

## **Leslie M. Book**

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### **EXPERIENCE**

#### **Villanova University School of Law, Villanova, PA**

Professor of Law, 2005-Present (Asst. Professor of Law, 2000-2003; Assoc. Professor of Law, 2003-2005). Awarded tenure in May, 2005.

Director, Federal Tax Clinic, August, 2000-present

#### **Quinnipiac University School of Law, Hamden, CT**

Assistant Clinical Professor of Law and Director, Federal Tax Clinic, 1997-2000

#### **Baker & McKenzie, New York, NY**

Associate, Tax Controversy Group, 1994-1997

#### **Davis Polk & Wardwell, New York, NY and London, UK**

Associate, Tax Department, 1990-1993 (London, 1991-1992)

#### **Internal Revenue Service, Washington D.C.**

Intern, Office of Associate Chief Counsel, (Fall Semester, 1989).

### **EDUCATION**

#### **New York University School of Law**

LL.M., (Taxation), 1994

Honors and Activities: Tax Law Review Scholar, Student-Editor, Tax Law Review

#### **Stanford University School of Law**

J.D., 1990

Honors and Activities: Co-Founding Editor, Stanford Law and Policy Review

#### **Franklin & Marshall College**

B.A., (Government), 1987

Honors and Activities: magna cum laude, Phi Beta Kappa, Phi Alpha Theta

### **PUBLICATIONS**

#### **Law Review Articles**

“Preventing the Hybrid from Backfiring: Delivery of Benefits to the Working Poor Through the Tax System,” *forthcoming*, in 2006 Wisconsin Law Review, Issue 4.

“The Collection Due Process Rights: A Misstep or a Step in the Right Direction,” 41 Hous. L. Rev. 1145 (2004).

"The Poor and Tax Compliance: One Size Does Not Fit All," 51 Kan. L. Rev. 1145 (2003) (symposium, by invitation).

"The IRS's EITC Compliance Regime: Taxpayers Caught in the Net," 81 Oreg. L. Rev. 351 (2002).

### **Shorter Articles**

"CDP and Collections: Perceptions and Misperceptions," 107 Tax Notes 487 (2005).

"Point & Counterpoint: Should Collection Due Process Be Repealed?" 24 A.B.A. NEWS Q. SEC. TAX'N. 11 (Fall 2004).

"EITC Noncompliance: What We Don't Know Can Hurt Them," 99 Tax Notes 1821 (2003).

"Tax Clinics: Past the Tipping Point and to the Turning Point," 92 Tax Notes 1089 (2001), reprinted in 34 Exempt Org. Tax Rev. 27 (2001).

"The New Collection Due Process Taxpayer Rights," 86 Tax Notes 1127 (Feb. 21, 2000).

### **Book Chapter**

Co-author (with Karen Hawkins), "Civil Penalties," in *Effectively Representing Your Client Before the IRS* (3<sup>rd</sup> ed., 2004).

Authored or co-authored articles while at Davis Polk and Baker and McKenzie in practice on international tax and tax procedure, including articles in the *Journal of Bank Taxation*, *International Tax Practice & Procedure* and *Tax Notes*.

### **GRANT WRITING**

Drafted grant proposals to the United States Department of the Treasury to fund the Villanova Law School Federal Tax Clinic. Administer the program and primarily responsible for Law School compliance with Treasury grant guidelines, including the preparation and submission of interim and final reports.

### **TESTIMONY**

Co-authored written comments on IRS plan to precertify low income taxpayers for EITC eligibility (with Professors Nancy Abramowitz and Janet Spragens), *reprinted in* 100 Tax Notes 847 (2003).

In February, 2003, testified before the United States Department of the Treasury and the Internal Revenue Service regarding proposed regulations imposing user fees on the submission of offers to compromise federal tax liabilities.

In July, 2001, invited to testify before the Oversight Subcommittee of the Ways and Means Committee of the United States House of Representatives on the importance of access to counsel for lower-income taxpayers, *reprinted in* Tax Notes Today, 2001 TNT 137-24 (July 17, 2001).

