

UCI Law

Graduate Tax Program

UNIVERSITY OF CALIFORNIA, IRVINE SCHOOL OF LAW

**The 6th Annual
UCI Law – Taylor Nelson Amitrano, LLP
Tax Symposium**

**THE *MOORE* CASE AND THE FUTURE OF THE
REALIZATION DOCTRINE**

Thursday, April 18th, 2024

**Presented by the
UCI Law Graduate Tax Program**



TAYLOR NELSON AMITRANO^{LLP}
A TAX CONTROVERSY LAW FIRM

6th Annual UCI Law - Taylor Nelson Amitrano, LLP Tax Symposium

The *Moore* Case and the Future of the Realization Doctrine

Conference Schedule

9:00 a.m. – 9:15 a.m.

WELCOME REMARKS

Dean Austen Parrish
Professor Omri Marian

9:15 a.m. – 10:30 a.m.

PANEL 1

Moderator: Omri Marian

Presenter: Clint Wallace and Bret Wells, *Moore*, “Incomes,” and *the Limits of Time*

Presenter: Donald Tobin, *The Taxing Question of Income*

Presenter: Jonathan Grossberg, Kerry Inger, and Carneil Wilson, *Moore v. United States: Original Public Meaning and the Implications of Different Possible Outcomes*

10:30 a.m. – 10:45 a.m.

BREAK

10:45 a.m. – 12:00 p.m.

PANEL 2

Moderator: Joshua Blank

Presenter: John Brooks and David Gamage, *What Is Income Under the Constitution?*

Presenter: Sloan G. Speck, *The Realization Rule as a Legal Standard*

Presenter: Calvin H. Johnson, *Kill Pollock, the Snake that came into the Garden*

12:00 p.m. – 12:15 p.m.

BREAK

12:15 p.m. – 12:30 p.m.

KEYNOTE INTRODUCTION by Joshua Blank

12:30 p.m. – 1:15 p.m.

KEYNOTE SPEAKER

David Kamin, Charles L. Denison Professor of Law, NYU School of Law

1:15 p.m. – 2:30 p.m.

PANEL 3

Moderator: Vic Fleischer

Presenter: Christine Kim, *A Comparative Study of Taxing Unrealized Gains*

Presenter: Stephanie Hunter McMahon, *Moore Support For Tax Exceptionalism: Severability in Reconciliation*

Presenter: David Gamage, Brian Galle, and Darien Shanske, *Money Moves: Taxing the Wealthy at the State Level*

2:30 p.m. – 2:45 p.m.

CLOSING by A. Lavar Taylor

Featured Panelists



Joshua Blank

*Professor of Law,
University of California,
Irvine School of Law*

Joshua Blank is a professor of law and faculty director of strategic initiatives at University California, Irvine School of Law. Prior to joining UCI Law in 2018, Blank was a member of the full-time faculty of NYU School of Law, where he served as professor of tax law, vice dean for technology-enhanced education, and faculty director of its graduate tax program.

Blank's scholarship focuses on tax administration and compliance, taxpayer privacy, and taxation of business entities. His recent publications have appeared in Cornell Law Review, Vanderbilt Law Review, Emory Law Journal, New York University Law Review, Southern California Law Review, Tax Law Review, University of Pennsylvania Law Review, and UCLA Law Review, among others. He is a frequent contributor to Bloomberg, CNN, Fortune, the New York Times, and the Wall Street Journal, among others.



John Brooks

*Professor of Law,
Fordham Law*

Professor **John Brooks's** research focuses on tax law, public finance, social insurance, and related issues in federal fiscal and budget policy, as well as tax history and the constitutional law of taxation. In addition to contributing to tax and fiscal theory generally, Professor Brooks also focuses on "tax-adjacent" areas of fiscal policy, especially the federal student loan program, and his work seeks to better understand the array of government fiscal tools beyond classic taxing and spending. His work has appeared in the Georgetown Law Journal, the Tax Law Review, the North Carolina Law Review, the Journal of Legal Education, and elsewhere, and he has also written for the New York Times, the Washington Post, the L.A. Times, Politico, and the American Prospect. He is currently working on a book on American "hidden" social welfare spending, under contract with Yale University Press. He consults regularly on both tax and student loan topics with legislators, lawyers, and advocates.

