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**PUBLICATIONS**

*The “Invisible Government” and Conservative Tax Lobbying 1935-1936*, 81 L. & CONTEMP. PROBS. 167 (2018).

*The Consistency of Conservative Tax Policy*, 108 NW. L. REV.825 (2014).

*Taxing Bachelors in America: 1895 – 1939*, in 6 STUDIES IN THE HISTORY OF TAX LAW (JOHN TILEY, ED., HART PUBLISHING LTD., CAMBRIDGE (2013).

*Gender and Capital Gains* in CHALLENGING GENDER INEQUALITY IN TAX POLICY MAKING: COMPARATIVE PERSPECTIVES (KIM BROOKS, ÅSA GUNNARSSON, LISA PHILIPPS AND MARIA WERSIG, EDS., HART PUBLISHING LTD., CAMBRIDGE 2011).

*Wedded to the Joint Return: Culture and the Persistence of the Marital Unit in the American Income Tax*, 11 THEORETICAL INQUIRIES IN LAW 631 (2010).

*Shaping Public Opinion and the Law: How a “Common Man” Campaign Ended a Rich Man’s Law*, 73 LAW & CONTEMPORARY PROBLEMS 123 (2010).

*Remembering the “Forgotten Man” (and Woman): Hidden Taxes and the 1936 Election*, chapter 13 in 4 STUDIES IN THE HISTORY OF TAX LAW (JOHN TILEY, ED., HART PUBLISHING LTD., CAMBRIDGE 2010).

*Cognitive Theory and the Delivery of Welfare Benefits*, 40 LOY. U. CHI. L. J.253 (2009).

*Tax Compliance and the Education of John (and Jane) Q. Taxpayer*, 121 TAX NOTES 737 (Nov. 10, 2008).

*Normative and Cognitive Aspects of Tax Compliance: Literature Review and Recommendations for the IRS Regarding Individual Taxpayers*, II National Taxpayer Advocate, 2007 Annual Report to Congress 138 (2007), available at <http://www.irs.gov/advocate/article/0,,id=177301,00.html> reprinted as *A Tax Morale Approach to Compliance: Recommendations for the IRS*, 8 FLA. TAX REV. 599 (2007).

*Choosing a Tax Rate Structure in the Face of Disagreement*, 52 UCLA L. REV. 1697 (2005).

*Doing the Full Monty: Will Publicizing of Tax Information Increase Compliance?*, 18 CAN. J. L. & JURIS. 95 (2005).

*Rooms of Their Own: An Empirical Study of Occupation Segregation by Gender Among Law School Professors*. 73 UMKC L. REV 293 (2004), reprinted as chapter 21 in *WOMEN AND THE LAW* (Jane Campbell Moriarty, ed., Thomson/West, 2006).

*Educating Ourselves Towards a Progressive (and Happier) Tax*, 45 B.C. L. REV. 1399 (2004).

*Why A Duck?: Are Feminist Legal Journals an Endangered Species and If So, Are They Worth Saving?*, 12 COLUM. GENDER & L. 478 (2003).

*The Story of Macomber: The Continuing Legacy of Realization*, chapter 2 in *TAX STORIES: AN IN-DEPTH LOOK AT TEN LEADING FEDERAL INCOME TAX CASES*, (Paul Caron, ed., Foundation Press, 2002, 2<sup>nd</sup> edition 2009).

*Legitimacy and the Right of Revolution: The Role of Tax Protests and Anti-Tax Rhetoric in America*, 50 BUFF. L. REV. 819 (2002).

*A Legislator Named Sue: Re-imagining the Income Tax*, 5 J. GENDER RACE & JUST. 289 (2002), excerpted in ANTHONY C. INFANTI & BRIDGET J. CRAWFORD, *CRITICAL TAX THEORY: AN INTRODUCTION* CAMBRIDGE UNIVERSITY PRESS 2009).

*For God and Country: Taxing Conscience*, 1999 WIS. L. REV. 939.

*Deconstructing the Taxable Unit: Intrahousehold Allocations and the Dilemma of the Joint Return*, 16 N. Y. L. SCH. J. HUM. RTS. 140 (1999).

