William H. Byrnes' Curriculum Vitae
SSRN articles: http://ssrn.com/author=339796
LinkedIn Profile: http://www.linkedin.com/in/williambyrnes/

PUBLICATIONS OUTCOMES

- **10** authored or co-authored treatises and compendium titles, many multi-volumes, of 800 – 10,000 pages (Lexis, Kluwer).
- **Two** updated treatises (Lexis, ALM)
- **Over 350** authored or co-authored, and edited, quarterly, bi-annual, and annual **supplements** of at least 150 pages each.
- **39** annual authored or co-authored **book editions** of at least 200 pages of substantially revised or new content per edition.
- **58 book chapters** authored or co-authored.
- **1,500 media-length articles** (500 words – 3,000 words) authored or co-authored for financial or tax media (about 90 percent are 500-750 words, 10 percent are from 1,500 to 3,000 words for feature placements).
- **1,000+ journalism posts** (50 – 100 words) for financial and tax newsletters (American Legal Media)
- Authored or co-authored **seven academic journal articles**.

IMPACT METRICS

- GoogleScholar: 2436 citations
- ALM article readership: per article, approximately 30,000.
- Lexis treatise online accesses: 38,000 - 40,000 annually
- Kluwer compendium downloads: Access is via several portals and several countries (IntelliConnect, Cheetah, AnswersNext). Approximately 1,000 annually.
- ResearchGate article reads: 39,641 and **15** citations
- SSRN downloads: 11,626, 11 SSRN citations, and 22 Cross-Referenced Citations.
- BePress downloads: 135 past year (May 2023-April 2024), 975 downloads total
- Quoted: 100+ media articles

12 LAW TREATISES & COMPENDIUMS (year of publication/edition and no. of volumes)

1. **PRACTICAL GUIDE TO U.S. TRANSFER PRICING 4TH EDITION** (LexisNexis Matthew Bender December 2019) (William Byrnes)
   PRACTICAL GUIDE TO U.S. TRANSFER PRICING 3RD EDITION (LexisNexis Matthew Bender (William Byrnes since 2013) (Robert Cole, deceased 2013) (see *annual supplements*)
2. **TAXATION OF INTELLECTUAL PROPERTY AND TECHNOLOGY** (LexisNexis Matthew Bender, New York). (William Byrnes since 2015) (Marvin Petry retired 2018 – only assisted chapter 1) (*see bi-annual supplements*)
3. **FEDERAL TAXATION OF OIL & GAS TRANSACTIONS** (LexisNexis Matthew Bender, New York) (William Byrnes since 2016) (Robert Polevoi retired) (*see bi-annual supplements*)
4. **GUIDE TO FATCA & CRS COMPLIANCE** Vol 1 – 2) (new editions published 2017-1, 2017-2, 2018, 2019, 2020 forthcoming) LexisNexis Matthew Bender) (William Byrnes & Robert Munro)
   GUIDE TO FATCA COMPLIANCE (new editions published 2013, 2014, 2015, 2016) (LexisNexis Matthew Bender) (William Byrnes & Robert Munro)
5. **MONEY LAUNDERING, ASSET FORFEITURE AND RECOVERY, AND COMPLIANCE- A GLOBAL GUIDE** (2011) (LexisNexis Matthew Bender (William Byrnes & Robert Munro) (*see quarterly supplements*)
6. **FOREIGN TAX & TRADE BRIEFS 2ND EDITION (2011)** (LexisNexis Matthew Bender) Vol. 1 & Vol. 2 (William Byrnes & Robert Munro) (*see quarterly supplements*)
   FOREIGN TAX & TRADE BRIEFS (LexisNexis Matthew Bender 2008) Vol. 1 & Vol. 2 (William Byrnes & Robert Munro) (*see quarterly supplements*)
7. **TEXAS ESTATE PLANNING** (WILLIAM BYRNES) (Lexis) (since 2017) (*see annual supplements*)

8. **INTERNATIONAL WITHHOLDING TAX TREATY GUIDE 2nd Edition** (2011) (LexisNexis Matthew Bender (William Byrnes & Robert Munro) (*see quarterly supplements*)
   INTERNATIONAL WITHHOLDING TAX TREATY GUIDE (LexisNexis Matthew Bender 2008, 2009) (William Byrnes & Robert Munro) (*see quarterly supplements*)
9. **INTERNATIONAL TRUST LAWS & ANALYSIS (& COMPANY LAWS)** (2009) (Kluwer Law International Vol. 1 - Vol. 10 (William Byrnes – responsible for company laws and topics) (Robert Munro – responsible for trusts) (*see quarterly supplements*)
10. **NAT'L UNDERWRITER ADVANCED MARKETS TREATISE** (Vol. 1 – Vol. 8**)** (National Underwriter Co. monthly supplements from 2010 through 2016) (William Byrnes & Robert Bloink)
11. **TAX HAVENS OF THE WORLD** (LexisNexis Matthew Bender) (since 2008) Vol. 1 - Vol. 3 (William Byrnes & Robert Munro) (*see quarterly supplements*)
12. **Comparative Tax System Guide** (LexisNexis), [country expert] & William Byrnes, Gen Ed. for 80+ countries. Updated annually. For an example, see Spain linked to within Lexis.

3 TAX BOOK TITLES (year of publication and no. of volumes) (3 annual titles, 39 editions 2011 – 2023)

1. **TAX FACTS ON INSURANCE & EMPLOYEE BENEFITS** (The Nat'l Underwriter Co., an American Legal Media mark) annual editions include 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023) Vol. 1 & Vol. 2 (William Byrnes & Robert Bloink)
2. **TAX FACTS ON INVESTMENTS** (The Nat'l Underwriter Co., an American Legal Media mark) annual editions include 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023) Vol. 1 & Vol. 2 (William Byrnes & Robert Bloink)
3. **TAX FACTS ON INDIVIDUALS AND SMALL BUSINESS** (The Nat'l Underwriter Co., an American Legal Media mark) annual editions include 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023) (William Byrnes & Robert Bloink)

SHORT BOOKS: 4 total

1. **SALES ESSENTIALS** (Life & Health): **PROSPECTING** (The Nat'l Underwriter Co., 2014) (William Byrnes & Robert Bloink)
2. **SALES ESSENTIALS** (Life & Health): **MANAGING YOUR AGENCY** (The Nat'l Underwriter Co., 2014) (William Byrnes & Robert Bloink)
3. **SELECTED PROVISIONS AND ANALYSIS OF THE TAX RELIEF ACT OF 2010** (The Nat'l Underwriter Co., 2011) (William Byrnes & Robert Bloink)
4. **TAX REFORM FOR SOUTH AFRICA** (International Law & Tax Institute, Geneva 1995) (Barry Spitz & William H. Byrnes)

58 BOOK CHAPTERS:

Chapter "Pillar One and Transfer Pricing Rules: An Expert Critical Assessment" (12 pages of 7,250 words) Digital Economy, Transfer Pricing and Litigation in Tax Matters – Ongoing 2030 (SDG) and Addis Ababa Action Agendas (an academic publication by Thomson, funded by the European Union)

Doing Business in the United States (Lexis) Substantially restructured, revised and rewrote 12 Chapters (50 – 200 pages each)

1. Ch. 11 Pattern of United States Taxation (Revised 2018)
2. Ch. 12 Taxation of Nonresident Alien Individuals and Foreign Entities (Revised 2018)
3. Ch. 56 Business Organizations and their Tax Factors (Revised 2018)
4. Ch. 60 Tax Aspects of Partnerships (Revised 2018)
5. Ch. 67 Taxation of Limited Partnerships and Limited Liability Companies (Revised 2018)
6. Ch. 70 Taxation of Business and Investment Trusts and Specialized Investment Entities (Revised 2018)
7. Ch. 72 Tax Aspects of Corporations Generally (Revised 2018)
8. Ch. 73 Subchapter S corporations (Revised 2019)
9. Ch. 74A PFIC
10. Ch. 86 Pensions & Profit Sharing Plans (Revised 2020).

11. Ch. 89 Employee Fringe Benefits (Revised 2020)
12. Ch. 98 Tax Aspects of Franchising (Revised 2018)

International Business Planning: Law and Taxation (Lexis), Substantially restructured, revised and rewrote 14 Chapters (50 – 200 pages each)

1. Ch. 1 Representing Clients in Int'l Business Transactions (Revised 2020)
2. Ch. 16 The Importance of Outbound Business Tax Planning (Revised 2018)
3. Ch. 17 Export Tax Incentives (Revised 2018)
4. Ch. 18 Foreign Branch Office (Revised 2019)
5. Ch. 19 Technology Transfers (Revised 2018)
6. Ch. 20 Tax Structuring for Foreign Investment (Revised 2018)
7. Ch. 21 Tax Foreign Based Earnings (Revised 2019)
8. Ch. 22. Transfer Pricing--Tax Planning and Tax Controversies (Revised 2018)
9. Ch 22A Advance Pricing Agreements Format (Revised 2020)
10. Ch. 23 Controlled Foreign Corporations (Revised 2018)
11. Ch. 24 Foreign Business Restructuring (Revised 2019)
12. Ch. 25 Foreign Currency Risk (Revised 2019)
13. Ch. 26 Foreign Based Employees (Revised 2019)
14. Ch. 27 Taxation of Digital Business (new chapter, 2020).