## **IMPACT OF SCHOLARSHIP**

My scholarship on compliance relating to the EITC has been increasingly cited by other academics and policymakers, including references in law review articles, written testimony before the Senate Finance Committee, House Ways and Means Committee, and reports to Congress from the National Taxpayer Advocate. A January, 2006 David Cay Johnston New York Times article on the IRS's EITC refund freeze program quoted me extensively when addressing the unfairness of the IRS's failure to provide procedural protections. Likewise, my scholarship on judicial review of IRS collection determinations has been extensively cited by academics. A recent opinion in the Sixth Circuit Court of Appeals referred to my article in the Houston Law Review on collection due process (CDP), and the National Taxpayer Advocate, in her annual reports to Congress, has referred approvingly to my suggested CDP reform proposals in her plan to revise the CDP provisions.

## **AMERICAN BAR ASSOCIATION TAX SECTION ACTIVITIES**

Chair of the American Bar Association Tax Section Low Income Taxpayer Committee (2001-2003).

Named to Section Task Force on *Pro Bono* activities, February, 2001. Appointed to the Committee on *Pro Bono*, 2003; Nominating Committee, 2004.

In 2003, I was a substantial contributor on comments to the United States Department of the Treasury and the Internal Revenue Service regarding proposed regulations imposing user fees on the submission of offers to compromise federal tax liabilities

In 2002, I was the principal draftsman of ABA legislative recommendation with respect to IRC Section 7526. This proposal calls on Congress to increase funding for tax clinics, clarify that funding is not only intended to be start-up money, and clarify that funding is principally to be provided to organizations providing free or nominal cost representation to lower-income taxpayers who have a controversy with the IRS. The proposal was approved by the ABA House of Delegates.

Appeared as a panelist and moderator at eight recent American Bar Association Tax Section meetings, where I discussed important substantive and procedural issues relating to federal taxation, including the taxation of cancellation of indebtedness income, the collection due process provisions, the tax gap attributable to the earned income tax credit, and trying tax cases in federal district courts.

## **ADDITIONAL COMMUNITY SERVICE**

Board of Directors, Philadelphia Volunteers for the Indigent Program (VIP), an organization dedicated to providing indigent individuals equal access to the legal system in civil matters by referring them to volunteer lawyers, paralegals, and others who provide services free of charge (2001-02).

Board of Directors, Connecticut Appleseed Foundation (2000).

## **SELECTED PRESENTATIONS**

Acceptance of ABA Tax Section Pro Bono Award on Behalf of Janet Spragens, (Feb., 2006).

Philadelphia Volunteers for the Indigent (VIP): trained local volunteers and public interest advocates on representing low income taxpayers in tax controversies, (December, 2005).

American Bar Association Tax Section Individual Income Tax Committee: panelist on the future of collection due process, (May, 2005).

District of Columbia Bar Tax Section: panelist on a discussion of the deference afforded IRS innocent spouse and collection determinations, (December, 2004).

IRS Annual Conference on Tax Clinics: plenary session presentation on collection due process, (December, 2004).

Ohio Legal Service Conference: training on representation of lower-income taxpayers in collection matters, (December, 2004).

American University, Washington College of Law: presented advice on tax collection procedures, including collection due process rules, to audience of academic and legal service practitioners, (May, 2004).

Rutgers University School of Law (Camden): presented to the faculty my paper on tax compliance that ultimately appeared in the *Kansas Law Review*, (Sep. 2003).

Widener University Quick School of Business Administration: presented research on IRS plan to precertify low income taxpayers for EITC eligibility, attended by academics and local community activists working with free return preparation and financial literacy initiatives (Aug. 2003).

Masterman High School: presented in a series of lectures on legal careers, attended by local high school students, (May, 2003).

University of Kansas School of Law : presented at symposium my paper *The Poor and Tax Compliance: One Size Does Not Fit All*, (March, 2003).

Philadelphia VIP: organized and taught CLE course on litigating federal tax controversies, (May, 2002).

## **LAW SCHOOL SERVICE**

Admissions Committee (2000-06).

Appointments Committee (2005-06).

Building Committee (2002-06).

Self-Study Committee (2002-03).

## **BAR ADMISSIONS**

Admitted to practice in Pennsylvania, New York and Connecticut (on non-active status in CT).

Admitted to practice before the United States Tax Court, the Court of Federal Claims, United States District Court for the Southern District of New York, United States

District Court for the District of Connecticut, United States District Court for the Eastern District of Pennsylvania, United States Court of Appeals for the Federal Circuit, and United States Court of Appeals for the Second Circuit.

## **REFERENCES**

Available upon request.