

## **GEORGE K. YIN (updated 7/10/2015)**

**University of Virginia School of Law  
580 Massie Road  
Charlottesville, Va. 22903**

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### **EMPLOYMENT HISTORY**

1994-present: Edwin S. Cohen Distinguished Professor of Law and Taxation, U. of Virginia, Charlottesville, Va. (since 2006); Howard W. Smith Professor of Law (1998-2006); Prof. of Law (1994-98). On leave from the University, 2003-05.

2003-05: Chief of Staff, U.S. Joint Committee on Taxation, Washington, D.C.

1986-94: Professor of Law, Univ. of Florida, Gainesville, Fl. (1991-94); Assoc. Prof. of Law (1986-91).

Visiting professor of law:

2014-15 school year: Georgetown Law Center, Washington, DC

Fall, 2001: New York Univ. Law School, New York, NY.

Fall, 1993: Univ. of Virginia School of Law, Charlottesville, Va.

Fall, 1992: Brigham Young Univ. Law School, Provo, Ut.

Summer, 1990: U.S. Joint Committee on Taxation, Washington, D.C.

Fall, 1988: Univ. of Pennsylvania Law School, Philadelphia, Pa. (Vis. Assoc. Prof.)

Other instruction:

Summer, 2007: Leiden University, Leiden, Netherlands

Summer, 2001: University of Münster, Münster, Germany

1983-85: Tax Counsel, U. S. Senate Finance Committee, Washington, D.C.  
Coordinated project to revise portion of the Internal Revenue Code dealing with corporate-shareholder transactions, corporate acquisitions and reorganizations.

1978-83: Attorney, Sutherland, Asbill & Brennan, Washington, D.C.

1977-78: Judicial law clerk, United States Court of Claims, Trial Division, Washington, D.C.

1976-77: Law clerk, Tax Division, Dept. of Justice, Washington, D.C.

1973-74: Computer programmer, Atlanta Public School System, Atlanta, Ga.

1972-73: Director, Palmer-King Day Care Center, Gainesville, Fl. Supervised 18 full-time employees for 100-child day care center.

1970-72: Member, Teacher Corps, Gainesville and Jacksonville, Fl.

## **EDUCATIONAL BACKGROUND**

National Law Center, George Washington University, Washington, D.C. J.D., with honors, 1977.

University of Florida, Gainesville, Fla. M.Ed., 1972.

University of Michigan, Ann Arbor, Mich. B.A. (mathematics and economics), 1970. Honors Program.

Bronx High School of Science, Bronx, N.Y., graduated 1966. Top 10%.

## **SELECTED PROFESSIONAL ACTIVITIES/HONORS**

Member, Bd. of Directors, Charlottesville Symphony Society, 2015 – present.

Member, IRS Advisory Council, “Tax Gap” subcommittee, 2007 – present.

Planning and organization of Virginia Tax Study Group programs, U. of Virginia School of Law, Charlottesville, Va., 2006 – 2012.

Member, Bd. of Directors, National Tax Association, 2009 – 2012.

Member, Advisory Committee, Tax Literacy Project, 2009 – 2014.

Member, Bd. of Trustees, U. of Virginia Tax Foundation, 1995-2003, 2006 - present.

Faculty Advisor, Virginia Tax Review, 2008 – present.

Reporter, ALI Fed. Income Tax Project on Private Business Enterprises, 1994-99.

Consultant, U.S. Joint Committee on Taxation, on entity classification, partnerships, and the corporate tax base, 1996; on income tax simplification, 2000-01.

Consultant, Nat’l Commission on Restructuring the IRS, on reforming the earned income tax credit program, 1997.

Consultant, U.S. Dept. of Treasury, task force on tax refund fraud, 1994-95.

Consultant, ALI Fed. Income Tax Project on corporate tax integration, 1990-93.

Consultant, U.S. House Committee on Ways and Means, Subcommittee on Select Revenue Measures, 1988-92.

Consultant, ALI Fed. Income Tax Project on Subchapter C (supplemental study), 1987-89.

Member, Bd. of Directors, AALS Tax Section, 1998-2003; chair, 2001-02.

Member, Academic Advisory Bd., Tannenwald Foundation for Excellence in Tax Scholarship, 2000-03.

Member, Bd. of Trustees, American Tax Policy Institute, 1991-98. Chair, projects committee, 1996-98.

Member, Bd. of Editors, Florida Tax Review, 1992-2003.

Member, Bd. of Advisors, IRS/CPE Program coordinated by NYU School of Law, 1991-93.

Member, Bd. of Directors, Cosmos Corp., Washington, D.C., 1985-97.

Interviews/profiled in: Inside UVA, Apr. 14, 2006; UVA Lawyer, spring 2006; ABA Section of Taxation Newsletter, Vol. 25, No. 2, pp. 14-17 (winter, 2006); Tax Notes, Jan. 23, 2006, pp. 322-26; BNA Daily Tax Report, Jan. 5, 2006, pp. J-4 – J-6; Virginia Journal (Vol. 5, 2002); Business Entities (Jan./Feb. 1999), pp. 20-27, 60; ABA Section of Taxation Newsletter, Vol. 10, No. 1, pp. 11-14 (fall, 1990); Gainesville Sun, Sept. 16, 1990, p. 1-G.