Appleman on Insurance Law Library

Ch. 12 (Revised 2019) 74 pages

Revision of **California Forms of Pleading and Practice** (Lexis) 5 Chapters

1. Ch 227. Dissolution of Marriage: Tax Effects (Revised 2018) 316 pages
2. Ch 346. Limited Liability Companies (Revised 2018) 258 pages
3. Ch 555: Trust Deed as and Real Property Mortgages (Revised 2018) 313 pages
4. Ch 453: Probate & Estate Tax (with Natasha Bivens as RA) (Revised 2018) 150 pages
5. Ch 540 Tax Assessments (with Natasha Bivens as RA) (Revised 2018) 245 pages

Mertens Law of Federal Income Taxation (Thomson Reuters/Westlaw) – 16 Chapters, from 100 to 450 pages in length)

1. ***Patents, Franchises, Trademarks and Tradenames*** *in,* 4 MERTENS LAW OF FED INCOME Tax 22C: 1-102 (Thomson-West 2013) (William H. Byrnes & Jason A. Fiske)
2. ***Taxation on Nonlife Insurance Companies****, in* 11 MERTENS LAW OF FED INCOME Tax 44: 1-67 (Thomson-West 2013) (William H. Byrnes & Jason A. Fiske)
3. ***Examination and Audit of Returns****, in* 14 MERTENS LAW OF FED INCOME §49B:1-181 (Crystal Galin ed. Thomson-West 2011) (William H. Byrnes & Jason A. Fiske)
4. ***Statute of Limitations on Assessment and Collections****, in* 15 MERTENS LAW OF FED INCOME § 57:1-149 (Thomson-West 2011) (William H. Byrnes & Jason A. Fiske)
5. ***Deduction of Interest****, in* 7 MERTENS LAW OF FED INCOME § 26:1-251 (Thomson-West 2010) (William H. Byrnes & Jason A. Fiske)
6. ***Accounting Periods****, in 2* MERTENS LAW OF FED INCOME § 13:1-411 (Thomson-West 2010) (William H. Byrnes & Jason A. Fiske)
7. ***Community Property****, in* 3 MERTENS LAW OF FED INCOME § 19:1-119 (Thomson-West 2010) (William H. Byrnes & Jason A. Fiske)
8. ***Deduction of Expenses for Production of Income****, in* 6 MERTENS LAW OF FED INCOME § 25A:1-131 (2010) (William H. Byrnes & Christopher M. Sove)
9. ***Business Expenses: Deductible or Capitalizable****, in* 6 MERTENS LAW OF FED INCOME §25:1-449 (Thomson-West 2009) (William H. Byrnes, IV, Jason A. Fiske & Christopher Sove)

10. ***Depreciation**, in* 5 MERTENS LAW OF FED INCOME §23A:1-407 (Thomson-West 2009) (William H. Byrnes, IV & Christopher M. Sove)
11. ***Annuities, Rent, Interest and Other Income**, in* 1 MERTENS LAW OF FED INCOME §6A:1-256 (Thomson-West 2009) (William H. Byrnes & Jason A. Fiske)
12. ***Depletion and Other Deductions Related to Natural Resources**, in* 5 MERTENS LAW OF FED INCOME §24:1-370 (Thomson-West 2009) (William H. Byrnes, IV & Christopher M. Sove)
13. ***Nonresident Aliens and Foreign Corporations**, in* 12 MERTENS LAW OF FED INCOME TAX §45:1-345 (Thomson-West 2008) (William H. Byrnes, IV, Christopher Sove & David Herzig)
14. ***Claims for Refund***, *in* 15 MERTENS LAW OF FED INCOME TAX §58:1-144 (Thomson-West 2008) (William H. Byrnes, IV, Larry Fedro, Christopher Sove)
15. ***Income Tax Returns and Disclosures***, *in* 13 MERTENS LAW OF FED INCOME §47:1-338 (Thomson-West 2008) (William H. Byrnes, IV, Robert Bloink et al.)
16. ***Alimony and Divorce**, in* 8 MERTENS LAW OF FED INCOME §31A:1-270 (Thomson-West 2008) (William H. Byrnes, IV, Robert Bloink et al.)

Oxford University Press

1. ***Singapore: E-Commerce Taxation in Singapore**, in* GLOBAL E-BUSINESS LAW & TAXATION 87 (Oxford University Press 2009) (William H. Byrnes, IV & Christopher M. Sove)
2. ***India: India E-Commerce Taxation**, in* GLOBAL E-BUSINESS LAW & TAXATION 51 (Oxford University Press 2009) (William H. Byrnes, IV & Christopher M. Sove)

Lexis Practice Advisor

1. William Byrnes, 1-1H:4 Lexis Tax Advisor -- Federal Topical § 1H: (2020 - 2023) Vol. 1H Intellectual Property Transactions.
2. William Byrnes, **FATCA Advisor**, in Lexis® Practice Advisor (LexisNexis 2016)

National Underwriter

Taxation of Real Estate, *in* ADVISOR'S GUIDE TO COMMERCIAL REAL ESTATE INVESTMENT, 77-111, National Underwriter (2014) (William H. Byrnes & Robert S. Bloink)

Edward Elgar

***Taxation**, in* FOREIGN TRADE ZONES (Edward Elgar 2012) (William H. Byrnes)

Sweet & Maxwell

1. ***United States**, in* INTERNATIONAL TAX SYSTEMS AND PLANNING TECHNIQUES 823-900 (Sweet & Maxwell 2011, 2012) (William H. Byrnes & Robert Kiggins)
2. ***United States**, in* INTERNATIONAL TAX SYSTEMS AND PLANNING TECHNIQUES 741-814 (Sweet & Maxwell 2010) (William H. Byrnes & Patrick Ryll)
3. ***United States**, in* INTERNATIONAL TAX SYSTEMS AND PLANNING TECHNIQUES 65 (Sweet & Maxwell 1999 - 2004) (William H. Byrnes, IV, ed.)

TEXTBOOKS

1. **PRINCIPLES OF INTERNATIONAL TAXATION** (electronic textbook in cooperation with Kluwer Law International 1998 and supplements) (William H. Byrnes et al.)
2. **TAX TREATIES** (electronic textbook in cooperation with Kluwer Law International 1998 and supplements) (William H. Byrnes et al.)
3. **PRINCIPLES OF INTERNATIONAL TAXATION & CASES SUPPLEMENT** (Central Law Training-Wilmington 2004) (William H. Byrnes) (adopted by STEP in 2004 for its global international tax program in many countries)

ARTICLES

Mertens Federal Income Tax Developments (Thomson Reuters/Westlaw) – 21 commissioned articles

