

Linda Galler

Max Schmertz Distinguished Professor of Law
Maurice A. Deane School of Law at Hofstra University
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ACADEMIC APPOINTMENTS

Maurice A. Deane School of Law at Hofstra University

Max Schmertz Distinguished Professor of Law 2018-present
Professor of Law 1996-present; Associate Professor 1993-1996; Assistant Professor 1987-1993
Founder and Director, Hofstra Law School Federal Tax Clinic 2015-2021
Chair, Law Faculty Association 2016-present

Courses: Federal Income Taxation of Corporations, Federal Income Taxation of Individuals, Federal Tax Clinic Practicum, Ethical Problems in Federal Tax Practice, Federal Tax Policy Seminar, International Taxation, Business Planning, Business Organizations

Committee Service: Academic Standards (Chair); Ad Hoc Committee on Business Skills; Ad Hoc Committee on Diversity, Equity & Inclusion in Law School Administrative Structure; Ad Hoc Working Group on Introduction to Law Course; Advisory Committee on Research Fellowship and John Dewitt Gregory Scholar; Admissions; Budget; CLAC (Community Legal Assistance Corp.) Board; Clinical, Skills, Legal Writing and Academic Support Faculty Appointments & Promotions; Curriculum (Chair); Curriculum Review; Dean's Faculty Advisory Group; Facilities/Space Planning; Graduation Awards (Chair); Library Director Appointments; Readmissions; Solomon Rosen Teaching Award Advisory Committee; Student Life; Tenure; Tenure Track Faculty Appointments (Chair); Working Group on Learning Outcomes and Assessments

Student Service: Advisor to: Tax Law Society, Volunteer Income Tax Assistance Program, Hofstra Law Women

Benjamin N. Cardozo School of Law, Yeshiva University

Adjunct Professor of Law Fall 1996, Fall 1997
Course taught: Income Taxation I

EDUCATION

New York University School of Law, LL.M. (Taxation), 1986

Boston University School of Law, J.D., *cum laude*, 1982

Edward F. Hennessey Scholar
Editor, American Journal of Law & Medicine

Wellesley College, B.A., with honors, 1979

Wellesley College Scholar
Natalie Bolton Faculty Prize in Economics

Newcomb College of Tulane University

Dean's List
Phi Eta Sigma freshman honor society

PRIVATE PRACTICE EXPERIENCE

William Bricker PLLC

Of Counsel 2018-present

Curtis, Mallet-Prevost, Colt & Mosle

Senior Tax Counsel 2000-2018

Shearman & Sterling

Tax Associate 1984-1987

Milbank, Tweed, Hadley & McCloy

Tax Associate 1982-1984

PUBLICATIONS

Books

REGULATION OF TAX PRACTICE (2d ed.) (with Michael B. Lang) (Carolina Academic Press 2016).

REGULATION OF TAX PRACTICE (with Michael B. Lang) (LexisNexis 2010), *reviewed at* 131 Tax Notes 201 (Apr. 11, 2011) & 132 Tax Notes 87 (July 4, 2011).

Articles

Tax Opinion Policies and Procedures, 75 TAX LAW. 443 (2022), *reviewed at* TaxProf Blog (June 17, 2022).

Law Students and Cell Phone Use: Results of a Six-School Survey, 89 UMKC Law Rev. 269 (2020) (with Robert M. Jarvis, Cindy I.T. Archer, Hugh D. Spitzer, Jodi L. Wilson & Mark E. Wojcik).

Why Do Law Students Want to Become Tax Lawyers?, 68 TAX LAW. 305 (2015).

Everything You Always Wanted to Know About Farid but Were Afraid to Ask, 13 FLA. TAX REV. 461 (2013).

Ladder Safety: Disclosure of Corporate Client Confidences, 6 BROOKLYN JOURNAL OF CORPORATE, FINANCIAL & COMMERCIAL LAW 553 (2012).

ABA Section of Taxation Report of the Task Force on Judicial Deference, 57 TAX LAW. 717 (2004) (with Irving Salem and Ellen P. Aprill), *reprinted in* 104 TAX NOTES 1231 (Sept. 13, 2004).

Mead and Tax Law, ADMIN. & REG. NEWS (Summer 2004) (with Irving Salem and Ellen P. Aprill).

Deciphering the Code: Major Legislation in 2003 Cuts Taxes and Increases Complexity, 89 A.B.A.J. 58 (Nov. 2003) (with Carol F. Burger).