Prior to joining Fordham in 2022, Professor Brooks spent 10 years on the faculty of Georgetown University Law Center. Before that, he was a Climenko Fellow and Lecturer on Law at Harvard Law School, an Associate in the tax department of Ropes & Gray in Boston, and a clerk for Judge Norhan H. Stahl of the U.S. Court of Appeals for the First Circuit.

Professor Brooks earned an A.B. from Harvard College and a J.D. from Harvard Law School, where he was an Olin Fellow in Law & Economics and was awarded the Sidney I. Roberts prize for the best paper on taxation.

Featured Panelists



Victor Fleischer
*Professor of Law,
University of California,
Irvine School of Law*

Victor Fleischer joined UCI Law in July 2018 as Professor of Law. Previously, he served as Professor of Tax Law and Director of Tax Programs at the University of San Diego School of Law. Professor Fleischer teaches and writes in the areas of corporate tax, international tax, partnership tax, tax policy and alternative investments. He served as the Democratic Chief Tax Counsel for the U.S. Senate Finance Committee from 2016-17. Prior to joining the USD School of Law faculty in 2013, Professor Fleischer held tenured or visiting professorships at University of Colorado Law School, University of Illinois College of Law, UCLA School of Law, Georgetown University Law Center and NYU School of Law. Before his accomplished career in academia, he practiced law at Davis Polk & Wardwell LLP and clerked in both the U.S. Court of Appeals for the Fourth Circuit and Ninth Circuit. He received a B.A. from Columbia College and a J.D. from Columbia Law School.



Brian Galle
*Agnes Williams
Sesquicentennial
Professor of Tax Policy,
Georgetown Law*

Brian Galle is the Agnes Williams Sesquicentennial Professor of Tax Policy at Georgetown Law. Galle teaches courses on taxation, nonprofit organizations, and behavioral law & economics at the Law Center. During the 2022-2023 academic year he is on leave while serving as a Senior Fellow at the Securities & Exchange Commission, Division of Corporation Finance. He also serves as a research fellow in the IRS Joint Statistical Research Program and the U.C. Irvine/Student Loan Law Initiative. Published three times each in the Yale Law Journal and Stanford Law Review, he is a regular on lists of the “Top Ten Most-Cited Tax Law Scholars,” and has been twice quoted in Pulitzer-winning coverage of the nonprofit sector.



David Gamage
*Professor of Law and
William W. Oliver Chair in
Tax Law, Indiana
University, Bloomington*

David Gamage is the Law School Foundation Distinguished Professor of Tax Law & Policy at the University of Missouri School of Law. Gamage has written extensively on tax and budget policy at both the U.S. state and federal levels, as well as on tax theory, fiscal federalism, and the intersections between taxation and health care. Professor Gamage is ranked among the top 10 most-cited U.S. tax law scholars and is the youngest scholar on that top-10 list. He is also ranked as the fifth most-downloaded U.S. tax law scholar. Gamage has authored or coauthored over 90 scholarly articles and essays. His scholarship has appeared in a range of journals, including the peer-reviewed Tax Law Review and Public Finance Review, and the flagship law reviews of the University of Chicago, the University of California, Duke, and Northwestern Law Schools.

Featured Panelists



Jonathan Grossberg

*Tax and Accounting
Specialist Editor*

Jonathan D. Grossberg, Esq., J.D., LL.M. (Taxation) is a Tax and Accounting Specialist Editor at Thomson Reuters. Jonathan is an experienced tax lawyer who has practiced, taught, and written about tax for the past fifteen years. Jonathan has moderated and presented on several ABA Section of Taxation panels as well as conferences hosted by the National Tax Association and American Taxation Association. Jonathan has also served as a paid presenter of CLE and CPE for several groups including the Pennsylvania Institute of Certified Public Accountants, the Accountant-Lawyer Alliance, and the National Society of Accountants. He currently serves as Vice Chair for Tax Reform Processes for the Tax Policy and Simplification Committee and as Sponsorship Liaison for the Closely Held Businesses Committee. Jonathan has taught, at both business schools and law schools, a wide variety of tax classes including federal income taxation, advanced taxation, corporate tax, international tax, taxation of business entities, tax procedure, and tax research.