1. Exploring the Extent of Like-Kind Nonrecognition Treatment (and Its Potential Demise), Mertens Law of Fed Income Tax- Developments & Highlights 8-29 (Thomson-West October 2014) (William H. Byrnes, Haik Chalikian & Robert Bloink)
2. NRAs and U.S. Real Estate Investments, Mertens Law of Fed Income Tax- Developments & Highlights 9-21 (Thomson-West August 2014) (William H. Byrnes, David Herzig, and Kris Odegard)
3. Has The Individual Retirement Account Lost its Luster? Recent Scrutiny of Rollovers and Non-Spousal Inheritance Rights May Dull the IRA for Retirement and Estate Planning, Mertens Law of Fed Income Tax- Developments & Highlights 9-21 (Thomson-West June 2014) (William H. Byrnes, Robert Bloink, & Theron West)
4. Final Regulations for the Net Investment Income Tax Answer Many, But Not All, Questions for the 2013 Tax Year Filing Season *in* Mertens Law of Fed Income Tax- Developments & Highlights 8 -18 (Thomson-West February 2014) (William H. Byrnes, Robert Bloink, & Theron West)
5. Can Employers Obtain Tax Advantages Complying With The Affordable Care Act?, *in* Mertens Law of Fed Income Tax- Developments & Highlights 9 - 16 (Thomson-West October 2013) (William H. Byrnes, Robert Bloink, & Theron West)
6. May A Proposed Expansion Of Master Limited Partnerships' (MLPs) Tax Benefits For "Renewable" Energy Lead To America's Energy Independence? *in* Mertens Law of Fed Income Tax- Developments & Highlights 5 - 14 (Thomson-West August 2013) (William H. Byrnes, Robert Bloink, & Theron West)
7. FATCA's Coming Attractions: Mid-Summer Opening of the IRS' FATCA Portal and the Signing of Fifty-Plus Intergovernmental Agreements, *in* Mertens Law of Fed Income Tax- Developments & Highlights 5 - 20 (Thomson-West June 2013) (William H. Byrnes)
8. Taxmaggedon Averted: The American Taxpayer Relief Act of 2012's New Era of Tax Certainty, *in* Mertens Law of Fed Income Tax- Developments & Highlights 15 - 24 (Thomson-West February 2013) (William H. Byrnes & Robert Bloink)
9. There Is An End to Everything, To Good Things As Well As Bad: A Summary of the 2012 Sunsets and Taxmageddon, *in* Mertens Law of Fed Income Tax- Developments & Highlights 8-21 (Thomson-West July 2012) (William H. Byrnes & John Walker)
10. FATCA's February 2012 Proposed Regulations with Softened Compliance: Carrots But Mostly Sticks, *in* Mertens Law of Fed Income Tax- Developments & Highlights 8-21 (Thomson-West Mar. 2012) (Albert Gil Soriano & William H. Byrnes)
11. To Provide Pay? Determining the Employer's Best Option for Employer- Based Health Care Coverage under the Affordable Care Act *in* Mertens Law of Fed Income Tax- Developments & Highlights 9-17 (Thomson-West Jan. 2012) (William H. Byrnes & Stephen Polak)
12. Investment Fund Managers' Carried Interest: Low Rates on High Gain, *in* Mertens Law of Fed Income Taxation- Developments & Highlights 7-15 (Thomson-West Nov. 2011) (William H. Byrnes, Benjamin S. Terner, & Tyler Voss)
13. What's New with Gifting?, Mertens Law of Fed Income Taxation- developments and highlights 10-19 (Thomson-West Sept. 2011) (William H. Byrnes & Benjamin Terner)
14. Caring and Sharing (An Estate Tax Exemption Between Spouses): An Overview of the Portability of the Spousal Credit, *in* Mertens Law of Fed Income Taxation- developments & highlights 5-12 (Thomson-West June 2011). (William Byrnes & Benjamin S. Terner)
15. Tax Relativity: Codification of Economic Substance Doctrine, *in* Mertens Law of Fed Income Taxation- developments & highlights 10-20 (Benjamin S. Terner ed., Thomson-West May 2011) (William H. Byrnes & Benjamin S. Terner)
16. New Tax Legislation Encourages Small Business to Change Their Thoughts on Charity, Public Relations, and Expenses, *in* Mertens Law of Fed Income Taxation- developments & highlights 8-20 (Thomson-West Feb. 2011) (William H. Byrnes & Hannah Bible)
17. Can I Get your 1099 Info With My "To Go" Order, *in* Mertens Law of Fed Income Taxation- developments & highlights 5-10 (Thomson-West Oct. 2011) William H. Byrnes & Hannah Bible,
18. Transitionally Divorcing to Obtain the Tax Treatment of Domestic Partnerships, *in* Mertens Law of Fed Income Taxation- developments & highlights 11-25 (Thomson-West Aug. 2010) (William H. Byrnes & Hannah Bible)

19. Self-Employment Taxes and Their Discrimination of Barbershop Trios for French Quartets, *in* Mertens Law of Fed Income Taxation- developments & highlights 10-17 (July 2010) (William H. Byrnes & Hannah Bible)
20. Recent Changes Affecting Americans with Foreign Financial Accounts, *in* Mertens Law of Fed Income Taxation- developments & highlights 11-18 (Thomson-West Apr. 2010) (William H. Byrnes & Christopher M. Sove)
21. Too Good to be True? Tax Consequences of Stranger- Owned Life Insurance, *in* Mertens Law of Fed Income Taxation- developments & highlights 13-19 (Thomson-West Dec. 2009) (William H. Byrnes & Christopher M. Sove)

Law Review

1. ***Transfer Pricing and State Aid: The Unintended Consequences of Advance Pricing Agreements*** (lead article for United Nations UNCITAD's World Investment Forum, Transnational Corporations, Vol. 25(2), pp. 9-36, 2018
2. ***How May the United States Leverage its FATCA IGA Bilateral Process to Incentivize Good Tax Administrations among the World of Black Hat and Grey Hat Governments? A Carrot & Stick Policy Proposal*** Emory International Law Review, Vol. 31, No. 1, 2017
3. Cited at FN 243 and 328 as the author of the tax section of article: **U.S. Foreign Trade Zones, Tax-Free Trade Zones Of The World, And Their Impact On The U.S. Economy**, 12 J. Int'l Bus. & L. 149 (Spring, 2013) Susan Tiefenbrun
4. ***Ancient Roman Munificence: The Development of the Practice and Law of Charity**, 57* Rutgers L. Rev. 1043 – 1110 (69 pages) (2005) (William H. Byrnes)
5. ***The Private Foundation's Topsy Turvy Road in the American Political Process**,* 4 Hous. Bus. & Tax L.J. 498 - 592 (96 pages) (2005) (William H. Byrnes)
6. ***A Review of the Development of an Internet Delivered LL.M Program in the United States**,* United States, 3 University of Warwick School of Law- Journal of Information Law & Technology (2001) (William H. Byrnes)
7. ***Developments in Transfer Pricing: The OECD 1994 Draft Report & the United States Treasury Regulations**,* 2 Eur. Law Student L. Rev. 44, 44-97 (1995) (William H. Byrnes)

Foreign Language

Published remarks (in Japanese)*, **Treaty Override of the Japan-United States Tax Treaty: A three part analysis**.* Waseda Asia Review No. 11 (2012) at p.74.

GOVERNMENT COMMISSIONS / COURT EXPERT

- Review and signature by invitation from Colombia University School of Law as academic leader for financial services, Financial Scholars Oppose Eliminating "Orderly Liquidation Authority" As Crisis-Avoidance Restructuring Backstop, May 23, 2017.
- Subcommittee On Government Operations, Reviewing The Unintended Consequences Of The Foreign Account Tax Compliance Act (April 26, 2017). William Byrnes' research cited by witness James Bopp. https://oversight.house.gov/hearing/reviewing-unintended-consequences-foreign-account-tax-compliance-act/
- Party to an Amicus filed August 22, 2016, in MetLife, Inc. v. Fin. Stability Oversight Council, 2018 U.S. App. LEXIS 1624 United States Court of Appeals for the District of Columbia Circuit.
- Expert Declarations accepted by two courts of First Instance in Switzerland on IRS procedural matters regarding information collection (2015)
- Report to the British Virgin Islands of the Impact of a UK FATCA Type Arrangement On The Economy of the British Virgin Islands, And In Particular the Financial Services Sector (2013) pp. 200.
- William J. Fulbright Specialist Roster (Commission 2013 – 2018), appointed by peer review committee
- Report to the United Kingdom Foreign and Commonwealth Office on the Crown Overseas Territories of Bermuda, Cayman Islands, British Virgin Islands, Turks & Caicos Islands, Anguilla and Montserrat and on The States of Barbados, Bahamas and Panama Regarding the Regulatory, Competitive, Economic and

Socio-Economic Impact of the European Union Code of Conduct on Business Taxation and Tax Savings Directive (Primary author 2004) pp. 900.

- United States Revenue Collection Procedures & Practices in the Light of the United States Constitution, South African Revenue Service (1995).