Controlling the Unauthorized Practice of Law: A Misguided Approach to Restraining MDPs, 44 ARIZ. L. REV. 773 (2002).

Ethical Considerations Upon the Discovery of Client Fraud, N.Y. PROF. RESP. REP., June 2002.

Practicing Law in the New Millennium: New Roles, New Rules, But No Definitions, 72 TEMPLE L. REV. 1001 (2000).

Advising Clients in International Transactions: Selected Ethical Issues, PRAC. U.S. INT'L TAX STRATEGIES, Jan. 31, 2000, at 11.

Using the Internet to Teach Tax Ethics, 3 COMMUNITY TAX L. REP. 8 (1999).

The MDP Pot Boils -- But No Action in '99, N.Y. PROF. RESP. REP., Sept. 1999, at 3.

The Future of the Legal Profession, A.B.A. TAX SEC. NEWSL., Spring 1999, at 14.

When Lawyers Work for Accounting Firms, N.Y. PROF. RESP. REP., Feb. 1999, at 4.

The Tax Lawyer's Duty to the System, 16 VA. TAX REV. 681 (1997).

Scaled-Down Advice in Pro Bono Tax Practice, 2 COMMUNITY TAX L. REP. 10 (1997).

Judicial Deference to Revenue Rulings: What It's All About, 72 TAX NOTES 769 (1996).

Annual Reports on Developments in Standards of Tax Practice (A.B.A. Committee Report), 49 TAX LAW. 1201 (1996); 48 TAX LAW. 1317 (1995); 47 TAX LAW. 1309 (1994), 46 TAX LAW. 1209 (1993), 45 TAX LAW. 1355 (1992).

Judicial Deference to Revenue Rulings: Reconciling Divergent Standards, 56 OHIO ST. L.J. 1037 (1995).

Emerging Standards for Judicial Review of IRS Revenue Rulings, 72 B.U. L. REV. 501 (1992).

Chevron and the Administrative Regulation of Indexation: Challenging the Cooper Memorandum, 56 TAX NOTES 1791 (1992).

An Historical and Policy Analysis of the Title Passage Rule in International Sales of Personal Property, 52 U. PITT. L. REV. 521 (1991).

Risk of Loss in Sourcing Profits from Sales of Personal Property, 17 INT'L TAX J. 77 (Spring 1991).

Tax Reform Act of 1986 Changes Affecting Real Estate Investment Trusts, 18 TAX ADVISER 178 (1987).

Subjecting Hospitals to Truth in Lending Disclosure Requirements: Bright v. Ball Memorial Hospital, 8 AM. J.L. MED. 69 (1982).

Book Chapters

Recovering Fees and Costs When a Taxpayer Prevails, chapter 23 in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (9th ed.) (2023) (American Bar Association) (forthcoming).

Tailoring and the Tax Lawyer, essay in CAREERS IN TAX LAW (2d ed.) (2023) (American Bar Association) (forthcoming).

Recovering Fees and Costs When a Taxpayer Prevails, chapter 18 in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (8th ed.) (2021) (with Maria Dooner) (American Bar Association).

Special Rules for the Professionals: Return Preparer Penalties and Ethical Standards, chapter eight in NUTS AND BOLTS OF TAX PENALTIES 2018: A PRIMER ON THE STANDARDS, PROCEDURES AND DEFENSES TO CIVIL AND CRIMINAL TAX PENALTIES (Bryan C. Skarlatos, ed. 2018) (Practising Law Institute); prior versions in 2017, 2016, 2015, 2014 and 2013 eds.

Choice of Business Organization, chapter one of TAXATION FOR THE GENERAL PRACTITIONER (Richard V. D'Alessandro, ed. 1999) (New York State Bar Association publication).

Selected Commentary

Why More Taxpayers Should Pursue Attorney's Fees Through Qualified Offers, Procedurally Taxing Blog (March 4, 2021) (with Maria Dooner).

Logic Loses in Taxpayer's Effort to Recover Attorneys' Fees, Procedurally Taxing Blog (Feb.11, 2020).

TEI Roundtable No. 13: Ethics and Tax Planning, Tax Executive (March 17, 2017).

The Impact of Loving and Ridgely on Corporate Tax Practice, Tax Executive (Oct. 2, 2015).

More on Tax Opinion Letter Sanctions, Shop Talk, 111 J. TAX'N 191 (2009).

Does Judge Sotomayor Have a Tax Problem, TaxProf Blog, (July 8, 2009).

