

Jennifer Bird-Pollan

James and Mary Lassiter Associate Professor of Law
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Academic Appointments

- University of Kentucky College of Law
 - James and Mary Lassiter Associate Professor of Law (with tenure) 2014 – present
 - Assistant Professor of Law 2010-2014
 - Teach classes in Federal Income Tax, Corporate Tax, Partnership Tax, International Tax, Estate and Gift Tax, and Tax Policy.
 - Faculty Advisor for VITA Site and Tax Law Society. Coached Two Semi-Finalist ABA Law Student Tax Challenge Teams, coached Tax Moot Court Teams, coached Third Place Southeastern Regional Tax Challenge Team.
 - Coordinate Student-Faculty Reading Groups.
 - Member of Faculty Appointments Committee, Member of Admissions Committee, Chair of Speakers Committee.
 - Chair of Ad Hoc Committee on Foreign Exchange Programs
 - Faculty Executive Committee Member
 - University Appeals Board Member
 - College of Law Senator to University of Kentucky University Senate.
 - University Senate Council Member.
 - Women's Executive Leadership Development program selected participant
 - Chair of University Senate Ad Hoc Committee on University Regulations regarding Sexual Assault and Sexual Harassment
- Indiana University Maurer School of Law
 - Visiting Professor of Law 2015
 - Teach classes in Federal Income Tax and Corporate Tax
- Vienna University of Business and Economics
 - Fulbright Visiting Professor of Law 2014-2015
 - Teach classes in U.S. Federal Income Tax and International Tax
 - Visiting Professor of Law Summer 2016, Summer 2017
 - Teach classes in U.S. International Tax
- University of Cologne
 - Visiting Professor of Law Summer 2017
 - Teach classes in U.S. Federal Income Tax and International Tax

Education

- J.D., Harvard Law School, 2007
 - *Harvard Journal of Law and Gender*, Article Editor and Alumni and Faculty Development Chair.
- Ph.D. (Philosophy) Vanderbilt University, 2016

- M.A. (Philosophy) Vanderbilt University, 2012
- B.A., (French and Philosophy, with Honors in Philosophy), *cum laude*, Penn State University, 1999
 - *Phi Beta Kappa*, Schreyer Scholars Program, Philosophy Department
 - Shibley and Dotterer Awards, Robert Byrd Scholarship.

Publications

- Rewritten Opinion of *Magdalin v. Commissioner*, *forthcoming in Feminist Tax Judgments*, published by Cambridge University Press (2017).
- “Philosophical Foundations of Wealth Transfer Taxation,” in *Philosophical Foundations of Tax Law*, published by Oxford University Press (2017).
- “Utilitarianism and Wealth Transfer Taxation” 69 *Arkansas Law Review* 695 (2016).
- “Why Tax Wealth Transfers?” 57 *Boston College Law Review* 859 (2016).
- “Electing Fairness: A Check-the-Box Style Elective Regime for Same-Sex Couple Taxation,” 6 *Elon Law Review* 251 (2014).
- “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation,” 59 *Wayne Law Review* 713 (2014).
- “Death, Taxes, and Property (Rights): Nozick, Libertarianism, and the Estate Tax,” 66 *Maine L. Rev.* 1 (2013).
- “An Unjustified Subsidy: Sovereign Wealth Funds and the Foreign Sovereign Tax Exemption,” 17 *Fordham J. Corp. Fin. L.* 987 (Spring 2012).
- “Who’s Afraid of Redistribution? An Analysis of the Earned Income Tax Credit,” 74 *Mo. L. Rev.* 251 (Spring 2009).

Works in Progress

- *Sovereignty, Tax, and Bilateral Investment Treaties*
- *State Wealth Transfer Taxes – A Survey*

Legal Practice

- *Ropes & Gray*, Tax Associate, Sep. 2007 – July 2010. Reviewed partnership agreements, credit agreements and corporate organizational documents with special attention to tax provisions, negotiate terms with opposing counsel. Filed organizational documents and tax-exemption application for Massachusetts non-profit organizations. *Pro bono* work included volunteer tax preparation and representing taxpayer in IRS dispute.
- *Goulston & Storrs*, Summer Associate, May – Aug. 2006. Wrote memos on view easements, taxation of expatriates, third-party beneficiary doctrine, and antitrust law. Drafted lease documents and affordable housing certificates.
- *Organization for Security and Cooperation in Europe (OSCE)*, May – Aug. 2005. Researched and wrote memos on international law and procurement contracts, administrative tribunals, and accountability of international organizations. Attended weekly meetings of the OSCE Permanent Council and reported on various meetings to the Senior Legal Advisor.