CITATIONS

75 Academic Articles examples found in Lexis search

1. ARTICLE: Kirsten Widner and Heather M. Kolinsky, BUILDING RESILIENCE BY REMOVING BARRIERS: ADDRESSING STRUCTURAL IMPEDIMENTS TO ADVOCACY BY NONPROFIT ORGANIZATIONS ON BEHALF OF THE UNENFRANCHISED, 92 U. Cin. L. Rev. 786. March 2024.
2. Law Review: ARTICLE: NOAM NOKED & ZACHARY MARCONE, Closing the "Shell Bank" Loophole, 64 Va. J. Int'l L. 119. Fall 2023.
3. Law Review: ARTICLE: NOAM NOKED & ZACHARY MARCONE, The International Response to the U.S. Tax Haven, 48 Yale J. Int'l L. 177. Summer, 2023.
4. ARTICLE: THE MORE THE MERRIER? ISSUES ARISING FROM CO-TRUSTEES ADMINISTERING TRUSTS, Texas Tech Estate Planning & Community Property Law Journal, Dec 21, 2022, 15 Tex Tech Est Plan Com Prop LJ 35.
5. **ARTICLE: Citizenship Taxation, Globalization And Inequality, University of Florida Tax Review, Jun 21, 2022. 25 Fla. Tax Rev. 797.**
6. FEATURE THE SECURE ACT ARE YOU SECURE IN YOUR PLANNING FOR RETIREMENT ACCOUNTS?, 39 GPSolo 12 (Dec. 2022).
7. ARTICLE: THE EXPANSION AND INTERNATIONALIZATION OF MANDATORY DISCLOSURE RULES, 13 Colum. J. Tax L. 122 (2022).
8. ARTICLE: Recovering the Proceeds of Foreign Crimes that Are Found in the United States, 46 N.C.J. Int'l L. & Com. Reg. 535
9. The Failures And The Future Of Private Foundation Governance, Zoey Orel, 46 ACTEC Journal 185 (Spring 2021).
10. Yama Temouri, Ali Ahmed, Vijay Pereira and Chris Jones (2020), "The Relationship Between Corporate Governance and Tax Havens: A Critical Review and Future Research Directions", Annals of Corporate Governance: Vol. 5, No. 3, pp 148–207. DOI: 10.1561/109.00000022.
11. Advance Pricing Agreements: A Step Forward in Transfer Pricing Dispute Resolution? A Story From Developing Countries, Maria R.U.D. Tambunan, Haula Rosdiana, and Edi Slamet Irianto, 37 J. Tax'n Inv. 35 (Summer 2020).
12. Cited in Cooperative Compliance Program for Individuals and Trusts: A Proposal for a Compliance Passport, Philip Marcovici1 & Noam Noked, Journal of Tax Administration (2020)
13. Cited in **'I'd Gladly Pay You Tuesday for a [Tax Deduction] Today': Donor-Advised Funds and the Deferral of Charity [article]** Brunson, Samuel D, Wake Forest Law Review, Vol. 55, Issue 2 (2020), pp. 245-286
14. Cited in NOTE: Transcending "Tax" Sovereignty and Tax Standardization: Three Questions, 45 Yale J. Int'l L. 191 Luis Calderon Gomez (Winter, 2020)
15. Cited three times in, Should The United States Adopt CRS?, 117 Mich. L. Rev. Online 118, Noam Noked (2019).
16. Cited 15 times in the Offshore Tax Enforcement Dragnet, 67 Emory L.J. 655, Shu-Yi Oei (2018)
17. Cited in Leak-Driven Law, 65 UCLA L. Rev. 532 (April 2018) at f.n. 35.
18. Cited twice FATCA, CRS, and The Wrong Choice Of Who To Regulate, 22 Fla. Tax Rev. 77, Noam Noked (2018).

19. Cited in FATCA: Who Forgot To Attach The Carrot To The Stick?, Rich White, 10 Journal Of International Commercial Law 78-111 (Fall 2018)
20. Cited in Equalizing Or Encroaching? Ireland's Place In The European Commission's Move Toward Tax Harmony, 35 Wis. Int'l L.J. 704 (2018)
21. Cited in Financial Crimes Compliance Self-Governance: Applying the Faragher Defense to Bank Secrecy Act/Anti-Money Laundering Violations, 48 U. Mem. L. Rev. 45, Cory Howard (2017).
22. Cited in **Is An American Value Added Tax Inevitable [article]**, Johnson, Steve R., Florida State University Business Review, Vol. 15, pp. 1-32.
23. Cited in Too Much Collateral Damage FATCA: The Well-Intentioned, Yet Misguided and Unconstitutional, Tax Law, 35 J. Nat'l Ass'n L. Jud. 212 (2015).
24. Cited in Babazadeh, Natasha. “Legal Ethics and Cybersecurity: Managing Client Confidentiality in the Digital Age.” Journal of Law & Cyber Warfare, vol. 7, no. 1, 2018, pp. 85–116. JSTOR, www.jstor.org/stable/26777964.
25. Cited in, The Future of FATCA: Concerns and Issues, John Paul, 53 / Vol 37 / North East Journal of Legal Studies (2018).
26. Cited in, Revisiting Financial Services Sector Transparency through Whistleblowing: The Case of South Africa and Switzerland Journal of African Law, 61, 1 (2017), 83-103, Herbert Kawadza (2017) – cited Tax Havens of the World and forgot the authorsbridge
27. Cited in article: The Peer Review Process of the Global Forum on Transparency and Exchange of Information for Tax Purposes, Leo Neve, ELR (December 2017).
28. Cited in article: Intellectual Property Commercialization & Cross-Border Transfer Pricing: Challenges For Applying An Arm's Length Principle To Intellectual Property Related Transactions By Multinationals And Possible Solutions--Insights From China, Australia, And Germany, 23 Currents Int'l Trade L.J. 3, George Tian (2019) – cited Tax Havens of the World as ‘et al’.
29. Cited in article: Base Erosion And Profit Shifting: How Corporations Use Transfer Pricing To Avoid Taxation, 40 B.C. Int'l & Comp. L. Rev. 287, Gregory Pun (2017)
30. Cited in article Financial Crimes Compliance Self-Governance: Applying the Faragher Defense to Bank Secrecy Act/Anti-Money Laundering Violations, 48 U. Mem. L. Rev. 45 (Fall 2017)
31. Cited in article: Too Much Collateral Damage FATCA: The Well-Intentioned, Yet Misguided and Unconstitutional, Tax Law, 35 J. Nat'l Ass'n L. Jud. 212, Spring, 2015, Author Zac DeLap
32. Cited in article: Charitable Naming Rights Transactions: Gifts Or Contracts?, 2016 Mich. St. L. Rev. 1267 (2016)
33. Cited in article: International Law And The Fight Against Bureaucratic Corruption In Africa, 33 Ariz. J. Int'l & Comp. Law 661, John Mukum Mbaku (2016).
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1,000 short (75-100 word) tax and financial regulatory journalism posts in publisher's newsletters

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May 2024 from May 2023.

1. 050224.01. DOL Finalizes Investment Advice Fiduciary Standard
2. 050224.02. DOL Finalizes Amendments to PTE 84-24
3. 050224.03. DOL Amends and Clarifies PTE 2020-02
4. 050924.01. IRS Releases Guidance on Tax Treatment of Rebates for Energy Efficient Home Purchases
5. 050924.02. Notable W-2 and 1099 Reporting Changes Post SECURE 2.0
6. 050924.03. Miss the April 15 Deadline? Act Now to Avoid Interest and Penalties.
7. 051624.01. IRS Releases 2025 Contribution Limits for HSAs and Excepted Benefit HRAs
8. 051624.02. Retirees Win Lawsuit Over Guaranteed Lifetime Health Benefits
9. 051624.03. Must Employers Continue to Offer Health FSAs for Employees on Leave?
10. 040424.01. IRS Reminder: Act By May 17 to Claim Refunds for 2020 Tax Year
11. 040424.02. Last Minute Tax Time Reminders
12. 040424.03. IRS News Release Details Results of ERC Disclosure and Withdrawal Programs
13. 041124.01. Biden Administration Announces New Student Loan Relief Plan
14. 041124.02. Tri-Agencies Release Final Rules on Short-Term, Limited-Duration Insurance
15. 041124.03. Tips to Minimize the RMD Tax Sting
16. 041824.01. IRS Issues Proposed Regulations on 1% Corporate Stock Repurchase Tax
17. 041824.02. Are Fees for Concierge Doctor Services Reimbursable by HSAs or FSAs?
18. 041824.03. IRS Adds Certain CRATs to Listed Transactions
19. 042524.01. IRS Offers New Relief for IRA Beneficiaries Subject to the 10-Year Rule
20. 042524.02. IRS Releases FAQ on Tax Treatment of Work-Life Referral Benefits
21. 042524.03. IRS Reminder: Start Planning for Next Year With the IRS Withholding Calculator
22. 030724.01. Next Steps if Your Return Was Rejected for Missing Form 8962
23. 030724.02. What to Do If You Receive an Incorrect 1099-K
24. 030724.03. What is IRS CP 59 and How Should Taxpayers Receiving These Notices Proceed?
25. 031424.01. Tax Court: New SOL for Excess Contribution Penalty is Not Retroactive
26. 031424.02. Federal Court Finds CTA Governing FinCEN BOI Reporting Regime Unconstitutional
27. 031424.03. IRS: Beware Companies Promoting Medical Expense Deduction for General Wellness Products
28. 032124.01. Deadline for ERC Voluntary Disclosures is Right Around the Corner