SELECTED PAPERS AND PRESENTATIONS

Tax Opinions are Different: Guidance for Transactional Lawyers, Working Group on Legal Opinions Foundation, May 2023.

Ethical Issues in International Tax Practice, 33d Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 2022.

Qualified Offers and Attorneys' Fees, 2023 Annual Low Income Taxpayer Clinic (LITC) Grantee Conference sponsored by the IRS Taxpayer Advocate Service, December 2022.

Ethical Considerations in Drafting and Reviewing Tax Opinions, ABA Tax Section Committee on Standards of Tax Practice, May 2022.

Working Remotely" Ethical Issues for Tax Professionals, 2021 Private Wealth & Taxation Institute sponsored by Maurice A. Deane School of Law at Hofstra University and Meltzer, Lippe, Goldstein & Breitstone, LLP, October 2021.

The Professionals: Dealing with Enablers of Economic Crime, International Symposium sponsored by the VIRT-EU (Values and Ethics in Responsible Design in Europe) Project, July 2021.

Ethics: Practice Before the IRS and US Tax Court, 2020 Annual Low Income Taxpayer Clinic (LITC) Grantee Conference sponsored by the IRS Taxpayer Advocate Service, December 2020.

Examination of the New Partnership Audit Rules and Ethical Pitfalls for Practitioners, 66th Annual William & Mary Tax Conference sponsored by William & Mary Law School, November 2020.

Navigating a Perfect Storm: Tax Policy and Practice in the Age of COVID-19, 75th TEI Annual Conference sponsored by the Tax Executives Institute, October 2020.

Ethical Issues for Partnership Representatives, 2020 Private Wealth & Taxation Institute sponsored by Maurice A. Deane School of Law at Hofstra University and Meltzer, Lippe, Goldstein & Breitstone, LLP, June 2020.

Ethical Issues in International Tax Practice, 32nd Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 2019.

A Partner in Your Woes? Ethical Issues for Partnership Representatives, 68th Annual Tulane Tax Institute sponsored by Tulane University Law School, November 2019.

A Partner in Your Woes? Ethical Issues for Partnership Representatives, Southern Federal Tax Institute, October 2019.

Risk Management for the Tax Professional: Advising Clients Who Push the Envelope,” 2019 Private Wealth & Taxation Institute sponsored by Maurice A. Deane School of Law at Hofstra University and Meltzer, Lippe, Goldstein & Breitstone, LLP, June 2019.

Ethical Issues in International Tax Practice, 31th Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 2018.

Ethical Issues in Tax Practice: Giving Tax Advice in an Age of Uncertainty, 67th Annual Tulane Tax Institute sponsored by Tulane University Law School, November 2018.

Ethics: Giving Tax Advice in an Age of Uncertainty, 29th Annual Philadelphia Tax Conference, October 2018.

Special Rules for Tax Professionals: Return Preparer Penalties and Ethical Standards, program sponsored by Practising Law Institute, entitled “Nuts and Bolts of Tax Penalties 2018: A Primer on the Standards, Procedures and Defenses Relating to Civil and Criminal Tax Penalties,” March 2018.

Ethics: Practice Before the IRS and U.S. Tax Court, 2018 Annual Low Income Taxpayer Clinic (LITC) Grantee Conference sponsored by the IRS Taxpayer Advocate Service, December 2017.

Ethical Issues in International Tax Practice, 30th Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 2017.

Avoiding Potential Discipline Situations, 14th Biennial Parker C. Fielder Oil and Gas Tax Conference sponsored by The University of Texas Law School and the IRS Office of the Chief Counsel, November 2017.

Ethical Issues in LITC Practice, Meeting of New York Low Income Taxpayer Clinicians, October 2017.

Business Succession Planning — Practical Tax, Financial and Ethical Considerations and Did you see 60 Minutes’ Exposé on Attorneys Advising Clients on Ethically Challenging Events?, 2017 Private Wealth & Taxation Institute sponsored by Maurice A. Deane School of Law at Hofstra University and Meltzer, Lippe, Goldstein & Breitstone, LLP, June 2017.

Special Rules for Tax Professionals: Return Preparer Penalties and Ethical Standards, program sponsored by Practising Law Institute, entitled “Nuts and Bolts of Tax Penalties 2017: A Primer on the Standards, Procedures and Defenses Relating to Civil and Criminal Tax Penalties,” April 2017.

Ethical Issues in International Tax Practice, 29th Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 2016.
Common Ethical Issues in Tax Practice, 27th Annual Philadelphia Tax Conference, November 2016.