He has also taught the legal environment of business. Prior to his position at Thomson Reuters, Jonathan was a full-time tenure-track assistant professor of taxation at Robert Morris University. Jonathan has also supervised student attorneys representing low-income taxpayers in controversies with the IRS in a low-income taxpayer clinic. Prior to this work, Jonathan practiced tax law at two large law firms in New York and Philadelphia and served as an attorney-adviser (law clerk) for Judge Gale on the United States Tax Court. Jonathan has published articles in the Louisiana Law Review, Washington and Lee Journal of Civil Rights and Social Justice, Journal of Taxation, Journal of International Taxation, ABA Tax Times, and Business Education Innovation Journal.



Kerry Inger

*Harbert College
Advisory Counsel
Associate Professor*

Kerry K. Inger is the Harbert Advisory Council Associate Professor in the School of Accountancy in the Harbert College of Business at Auburn University. Dr. Inger has received numerous teaching accolades, including Auburn University's prestigious Gerald and Emily Leischuck Endowed Presidential Award for Excellence in Teaching, the Alumni Undergraduate Teaching Excellence Award, the Harbert College's Lowder and McCartney teaching awards and the American Taxation Association Innovations in Teaching Tax Award. She has taught accounting and tax classes at Auburn University and the University of Regensburg in Germany.

Dr. Inger's research focuses on the intersection of financial accounting and corporate taxation, as well as sustainability issues related to accounting. Her work has been published at journals including The Accounting Review, The Journal of the American Taxation Association, The Journal of Management Accounting Research, Journal of Accounting and Public Policy, Issues in Accounting Education, Tax Notes and the ABA Tax Times. Her work has been cited by the popular press including the Wall Street Journal, CFO Magazine, Bloomberg, and Politico. She currently serves as an Editor at Issues in Accounting Education.

Featured Panelists



Calvin H. Johnson

*John T. Kipp Chair
Emeritus in Corporate
Business and Law,
University of Texas
at Austin*

Calvin H. Johnson holds the John T. Kipp Chair in Corporate and Business Law Emeritus at the University of Texas Law School of Law. He is a graduate of Columbia College (class of 1966) and Stanford Law School (class of 1971). Publications including links to full text are at <https://law.utexas.edu/faculty/calvin-h-johnson/cv/>. Johnson Commentary on Johnson Scholarship is at "How'd I Do?" <https://law.utexas.edu/faculty/calvinjohnson/howd-i-do.pdf>

Professor Johnson's scholarship is dedicated to protecting the tax base to make the tax system fairer and more efficient. He like many participants in these panels submitted an Amicus Brief in Support of the United States in Moore v. United States now pending decision.

Johnson's recent scholarship projects include (1) "How to Raise \$3.5 Trillion Without a Rate Increase, Tax Notes Federal (2024)(a sample of 21 proposals of 90 Shelf Projects to protect the tax base), (2) Sola Scriptura: Slavery, Federalism and the Textual Power to Provide for the General Welfare." 31William and Mary Bill of Rights Journal 667 (2023), (arguing that the text of the Constitution gives a general power to provide for the general welfare, and that the enumerated power limitation has no textual justification), (3) Stop Location Subsidies, 109 Tax Notes State 11 (July 3, 2023)(arguing that location subsidies do not add one job and are unconstitutional harm to other Americans).

Johnson's work in progress includes (1) The Theory Defines the Meaning of the Text, which uses the American Pragmatism philosophical tradition to criticize three Supreme Court Decision, (2) A Regulation Preamble is Never Inadequate (arguing that the internal contemporaneous documents show whether Treasury and IRS has been capricious or unreasonable and that preamble may be inspirational but is otherwise useless), (3) Meaningless paper (arguing that unconsolidated tax returns of a controlled subsidiary should never be admitted into evidence except in rebuttal because the entries are dictated by HQ not reflecting real bargains).

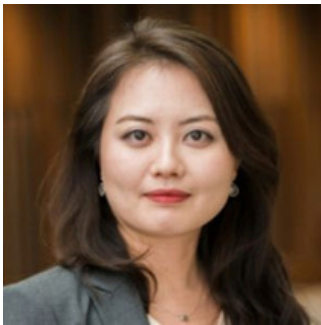
Featured Panelists



David Kamin

*Charles L. Denison
Professor of Law,
NYU School of Law*

David Kamin's scholarship focuses on tax and budget policy, and he served in the White House under President Biden and President Obama. Kamin's scholarship has covered topics including taxation of the top end, corporate taxation, income support, retirement policy, and budget metrics. In the White House under President Biden, Kamin served as deputy assistant to the President and deputy director of the National Economic Council, working on response to the pandemic and on policy related to infrastructure, energy, tax, and budget, among other areas.