29. 032124.02. Limits on a DCAP's Ability to Reimburse the Participant for Childcare Services
30. 032124.03. Time is Running Out to Claim the 2020 Recovery Rebate Credit
31. 032824.01. Tips if You're Considering a Backdoor Roth
32. 032824.02. SECURE 2.0 Relaxes Rules Governing SIMPLE IRA Termination
33. 032824.03. IRS Reminder on IRA Deadlines for the 2023 Tax Year
34. 020124.01. FinCEN Imposes New Reporting Requirements on Small Businesses
35. 020124.02. Possible Benefits of Using the SECURE 2.0 Act's Expanded Cash-Out Option
36. 020124.03. Employees and Independent Contractors: Watch for Your Forms W-2 and 1099
37. 020824.01. IRS Reminds Taxpayers: Crypto Reporting Requirements Still Apply
38. 020824.02. Missed HSA Contributions? Employers May Still Have Options
39. 020824.03. IRS Reminder: February 15 Deadline for Disaster-Delayed Returns is Approaching
40. 021524.01. Employer-Provided Childcare Tax Credit: An Overlooked Incentive
41. 021524.02. IRS Releases 2024 Depreciation Limits for Certain Passenger Automobiles
42. 021524.03. Second Circuit: Employers May Owe Overtime for Known Work Even if Employees Don't Request It
43. 022224.01. IRS Offers Guidance on Grandfathered Status for Auto-Enrollment Purposes
44. 022224.02. IRS Announces Decrease in 2025 ACA Employer Shared Responsibility Penalties
45. 022224.03. Need-to-Know for Clients Considering SEP IRA Contributions
46. 022924.01. FinCEN Tells Congress: BOI Reporting Penalties Only For Willful Violations
47. 022924.02. IRS Reminds Taxpayers: Review ERC Claims Before March 22 Repayment Deadline
48. 022924.03. SEP IRAs vs Solo 401(k)s: What's the Difference?
49. 010424.01. IRS Clarifies Employer Roth Contribution Rules Under SECURE 2.0
50. 010424.02. IRS Clarifies New Hardship Distribution Exception Based on Terminal Illness
51. 010424.03. Reminder: January 16 Deadline for Estimated Taxes is Fast Approaching
52. 011123.01. Medicare IRMAA Amounts for 2024 Released
53. 011123.02. Reminder on Job-Based Restrictions for 401(k) Eligibility Post-SECURE Act
54. 011123.03. Details on SECURE 2.0's Increased Retirement Plan Cash-Out Limits
55. 011824.01. DOL Finalizes New Standard on Worker Classification
56. 011824.02. IRS Provides Initial Guidance for Employers Offering Emergency Savings Accounts
57. 011824.03. Post-Holiday Reminder: Your Clients Can't Always Fix Those Section 125 Open Enrollment Mistakes
58. 12524.01. DOL Offers Clarifications on New PLESA Contribution Limits
59. 12524.02. DOL Proposed Regs on Auto-Portability of Small 401(k) Balances
60. 12524.03. Remember These Open Questions When Executing 529-to-Roth Rollovers in 2024
61. 120723.01. Qualified Charitable Distribution Deadline is December 31
62. 120723.02. The RMD Deadline is Fast Approaching for 2023
63. 120723.03. Reminder: SECURE Act Removes RMD Rules for Roth 401(k)s Starting in 2024
64. 121423.01. IRS Sends Over 20,000 ERC Disallowance Letters
65. 121423.02. Are Your Clients Keeping Track of IRA Basis?
66. 121423.03. IRS Reminds Taxpayers to Use FSA Funds and Transportation Benefits in 2023
67. 122123.01. IRS Releases Standard Mileage Rates for the 2024 Tax Year
68. 122123.02. Reminder: Maximize the Use of Historically High Estate and Gift Tax Exemptions
69. 122123.03. Take Action Now to Reduce 2023 Taxes
70. 122823.01. IRS Announces New Voluntary ERC Repayment program
71. 122823.02. IRS Waives Penalties for 2020, 2021
72. 122823.03. Withholding Rules for Small ERISA Balance Cash-Outs
73. 110223.01. IRS Extends Certain COVID-19-Related Administrative Rules
74. 110223.02. Do Your Clients Understand the "Same Property Rollover Rule" For IRAs?
75. 110223.03. Lawmakers Propose Expanding Small Business Retirement Tax Credits Again
76. 110923.01. DOL Releases New Proposed Retirement Security Rule
77. 110923.02. IRS Opens Free Online Tool for Dealer Reporting of Clean Vehicle Sales

78. 110923.03. IRS Releases Inflation Updates for 2024 Retirement Savings
79. 111623.01. IRS Releases Inflation Updates for Health FSAs, Other Fringe Benefits
80. 111623.02. IRS Reminds Taxpayers: 2023 Tax Filing Season is Fast Approaching
81. 111623.03. When is Relocation a Qualifying Event for Cafeteria Plan Purposes?
82. 112323.01. FinCEN's Beneficial Ownership Information Reporting Requirements Soon Become Effective
83. 112323.02. Taxpayer Convicted for Lying About Coronavirus Retirement Plan Distribution
84. 112323.03. DOL Denies Requests to Extend Comment Period for Fiduciary Proposal
85. 113023.01. Important December 31 Deadline Reminders
86. 113023.02. SEC Charges Kraken Online Cryptocurrency Platform With Securities Violations
87. 113023.03. IRS Once Again Delays Effective Date for Lower Form 1099-K Threshold
88. 100623.01. Student Loan Payments Are Back: Need to Know Information for Clients With Student Loans
89. 100623.02. IRS Expands Wash Sale Relief for MMFs
90. 100623.03. Reminder: Tax Filing Extension Deadline is October 16
91. 101223.01. IRS OCC Denies Loss Deduction for Nearly-Worthless Crypto Investment
92. 101223.02. IRS Regs: Buyers of Clean Energy Vehicles Can Transfer Credits to Reduce Initial Purchase Price
93. 101223.03. Should Your Client Accept a Pension Buyout Offer?
94. 101923.01. Clean Energy Tax Credits: Understanding the Tax Aspects
95. 101923.02. Are Your Clients Ready for the SECURE Act Long-Term, Part-Time Eligibility Effective Date?
96. 101923.03. Social Security Administration Announces COLA Adjustments for 2024
97. 102623.01. IRS Announces New Withdrawal Process for Erroneous ERC Claims
98. 102623.02. ACA Electronic Reporting Mandatory for Most Employers Starting in 2024

99. 102623.03. Two Additional Cases Alleging Improper Use of 401(k) Plan Forfeitures filed in Federal Court
100. 090723.01. IRS Reminder: Understand the New Rules Before Buying a Clean Vehicle
101. 090723.02. IRS Releases Proposed Crypto Reporting Regs
102. 090723.03. Supreme Court: Government Cannot Retain Excess Proceeds From Home's Tax Forfeiture Sale
103. 091423.01. IRS Clarifies Definition of Applicable Financial Statement for the IRA's Corporate Alternative Minimum Tax
104. 091423.02. Third Circuit: Employers Can Require Employees on FMLA Leave to "Catch Up" on Assigned Work
105. 091423.03. Reminder: SECURE 2.0 Now Allows Individuals to Access Retirement Savings After Natural Disasters
106. 092123.01. IRS Offers Additional Guidance on Roth-Catch Up Contribution Rule for Highly Compensated Employees
107. 092123.02. DOL Proposes Changes to Overtime Exemption Rule
108. 092123.03. The 2023 Notice Deadline for Creditable Coverage is Approaching
109. 092823.01. Correct Your 2022 IRA Contribution Errors By October 16
110. 092823.02. IRS Stops Processing New ERC Claims
111. 092823.03. Federal Court Sides With DOL on ESG Investing Rule
112. 080323.01. IRS Final Regulations Allow Assessment of Erroneous Refunds of COVID-19-Related Tax Credits
113. 080323.02. New IRS Guidance Sheds Doubt on Whether Businesses Properly Claimed the ERC Based on Supply Chain Disruptions
114. 080323.03. Beware the Roth Conversion Penalty Trap
115. 081023.01. Fourth Circuit: "Sales Pitch" is Not Fiduciary Advice