How to Avoid Compromising Your Ethics and Your Freedom: Ethical Dilemmas in Tax Controversy Matters, program sponsored by the Tax Executives Institute, entitled “Meeting the Tax Controversy Needs of In-House Tax Professionals,” June 2016.

Regulating Tax Practitioners: “Ch-ch-ch-changes, Turn and Face the Strange,” 4th Annual Higher Education Taxation Institute sponsored by The University of Texas Law School, June 2016.

Coming Clean with Offshore Accounts – The Current Status of Voluntary Offshore Disclosure and Recent

Changes in the Regulation of Tax Practice and Ethics, 2016 Private Wealth & Taxation Institute sponsored by Maurice A. Deane School of Law at Hofstra University and Meltzer, Lippe, Goldstein & Breitstone, LLP, May 2016.

Ethical Issues in Setting Engagement Terms, ABA Section of Taxation CLE Webinar and Teleconference, April 2016.

Special Rules for Tax Professionals: Return Preparer Penalties and Ethical Standards, program sponsored by Practising Law Institute, entitled “Nuts and Bolts of Tax Penalties 2016: A Primer on the Standards, Procedures and Defenses Relating to Civil and Criminal Tax Penalties,” March 2016.

Ethical Issues in Setting Engagement Terms, ABA Section of Taxation Committee on Standards of Tax Practice, January 2016.

Advising Taxpayers in the 21st Century: Ethical Challenges, Association of American Law Schools Sections of Taxation and Professional Responsibility, Annual Meeting, January 2016.

Ethical Issues in International Tax Practice, 28th Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 2015.

Regulating Tax Practitioners: “Ch-ch-ch-changes, Turn and Face the Strange,” 13th Biennial Parker C. Fielder Oil and Gas Tax Conference sponsored by The University of Texas Law School and the IRS Office of the Chief Counsel, November 2015.

Voluntary Offshore Disclosure – Where Do We Turn Next? and Do You Know Where Your Ethics Are? Keeping up with the Changing Environment and Recent Developments, 2015 Private Wealth & Taxation Institute sponsored by Maurice A. Deane School of Law at Hofstra University and Meltzer, Lippe, Goldstein & Breitstone, LLP, May 2015.

Special Rules for Tax Professionals: Return Preparer Penalties and Ethical Standards, program sponsored by Practising Law Institute, entitled “Nuts and Bolts of Tax Penalties 2015: A Primer on the Standards, Procedures and Defenses Relating to Civil and Criminal Tax Penalties,” March 2015.

Ethical Issues in International Tax Practice, 27th Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 2014.

Ethical Issues in Modern Global Tax Practice, 26th Annual Philadelphia Tax Conference, November 2014.

Special Rules for Tax Professionals: Return Preparer Penalties and Ethical Standards, program sponsored by

Practising Law Institute, entitled “Nuts and Bolts of Tax Penalties 2014: A Primer on the Standards, Procedures and Defenses Relating to Civil and Criminal Tax Penalties,” March 2014.

Teaching Ethics: Incorporating Ethical Issues from Basic Tax to LLM Course, ABA Section of Taxation Committees on Standards of Tax Practice and Teaching Taxation, January 2014.

Ethical Issues in International Tax Practice, 26th Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 2013.

Ethics: Disclosing the Protecting Information, Responding to Requests for Information, Reporting Mistakes and Related Practice Issue, 12th Biennial Parker C. Fielder Oil and Gas Tax Conference sponsored by The University of Texas Law School and the IRS Office of the Chief Counsel, November 2013.

Ethical Dilemmas in Tax Controversy Matters, program sponsored by the Tax Executives Institute, entitled “IRS Audits & Appeals Seminar: Managing Tax Controversies at Home and Abroad,” April 2013.

Special Rules for Tax Professionals: Return Preparer Penalties and Ethical Standards, program sponsored by Practising Law Institute, entitled “Nuts and Bolts of Tax Penalties 2013: A Primer on the Standards, Procedures and Defenses Relating to Civil and Criminal Tax Penalties,” February 2013.

Ethical Issues in a Global Tax Practice, 41st Annual Conference of the USA Branch of the International Fiscal Association, February 2013.

Practical and Ethical Strategies in Representing Couples, ABA Section of Taxation Committees on Individual & Family Taxation, Standards of Tax Practice and Tax Practice Management, January 2013.

Ethical Issues in International Tax Practice, 25th Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 2012.

Tax Planning for the Fiscal Cliff, Curtis, Mallet-Prevost, Colt & Mosle, November 2012.