Selected Academic Presentations**Invited Presentations**

- **Georgetown Law Center**, Tax Law Colloquium, April 2017. “Philosophy and Wealth Transfer Taxation.”
- **Boston College Law School**, Boston College Law Review Symposium, 100 years of the Estate Tax, October 2015. “Why Tax Wealth Transfers?”
- **Kings College, London**, Philosophical Foundations of Tax Law Symposium, May 2015. “Philosophical Foundations of Wealth Transfer Taxation.”
- **John Paul II Catholic University of Lublin, Poland**. U.S. Legal Education and U.S. Tax Law, April 2015.
- **American Studies Seminar**, Austrian-American Fulbright Commission, Strobl, Austria, April 2015. “Income Inequality in the United States.”
- **Loyola-L.A. Law School**, Tax Policy Colloquium, November 2014. “Utilitarianism and Wealth Transfer Taxation.”
- **Indiana University, Maurer College of Law**, Tax Policy Colloquium, April 2014. “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation.”
- **Tulane Law School**, Tax Policy Roundtable, March 2014. “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation.”
- **Elon Law School**, Law Review Symposium, November 2013. “Electing Fairness: A Check-the-Box Style Regime for Same-Sex Taxpayers.”
- **University of Florida Levin College of Law**, Tax Policy Seminar, September 2013. “Unseating Privilege: Rawls, Equality of Opportunity, and Wealth Transfer Taxation.”
- **Harvard Law School**, Tax Policy Symposium, Cambridge, MA, November 2012. “Nozick, Libertarianism and the Estate Tax.”
- **University of Cincinnati College of Law**, Brown Bag Workshop, “Unfair and Inefficient: Sovereign Wealth Funds and the Foreign Sovereign Tax Exemption,” October 2011.

Other Presentations

- Law & Society Association, Law, Society, and Taxation CRN, Mexico City, Mexico, June 2017.
- Association of Mid-Career Tax Professors (AMT) Conference, Fayetteville, Arkansas, May 2017.
- Association of Mid-Career Tax Professors (AMT) Conference, Davis, California, May 2016.
- Tax Policy Roundtable Presentation, SEALS, Boca Raton, FL, August 2015.
- National Tax Association, “Utilitarianism and Wealth Transfer Taxation,” Santa Fe, New Mexico, November 2014.
- Law & Society, “Utilitarianism and the Estate Tax,” Minneapolis, MN, May 2014.
- Law & Society, “The Estate Tax as a Tool of Opportunity: Rawls and the Wealth Transfer Taxes,” Boston, MA, May 2013.
- Junior Tax Conference, “The Estate Tax as a Tool of Opportunity: Rawls and the Wealth Transfer Taxes,” University of Miami Law School, May 2013.
- Wash. U. Regional Junior Faculty Workshop, St. Louis, MO, December 2012. “Nozick, Libertarianism, and the Estate Tax.”
- Vicotoria-Cornell Colloquium on Jurisprudential Perspectives on Taxation, “Nozick Libertarianism and the Estate Tax,” Ithaca, New York, September 2012.

- Law & Society, “Moral Philosophy and Redistributive Taxation,” Honolulu, Hawaii, June 2012.
- Junior Tax Conference, “Moral Philosophy and Redistributive Taxation,” University of California, Hastings, May 2012
- Class Crits IV, “Individual Responsibility and Redistributive Tax Policy,” Washington, D.C., September 2011.
- Southeastern Association of Law Schools (SEALS), “The Taxation of Sovereign Wealth Funds: A Proposal for Change,” Hilton Head Island, South Carolina, July 2011.
- Law and Society, “The Taxation of Sovereign Wealth Funds: A Proposal for Change,” San Francisco, California, June 2011.
- Southwest Junior Law Scholars’ Conference, “The Taxation of Sovereign Wealth Funds: A Proposal for Change,” Arizona State University Sandra Day O’Connor College of Law, March 2011.
- Critical Tax Theory, “Rawls on Redistributive Tax Policy,” St. Louis University School of Law, April 2010.