Christine Kim

*Professor of Law,
Cardozo Law*

Young Ran (Christine) Kim is a Professor of Law at Benjamin N. Cardozo School of Law. Her research centers on international tax, business tax, and taxation in the digital economy. Her work has been published in the Cambridge University Press, Georgetown Law Journal, UCLA Law Review, Notre Dame Law Review, George Washington Law Review, Harvard International Law Journal, and Virginia Tax Review, among others. Prior to joining the Cardozo faculty, Kim was Associate Professor of Law at the University of Utah. She is the chair of the Teaching Tax Committee for the ABA Tax Section. Kim received her J.S.D. from NYU School of Law, LL.M. from Harvard Law School, where she was awarded the Landon H. Gammon Fellowship for academic excellence, and Bachelor of Law summa cum laude from Seoul National University. Kim is admitted to the bars of New York and South Korea and has worked at Yulchon and Caplin & Drysdale.



Omri Marian

*Professor of Law,
University of California,
Irvine School of Law*

Omri Marian is an internationally recognized expert in international tax on and comparative taxation. Before joining UC Irvine School of Law, he was an assistant Professor of Law at the University of Florida where he taught in the graduate tax program. He also practiced as a tax associate in the New York office of Sullivan & Cromwell LLP. Professor Marian's work has been cited by Congress and is frequently featured in financial media outlets.

Featured Panelists



**Stephanie Hunter
McMahon**

*Professor of Law,
College of Law
University of Cincinnati*

Professor **Stephanie Hunter McMahon** has taught courses in tax law and legal history at the University of Cincinnati College of Law since 2008, and while doing so has won two of the law school's teaching awards, its faculty excellence award, and its award for scholarship. To date, much of her scholarship explores the relationship between taxation and the public's perception of taxation with respect to families and the application of administrative law to tax. Her interest in the development of tax policy led her to write *Principles of Tax Policy* for West's Concise Hornbook Series. In the last few years, she has begun scholarship focusing on the tax treatment of disadvantaged groups, both women seeking abortions in states that do not provide access to care and the discriminatory tax treatment of inmate labor. Her writings have been published in peer-reviewed journals, *The Tax Lawyer* (ABA journal), *Florida Tax Review*, and the *Virginia Tax Review*, as well as student-reviewed journals, such as *Northwestern Law Review*, *Washington Law Review*, and *Michigan State Law Review*. Professor McMahon received her J.D. from Harvard Law School and PhD in American history from the University of Virginia. Following law school, Professor McMahon practiced in the New York offices of Cravath, Swaine & Moore and Skadden, Arps, Slate, Meagher & Flom.



Austen Parrish

*Dean and Chancellor's
Professor of Law,
University of California,
Irvine School of Law*

Austen Parrish joined University of California, Irvine School of Law in August 2022 as its third dean and as a Chancellor's Professor of Law. He currently serves as the president-elect of the Association of American Law Schools, is a long-standing member of the board of directors of the AccessLex Institute, and serves as co-editor of the *Journal of Legal Education*. He is an elected member of the American Law Institute, a fellow with the American Bar Foundation, and a fellow with the Association of American Law Schools.

Parrish's research and teaching interests focus on international law, transnational litigation, and the role that national courts and domestic institutions play in solving global challenges. He has particular expertise in legal and policy issues related to the extraterritorial application of domestic law. He is the author of dozens of scholarly articles published in leading law reviews and is the co-author of three books. Over his career, he has taught a variety of courses, including Civil Procedure, Constitutional Law, Federal Courts, Transnational Law, International Environmental Law, and Public International Law.

Continued on next page.

Featured Panelists

Before joining University of California, Irvine, Parrish was the sixteenth Dean and James H. Rudy Professor of Law at Indiana University Maurer School of Law (2014-2022). In 2018 and again in 2021, he was named a Wells Scholars Professor for his work with Indiana University's prestigious Wells Scholars program. In 2019, he was bestowed with IU's Bicentennial Medal and, in 2022, he was awarded the Provost's Medal, the highest honor bestowed by the Office of the Provost, recognizing outstanding and transformative contributions to Indiana University Bloomington.