*Through the Looking Glass with Alice and Larry: The Nature of Scholarship*, 76 N. C. L. REV. 1609 (1998).

*When Bad Things Happen to Good Taxpayers: A Tale of Two Advocates*, 78 TAX NOTES 1309 (March 9, 1998) and 16 TAX NOTES INT'L. 537 (February 16, 1998).

*A Taxing Woman: The Relationship of Feminist Scholarship to Tax*, 6 S. CAL. REV. L. & WOMEN'S STUD. 301 (1997), excerpted in ANTHONY C. INFANTI & BRIDGET J. CRAWFORD, *CRITICAL TAX THEORY: AN INTRODUCTION* CAMBRIDGE UNIVERSITY PRESS 2009).

*What Do Women Want: Feminism and the Progressive Income Tax*, 47 AM. U. L. REV. 151 (1997).

*Equality, Liberty and a Fair Tax*, 23 FORDHAM URB. L. J. 607 (1996).

*The Rise of Rhetoric in Tax Reform Debate: An Example*, 70 TUL. L. REV. 2345 (1996).

*Theory Versus Reality: The Partnership Model of Marriage in Family and Tax Law*, 69 TEMPLE L. REV. 1413 (1996).

*The Morality of Money: U.S. Attitudes Towards Wealth and the Income Tax* 70 IND. L. J. 119 (1994), reprinted in TAXATION: CRITICAL PERSPECTIVES ON THE WORLD ECONOMY (Simon James ed., 2002), excerpted in FEDERAL INCOME TAX ANTHOLOGY (Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds. 1997).

*Love, Money, and the IRS: Family, Income Sharing, and the Joint Income Tax Return*, 45 HASTINGS L. J. 63 (1993), excerpted in FEDERAL INCOME TAX ANTHOLOGY (Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds. 1997), excerpted in TAX POLICY (Philip D. Oliver, ed., 2004), excerpted in ANTHONY C. INFANTI & BRIDGET J. CRAWFORD, CRITICAL TAX THEORY: AN INTRODUCTION CAMBRIDGE UNIVERSITY PRESS 2009).

*The Constitutional Meaning of Income and the Income Taxation of Gifts*, 25 CONN. L. REV. 1 (1992).

*Corporate Regulation and the Origins of the Corporate Income Tax*, 66 IND. L.J. 53 (1990).

*The Rhetoric of the Anti-Progressive Income Tax Movement: A Typical Male Reaction*, 86 MICH. L. REV. 465 (1987), excerpted in MICHAEL LIVINGSTON, TAXATION: LAW, PLANNING AND POLICY, (2003), excerpted in FEDERAL INCOME TAX ANTHOLOGY (Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds. 1997), excerpted in ANTHONY C. INFANTI & BRIDGET J. CRAWFORD, CRITICAL TAX THEORY: AN INTRODUCTION CAMBRIDGE UNIVERSITY PRESS 2009).

*Section 1031: We Don't Need Another Hero*, 60 S. CAL. L. REV. 397 (1987), digested in MONTHLY DIGEST OF TAX ARTICLES (1987).

*The Origins of Capital Gains Taxation: What's Law Got To Do With It?*, 39 SW. L.J. 869 (1985) [now SMU L. Rev], excerpted in FEDERAL INCOME TAX ANTHOLOGY (Paul L. Caron, Karen C. Burke & Grayson M.P. McCouch, eds. 1997).

### **Book Reviews and Commentary**

*Kids can learn tax basics, Why can't the rest of us?* in The Washington Post April 16, 2017 at B3 or <https://www.washingtonpost.com/posteverything/wp/2017/04/14/people-dont-like-paying-taxes-thats-because-they-dont-understand-them/>

*Understanding Taxes*, in The Washington Post Answer Sheet at [washingtonpost.com/news/answer-sheet/](http://washingtonpost.com/news/answer-sheet/) February 16, 2017.

*Book Review*, (of ROBERT STANLEY'S DIMENSIONS OF LAW IN THE SERVICE OF ORDER) in 44 J. LEGAL EDUC. 288 (1994).

*Déjà Vu All Over Again: The Selling of Tax Legislation*, 108 TAX NOTES 1455 (Sept. 19, 2005).