Testified at over 20 markups and hearings before the U.S. House Ways and Means Committee, the U.S. Senate Finance Committee, and the U.S. Senate Foreign Relations Committee as Chief of Staff of the Joint Committee on Taxation, 2003-05.

Invited witness, Hearing before the U.S. Senate Committee on Finance on Tax Relief for Middle-Income Taxpayers, Washington, D.C., March 26, 2009.

Invited witness, Hearing before the U.S. Senate Committee on Finance on the Earned Income Tax Credit, Washington, D.C., June 8, 1995.

Invited witness, Hearing before the U.S. Senate Governmental Affairs Committee on Effectiveness and Design of the Earned Income Tax Credit, Washington, D.C., April 5, 1995.

Invited witness, Hearing before the U.S. House Committee on Ways and Means on Tax Policy Aspects of Mergers and Acquisitions, Washington, D.C., February 2, 1989.

Invited participant, Workshop on Public Economics and Tax Policy, co-sponsored by the Burch Center for Tax Policy and Public Finance, U. California (Berkeley), and Harvard Law School, 1996 and 2006.

Reporter, Conference on Corporate Tax Reform, co-sponsored by the Tax Sections of the American and New York State Bar Associations, 1987.

Fellow, American College of Tax Counsel (since 1994); Regent, 4th Cir., 2001-03.

Member (inactive), Virginia and D.C. Bar.

Member, Tax Section, American Bar Assn., Corporate Tax, Tax Structure and Simplification, Teaching Taxation, Low-Income Taxpayers, and Women and Minorities Committees, and Long-Range Planning and Tax Simplification Task Forces.

1982-83: Professorial lecturer in law, National Law Center, George Washington University, Washington, D.C.

1977-83: Member, Bd. of Directors, Life Skills Center, Washington, D.C. Served as Board President (1982-83) and Vice-President (1977-80) of Center for mentally retarded adults.

1980-83: Volunteer attorney, Washington Lawyers Committee Public Education Project, Washington, D.C.

## **PUBLICATIONS**

### **Books**

PARTNERSHIP TAXATION (Aspen Publ., 1<sup>st</sup> ed. 2009 & 2<sup>d</sup> ed. 2013) (with Karen C. Burke).

PARTNERSHIP TAXATION, TEACHER'S MANUAL (Aspen Publ., 1<sup>st</sup> ed. 2009 & 2<sup>d</sup> ed. 2013) (with Karen C. Burke).

CORPORATE TAXATION (Aspen Publ., 2011) (with Karen C. Burke).

CORPORATE TAXATION, TEACHER'S MANUAL (Aspen Publ., 2011) (with Karen C. Burke).

FEDERAL INCOME TAX PROJECT: TAXATION OF PRIVATE BUSINESS ENTERPRISES – REPORTERS' STUDY (AMERICAN LAW INSTITUTE, 1999), pp. 1-496 (with David J. Shakow). Earlier published drafts include: TAX ADVISORY GROUP DRAFT PROPOSALS (ALI, 1998), pp. 1-153 and appendix; MEMORANDUM NO. 3 (ALI, 1997), pp. 1-189; MEMORANDUM NO. 2 (ALI, 1996), pp. 1-200; and MEMORANDUM NO. 1 (ALI, 1995), pp. 1-131 and appendix.

CORPORATE TAX REFORM: A REPORT OF THE INVITATIONAL CONFERENCE ON SUBCHAPTER C (GEORGE K. YIN & GEORGE MUNDSTOCK, EDS. AND CONTRIBUTORS, 1988), published by Tax Sections of the American and New York State Bar Associations, pp. 1-265 and appendices.

THE SUBCHAPTER C REVISION ACT OF 1985, 99th Cong., 1st Sess. (S. Prt. No. 99-47) (1985) [principal draftsman and editor while on the staff of the Senate Finance Committee], pp. 1-255.

## Articles

*Preventing Congressional Violations of Taxpayer Privacy*, 69 TAX LAWYER \_\_\_\_ (forthcoming, 2015), current draft available at <http://papers.ssrn.com/abstract=2628193>.

*Reforming (and Saving) the IRS by Respecting the Public's Right to Know*, 100 VA. L. REV. 1115 (2014).

*Saving the IRS*, 143 TAX NOTES 589-97 (2014). A substantially identical version appeared in 100 VA. L. REV. ONLINE 22-36 (2014).

*James Couzens, Andrew Mellon, the "Greatest Tax Suit in the History of the World," and the Creation of the Joint Committee on Taxation and Its Staff*, 66 TAX L. REV. 787-879 (2013).

*Legislative Gridlock and Nonpartisan Staff*, 88 NOTRE DAME L. REV. 2287-2321 (2013).