Before joining Indiana University Bloomington, Parrish served as interim dean and CEO (2012-2013), vice dean (2008-2012), and the Irwin R. Buchalter Professor of Law (2007-2008) at Southwestern Law School in Los Angeles. From 2003 to 2010, he directed Southwestern's international and comparative summer law program in Vancouver, Canada, hosted by the University of British Columbia Faculty of Law in collaboration with the International Centre for Criminal Law Reform and Criminal Justice Policy, a United Nations affiliate. In 2015, he received an honorary doctor of laws degree from Southwestern Law School during its 100th year graduation ceremony, and in 2014 was honored by Southwestern's Alumni Board with its Outstanding Friend Award.

Parrish is active in a variety of national organizations focused on legal education. Since 2015, he has served as a member of the board of directors of AccessLex Institute, a nonprofit organization dedicated to the betterment of legal education with a focus on issues of access and affordability. From 2020-2023, and again from 2024 onwards, he has served as a member of the Executive Committee of the Association of American Law Schools and a member of the AALS Deans Steering Committee. He is an officer of the Association, is currently serving as president-elect (2024-2025) and will serve as president in 2025-2026. From 2015-2020, he served as a member, and then chair, of the AALS Membership Review Committee. He served as a member of the faculty/programming committee for the 2019 ABA New Deans Workshop, and that same year the Indiana Supreme Court appointed him to the Study Commission on the Future of the Indiana Bar Examination.

Prior to entering academia, Dean Parrish was an attorney with O'Melveny & Myers LLP in Los Angeles, where he litigated in state and federal trial and appellate courts. Dean Parrish received his bachelor's degree from the University of Washington and his law degree from Columbia University, where he was a Harlan Fiske Stone scholar.

Featured Panelists



Darien Shanske

*Martin Luther King Jr.
Professor of Law,
UC Davis School of Law*

Darien Shanske is the Martin Luther King Jr. Professor of Law at the University of California, Davis, School of Law. Shanske holds a J.D. from Stanford Law School, a Ph.D. from UC Berkeley in Rhetoric, an M.A. from McGill University in Philosophy, and a B.A. from Columbia University. Professor Shanske's academic interests include taxation, particularly state and local taxation, local government law, public finance, and political theory, particularly jurisprudence. Some of his current projects are on the local property tax, the state and local fiscal relationship, the fiscal constitution of California, and the role of reciprocity in Aristotle.



Sloan G. Speck

*Associate Professor of Law,
Colorado Law University of
Colorado Boulder*

Sloan Speck joined the University of Colorado Law School faculty in fall 2015 as an Associate Professor. Professor Speck's research interests are in tax law and policy, with an emphasis on corporate and international tax, legal and business history, and the ways in which taxation informs and structures the relationship between state and society.

Before joining Colorado Law, Professor Speck was an Acting Assistant Professor of Tax Law at New York University School of Law. Previously, Professor Speck practiced in the Chicago office of Skadden, Arps, Slate, Meagher & Flom, LLP, where he advised on tax aspects of domestic and cross-border mergers and acquisitions, spin-offs, joint ventures, real estate transactions, bankruptcy restructurings and workouts, and financings. While at Skadden, Professor Speck taught as an adjunct professor at the DePaul University College of Law.

Professor Speck received an LL.M. in taxation from NYU School of Law, a J.D. and M.A. (History) from the University of Chicago, and a B.A. from Rice University. During law school, Professor Speck was an articles editor for The University of Chicago Law Review and a board member of the Japan Law Society. Before law school, Professor Speck taught mathematics at Salesian High School in Richmond, California, where he also coached football.

Featured Panelists



A. Lavar Taylor

*Managing Partner, Taylor
Nelson Amitrano LLP*

A. Lavar Taylor is the founder of Taylor Nelson Amitrano LLP and has over 38 years of experience in handling civil and criminal tax controversies involving the IRS and state tax agencies. Lavar is widely recognized for his expertise and success in handling bankruptcy-related tax matters, he serves as Tax Counsel to the firm Shulman Bastian Friedman & Bui, LLP, and he handles litigation in all trial and appellate courts. Lavar also resolves administrative disputes with the IRS and state tax agencies including audits, collection matters, criminal investigations, administrative hearings with the IRS Office of Appeals, Collection Due Process Appeals, as well as disputes before the California Office of Tax Appeals and the California Unemployment Insurance Appeals Board.