Amendments and Penalties to Circular 230: What You Need to Know, webinar sponsored by Knowledge Congress, May 2012.

Tax Ethics for Real Estate Lawyers: An Introduction to Circular 230, program sponsored by the New York State Bar Association, entitled “Tax Aspects of Real Estate Transactions,” November 2011.

FBAR Amnesty II: The Good, The Bad and The Ugly, Curtis, Mallet-Prevost, Colt & Mosle, June 2011.

What Is Substantial Authority in Light of Mayo and Current Trends in Treasury Guidance, Annual Tax Lawyering Workshop sponsored by New York Law School Graduate Tax Program, May 2011.

Ethics and the Codification of Economic Substance, ABA Section of Taxation Committee on Standards of Tax Practice, September 2010.

The Work Product Privilege After Textron, Annual Tax Lawyering Workshop sponsored by New York Law School Graduate Tax Program, April 2010.

Implications and Consequences of Foreign Bank Account Reporting, Holtz Rubenstein Reminick LLP, September 2009.

Ethics and FBAR, ABA Section of Taxation Committee on Standards of Tax Practice, May 2009.

Privileges and Client Confidentiality in Tax Practice, ABA Section of Taxation Young Lawyers Forum and Committee on Standards of Tax Practice, May 2009.

Monetary Penalties for Violations of Circular 230, New York Tax Study Group, June 2007.

Monetary Penalties and the Firm: Ethical Considerations, ABA Section of Taxation Committee on Standards of Tax Practice, May 2007.

The Ethics of Witness Preparation, ABA Section of Taxation Committee on Standards of Tax Practice, January 2007.

The Ethics of Witness Preparation, Internal Revenue Service Office of Chief Counsel Continuing Legal Education Seminar, July 2006.

Ethical Standards for Providing Advice to Taxpayers, program sponsored by the Association of the City of New York Center for CLE, entitled "Hot Topics in Taxation: Recent Statutes, Regulations & Court Decisions that Affect Your Practice," October 2005.

Introduction to Circular 230: Context and Development of Revised Circular 230, Annual Tax Lawyering Workshop sponsored by New York Law School Graduate Tax Program, April 2005.

A Primer on Circular 230 and the IRS Office of Professional Responsibility, teleconference jointly sponsored by ABA Section of Taxation and ABA Center for Continuing Legal Education, December 2004.

In Pursuit of Tax Shelter Promoters: How Many Arrows Does OPR Have in Its Circular 230 Quiver?, ABA Section of Taxation Committee on Standards of Tax Practice, October 2004.

Ethics in Tax Practice, New York Tax Study Group, June 2004.

Ethical Problems in Federal Tax Practice, Internal Revenue Service Estate & Gift Tax Continuing Legal Education Seminar, June 2004.

Conflicts of Interest and Other Ethical Concerns in Representing Tax Shelter Clients, ABA Section of Taxation Committee on Standards of Tax Practice, May 2004.

Rethinking Corporate Tax Planning and Teaching in the New World of Partial Integration, ABA Section of Taxation Committee on Teaching Taxation, May 2004 (panel moderator).

Ethics & Advocacy: Standards for Representing Taxpayers Before the IRS, program sponsored by the Association of the City of New York Center for CLE, entitled "Tax Controversies: Negotiating & Resolving Disputes with the IRS," April 2004.

Practice Problems: Ethics and Rules, Plenary Session, ABA Section of Taxation Midyear Meeting, January 2004.

Current Developments in Tax Law, teleconference jointly sponsored by ABA Section of Taxation, ABA Center for Continuing Legal Education, and Center for Continuing Legal Education, November 2003.

Tax Planning, Preparation and Privilege, First Annual Capital University Law School Tax Institute, entitled "Tax Planning: What Can Tax Practitioners Do Today," October 2003.

The Noisy Withdrawal, ABA Tax Section Committee on Standards of Tax Practice, May 2003.

Ethical Problems in Federal Tax Practice, Internal Revenue Service Estate & Gift Tax Continuing Legal Education Seminar, November 2002.

Problems in Defining and Controlling the Unauthorized Practice of Law, conference on The Future Structure and Regulation of Law Practice sponsored by the University of Arizona James E. Rogers College of Law, February 2002.

The Independence of Certified Public Accountants in the Post-Enron Era, invited testimony before the New York State Senate Higher Education Committee, February 2002.