*Principles and Practices to Enhance Compliance and Enforcement of the Personal Income Tax*, 31 VA. TAX REV. 381-411 (2012).

*Publicly Traded Partnerships, Closely Held Corporations, and Entity Classification for Tax Purposes*, 88 TAXES 329-35 (2010).

*Temporary-Effect Legislation, Political Accountability, and Fiscal Restraint*, 84 N.Y.U. L. REV. 174-257 (2009).

*Reforming the Taxation of Foreign Direct Investment by U.S. Taxpayers*, NAT'L TAX ASSN., PROCEEDINGS OF 100<sup>TH</sup> ANN'L CONF. ON TAX'N 318-30 (2009).

*The Story of Crane: How a Widow's Misfortune Led to Tax Shelters* in TAX STORIES 251-88 (Paul L. Caron, ed., Foundation Press, 2d ed. 2009).

*Reforming the Taxation of Foreign Direct Investment by U.S. Taxpayers*, 118 TAX NOTES 173-83 (2008), reprinted in 49 TAX NOTES INT'L 511-22 (2008).

*The Evolving Legislative Process: Implications for Tax Reform*, 114 TAX NOTES 313-25 (2007).

*Is the Tax System Beyond Reform?*, 58 FLA. L. REV. 977-1041 (2006) (Dunwody Lecture).

*How Much Tax Do Large Public Corporations Pay?: Estimating the Effective Tax Rates of the S&P 500*, 89 VA. L. REV. 1793-1856 (2003).

*Taxing Corporate Divisions*, 56 SMU L. REV. 289-303 (2003).

*The Story of Crane: How a Widow's Misfortune Led to Tax Shelters* in TAX STORIES: AN IN-DEPTH LOOK AT TEN LEADING FEDERAL INCOME TAX CASES 207-57 (Paul L. Caron, ed., Foundation Press, 2003).

*The Problem of Corporate Tax Shelters: Uncertain Dimensions, Unwise Approaches*, 55 TAX L. REV. 405-26 (2002).

*Getting Serious about Corporate Tax Shelters: Taking a Lesson from History*, 54 SMU L. REV. 209-37 (2001).

*Reforming and Simplifying the Income Taxation of Private Business Enterprises* in U.S. JT. COMM. ON TAX'N, STUDY OF THE OVERALL STATE OF THE FEDERAL TAX SYSTEM AND RECOMMENDATIONS FOR SIMPLIFICATION (VOL. III), JCS-3-01, pp. 220-41 (2001) [with David J. Shakow].

*The Future Taxation of Private Business Firms*, 4 FLA. TAX REV. 141-248 (1999).

*The Taxation of Private Business Enterprises: Some Policy Questions Stimulated by the "Check-the-Box" Regulations*, 51 SMU L. REV. 125-59 (1997).

*Simulating the Tax Legislative Process in the Classroom*, 47 J. LEGAL EDUC. 104-17 (1997).

*The Uncertain Fate of the Earned Income Tax Credit Program* in TAXING AMERICA (Karen Brown & Mary Louise Fellows, eds., NYU Press, 1996), pp. 297-321.

*Reforming the Earned Income Tax Credit Program*, 67 TAX NOTES 1828-33 (1995).

*Accommodating the "Low-Income" in a Cash-Flow or Consumed Income Tax World*, 2 FLA. TAX REV. 445-91 (1995).

*Improving the Delivery of Benefits to the Working Poor: Proposals to Reform the Earned Income Tax Credit Program*, 11 AMER. J. TAX POLICY 225-98 (1994) [with J.K. Scholz, J.B. Forman and M.J. Mazur].

*Summary of EITC Conference Proceedings*, 11 AMER. J. TAX POLICY 299-320 (1994).

*Redesigning the Earned Income Tax Credit Program to Provide More Effective Assistance for the Working Poor*, 59 TAX NOTES 951-60 (1993) [with J.B. Forman]. Excerpted in FEDERAL INCOME TAX ANTHOLOGY (PAUL L. CARON, KAREN C. BURKE & GRAYSON M.P. MCCOUCH, EDS., ANDERSON PRESS, 1997), p. 533. Reprinted in SELECTED READINGS ON TAX POLICY: 25 YEARS OF TAX NOTES (CHAS. DAVENPORT, ED., TAX ANALYSTS, 1997), p. 169.

*Corporate Tax Integration and the Search for the Pragmatic Ideal*, 47 TAX L. REV. 431-508 (1992).

*Achieving Corporate Integration Through Double Taxation*, 56 TAX NOTES 1365-68 (1992).

*Of Indianapolis Power and Light and the Definition of Debt: Another View*, 11 VA. TAX REV. 467-92 (1991). Excerpted in FEDERAL INCOME TAX ANTHOLOGY (PAUL L. CARON, KAREN C. BURKE & GRAYSON M.P. MCCOUCH, EDs., ANDERSON PRESS, 1997), p. 261.

*A Different Approach to the Taxation of Corporate Distributions: Theory and Implementation of a Uniform Corporate-Level Distributions Tax*, 78 GEORGETOWN L. J. 1837-1928 (1990).