Prior to entering private practice, Lavar served as an Assistant U.S. Attorney in the Central District of California Tax Division of the U.S. Attorney's Office from 1987 to 1989. From 1984 to 1987, he was a Senior Trial Attorney with the Laguna Niguel IRS District Counsel's Office, where he handled Tax Court cases, criminal matters and complex collection, and bankruptcy matters for the IRS. From 1981 to 1984, Lavar was an Attorney with General Litigation Division of the IRS Office of Chief Counsel in Washington, D.C.

Since 2004, Lavar has been an Adjunct Professor of Law at Chapman University School of Law in Orange, California and he currently teaches Federal Tax Procedure. Lavar is an inaugural member of the Adjunct Faculty in the Tax LLM Program at the University of California, Irvine. Lavar will run the Appellate Tax Clinic at the UC Irvine Law School, allowing LL.M. candidates to assist in the preparation of Amicus Curiae briefs to be filed in significant tax-related cases. Lavar is committed to giving back to the tax community. He served as the Chair of both the Procedure and Litigation Committee and the Bankruptcy Tax Committee of California State Bar's Tax Section. He also acts as a mentor to students and regularly speaks at programs for recent law school graduates sponsored by the Orange County Bar Association.



Donald Tobin

*Professor of Law,
University of Maryland*

Donald B. Tobin is a professor at the University of Maryland Francis King Carey School of Law. Tobin came to the University of Maryland on July 1, 2014, following a national search.

Tobin came to the University of Maryland, Baltimore from Ohio State University Moritz College of Law, where Tobin was the John C. Elam/Vorys Sater Professor of Law and also served as associate dean for academic affairs, associate dean for faculty, the Frank E. and Virginia H. Bazler Designated Professor in Business Law, founding co-director of the Program on Law and Leadership, and senior fellow at the Election Law @ Moritz program.

Prior to joining the academy, Tobin served as an appellate attorney in the Tax Division of the U.S. Justice Department and as a law clerk for Judge Francis

Featured Panelists

Murnaghan Jr. of the 4th U.S. Circuit Court of Appeals. A native of Columbia, Md., Tobin began his career on Capitol Hill, working there before, during, and after law school. He served as a professional staff member for U.S. Senator Paul Sarbanes, the Senate Committee on the Budget, and the Joint Economic Committee of Congress.

Tobin's research focus involves the intersection of tax and campaign finance laws, and he has published numerous articles on the use of the tax code to regulate campaign financing, including "Anonymous Speech and Section 527 of the Internal Revenue Code" (Georgia Law Review, 2003); "Political Campaigning by Churches and Charities: Hazardous for 501(c) (3)s; Dangerous for Democracy" (Georgetown Law Journal, 2007), a defense of the prohibition on charities and churches engaging in political advocacy; and "Political Advocacy and Taxable Entities, Are They the Next "Loophole?" (First Amendment Law Review, 2007), one of the first articles to identify a tax loophole that is now a major concern among campaign finance reform groups. Tobin has testified before the Federal Election Commission and the U.S. House Ways and Means Subcommittee on Oversight.

Tobin is also the co-author, with Samuel A. Donaldson, of *Federal Income Taxation: A Contemporary Approach* (West 2018), an interactive casebook that offers students opportunities for feedback on their understanding of the material.

At Carey Law, Tobin continues to be an active researcher and teacher. He assists in the Low Income Taxpayer Clinic, has taught in the MLAW program in College Park as part of the MPowering the State partnership with College Park, and is teaching a new course on Lawyers as Leaders.

He was honored twice while serving at the Department of Justice, receiving the Outstanding Attorney Award, Tax Division, in 1999, and the Volunteer Service Award in 2001. Tobin has received the Influential Marylanders Award (2017) and the Leadership in Law Award (2015) from The Daily Record.

Tobin is a member of the Maryland and Ohio bars and is authorized to practice in the U.S. Supreme Court, the U.S. Courts of Appeals for the 2nd, 4th, 5th, 9th, and 10th Circuits, and the U.S. District Court for Maryland.

Featured Panelists



Clint Wallace

*Associate Professor of Law,
Joseph F. Rice School of Law
University of South Carolina*

Clint Wallace teaches tax law and tax policy. He has written on various tax policy topics, including tax administration and the design of tax expenditures. He is a co-author of the Third Edition of *The Individual Tax Base*, a leading income tax casebook published by West Academic. In 2019, he was selected by students at University of South Carolina School of Law as Best Classroom Professor.