Should Tax Lawyers be Permitted (Required) to Disclose Client Misconduct?, teleconference jointly sponsored by ABA Section of Taxation, ABA Center for Continuing Legal Education, and Center for Continuing Legal Education, December 2001.

Judicial Deference to Subregulatory Guidance, Federalist Society First Annual National Tax Conference, June 2001.

Ethical Considerations in the Delivery of Legal Services Through Multidisciplinary Practices, Erasmus University Law School, Rotterdam, The Netherlands, December 2000.

Advising Clients in International Transactions: Selected Ethical Issues, ABA Tax Section Committee on Standards of Tax Practice, October 2000.

Corporate Tax Shelters: Privilege, and Confidentiality Issues, Office of Chief Counsel, Internal Revenue Service, District Counsel, Brooklyn District, July 2000.

Ethics: MDPs, Confidentiality, Privilege, and Opinion Standards, 22nd Annual Conference on Federal Taxation of Real Estate Transactions sponsored by New York University, May 2000.

Advising Clients in International Transactions: Selected Ethical Issues, The 12th Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 1999.

Multidisciplinary Practice, Faculty Workshop, Hofstra University School of Law, April 1999.

Counseling the Desperate Taxpayer, 21st Annual Conference on Federal Taxation of Real Estate Transactions sponsored by New York University, April 1999.

Accounting Firms in the Legal Market: Professional, Pedagogical and Policy Implications, Association of American Law Schools Section on Taxation, January 1999.

Controversial Cross Border Transactions: Selected Ethical Issues, The 11th Annual Institute on Current Issues in International Taxation sponsored by the Internal Revenue Service and The George Washington University, December 1998.

Professional Responsibilities of Lawyers Employed by Accounting Firms, testimony before the American Bar Association (ABA) Commission on Multidisciplinary Practice, November 1998 (published by the ABA at <http://www.abanet.org/cpr/galler.html>).

Teaching Tax Ethics to Law Students, ABA Tax Section Committee on Standards of Tax Practice, January 1998.

Check-the-Box and Beyond: The Future of Limited Liability Entities, faculty member in on-line symposium sponsored by THE BUSINESS LAWYER and the ABA Real Property, Probate, and Trust Law Section, September 1997 (published at 52 BUS. LAW. 605 (1997)).

Evolving Standards of Judicial Deference to IRS Guidance, Coopers & Lybrand, April 1997.

Evolving Standards of Judicial Deference to IRS Guidance, ABA Tax Section Committee on Teaching Taxation, January 1997.

Recent Developments in Tax Ethics and Practice Standards, ABA Tax Section Committee on Standards of Tax Practice, January 1996.

Recent Developments in Tax Ethics and Practice Standards, ABA Tax Section Committee on Standards of Tax Practice, January 1995.

Recent Developments in Tax Ethics and Practice Standards, ABA Tax Section Committee on Standards of Tax Practice, January 1994.

PROFESSIONAL HONORS AND ACTIVITIES

American College of Tax Counsel

Fellow

Outstanding Women in Law

Honoree, 2016 (sponsored by Maurice A. Deane School of Law at Hofstra University)

American Bar Association Section of Taxation

Committee on Standards of Tax Practice. Chair, 1999-2001; Vice Chair for Law Development, 2004-present; Vice Chair, 1997-1999; Chair, Task Force on Notice 2007-39 (2007); Member, Standards of Tax Practice Statements Subcommittee, 1995-1999; Subcommittee Chair for Membership, 1996-1997; Representative to Continuing Legal Education Committee, 1996-1997; Subcommittee Chair for Important Developments, 1994-1996; Subcommittee Chair for Continuing Legal Education and Annual Report 1992-1994; author of 1991, 1992, 1993, 1994 and 1995 annual reports; Reporter for first Statement of Standards of Tax Practice (which considers whether an attorney may limit the scope of representation of a client who requests "scaled down" tax advice due to time or budget constraints).

Committee on Teaching Taxation. Chair, 2002-2004; Vice Chair, 2000-2002; Planning Chair, 1998-2000; Important Developments Editor (The Tax Lawyer), 1994-1995.

Committee on Nominating. 1999-2003

Committee on Appointments to the Tax Court. 1999-2006

Committee on Professional Services. Vice Chair, 2002-2005

Special Task Force on Judicial Deference. 2001-2004; featured speaker, 2001 ABA Annual Meeting (Judicial Deference to Revenue Rulings)

Law360

Member, Tax Advisory Board, 2015-2016

American Tax Policy Institute
Life Sponsor

BAR AND COURT ADMISSIONS

New York
United States Tax Court