*Of Diamonds and Coal: A Retrospective Examination of the Loss Carryover Controversy*, 48 N.Y.U. INST. ON FED. TAX'N 41-1 - 41-50 (1990).

*A Proposed Tax on Corporate Distributions*, 67 TAXES 962-80 (1989).

*Taxing Corporate Liquidations (and Related Matters) after the Tax Reform Act of 1986*, 42 TAX L. REV. 573-687 (1987).

*A Carryover Basis Asset Acquisition Regime?: A Few Words of Caution*, 37 TAX NOTES 415-27 (1987).

*General Utilities Repeal: Is Tax Reform Really Going to Pass It By?*, 31 TAX NOTES 1111-20 (1986), reprinted in 132 CONG. REC. S 7811 (daily ed. June 18, 1986) and 135 TAX NOTES 301-11 (2012).

*The Deficit Reduction Act of 1984: Some Small Steps Toward Corporate Reform*, 25 TAX NOTES 73-83 (1984).

*Supreme Court's Tax Benefit Rule Decision: Unanswered Questions Invite Future Litigation*, 59 J. OF TAX'N 130-33 (1983).

*Scope of Anti-Injunction Act Exceptions Limited by Investment Annuity Decision*, 52 J. OF TAX'N 166-70 (1980) [with D.R. Woodward].

### **Other published writings**

*The IRS's Misuse of Scarce EO Compliance Resources*, 146 TAX NOTES 267-73 (2015) [viewpoint].

*Stopping Corporate Inversions Sensibly and Legally*, 144 TAX NOTES 1087-88 (2014) [letter to the editor].

*The Most Critical Issue Facing Tax Administration Today—and What to Do About It* (Jun. 27, 2014), draft available at <http://ssrn.com/abstract=2459592>.

*Let's Get the Facts of the Couzens Investigation Right!*, 140 TAX NOTES 950-52 (2013) [letter to the editor].

*Comments on the Taxation of Passthrough Entities*, 140 TAX NOTES 358-63 (2013) [viewpoint].

*Former Chief of Staff Thinks JCT Should Investigate the IRS*, 139 TAX NOTES 1443 (2013) [letter to the editor].

*The Role of Nonpartisan Staff in the Legislative Process*, 139 TAX NOTES 1415-21 (2013) [viewpoint].

*General Utilities Repeal and the Use of Corporations*, 135 TAX NOTES 793-94 (2012) [letter to the editor].

*Should Congress Abolish the Joint Committee on Taxation?*, 126 TAX NOTES 861-62 (2010) [viewpoint].

*Is the Income Tax Really Regressive?*, 125 TAX NOTES 1379 (2009) [letter to the editor].

*The Benefits of Temporary Legislation*, 125 TAX NOTES 251 (2009) [letter to the editor].

*Corporate Tax Reform, Finally, After 100 Years* in TOWARD TAX REFORM: RECOMMENDATIONS FOR PRESIDENT OBAMA'S TASK FORCE 114-18 (TAX ANALYSTS 2009), available at [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1446764](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1446764).

*Temporary-Effect Legislation, Political Accountability, and Fiscal Restraint*, THE LEGAL WORKSHOP, N.Y.U. L. REV., Sept. 11, 2009, available at <http://legalworkshop.org/2009/09/11/temporary-effect-legislation-political-accountability-and-fiscal-restraint> (updated and abbreviated version of article with same title published at 84 N.Y.U. L. REV. 174 (2009)).

*Bush Income Tax Cuts Should Not Be Extended*, 123 TAX NOTES 117-22 (2009) [current and quotable].

*Lawyer, Teacher, Public Servant* in JOHN GAMINO, ROBB A. LONGMAN & MATTHEW R. SONTAG, EDS., CAREERS IN TAX LAW: PERSPECTIVES ON THE TAX PROFESSION AND WHAT IT HOLDS FOR YOU 127-29 (AMER. BAR ASSN. SEC. OF TAX'N 2009).

*Receiving Credit Where Credit Is Not Due*, 119 TAX NOTES 1015 (2008) [letter to the editor].

*Simplifying Assumptions: How Might the Politics of Consumption Tax Reform Affect (Impair) the End Product?: Comment*, in JOHN W. DIAMOND & GEORGE R. ZODROW, EDS., FUNDAMENTAL TAX REFORM: ISSUES, CHOICES, AND IMPLICATIONS 133-40 (MIT PRESS 2008).



*Time for Tax Reform?*, 113 TAX NOTES 925 (2006) [letter to the editor].

*Coltec Holding Not Objectionable*, 112 TAX NOTES 613 (2006) [letter to the editor].

*Enacting “Tax Reform” in the Face of Fiscal Calamity*, 112 TAX NOTES 61 (2006) [viewpoint].

*JCT Chief Discusses the Tax Gap*, 107 TAX NOTES 1449 (2005) [viewpoint].

*Thoughts on Tax Shelters*, 102 TAX NOTES 931 (2004) [viewpoint].

