

Leslie M. Book
Professor of Law
Villanova University School of Law
299 N. Spring Mill Road Villanova, PA 19085
p) 610-519-6416 book@law.villanova.edu

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, 2000-2007

Director, Graduate Tax Program, June, 2007-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. Worked on a variety of tax controversy matters and in support of securities and corporate departments in review and structuring of transactions

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, (August to December, 1989). Assisted attorneys on matters related to branch responsibilities, including regulation projects, form revisions, and review of private letter ruling submissions relating to corporate restructuring and subchapter C matters

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

A New Paradigm for IRS Guidance, forthcoming (2012)

Refund Anticipation Loans and the Tax Gap, 20 Stan. Law & Policy Rev. 85 (2009).

A Response to Professor Camp: The Importance of Oversight in IRS Collection Determinations, 84 Indiana Law Review Supplement 63 (2009).

Freakonomics and the Tax Gap: An Applied Perspective, 56 American University Law Review 1163 (2007).

Preventing the Hybrid from Backfiring: Delivery of Benefits to the Working Poor Through the Tax System, 2006 Wis. L. Rev. 1103.

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).

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 (2000).

Commissioned Research

The Need to Increase Preparer Responsibility, Visibility and Competence, (Jan. 2009), *in* National Taxpayer Advocate 2008 Annual Report to Congress (Jan. 2009).

Study of the Role of Preparers in Relation to Taxpayer Compliance with the Internal Revenue Laws, *in* National Taxpayer Advocate 2007 Annual Report to Congress (Jan. 2008).

Book

Michael Saltzman, IRS Practice and Procedure, (update author, revised 2nd edition, 2009-current).

Book Chapter

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

TESTIMONY & WRITTEN COMMENTS

Co-principal drafts person of two written extensive ABA Tax Section comments on TIPRA legislative changes to the offer in compromise program, published in *Tax Notes* at 2006 TNT 150-13 (Aug. 4, 2006) and 2006 TNT 201-16 (Oct 18, 2006).

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).

SELECT AMERICAN BAR ASSOCIATION TAX SECTION ACTIVITIES

Member, Appointments to Tax Court Committee, (2008-current); Chair: Subcommittee on Revising Standards for Evaluating Reappointed Judges (2010-2011).

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; Long-Range Planning Task Force, 2011.

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.

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).

Fellow, American College of Tax Counsel (2006-current).

Member, Council to the Philadelphia Bar Association Tax Section (2006-2008).

SELECTED PRESENTATIONS

American Bar Association Tax Section May Meeting (May 2011): panelist on role of Taxpayer Advocate Service in tax administration.

University of Santa Clara Law School Critical Tax Conference (April 2011): presentation of draft paper on IRS rulemaking and low income taxpayers.

American Bar Association Tax Section May Meeting (January 2011): moderator of panel on collection due process developments.

University of Albany School of Law (October 2010): presentation on role of ombuds offices in tax administration in light of modern expectations of procedural justice.

American Bar Association Tax Section Joint Fall Meeting, Toronto, Canada (October 2010): panelist discussing comparative issues in tax collection

National Tax Association Spring Symposium on Tax Reform (May 2010): panelist and co-sponsor of symposium.

American Bar Association Tax Section May Meeting (May 2010): presentation on ethical responsibilities for attorneys representing clients before the IRS where there is a suspicion of client misrepresentation of facts.

American Tax Policy Institute Fall Meeting (Sep. 2009): panelist and co-sponsor; presentation on regulating income tax return preparers.

American Bar Association Tax Section Plenary Presentation (September 2009): presentation on regulating return preparers.

IRS Research Conference (July 2009): presentation at Georgetown Law School on administrative and legislative approaches to leverage tax return preparers to reduce the tax gap.

Stanford Law School Symposium on the Tax Gap (November 2008): presentation on the role that refund anticipation loans play in tax compliance.

Tax Analysts Policy Roundtable on Ten Year Anniversary of IRS Reform (July 2008): panelist on televised policy roundtable discussing the future of IRS reform efforts.

Internal Revenue Service (December 2007): presentation to IRS employees and IRS grant recipients on IRS practice and procedure.

Tax Court Judicial Conference (April, 2007): presentation on increasing the tax bar's commitment to pro bono.

Internal Revenue Service (February 2007): as part of commissioned research project, presented paper on the role of tax preparers in the tax gap.

American University Washington College of Law (February 2007): presented draft paper on increasing the role of judicial review in tax collection at the Spragens symposium.

Internal Revenue Service Annual LITC Conference (December 2006): presented training session on litigating tax matters in the United States Tax Court.

University of Connecticut School of Law (November 2006): presented on the adverse impact of IRS tax collection practices on lower-income taxpayers.

Philadelphia VIP (November 2006): prepared and conducted training session new VIP employees on representing low-income taxpayers in controversies with the IRS.

American Bar Association Section of Taxation (May 2006): presented on litigating refund matters in district courts.

Acceptance of ABA Tax Section Pro Bono Award on Behalf of Janet Spragens (February 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 (2002-07)
Clinic Committee (2009-10)
Faculty Compensation Committee (2006-07)
Chair, Graduate Tax Committee (2008-present)
Reimagining Curriculum Committee (2007-09)
Self-Study Committee (2002-03); (2009-10)
Tenure Screening Committee (2006-08); (2011-present)
Chair of Tenure Screening Committee (2008-09)

AWARDS & FELLOWSHIPS

American Bar Association Tax Section Pro Bono Award (Jan. 2007): awarded to a Section member who devotes their time and energies to pro bono representation, particularly pro bono representation of low-income taxpayers.

Elected Fellow, American College of Tax Counsel (2006).

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.