*Fairness and Taxation of the Family*, 107 TAX NOTES 376 (April 18, 2005).

*Anti-Tax Rhetoric in America: Tinderbox or Safety Valve?* 23 ABA SECTION OF TAXATION, NEWSQUARTERLY 16 (2004).

*More Historical Perspective on Publication of Corporate Returns* at [www.taxhist.org/Articles/Kornhauser.htm](http://www.taxhist.org/Articles/Kornhauser.htm) (originally published as a very long “Letter to the Editor” in TAX NOTES 745 (July 29, 2002)).

*Cutting Through the Rhetoric: Understanding the Fundamentals of Tax Reform Discussions*, 2 COMMUNITY TAX REPT., Issue 1, p 3 (January 1997).

*Abolish the Joint Return!* 65 TAX NOTES 921 (Nov. 14, 1994).

*Section 1031: Conceptually Confused, Inefficient, and Inequitable*, 63 TAX NOTES 1207 (May 30, 1994).

*The Way of the Code*, 39 J. LEGAL EDUC. 47 (1989).

### **PRESENTATIONS**

Dec. 7, 2016 *Taxes, Society, and Fairness*, Brookline (MA) Senior Center.

May 30, 2013 *The Consistency of Conservative Tax Policy*, Law & Society Annual Meeting, Boston, MA.

April 5, 2013 *The Consistency of Conservative Tax Policy*, Nw. L. Rev. Symposium, 100 Years Under the Income Tax, Chicago, IL.

Nov. 9, 2012 *Taxing Bachelors in America: 1895 – 1939*, American Society for Legal History, St. Louis, MO.

July 3, 2012 *Taxing Bachelors in America: 1895 – 1939*, Tax Law History Conference, University of Cambridge, Cambridge, UK.

Dec. 12, 2011, *Taxing Bachelors*, Tulane Law School, New Orleans LA.

Nov. 18, 2011, *Taxing Bachelors 1895-1939*, National Tax Association Annual Conference, New Orleans, LA.

Sept. 16, 2011 *Taxing Bachelors*, Critical Perspectives on Tax Policy, Emory Law School, Atlanta, GA.

- Nov. 13-14, 2009 Tax Literacy Workshop, ASU, Tempe AZ. Organized, presented and moderated workshop concerning developing programs to educate the general public about tax and tax policy.
- Oct. 22, 2009 *Tax Politics and the Common Folk: 1932-1936*, Boston College Legal History Roundtable, Boston, MA.
- June 10, 2009 *Wedded to the Joint Return*, Comparative Perspectives on Tax, Law and Culture Workshop, Prato, Italy.
- May 14, 2009 *Gender and Capital Gains Taxation*, Challenging Gender Inequality in Tax Policy Making Workshop, International Institute for Sociology of Law, Onati, Spain.
- Jan. 6, 2009 Moderator, The Family and Taxation, AALS Annual Meeting Tax Section, San Diego, CA.
- Nov. 8, 2008 Speaker, Closing the Tax Gap Symposium, Stanford Law School, Palo Alto, CA.
- Oct. 16, 2008 *Remembering the "Forgotten Man" (and Woman): Hidden Taxes and the 1936 Election*, B.C. Law School Tax Policy Workshop, Boston, MA.
- Aug. 18, 2008 Moderator, Critical Tax Theory, Workshop on Comparative Perspectives on Tax, Law and Culture, Tel Aviv University, Tel Aviv, Israel.
- July 7, 2008 *Remembering the "Forgotten Man" (and Woman): Hidden Taxes and the 1936 Election*, Tax Law History Conference, University of Cambridge, Cambridge, UK.
- Apr. 14, 2008 *Cognitive Theory and the Delivery of Welfare Benefits*, Seattle U. School of Law, Seattle, WA.
- Mar. 14, 2008 *Cognitive Behavior and the Paradox of Using the Tax System to Deliver Welfare Benefits*, Loyola University (Chicago) Law Journal Conference, Taxes in a Liberal Democracy: Exploring the Relationship between Tax Law and Good Governance, Chicago, Ill.
- Oct. 26, 2007 Moderator, *Grassroots Lawyering in the Long Twentieth Century*, ASLH Annual Meeting, Tempe, AZ.
- May 18, 2007 *U.S. Income Taxation of the Family: An Overview of Policies and Provisions*, Tax Law Workshop, Queen's College, University of Cambridge, UK.
- June 3, 2006 *Shaping Public Opinion and the Law in the 1930s: How One Conservative Organization's "Common Man" Campaign Ended a Rich Man's Law*, Policy

History Conference, Tax Reform in Twentieth Century America Panel,  
Charlottesville, VA.