*Dealing with Abuse of the Partnership Tax Rules*, 96 TAX NOTES 597 (2002) [letter to the editor].

*A Cautionary Note on the Use of Antiabuse Doctrines*, 94 TAX NOTES 1225 (2002) [letter to the editor].

*Using Book Earnings as the Default Tax Base for Public Corporations*, 92 TAX NOTES 135-36 (2001) [letter to the editor].

*Tax Policy and Politics*, 20 ABA TAX SECTION NEWSLETTER 18 (2001) [commentary].

*Making Sense of the Compaq Computer Case*, 85 TAX NOTES 815-16 (1999) [letter to the editor].

*The ALI Reporters’ Study on the Taxation of Private Business Enterprises*, 85 TAX NOTES 91-94 (1999) [special report].

*Is Section 355(e) a Stalking-Horse for Mandatory Section 338?*, 80 TAX NOTES 865-66 (1998) [letter to the editor].

*Morris Trust, Sec. 355(e), and the Future Taxation of Corporate Acquisitions*, 80 TAX NOTES 375-78 (1998) [viewpoint].

*Don’t Cheer Yet: IRS Reform Poses Problems*, CHARLOTTESVILLE (VA.) DAILY PROGRESS, Nov. 9, 1997, p. D-1 [op-ed].

*Changing IRS “Burden of Proof” Could Hurt Honest Folks*, RICHMOND TIMES-DISPATCH, Nov. 7, 1997, p. A19 [op-ed].

*Getting Your Name in the Tax Code*, 76 TAX NOTES 1117 (1997) [letter to the editor].

*More Thoughts on Improving the Corporate Reorg Rules*, 74 TAX NOTES 1077 (1997) [letter to the editor].

*Can the Adverse Effects of Noncompliance Be Reversed?*, 2 THE COMMUNITY TAX LAW REPORT 5 (1997) [opinion piece].

*EITC -- Come Again, Ms. Sheppard?*, 73 TAX NOTES 107 (1996) [letter to the editor].

*President Bob Dole's Tax Policy*, 72 TAX NOTES 1438-39 (1996) [viewpoint].

*Should Today's Fastest Growing Federal Assistance Program Be Roped In?*, THE AMERICAN ENTERPRISE, Vol. 7, No. 4 (July/Aug. 1996), pp. 78-79.

*More Support for IRS Issuance of Prototype Tax Forms*, 69 TAX NOTES 1289 (1995) [letter to the editor].

HEARING BEFORE THE SUBCOMMITTEES ON OVERSIGHT AND HUMAN RESOURCES OF THE U.S. HOUSE COMMITTEE ON WAYS AND MEANS ON EARNED INCOME TAX CREDIT, 104TH CONG., 1ST SESS. 207-24 (1995) [testimony].

HEARING BEFORE THE U.S. SENATE COMMITTEE ON FINANCE ON EARNED INCOME TAX CREDIT, 104TH CONG., 1ST SESS. 38-48, 110-16 (1995) [testimony].

*Accommodating the "Low-Income" in a Cash-Flow or Consumed Income Tax World*, 67 TAX NOTES 821 (1995) [report in brief].

*Natural Law Has Its Limits*, 67 TAX NOTES 697 (1995) [letter to the editor].

*Was Lessinger Decided Correctly? More on Zero Basis*, 65 TAX NOTES 131 (1994) [letter to the editor].

*Improving Participation and Compliance in the Earned Income Tax Credit Program*, 62 TAX NOTES 1467-68 (1994) [report in brief].

*The Earned Income Tax Credit: A Vital Program for Low-Income Workers*, VITALINK, Vol. 6, January, 1994, p. 5.

*Making Charity a Chore*, WASHINGTON POST, December 28, 1993, p. A-15 [op-ed].

*A Clinton Folly: Expanding the Earned Income Tax Credit*, TEXAS LAWYER, September 6, 1993, p. 15.

*Earned Income Tax Credit -- Proposals for Reform*, ABA Section of Taxation, Aug. 1993, pp. 437-48.

*Paying the Price of Governing: Failing to Assist the Working Poor*, SAN FRANCISCO RECORDER, June 30, 1993, p. 9.

*The Hollow Promise of the Earned Income Tax Credit*, LEGAL TIMES, June 28, 1993, p. 20.

HEARING BEFORE THE SUBCOMMITTEES ON SELECT REVENUE MEASURES AND HUMAN RESOURCES OF THE U.S. HOUSE COMMITTEE ON WAYS AND MEANS ON SELECTED ASPECTS OF WELFARE REFORM, 103D CONG., 1ST SESS. 215-18 (1993) [testimony].

*The Tax Administrator's Duty to Take Pro-Government Positions*, 58 TAX NOTES 1387-88 (1993) [letter to the editor].

*Reexamining the U.S. Tax Menu*, 56 TAX NOTES 807-08 (1992) [letter to the editor].

*Making Corporate Management Receptive to Integration*, 46 TAX NOTES 1333-34 (1990) [letter to the editor].