Before joining the faculty in 2017, he taught tax procedure, corporate tax, and tax policy at New York University School of Law as an Acting Assistant Professor of Tax Law, and he worked as an associate at the law firm Caplin & Drysdale. In practice, he provided advice on various aspects of federal income taxation to individuals, businesses and exempt organizations, with a particular focus on U.S. international tax issues. Previously he served as speechwriter to a U.S. Senator and to the governor of the State of Michigan, and worked on various federal and state political campaigns. He received a LLM in taxation and a JD from New York University School of Law, and an AB from Princeton University's School of Public and International Affairs.



Bret Wells

*Professor of Law,
University of Houston
Law Center*

Bret Wells is the John Mixon Chair in Law with the University of Houston Law Center. Professor Wells teaches in the area of federal income taxation, corporate taxation, and international taxation.

Professor Wells is the lead author on a treatise on International Taxation entitled *Joseph Isenberg & Bret Wells, International Taxation: U.S. Taxation of Foreign Persons and Foreign Income* (Wolters Kluwer 6th ed. Updated 2024). He also is the author for the Insights & Concepts book on International taxation entitled *Bret Wells, International Taxation* (Foundation Press 5th ed. 2022). Professor Wells is a co-author on a leading casebook on International Taxation entitled *Reuven S. Avi-Yonah, Diane M. Ring, Yariv Brauner, and Bret Wells, U.S. International Taxation: Cases and Materials* (Foundation Press 5th ed. 2022). Professor Wells is also a co-author on several other leading casebooks including the following: *Martin J. McMahon, Daniel L. Simmons, Charlene D. Luke, and Bret Wells, Federal Income Taxation of Corporations* (Foundation Press 5th ed. 2019); *Martin J. McMahon, Daniel L. Simmons, Charlene D. Luke, and Bret Wells, Federal Taxation of Partnerships and S Corporations* (Foundation Press 5th ed. 2020); *Martin J. McMahon, Daniel L. Simmons, Charlene D. Luke, and Bret Wells, Federal Income Taxation of Business Organizations* (Foundation Press 5th ed. 2020); and *Daniel L. Simmons, Martin J. McMahon, Bradley T. Borden, and Bret Wells, Federal Income Taxation* (Foundation Press 8th ed. 2020). Professor Wells has published numerous articles on federal taxation that are available for review or download on [SSRN](https://ssrn.com). Continued on next page.

Featured Panelists

Professor Wells holds a Juris Doctorate from the University of Texas School of Law (cum laude, 1989). Mr. Wells also holds a B.B.A. in Accounting from Southwestern University (summa cum laude, 1987).



Carneil Wilson

Associate, Dentons Sirote

Carneil Wilson is an associate in Dentons Sirote's Huntsville, Alabama office. She is a member of the Tax Practice group and part of the Tax Controversy team, where she focuses on tax controversy and tax litigation, helping clients through complex tax-related issues.

Carneil holds a JD and LL.M in Taxation from The University of Alabama School of Law, where she served as a legal researcher and mediator of the Mediation Law Clinic. Prior to joining Dentons Sirote, she worked in litigation and handled emergency hearings at Legal Services of the Hudson Valley.

Carneil is passionate about public service and has volunteered with the American Bar Association Virtual Settlement Week, the Volunteer Income Taxpayer Assistance program (VITA) in Midtown Manhattan, and the U.S. Tax Court Calendar Call Pro Bono Program. Her previous legal experience includes clerking with the Office of the Attorney General of Alabama and the Hon. Jennifer Henderson of the United States Bankruptcy Court for the Northern District of Alabama. She also writes and presents on tax-related topics. Carneil currently serves as the Vice Chair of the Young Lawyers Division of the Tax Committee of the American Bar Association, and she is an associate producer of "Young Lawyer Rising," a podcast produced by the Young Lawyers Division of the American Bar Association.

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TAYLOR NELSON AMITRANO ^{LLP}
A TAX CONTROVERSY LAW FIRM



The tax controversy law firm of Taylor Nelson Amitrano LLP, formerly known as the Law Offices of A. Lavar Taylor, is proud to be the title sponsor of the 6th Annual UCI Law Symposium.

The attorneys at Taylor Nelson Amitrano LLP specialize in federal and state civil and criminal tax litigation, both at trial and appellate levels, administrative tax controversies, and tax matters relating to bankruptcy and insolvency.

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