

Kristin Balding Gutting

195 Carolinian Drive
Summerville, South Carolina 29485

TEACHING

Charleston School of Law, Charleston, South Carolina

Assistant Professor of Law, August 2007 – Present

- Courses: Federal Income Taxation, Partnership Taxation, Advanced Federal Income Taxation, and Civil Tax Procedure and Litigation Strategy Seminar
- Chair, Academic Standards Committee, August 2008 – July 2010
- Member, Faculty Development Committee, August 2010 – Present
- Member, Learning Outcomes Committee, August 2011 - Present
- Member, Bar Performance, August 2010 - 2011
- Member, Faculty Welfare Committee, 2009 - 2010
- Member, Strategic Planning Committee, 2008-09
- Member, Admissions Committee, 2007-08
- Member, Curriculum Committee, 2007-08
- Member, Diversity Committee, 2007-08
- Faculty Sponsor, Tax Law Society, August 2007 – Present
- Faculty Sponsor, Law Republicans, August 2007- Present
- Faculty Sponsor, Tax Moot Court Team, 2009-10, 2010-11

University of Florida-Levin College of Law, Gainesville, Florida

Visiting Assistant Professor, August 2006 - May 2007

PRACTICE EXPERIENCE

Sutherland Asbill & Brennan LLP, Atlanta, Georgia

Tax Controversy and State and Local Tax Associate, November 2004 – August 2006

Chamberlain, Hrdlicka, White, Williams & Martin, Atlanta, Georgia

Tax Controversy Associate, January 2003 - November 2004

Deloitte, McLean, Virginia

International Tax Senior Consultant, September 2001 - January 2003

EDUCATION

University of Florida-Levin College of Law, Gainesville, Florida

Masters of Laws (LL.M.) in Taxation, May 2001

G.P.A.: 3.92, Class Rank: 1

Honors: Recipient of the Richard B. Stephens Award (given to the most outstanding student in the LL.M. program, as determined by the University of Florida Levin College of Law tax faculty), *Florida Tax Review*-Student Editor, Graduate Tax Fellowship, and Phi Kappa Phi.

Saint Louis University-School of Law, St. Louis, Missouri

Juris Doctor, *Magna Cum Laude*, May 2000

G.P.A.: 3.574, Class Rank: Top 5%

Honors: Order of Woolsack; Academic Achievement Award for highest grade in Contracts, Property, Civil Procedure, Legal Research and Writing, and Partnership Tax; *Saint Louis University Law Journal*-Member 1998/99 and Staff Editor 1999/00.

Activities: Teaching Assistant for Legal Research and Writing, Student Bar Association Representative, and Taught Legal Related Education.

Valparaiso University-College of Business Administration, Valparaiso, Indiana

Bachelor of Science in Accounting, *Cum Laude*, May 1997

Cumulative G.P.A.: 3.466, Business School G.P.A.: 3.676

Honors: Graduated with Senior Honors, Presidential Academic Honors for Student-Athletes, Academic All-Conference for Softball, Valparaiso University Dean's List, and Athletic Scholarships.

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SCHOLARSHIP Publications:

Relighting the Charitable Deduction: A Proposed Public Benefit Exception, 12 FLA. TAX REV. ___ (Forthcoming 2011).

Keeping Pace with the Times: Exploring the Meaning of "Limited Partner" for Purposes of the Internal Revenue Code, 60 U. OF KANSAS L. REV. 101 (2011).

The Mortgage Forgiveness Debt Relief Act of 2007: Two New Provisions Regarding Principal Residence, 20-NOV S.C. Law. 24 (Nov. 2008).

It is a "War on Drugs" and it is Time to Reload Our Weapons: An Interpretation of 21 U.S.C. § 841, 43 ST. LOUIS U.L.J. 1449 (1999).

Should the Treasury Department Close the Door Left Open By Congress's Repeal of Section 1491? (Work-in-Progress).

Helping America's Youth: Enhancing Parental Involvement through the Internal Revenue Code (Work-in-Progress).

Presentations:

Relighting the Charitable Deduction: A Proposed Public Benefit Exception, Southeastern Law Scholars Conference (Oct. 29, 2010).

Relighting the Charitable Deduction: A Proposed Public Benefit Exception, Charleston School of Law Faculty Development Committee (Oct. 26, 2011).

Burn Baby Burn: An Examination of the Tax Implications of Donating a House for Live Burn Training but Retaining the Underlying Land, Southeastern Association of Law Schools Annual Meeting – New Scholars Workshop (July 28, 2011).

Keeping Pace with the Times: Exploring the Meaning of "Limited Partner" for Purposes of Internal Revenue Code Section 469(h)(2), 2011 North Carolina/South Carolina Tax Section Annual Meeting (May 29, 2011).

Internal Revenue Code Section 469(h)(2): It is Time to Modernize the Internal Revenue Code, Southeastern Law Scholars Conference (Oct. 22, 2010).

Strike Three You're Out – Internal Revenue Code Section 469(h)(2) Does Not Apply to Limited Liability Companies And, Furthermore, Congress Should Remove Section 469(h)(2) From the Line-Up, Charleston School of Law Faculty Development Committee (Nov. 4, 2009).

Are Interests in LLCs Subject to the Per Se Passive Loss Rules of Section 469(h)(2)?, Charleston Tax Council (Oct. 8, 2009).

The Future of America's Children: Strengthening the Family Unit through the Internal Revenue Code, Charleston School of Law Faculty Development Committee (April 22, 2009).

What Does the Election Mean for Taxes?, Charleston School of Law (Feb. 26, 2009).

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What Does the Election Mean for Taxes?, South Carolina Bar CLE, Charleston, South Carolina (Dec. 17, 2008).

Tax Debate '08, Charleston School of Law, Tax Law Society, Public Debate (Oct. 24, 2008).

Blogs:

Obama's Mother-in-Law Tax Problem, TAXPROF BLOG (Jan. 16, 2009).

Romney Writes-Off \$45m Campaign Loans, Also Must Write-Off Any Tax Deduction, TAXPROF BLOG (July 21, 2008).

PROFESSIONAL AFFILIATIONS Appointed Member, Volunteer Income Tax Assistance Coalition (August 2009 to present)
Appointed Member, Trident United Way Income Vision Council (May 2009 to May 2011)
Secretary and Treasurer, Legend Oaks HOA III (March 2009 to present)
President (2010) and President-Elect (2009), Charleston Tax Council
Member, American Bar Association, Tax Section

BAR ADMISSIONS Florida State Bar
Georgia State Bar