*1986 Tax Reform Should Not Constrain Capital Gains Debate*, 44 TAX NOTES 929 (1989) [letter to the editor].

*LBOs, the Home Mortgage Interest Deduction, and Tax Policy*, 42 TAX NOTES 1011-12 (1989) [guest editorial].

HEARINGS BEFORE THE U.S. HOUSE COMMITTEE ON WAYS AND MEANS ON TAX POLICY ASPECTS OF MERGERS AND ACQUISITIONS, 101ST CONG., 1ST SESS. 563-68 (1989) [testimony].

*Yin Responds to Shores on Corporate Stock and Asset Acquisitions*, 37 TAX NOTES 1279 (1987) [letter to the editor].

Symposium commentary on *A Suggested Alternative Approach to the Senate Finance Committee Staff's 1985 Proposals for Revising the Merger and Acquisition Provisions*, 5 VA. TAX REV. 689 (1986).

Symposium commentary on *Tax Treatment of Corporate Net Operating Losses and Other Tax Attribute Carryovers*, 5 VA. TAX REV. 758 (1986).

## **SELECTED SPEECHES/PRESENTATIONS**

Comment on "Partnerships in the United States: Their Rise, Who Owns Them, and How Much Tax They Pay," Nat'l Tax Assn. Spring Symposium, Washington, DC, 2015.

Presented paper, "Protecting Taxpayers from Congressional Lawbreaking," Critical Tax Conference, Northwestern Law School, Chicago, IL, 2015.

Presented paper, "Protecting Taxpayers from Congressional Lawbreaking," Georgetown Law Center faculty workshop, Washington, DC, 2015.

Presented paper, "Protecting Taxpayers from Congressional Lawbreaking," Tax Policy Colloquium, NYU Law School, New York, N.Y., 2015.

Presented paper, “Protecting Taxpayers from Congressional Lawbreaking,” Tax Law and Public Finance Workshop, Georgetown Law Center, Washington, DC, 2015.

Keynote address, “Misuse of Scarce Compliance Resources in the EO Area,” 18<sup>th</sup> Annual Western Conference on Tax Exempt Organizations co-sponsored by the Loyola (L.A.) Law School and the Lowell Milken Institute for Business Law and Policy, UCLA School of Law, Los Angeles, Cal., 2014.

Keynote address, “The Most Critical Issue Facing Tax Administration Today—and What to Do About It,” IRS-Tax Policy Center Research Conference on “Advancing Tax Administration,” Washington, DC, 2014.

Presented paper, “Reforming (and Saving) the IRS by Respecting the Public’s Right to Know,” faculty workshop, Scheller College of Business, Georgia Tech Univ., Atlanta, Ga., 2014.

Presented paper, “Reforming (and Saving) the IRS by Respecting the Public’s Right to Know,” faculty workshop, Univ. of Virginia School of Law, Charlottesville, Va., 2014.

Presented paper, “Reforming (and Saving) the IRS by Respecting the Public’s Right to Know,” Virginia Tax Study Group, Univ. of Virginia School of Law, Charlottesville, Va., 2014.

Delivered Fogel Lecture, “Reforming (and Saving) the IRS by Respecting the Public’s Right to Know,” Temple Law School, Philadelphia, Pa., 2014.

Presented paper, “Reforming (and Saving) the IRS by Respecting the Public’s Right to Know,” Tax Policy Workshop, Tulane Law School, New Orleans, La., 2014.

Presented paper, “Reforming (and Saving) the IRS by Respecting the Public’s Right to Know,” Tax Policy Symposium jointly sponsored by Pepperdine Law School and Tax Notes, Malibu, Cal., 2014.

Panelist on program on Tax Legislative Process, AALS annual meeting, Tax Section, New York, NY, 2014.

Comment on “The Impact of Legal Enforcement: An Analysis of Corporate Tax Aggressiveness after an Audit,” Nat’l Tax Assn. Spring Tax Symposium, Washington, DC, 2013.

Keynote address, “The Role of Nonpartisan Staff in the Legislative Process,” Northwestern University Law School Tax Symposium on “100 Years under the Income Tax,” Chicago, Ill., 2013.

Speaker, “From the ‘Fiscal Cliff’ to ‘Sequestration’ and . . . Beyond,” UVA Flash Seminar, Charlottesville, Va., 2013.

Presented paper, “James Couzens, Andrew Mellon, the ‘Greatest Tax Suit in the History of the World,’ and Creation of the Joint Committee on Taxation and Its Staff,” tax policy workshop, Boston College Law School, Newton, Mass., 2012.

Presented paper, “Legislative Gridlock and Nonpartisan Staff,” Notre Dame Law School Symposium on “The American Congress: Legal Implications of Gridlock,” South Bend, Ind., 2012.

Presented paper, “James Couzens, Andrew Mellon, the ‘Greatest Tax Suit in the History of the World,’ and Creation of the Joint Committee on Taxation and Its Staff,” NYU/UCLA Tax Symposium on “The Internal Revenue Code at 100,” New York, N.Y., 2012.