- Feb. 17, 2006 *Shaping Public Opinion and the Law in the 1930s: How One Conservative Organization's "Common Man" Campaign Ended a Rich Man's Law*, B.C. College of Law, Boston, MA.
- Jan. 31, 2006 *Déjà Vu All Over Again: The Selling of Tax Legislation*, Arizona State U. College of Law, Tempe, AZ.
- Jul. 19, 2005 *Shaping Public Opinion and the Law in the 1930s: How One Conservative Organization's "Common Man" Campaign Ended a Rich Man's Law*, The 2005 Tax History Conference, UCLA School of Law, Los Angeles, CA.
- Mar. 21, 2005 *Choosing a Tax Rate Structure in the Face of Disagreement*, University of Toronto, Toronto, Canada.
- Jan. 28, 2005 *Choosing a Tax Rate Structure in the Face of Disagreement, Rethinking Redistribution: Tax Policy in an Era of Rising Inequality Symposium*, UCLA School of Law, Los Angeles, CA.
- Oct. 29, 2004 *The Rise and Fall of Publicity of Income Tax Information in the 1930s*, American Society for Legal History Annual Meeting, Federal Tax Policy in the Great Depression Panel, Austin, TX.
- Oct. 15, 2004 *Doing the Full Monty: Will Publicity of Tax Information Increase Compliance?*, Harvard Law School Tax Research Seminar, Cambridge, MA.
- Apr. 16, 2004 *Educating Ourselves Towards a Progressive (and Happier) Tax*, Boston College of Law Symposium, The State of the Federal Income Tax, Boston, MA.
- Jan. 6, 2004 Panelist, AALS Section on Taxation: *The Uses of the Past: Doing Tax History*. AALS, Atlanta, GA.
- Jan. 5, 2004 Panelist, AALS Section on Women in Legal Education: *Occupational Segregation by Sex in the Legal Academy*, AALS, Atlanta, GA.
- Apr. 4, 2003 *Why A Duck?: Are Feminist Legal Journals an Endangered Species and If So, Are They Worth Saving?*, COLUM. J. L GENDER & L. Symposium, *Why a Feminist Law Journal?* (2003).
- March 6, 2003 *The Story of Eisner v. Macomber*, Tax Policy Workshop, U. Michigan Law School, Ann Arbor MI.

- Apr. 13, 2002 Moderator, *Tax and Distributive Justice Panel*, Critical Tax Conference, Tulane Law School.
- Nov. 10, 2001 *Realizing the Legacy of Eisner v. Macomber: The Continuing Role of 'Realization' in Tax Law and Policy*", American Society for Legal History Annual Meeting, Chicago, IL.
- April 21, 2001 Moderator, *Strategies for Scholarship in Tax History Panel*, Critical Tax Conference, Washington University College of Law, St. Louis, MO.
- Oct. 14, 2000 *A Legislator Named Sue: Re-Imagining the Income Tax*, presented at *The Changing Face of Need: Feminization of Poverty & the Law Symposium*, University of Iowa College of Law, Iowa City, IA.
- July 6, 2000 *The Role of Peace Tax Legislation*, 8<sup>th</sup> International Conference on War Tax Resistance/Peace Tax Campaigns, Washington, D.C.
- June 2, 2000 *A Boy Named Sue*, National Policy History Conference, Bowling Green State University, Bowling Green, OH.
- April 14, 2000 Panelist, *Empirical Work in Taxation*, Critical Tax Conference, U. Wisconsin Law School, Madison, WI.
- Feb. 25, 2000 *For God and Country: Taxing Conscience*, U. Minnesota Law School, Minneapolis, MN.
- Jan. 14, 2000 *For God and Country: Taxing Conscience*, Washington University College of Law, St. Louis, MO.
- Oct. 29, 1999 *For God and Country: Taxing Conscience*, University of Florida College of Law, Gainesville, FL.
- May 29, 1999 *Empirical Research and Tax Theory*, Theory and Empiricism in Taxation Policy Panel, Law And Society Meeting, Chicago, IL.
- Feb. 25, 1999 *Deconstructing the Family/Reconstructing Tax Policy about the Family*, Santa Clara University School of Law, Santa Clara, CA.
- Feb. 18, 1999 *Deconstructing the Taxable Unit: Intrahousehold Allocations and the Dilemma of the Joint Return*, Women, Equity and Federal Tax Policy Symposium, New York Law School, NY.
- Oct. 12, 1998 *The Partnership Model of Marriage*, Indiana U. School of Law, Bloomington, IN.

