florida 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 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

PRESENTATIONS (CONTINUED)

• **Southeastern Association of American Law Schools meeting**, Moderator, "Supreme Court and Legislative Update: Business and Regulatory Issues," Hilton Head, SC, July 25, 2011

• **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

PRESENTATIONS (CONTINUED)

• *W(h)ither Economic Substance?* (and similar titles) (continued)

- **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

• **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

PRESENTATIONS (CONTINUED)

• *"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

• *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 Hrung)

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

BAR ADMISSIONS

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

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 Advisors; 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. 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

UNIVERSITY OF FLORIDA:

Academic Careers Coordinator (2025-2027) (mentor U.F. VAPs, Fellows, and alumni on the legal-academic market; advise interested students and alumni); Tax VAP search committee (2026).

INDIANA UNIVERSITY:

Law School Service: Academic Careers Initiative, 2025-present; 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).

ACADEMIC SERVICE (CONTINUED)

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 Oralist awards); VITA Faculty Advisor.

SELECTED MEDIA MENTIONS

- Quoted in *Tax Notes*, Sep. 1, 2026; Jul. 27, 2021; Jul. 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; Jul. 13, 2005; Mar. 8, 2005; Dec. 6, 2004; Jan. 22, 2001; Jan. 3, 2001
- Quoted in Law360, Aug. 30, 2024
- *Bloomberg Tax*, "Spotlight on Tax Professor Leandra Lederman" (link), Jun. 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; Jun. 19, 2019; Apr. 18, 2017; Dec. 29, 2003
  - *All Things Considered*, Mar. 7, 2005
- 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*, Jul. 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, Spring 2025; German conversation course, Fall 2025; Advanced German Conversation course, Spring 2026. (All online via Zoom.)

• **INDIANA UNIVERSITY, EMERITI FACULTY**, Bloomington, IN
Informal weekly German Language course (online), Jan. 2025-present. Ran session on Feb. 11, 2026.

ADDITIONAL EDUCATION (CONTINUED)

• **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)

Earnhardt Plumbing, LLC v. Thomas Builders, Inc., 2025 N.C. App. LEXIS 815 (2025)
- citing Note, *Viva Zapata!*

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), 2012-2026; 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; basic Italian; intermediate German