Presented paper, “Origins of the Joint Committee on Taxation and Its Staff,” faculty workshop, University of Virginia School of Law, Charlottesville, Va., 2012.

Presented paper, “Origins of the Joint Committee on Taxation and Its Staff,” tax policy colloquium, Duke Law School, Durham, N.C., 2012.

Speaker, Federal Budget and Fiscal Policy, 59<sup>th</sup> Annual Taxation Conference, University of Texas Law School, Austin, Tx., 2011.

Speaker, International Symposium on Personal Income Tax Reform and Legislation of China, Jinzhou City, China, July, 2011.

Speaker, Temporary and Permanent Legislation, University of Connecticut School of Law, Hartford, Conn., October, 2010.

Speaker, Tax Legislation in 2010 and Beyond, 57<sup>th</sup> Annual Taxation Conference, University of Texas Law School, Austin, Tx., 2009.

Panelist, Publicly Traded Partnerships, 62<sup>nd</sup> Annual Federal Tax Conference, University of Chicago Law School, Chicago, Ill., 2009.

Speaker, Federal Budget and Tax Policy for a Sound Fiscal Future, Washington Univ. Law School, St. Louis, Mo., 2009.

Speaker, Tax Policy in the Obama Era, UCLA Law School, Los Angeles, Cal., 2009.

Speaker, Prospects for Tax Reform, 56<sup>th</sup> Annual Taxation Conference, University of Texas Law School, Austin, Tx., 2008.

Speaker, Prospects for Progressive Consumption Taxes, American Enterprise Institute and the Tax Foundation, Washington, DC., 2008.

Presented paper, “Temporary-Effect Legislation, Political Accountability, and Fiscal Restraint,” faculty workshop, University of San Diego Law School, San Diego, Cal., 2008.

Presented paper, “Temporary-Effect Legislation, Political Accountability, and Fiscal Restraint,” tax policy colloquium, Loyola of L.A. Law School, Los Angeles, Cal., 2008.

Speaker, University of Pennsylvania Law School, Philadelphia, Pa., 2004 and 2008.

Panelist, Program on public policy work in Washington, D.C., Batten School of Public Policy, University of Virginia, Charlottesville, Va., 2008.

Speaker, International Tax Policy Forum, Washington, DC, 2004 and 2008.

Speaker and panelist, various programs, American Bar Assn. Tax Section meetings, San Antonio, Tx., Washington, D.C., San Diego, Ca., New York, N.Y., Atlanta, Ga., New Orleans, La., Orlando, Fla., Scottsdale, Ariz., San Francisco, Ca., 1985-2013.

Speaker and panelist, various programs, Virginia Tax Study Group meetings, Charlottesville, Va., 1993-2014.

Panelist, “Cherry-Picking the Proposals of the President’s Panel on Federal Tax Reform,” 100<sup>th</sup> Annual Conference, National Tax Association, Columbus, Ohio, 2007.

Delivered Sugarman Lecture, “Temporary-Effect Legislation and Fiscal Responsibility,” Case Western Reserve Law School, Cleveland, Ohio, 2007.

Delivered Chair Lecture upon selection as Edwin S. Cohen Distinguished Professor of Law and Taxation, “Temporary-Effect Legislation and Fiscal Responsibility,” University of Virginia School of Law, Charlottesville, Va., 2007.

Speaker, Current Federal Tax Reform Proposals, Lynchburg Estate Planning Council, Lynchburg, Va., 2007.

Presented paper on “Temporary-Effect Legislation and Fiscal Responsibility,” Tax Policy Colloquium, New York University Law School, New York, N.Y., 2007.

Presented various papers, Harvard Law School seminar on current tax research, 1986, 1988, 1990, 1996, 2007.

Keynote Address, Conference on “Health and Wealth,” George Washington University Law School, Washington, DC, 2007.

Delivered Dunwoody Lecture, “Is the Tax System Beyond Reform?,” University of Florida College of Law, Gainesville, Fla., 2006.

Panelist, Role of Lawyers and Other Professionals in Tax System, National Tax Association, Washington, DC, 2006.

Presented various papers, University of Virginia School of Law legal studies workshops, Charlottesville, Va., 1993, 1994, 1996, 1997, 2000, 2002, 2006, 2012, 2014.

Keynote Address, 58<sup>th</sup> Annual Virginia Tax Conference, Charlottesville, Va., 2006.

Keynote Address, 46<sup>th</sup> Annual Southwestern Ohio Tax Institute, Cincinnati, Ohio, 2006.

Keynote Speaker, 2006 Dana Latham Memorial Award, L.A. County Bar Assn. Tax Section, Los Angeles, Cal., 2006.

Panelist, Program on Tax Reform, James A. Baker Institute for Public Policy, Rice University, Houston, Tex., 2006.

Speaker, Prospects of International Tax Reform in the U.S., European-American Tax Institute Annual Meeting, Lisbon, Portugal, 2006.

Speaker, Prospects for Budget Control and Tax Reform, Chicago-Kent Tax Conference, Chicago, Ill., 2006.