- Oct. 5, 1998      *The Partnership Model of Marriage*, University of Michigan Law School, Legal Theory Workshop, Ann Arbor, MI.
- May 15, 1998      *Spouses and the Tax Code: The Marriage Penalty, Spousal Responsibility and the Legislative Response*, ABA Section on Taxation, Subcommittee on Women and Minorities, May Meeting, Washington, D.C.
- April 17, 1998      Panelist, *Women in Academics*, Sociology Dept., Tulane University, New Orleans, LA.
- Oct. 25, 1997      *The Flawed Partnership Model of Marriage*, Northwestern U. School of Law Faculty Workshop, Chicago, IL.
- Aug. 1, 1997      *Tax Structure and Family Tax Issues* ABA Annual Meeting, Section of Taxation, Domestic Relations Committee, San Francisco, CA.
- July 7, 1997      *Intra Household Allocation of Resources and the Proper Taxable Unit*, Institute of Advanced Legal Studies, London, England.
- Fall, 1995      Speaker, Taxation of the Family Conference, Lewis and Clark College of Law, Portland, OR.
- May 11, 1995      *Lawscope* (New Orleans public TV show), questioning Representative Jim McCrery, (R-LA), Ways & Means member on current tax proposals and future of tax reform.

### **TaxJazz: The Tax Literacy Project**

2013 – present:      Founder/author/director of TaxJazz: The Tax Literacy Project.

Since 2013 [TaxJazz](https://taxjazz.com) has provided individuals with non-partisan, non-technical, accessible tax information to help people participate in discussions about tax policy and problems facing the nation. It addresses basic tax questions, such as: Why do we have taxes? Are there any legal constraints on taxation? What can be taxed? How do we decide what is a fair tax? It plans to add material on particular tax issues and provisions.

The readings, worksheets, dialogues and other materials are suitable for use by individuals or by groups in a variety of situations. The materials have already been used in different settings including high schools, teacher training workshops, a city recreation department's after-school program, and a community senior center. These events have reached over 350 people between the ages of 12 and 80.

With the launch of the webpage in February 2017, TaxJazz now makes its materials available to anyone with a computer at <https://taxjazz.com>



## **LAW SCHOOL POSITIONS**

- July 2017-Present: Tulane University Law School  
John E. Koerner Professor of Law, Emerita  
Supervisor for Tulane Law students teaching tax in high school.
- July 2012-June 2017: Tulane University Law School  
John E. Koerner Professor of Law
- 2006-June 2012: Sandra Day O'Connor College of Law, Arizona State University  
Professor of Law
- 1992-2006: Tulane University Law School  
Professor of Law (2004-2006: W. R. Irby Chair)
- 1984-1992: Cleveland-Marshall College of Law, Cleveland State University College  
of Law  
Professor of Law (started as Assistant Professor of Law)

### Visiting Positions

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| Fall 2007, Fall 2006: | Boston College Law School                 |
| Fall 1998:            | University of Michigan Law School         |
| Spring 1991           | Tulane Law School                         |
| 1982 – 1983           | Cleveland State University College of Law |

## **EDUCATION**

- J.D. Cleveland-Marshall College of Law, Cleveland State University (Summa cum Laude).
- M.Ed. Harvard University (National Alumni Fellowship).
- B.A. Wellesley College (Phi Beta Kappa).