Invited Workshops

- ***Workshop on Public Economics and Tax Policy***, sponsored by the Robert D. Burch Center for Tax Policy and Public Finance, University of California, Berkeley and the Harvard Law School Fund for Tax and Fiscal Research. Instructors: Alan Auerbach, Louis Kaplow, and James Hines, Jr. June 2013.
- ***Law and Economics Center’s Economics Institute for Law Professors***. June 2014.
- ***Law and Economics Center Public Pensions Workshop***. February 2016.

Comments

- University of Louisville Law Review Symposium *Federal Budget and Debt Reduction*, commentator on Professor Samuel Thompson’s presentation, “The Missing Ingredient in the Budget Debate: Phasing out Social Security and Medicare for High Income Retirees,” October 2011.

Prior Teaching Experience

- Teaching Fellow - Harvard College, Fall 2005; taught two sections of “Justice” with Michael Sandel (topic: ethics). Enrollment: 18 students per section.
- Instructor - Vanderbilt University, Spring 2000 - Spring 2003; taught Introduction to Philosophy (topics: social and political philosophy and history of philosophy) and Introduction to Logic. Enrollment: 30 students.
- Instructor - Belmont University, Spring 2002; taught Introduction to Philosophy (topic, social and political philosophy). Enrollment: 20 students.

Professional Activities

- AMT (Association of Mid-Career Tax Professors) Conference Organizer Committee
- Peer Review, Journal of Philosophy, Science, & Law
- Fulbright Scholar Peer Review Committee, Austria, 2015, 2016
- Fulbright Scholar Poland Review Member, 2015
- Fulbright Austrian Law Student Candidate Interview Committee, 2015, 2016
- United Way of the Bluegrass Agency Review Committee Member

- New Leaders Council Kentucky Fellow, 2014
- SEALS Mentor Committee
- Conference Organizer, Junior Tax
- Member, Board of Directors, Middlesex County Boys and Girls Club.
- Member, ABA Tax Section, Boston Bar Association, Tax-Exempt Organizations Committee.
- Legal hotline volunteer, Election Protection.
- IRS VITA Volunteer, assist in low-income tax preparation.
- *TaxHelp*. Harvard Law School. Volunteer income tax preparer.
- *Tenant Advocacy Project*. Harvard Law School. Advice Director, 2004-2007.
- Coordinator, *SPLAT* (Sporadically Planned Lunches About Tax), Ropes & Gray Tax Department, May 2008 – June 2010.
- Director, “Investigating Identity and Experience: an Interdisciplinary Graduate Conference on Gender, Sexuality and Cultural Politics,” Vanderbilt’s Robert Penn Warren Center for the Humanities, Spring 2003.
- AAPT Graduate workshop on Philosophy Teaching - attendee, August 2002.
- Graduate Student Representative, Vanderbilt Department of Philosophy, Fall 1999-Spring 2003.
- Search Committee member, Vanderbilt Department of Philosophy, Fall 2000.

Languages

- German - fluent
- French – conversational

References

- **Professor Mary Davis**, Stites & Harbison Professor of Law, University of Kentucky College of Law. (859) 257-3198, mjdavis@uky.edu.
- **Dean David A. Brennen**, Dean and Professor Law, University of Kentucky College of Law. (859)257-1678, david.brennen@uky.edu.
- **Professor Daniel Halperin**, Stanley S. Surrey Professor of Law, *emeritus*, Harvard Law School. (617) 496-5505, halperin@law.harvard.edu.
- **Professor Stephen E. Shay**, Professor of Practice, Harvard Law School, former Partner, Ropes & Gray, LLP. (617) 384-5311, sshay@law.harvard.edu.
- **Professor Gregg Horowitz**, Chairperson of Social Science, Pratt Institute. (718)636-3567, ghorowi2@pratt.edu.
- **Professor Larry May**, W. Alton Jones Professor of Philosophy, Professor of Law, Professor of Political Science, Vanderbilt University. (615) 322-2637, larry.may@vanderbilt.edu.