Speaker, Program on Tax Shelters, Columbia Law School, New York, N.Y., 2005.

Speaker, National Tax Association Annual Program, Washington, DC, 2005.

Speaker, New England Tax Institute, Boston, Mass., 2005.

Speaker, University of Miami Law School, Coral Gables, Fla., 2005.

Speaker, American Tax Association Annual Meeting, Washington, DC, 2005.

Speaker, Society of Government Economists and National Economists' Club, Washington, DC, 2004.

Speaker, Annual Program on International Taxation, George Washington University and Internal Revenue Service, Washington, DC, 2003 and 2004.

Speaker, European-American Tax Institute Annual Meeting, Barcelona, Spain, 2004.

Speaker, Wall Street Tax Association, New York, NY, 2003 and 2004.

Speaker, Philadelphia Tax Conference, Philadelphia, Pa., 2004.

Speaker, University of Florida College of Law, Gainesville, Fla., 2004.

Speaker, Darden School, University of Virginia, Charlottesville, Va., 2004.

Speaker, UCLA Law School, Los Angeles, Cal., 2004.

Speaker, International Fiscal Association Annual Meeting, New York, NY, 2004.

Panelist, New York State Bar Association Annual Meeting, New York, NY, 2004.

Speaker, Tax Club, New York, NY, 2004.

Speaker, Northwestern University Law School, Chicago, Ill., 2004.

Speaker, Fall Tax Division Meeting, AICPA, Washington, DC, 2003.

Speaker, Tax Coalition, Washington, DC, 2003.

Speaker, United States Tax Court, Washington, DC, 2003.

Moderator and organizer, "Empirical Tax Research," AALS Tax Section program, New Orleans, La., 2002.

Speaker, U.S. Tax Court Judicial Conference, Charlottesville, Va., 2001.

Panelist, "Reflections on the ALI Reporters' Study on the Taxation of Private Business Enterprises," AALS Tax Section program, San Francisco, Cal., 2001.

Speaker, "Corporate Tax Shelters and the Exercise of Nonqualified Stock Options," faculty workshop, U. of Cincinnati Law School, Cincinnati, Oh., 2000.

Speaker, "Taxation of Private Business Enterprises," tax policy workshop, NYU Law School, New York, N.Y., 2000.

Speaker, various papers, Tax Policy Workshop, Georgetown University Law Center, Washington, D.C., 1997, 2000.

Panelist, "Saving the Income Tax," University of San Diego Law School tax conference, San Diego, Cal., 1999.

Delivered Chair lecture, "Can the Income Tax Be Saved?: The Case of Public Companies," UVA Law School, Charlottesville, Va., 1999.

Speaker, "Taxation of Public Firms," AALS Tax Section program, Washington, D.C., 1998.

Panelist, "Rationalizing Corporate Reorganizations," New York State Bar Assn. Tax Section, Manchester, Vt., 1998.

Speaker, "Taxation of Private Business Enterprises," Univ. of Florida College of Law, Gainesville, Fl., 1998.



Speaker and organizer, Conference on Reforming the Earned Income Tax Credit, American Tax Policy Institute, Washington, D.C., 1993.

Speaker, AALS Workshop on Taxation, Washington, D.C., 1992.

Speaker, Nat'l Tax Assn. - Tax Inst. of America 85th Annual Conference, Salt Lake City, Ut., 1992.

Speaker, New York University Law School Colloquium on Corporate Tax Integration, New York, N.Y., 1992.

Speaker, First Annual Advanced Institute on Corporate Taxation, Georgetown University Law Center, Washington, D.C., 1990.

Speaker, Florida Bar Tax Section programs, Miami, Tampa, and Gainesville, Fl., 1985-89.

Speaker, 42d Annual Federal Tax Conference, University of Chicago Law School, Chicago, Il., 1989.

Speaker, 48th Annual Institute on Federal Taxation, New York University, New York, N.Y. and San Francisco, Ca., 1989.

Speaker, Washington Univ. Law School faculty workshop, St. Louis. Mo., 1989.

Moderator, Washington II program on tax legislative process, sponsored by the Florida Bar Tax Section, Washington, D.C., 1988.

Speaker, 26th Annual Arkansas Federal Tax Institute, Hot Springs, Ark., 1987.

Speaker, University of Central Florida Second Annual Tax Conference, Orlando, Fl., 1986.

Speaker, New York State Bar Assn. Tax Section Annual Meeting, New York, N.Y., 1985.

Speaker, Temple University School of Law, Sixth Annual Tax Planning Forum, Philadelphia, Pa., 1985.

Speaker, Federal Bar Assn. Tax Law Conference, Washington, D.C., 1985.

Panelist, Federal Tax Institute of New England, Boston, Ma., 1985.

Panelist, Edwin S. Cohen Symposium on Current Tax Reform Proposals, University of Virginia, Charlottesville, Va., 1985.

Speaker, Tax Executive Institute's 40th Annual Tax Conference, Las Vegas, Nev., 1985.

**PERSONAL**

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