116. 081023.02. IRS Offers Guidance on Home Energy Audits for IRA Green Energy Tax Credits
117. 081023.03. Remember These Rules if a Minor is Your IRA Beneficiary
118. 081723.01. Botch a 1031 Exchange? Opportunity Zones May Provide a Backup Plan
119. 081723.02. Sixth Circuit Clarifies Retaliation for FMLA Purposes
120. 081723.03. Should Your Clients Take Advantage of the IRS RMD Relief for 2023?
121. 082423.01. Back to School Reminder: Educators Qualify for a $300 Deduction
122. 082423.02. A Three-Year Statute of Limitations for Missed RMDs?
123. 082423.03. IRS Issues Warning for ESOPs
124. 083123.01. IRS Announces 2024 Contribution Threshold for Premium Tax Credit Eligibility Purposes
125. 083123.02. IRS Offers Two-Year Transition Period for Roth Catch-Up Contributions Post-SECURE 2.0
126. 083123.03. Some Plan Sponsors Are Receiving Erroneous Late Filing Notices
127. 070623.01. IRS Confirms: Wellness Plan Payments Can be Subject to Employment Taxes
128. 070623.02. IRS Updates Guidance on Health Coverage for End of COVID-19 Emergency
129. 070623.03. Can the IRS Still Challenge ERC Claims?
130. 071323.01. Self-Certification and Hardship Distributions
131. 071323.02. Tax Court Recharacterizes Estate Deductions as Gifts
132. 071323.03. Reminder: Annual Distributions Required for Most Inherited Retirement Account Beneficiaries in 2023
133. 072023.01. IRS Relief for 2023 Inherited IRA RMDs
134. 072023.02. IRS Offers Rollover Relief for Taxpayers Who Took Unnecessary RMDs in 2023
135. 072023.03. DOL, Treasury and HHS Issue Proposed Regulations on STLDI
136. 072723.01. End-of-Summer May Be the Time to Help Your Child or Grandchild Fund a Roth IRA
137. 072723.02. Biden's SAVE Plan: What Does it Mean For Student Borrowers?
138. 072723.03. Reminder: Forms W-4P Must Now Be Up to Date
139. 060123.01. Congress: SECURE 2.0 Corrections Are Coming
140. 060123.02. IRS Releases Guidance on SECURE 2.0 Self-Correction Expansion
141. 060123.03. Fifth Circuit Grants Temporary Stay to Reinstate Preventive Services Mandate
142. 060823.01. IRS Delays Applicability Date for Expanded EPCRS Self-Correction Program for IRAs
143. 060823.02. IRS: Substantiation is Required for Charitable Donations of Crypto Assets
144. 060823.03. When Does an Employee's Salary Deferral Become a Catch-Up Contribution?
145. 061523.01. DOL Offers Clarity on Calculating FMLA Leave During Holiday Weeks
146. 061523.02. IRS Grants Relief to Corporations Who Failed to Pay the New Corporate Alternative Minimum Tax
147. 061523.03. IRS Reminder: File 2019 Returns by July 17 to Claim Refunds
148. 062223.01. IRS Releases Guidance on Transferability of Green Energy Tax Credits
149. 062223.02. Student Loan Repayments Are Restarting: How Should Employers Respond?
150. 062223.03. Mechanics of a Spousal IRA Rollover
151. 062923.01. IRS Confirms: Wellness Plan Payments Can be Subject to Employment Taxes
152. 062923.02. IRS Updates Guidance on Health Coverage for End of COVID-19 Emergency
153. 062923.03. Can the IRS Still Challenge ERC Claims?
154. 050423.01. Need-to-Know Information on Retirement Contribution Income Restrictions
155. 050423.02. Recent Tax Court Cases Highlight the Importance of Substantiation for Business Expense Deduction Purposes
156. 050423.03. IRS Reiterates that All Claims Must Be Substantiated For Cafeteria Plan Qualification Purposes
157. 051123.01. Are Your Clients Ready for the Final Compliance Deadline for DOL PTE 2020-02?
158. 051123.02. Can Telehealth-Only Health Plans Continue After the End of the COVID-19 Public Health Emergency?

159. 051123.03. Have Your Small Business Clients Considered Offering a Roth Contribution Offer Post-SECURE 2.0?
160. 051823.01. DOL Offers Relief for Small Business Retirement Plans
161. 051823.02. What Happens to Coverage for COVID Testing Post-PHE?
162. 051823.03. Seventh Circuit: "Reasonable Accommodations" Need Not Last Forever
163. 052523.01. IRS Announces 2024 Limits on HSAs, HDHPs and Excepted Benefit HRAs
164. 52523.02. DOL Withdraws Appeal After District Court Vacates Rollover Advice Standard
165. 052523.03. Understanding the Complex HSA Rules

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1. 050423.01. Need-to-Know Information on Retirement Contribution Income Restrictions
2. 050423.02. Recent Tax Court Cases Highlight the Importance of Substantiation for Business Expense Deduction Purposes
3. 050423.03. IRS Reiterates that All Claims Must Be Substantiated For Cafeteria Plan Qualification Purposes
4. 051123.01. Are Your Clients Ready for the Final Compliance Deadline for DOL PTE 2020-02?
5. 051123.02. Can Telehealth-Only Health Plans Continue After the End of the COVID-19 Public Health Emergency?
6. 051123.03. Have Your Small Business Clients Considered Offering a Roth Contribution Offer Post-SECURE 2.0?

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7. 040623.01. IRS Updates FAQ on New 1099-K Reporting Rules for 2023.
8. 040623.02. IRS Clarifies Section 1014 Basis Adjustment Rules for Irrevocable Grantor Trusts.
9. 040623.03. Texas Court Invalidates ACA Cost-Free Preventative Care Mandate.
10. 041323.01. Tax Court Rules IRS Lacks Authority to Assess and Collect IRC Section 6038(b) Penalties
11. 041323.02. IRS Publishes Safe Harbor Language for Extinguishment and Boundary Line Adjustment Clauses in Conservation Easement Deeds
12. 041323.03. IRS Reminder on IRA Deadlines for the 2022 Tax Year
13. 042023.01. DOL Releases Guidance on Impact of Braidwood Decision on Preventative Services
14. 042023.02. Unpacking the IRA Early Withdrawal Penalty Exception for Qualified Education Expenses
15. 042023.03. Third Circuit: PTO is Not "Salary" for FLSA Purposes
16. 042723.01. NLRB Memo Outlines Permissible Uses of Non-Disparagement and Confidentiality Clauses in Severance Agreements
17. 042723.02. What Spousal Rights Apply to Your Retirement Plan?
18. 042723.03. Student Loan Repayments Set to Restart in August

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19. 030223.01. DOL Releases Bulletin on FMLA Eligibility Test for Remote Workers
20. 030223.02. Instacart Agrees to Settle Worker Misclassification Lawsuit
21. 030223.03. HHS Updates 2023 Federal Poverty Level Guidelines for Use in Determining PTC Eligibility
22. 030923.01. Do Your Clients Understand the Implications of Naming a Minor as an IRA Beneficiary?
23. 030923.02. IRS Warns Taxpayers of Tax-Time Scams
24. 030923.03. Reminder: IRS Delayed $600 Reporting Threshold
25. 031623.01. Reminder: April 1 RMD Deadline is Right Around the Corner
26. 031623.02. New Regulations Impact Electronic Filing for Certain Types of IRS Forms
27. 031623.03. IRS Provides SECURE 2.0 Relief for Financial Institution Reporting of RMDs
28. 032323.01. U.S. Supreme Court Clarifies Application of FBAR Penalties
29. 032323.02. IRS Reiterates Warnings About Employee Retention Credit Scams
30. 032323.03. IRS Announces Increases to ACA Employer Mandate Penalty for 2024

31. 033023.01. IRS: NFTs May Be Treated as Collectibles
32. 033023.02. Proposed Regs Outline New Requirements for the Use of Forfeitures in Defined Contribution Plans
33. 033023.03. 2024 Budget Proposals Impacting Retirement Planning

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34. 020223.01. SECURE Act 2.0 Overhauls Rules Governing QLACs in Retirement Plans
35. 020223.02. DOL Releases Inflation Adjustments for 2023 Penalties
36. 020223.03. SECURE 2.0 Clarifies Overpayment Obligations for Plan Fiduciaries
37. 020923.01. SECURE 2.0: Significant Changes Coming for Catch-Up Contributions.
38. 020923.02. Changes to Options on Surviving Spouse Beneficiaries Under SECURE 2.0
39. 020923.03. SECURE 2.0 Changes Stretch Rules for Charitable Beneficiaries of Special Needs Trusts
40. 021623.01. SECURE Act 2.0 Will Soon Require Auto-Enrollment
41. 021623.02. District Court Allows Legal Separation Agreement to be Treated as a QDRO
42. 021623.03. New Proposal Would Allow Standalone Telehealth Services for All Employees
43. 022323.01. Federal Court in Florida Strikes Down DOL Interpretation of "Fiduciary" in the Context of Rollover Advice
44. 022323.02. DOL Issues Guidance on Remote Workers' Compensable Break Time
45. 022323.03. Top Considerations for Making a Roth Contribution in 2022

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46. 010523.01. SECURE Act 2.0 Expands Qualified Charitable Distribution Options
47. 010523.02. Expanded Roth Options for Employees Under SECURE Act 2.0
48. 010523.03. SECURE Act 2.0 Offers Relief for Missed RMD Penalties
49. 011223.01. SECURE Act 2.0 Allows 529 Plan-to-Roth IRA Rollovers
50. 011223.02. SECURE Act 2.0 Expands Pre-Deductible Telehealth Rules for HDHP Participants
51. 011223.03. IRS Updates Business Standard Mileage Rates for 2023
52. 011923.01. SECURE Act 2.0 Enhances SIMPLE Plan Option
53. 011923.02. SECURE Act Offers Extended Deadline for Solo 401(k) Contributions
54. 011923.03. IRS Proposes Making Remote Witnessing for Spousal Consent Permanent
55. 012623.01. Clients May Soon Tap Retirement Funds to Cover Long-Term Care Insurance Costs Without Penalty
56. 012623.02. SECURE Act 2.0 Impact on Section 403(b) Savings Plans
57. 012623.03. SECURE Act 2.0 Enhances Retirement Plan Startup Tax Credit

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58. 120122.01. DOL Releases Final Rule on How ESG Investing Impacts ERISA Plan Fiduciaries
59. 120122.02. DOL Announces Plan to Allow Self-Correction of Late 401(k) Deposits & Deferrals
60. 120122.03. Deadline to Establish a New Solo 401(k) is Fast Approaching
61. 120822.01. Are Your Clients Ready for Tax Filing Season?
62. 120822.02. Multiple Retirement Accounts? Here's How the Contribution Limits Work for 2023
63. 120822.03. IRS Provides Relief for Certain Inadvertent S Corporation Terminations
64. 121522.01. Department of Education Extends Pause on Student Loan Payments
65. 121522.02. Reminder: Inherited IRA Beneficiaries May Now Receive Automatic Penalty Waiver for Missed Year-of-Death RMDs
66. 121522.03. Eighth Circuit Case Offers Insight on When Remote Work May Constitute "Reasonable Accommodation"
67. 122222.01. DOL Publishes New Rule on Worker Classification
68. 122222.02. IRS Reminder: Adjust Tax Withholding Now to Avoid Penalties During the 2022 Tax Filing Season
69. 122222.03. IRS Expected to Direct Increase Funding to Increase Compliance Among Non-U.S. Citizens

70. 122922.01. SECURE Act 2.0 Impact on Retirement Contributions and Distributions
71. 122922.02. SECURE Act 2.0 Provides for Emergency Savings Options
72. 122922.03. SECURE Act 2.0 Expands 401(k) Eligibility Requirements for Long-Term, Part-Time Employees

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73. 110322.01. Reminder: Taxpayers Considering Roth Conversions Should Act Now
74. 110322.02. IRS Warns Businesses About Schemes Promising Inflated ERC Returns
75. 110322.03. IRS Reminder for Service Providers: Watch for 1099-Ks for Sales over $600 in early 2023
76. 111022.01. Are Your Clients Keeping Track of IRA Basis?
77. 111022.02. New Reporting Forms for Pension and Annuity Payments Are Effective Beginning in 2023
78. 111022.03. IRS Expands Cafeteria Plan Election Rules to Cover the ACA Family Glitch Fix
79. 111722.01. Federal Judge Strikes Down Biden's Student Loan Relief Program
80. 111722.02. How Does 2021 and 2022 RMD Relief Impact 2023 RMDs for Beneficiaries of Inherited Retirement Accounts
81. 111722.03. Worker Classification and Injuries: Avoiding Costly Mistakes for Misclassification
82. 112422.01. IRS Opens Determination Program to 403(b) Plans
83. 112422.02. Reminder: Simple Procedural Mistakes Can Lead to Loss of Charitable Gift Deduction

84. 112422.03. IRS Reminds Taxpayers Age 70.5 & Older About Benefits of Qualified Charitable Distributions

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85. 100622.01. IRS Releases Draft Form 1040 Clarifying Cryptocurrency Question
86. 100622.02. IRS Releases Snapshot With Guidance on Third-Party Loans and Qualified Plans
87. 100622.03. Reminder: October 17 is Last Day to Correct Excess 2021 IRA Contributions
88. 101322.01. IRS Clarifies SECURE Act RMD Penalty Application for 2021 and 2022
89. 101322.02. IRS Provides Relief for Victims of Hurricane Ian
90. 101322.03. IRS Releases Additional CARES Act Extensions
91. 102022.01. Social Security Administration Announces Record High COLA Adjustments for 2023
92. 102022.02. IRS Finalizes Rule to Fix the ACA "Family Glitch"
93. 102022.03. Reminder: Covid-Related Health FSA Provisions Expire in 2023
94. 102722.01. DOL Publishes New Rule on Worker Classification
95. 102722.02. IRS Reminder: Adjust Tax Withholding Now to Avoid Penalties During the 2022 Tax Filing Season

96. 102722.03. IRS Expected to Direct Increase Funding to Increase Compliance

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97. 090122.01. Inside President Biden's Student Loan Forgiveness Proposal
98. 090122.02. Inflation Reduction Act Creates New High-Energy Efficiency Home Rebates
99. 090122.03. Inflation Reduction Act Expands Insulin Coverage Under HDHPs
100. 090822.01. Can Your ESA Help Ease the Strain of Back-to-School Expenses?
101. 090822.02. Focus on SECURE Act 2.0: What's in the Various Retirement Bills in Congress Today?
102. 090822.03. Will ICHRAs Start Trending Post-Inflation Reduction Act?
103. 091522.01. Have Your Clients Checked Their Retirement Plans for Compliance?

104. 091522.02. How Can Clients Prepare Today for Biden's Student Loan Forgiveness Plan?
105. 091522.03. Do Your Clients Understand the Roth Distribution Ordering Rules?
106. 092222.01. Social Security COLA Expected to be Highest in 40 Years
107. 092222.02. Senate's EARN Act Contains New Twist for Catch-Up Contribution Changes
108. 092222.03. IRS Updates Information on the Work Opportunity Tax Credit (WOTC)
109. 092922.01. IRS Reminds Taxpayers of Updated Contribution Limits for FSAs, Transportation Benefits in 2022

110. 092922.02. IRS Clarifies Who Qualifies for Late Penalty Relief
111. 092922.03. IRS Reminds Taxpayers: Paycheck Protection Program Loans May Be Taxable

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112. 080422.01. What Does the End of the COVID-19 Public Health Emergency Mean for Your Clients?
113. 080422.02. IRS Announces 2023 Contribution Threshold for Premium Tax Credit Eligibility Purposes
114. 080422.03. Washington State Announces Plan to Tax NFTs
115. 081122.01. Inflation Reduction Act: Tax Aspects
116. 081122.02. IRS Grants Three-Year SECURE Act, CARES Act Extension
117. 081122.03. Did Your Retirement Plan Miss the Pre-approved Defined Contribution Plan Restatement Deadline?
118. 081822.01. Inflation Reduction Act Extends and Expands Two Valuable Energy Tax Credits for Individuals
119. 081822.02. Inflation Reduction Act Extends Limitation on Excess Business Losses
120. 081822.03. Don't Forget: The Notice Deadline for Creditable Coverage is Approaching
121. 082522.01. Inflation Reduction Act Expands and Boosts Appeal of Electric Vehicle Tax Credits
122. 082522.02. California Judge Won't Dismiss Amazon Employee's Work-From-Home Reimbursement Lawsuit
123. 082522.03. Rollerovers & RMDs: Need to Know for Clients Working Past the Traditional Retirement Age

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124. 070622.01. IRS Decreased the ACA Affordability Threshold, Increased Employer Penalties for 2022
125. 070622.02. Should Your Client Offer Health Coverage Benefits to Independent Contractors?
126. 070622.03. Sixth Circuit Hands Win to Plan Sponsors in Fiduciary Breach Lawsuit
127. 071422.01. Bipartisan Legislation Would Allow Savers to Automatically Roll 401(k) Balances into a New Employer Plan
128. 071422.02. U.S. Supreme Court Agrees to Hear FBAR Penalty Case
129. 071422.03. Remind Clients About Post-SECURE Act Retroactive Retirement Plan Adoption
130. 072122.01. Congressional Democrats Aim to Close the 3.8% NIIT "Loophole" for Passthrough Businesses
131. 072122.02. Need-to-Know Information for Clients Repaying Coronavirus-Related Distributions
132. 072122.03. Reminder: Section 127 Expansion Allows Employers to Offer Tax-Free Student Loan Benefits
133. 072822.01. HSAs vs. FSAs: Can They Cover the Same Costs?
134. 072822.02. Mistakes to Avoid With ICHRAs
135. 072822.03. Do Your Clients Need Help Finding an Old 401(k)?

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136. 060222.01. IRS Revises FAQ for Claiming the Earned Income Tax Credit
137. 060222.02. Current DC Plan Restatement Cycle Ends July 31
138. 060222.03. Understanding the 401(k) Vesting Rules in the Midst of the Great Resignation
139. 061022.01. Rising Interest Rates May Create Problems for DB Plan Sponsors.
140. 061022.02. Can 401(k) Crypto Investment Options Add Value for Employers?
141. 061022.03. IRS Reminds Taxpayers With October Filing Extensions to File ASAP
142. 061622.01. Can DCAPs Reimburse Employees for “Hold-the-Spot” Fees?
143. 061622.02. IRS Announces a New Program for Retirement Plan Audits
144. 061622.03. IRS Releases Revised Standard Mileage Rates for Second Half of 2022
145. 062322.01. Understanding the Changes to Your Next 401(k) Statement
146. 062322.02. DOL Announces Intent to Reform the Current Independent Contractor Test
147. 062322.03. Are Your Small Business Clients Required to Reimburse Remote Employees for Work-Related Costs?
148. 063022.01. Are Mandatory Commuter Benefits Coming to U.S. Cities?
149. 063022.02. Are Your Clients Considering Gift and Estate Tax Consequences for Cryptocurrency Holdings?
150. 063022.03. Experts Project Record IRS Inflation Adjustments for 2023

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151. 050522.01. IRS Releases 2023 Inflation-Adjusted Amounts for HSAs, HRAs
152. 050522.02. Did Your Client Receive a Missing Form 550 Email?
153. 050522.03. Fidelity Expands 401(k) Investments to Include Cryptocurrency Options
154. 051222.01. Can the Government Garnish a 401(k) to Pay Restitution?
155. 051222.02. Treasury Greenbook Offers Insight into Biden Administration's Crypto Plan
156. 051222.03. Unpacking the Difference Between a Roth 401(k) and Roth IRAs
157. 051922.01. Considering Roth Conversions in a Down Stock Market
158. 051922.02. SECURE Act 2.0 Accelerates Timeline for Part-Time Employee Eligibility for 401(k)s
159. 051922.03. IRS Extends Relief from Physical Presence Requirement for Spousal Consents
160. 052622.01. IRS Announces Fix to ACA "Family Glitch"
161. 052622.02. Offering an Employee Signing Bonus? Don't Forget to Consider DOL Overtime Rules.
162. 052622.03. Funding a Spousal IRA Can Preserve Retirement Security in the Midst of the "Great Resignation"

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1. 040522.01. Deadline for 2021 IRA Contributions is Fast Approaching
2. 040522.02. Court Reinstates Trump-Era Independent Contractor Test
3. 040522.03. IRS Clarifies Exception to the "One Bad Apple" Rule for MEPs
4. 041122.01. House SECURE Act 2.0: Changes for Retirement Plan Contributions and Distributions
5. 041122.02. Newly Proposed ACA Regulations Would Fix So-Called "Family Glitch"
6. 041122.03. Need to Know Info for Retiring Clients With Employer-Sponsored Group Life Insurance Coverage
7. 042122.01. Does Your Client Qualify for a 2021 Tax Filing Extension
8. 042122.02. IRS Announces Mailing of Letters 6501 to Opportunity Zone Investors.
9. 042122.03. Are Your Small Business Clients Maximizing Student Loan Assistance Options?
10. 042922.01. IRS Provides Penalty Relief for Taxpayers for Retroactive ERTC
11. 042922.02. July Effective Date for Rollover Advice Under PTE 2020-02 Fast Approaching
12. 042922.03. New Bill to Extend Opportunity Zone Rules in the Works
13. 030166. Auto Reenrollment Act
14. 030322.01. Practical Considerations for Clients Who Invested in QOFs During 2021 (Mar. 3, 2022)
15. 030322.02. Can Your Client's Side Hustle Support a SEP IRA? (Mar. 3, 2022)
16. 030322.03. IRS Announces New Fast Track Pilot Program for Corporate PLRs (Mar. 03, 2022)
17. 031022.01. IRS Releases Proposed Regulations on SECURE Act RMD Changes (Mar. 10, 2022)
18. 031022.02. IRS Proposed RMD Regs Clarify Eligible Designated Beneficiary Definitions (Mar. 10, 2022)
19. 031022.03. Post-SECURE Act Guidance on Trusts as Inherited Account Beneficiaries (Mar. 10, 2022)
20. 031722.01. Consolidated Appropriations Act Extends HDHP Telehealth Relief (Mar. 17, 2022)
21. 031722.02. DOL Releases Warning on Cryptocurrency in 401(k)s (Mar. 17, 2022)
22. 031722.03. IRS Reminds Taxpayers of Virtual Currency Reporting Obligations (Mar. 17, 2022)
23. 032422.01. Second Circuit Weighs in on "Retirement" Definition for Defined Benefit Plan Purposes (Mar. 24, 2022)
24. 032422.02. IRS Releases 2022 Depreciation Limits for Certain Passenger Automobiles (Mar. 24, 2022)
25. 032422.03. Is Your Lump Sum Payout of Unused Vacation Time "Compensation" for Retirement Plan Purposes? (Mar. 24, 2022)
26. 032822.01. IRA Bankruptcy Exemption Set to Increase April 1
27. 032822.02. New RMD Regs Create Confusion for Successor Beneficiaries
28. 032822.03. DOL Proposed Rule Could Limit Availability of Prohibited Transaction Exemptions
29. 020322.01. IRS Modifies Interest Rates for Use in Determining Substantially Equal Periodic Payments (Feb. 3, 2022)
30. 020322.02. Have Your Clients Checked Their Beneficiary Designations Lately? (Feb. 3, 2022)
31. 020322.03. Supreme Court: ERISA Fiduciaries Must Monitor All Plan Investments Even if Some Investment Options Are Adequate (Feb. 3, 2022)

32. 021022.01. Small Businesses Take Note: New PayPal, Venmo Reporting Obligations Now in Effect (Feb. 20, 2022)
33. 021022.02. Biden Administration Announces Free Over-the-Counter COVID-19 Tests for Medicare Beneficiaries (Feb. 10, 2022)
34. 021022.03. IRS Proposes Changes to PFIC Tax Rules (Feb. 10, 2022)
35. 021722.01. New Lawsuit Challenges Application of DOL Fiduciary Rule to Insurance Agents (Feb. 17, 2022)
36. 021722.02. Considering Front-Loading 401(k) Deferrals? Remember the Employer Matching Contribution (Feb. 17, 2022)
37. 021722.03. Delaware Legislation Clears the Way for Captive Director; Officer Liability Insurance (Feb. 17, 2022)
38. 022422.01. Clients Still Have Opportunities to Correct Missed RMDs for 2021 (Feb. 24, 2022)
39. 022422.02. IRS Releases Revised Form W-4P and Form W-4R for 2022 (Feb. 24, 2022)
40. 022422.03. Misclassified Independent Contractor Can't File ERISA Lawsuit (Feb. 24, 2022)
41. January 2022
42. 010722.01. Are Your Clients Ready for DOL Fiduciary Rule Enforcement in 2022? (Jan 7, 2022)
43. 010722.02. Make Sure Your Clients Are Up to Speed on Tax Withholding During Retirement (Jan 7, 2022)
44. 010722.03. New IRS Life Expectancy Tables Effective for 2022 RMDs (Jan 7, 2022)
45. 011322.01. EEOC Offers Clarity on When COVID-19 Qualifies as a Disability (Jan. 13, 2022)
46. 011322.02. NLRB Considers Implementing New Standard for Determining Independent Contractor Status (Jan. 13, 2022)
47. 011322.03. FBAR vs. Form 8938: Do Clients Need to File Both? (Jan. 13, 2022)
48. 012022.01. DOL Introduces Form 5500 Changes for PEPs (Jan. 20, 2022)
49. 012022.02. IRS: Tax Tips for a Smooth 2022 Tax Filing Season (Jan. 20, 2022)
50. 012022.03. U.S. Supreme Court Reinstates Stay of Enforcement on OSHA ETS (Jan. 20, 2022)
51. 012722.01. Can Your Client Still Open a 2021 Small Business Retirement Plan? (Jan. 27, 2022)
52. 012722.02. IRS Letter 226J and the Form W-2 Affordability Safe Harbor (Jan. 27, 2022)
53. 012722.03. Court Holds Taxpayer Can be Liable for Both Willful and Non-Willful FBAR Penalties (Jan. 27, 2022)
54. 120221.01. Updates on the BBBA: What's In, What's Out, Dec. 2, 2021
55. 120221.02. IRS Releases Regulations Changing Mandatory 60-Day Postponement Period for Disasters, Dec. 2, 2021
56. 120221.03. Hardship Distribution Amendments Required by December 31, Dec. 2, 2021
57. 120921.01. IRS Proposes Permanent ACA Reporting Relief, Dec. 9, 2021
58. 120921.02. IRS Regs. Clarify "Minimum Essential Coverage" Requirements for Premium Tax Credit Purposes, Dec. 9, 2021
59. 120921.03. Fifth Circuit: Employee's Retirement is a Qualifying Event Triggering COBRA Notice Obligations, Dec. 9, 2021
60. 121621.01. IRS Releases Guidance on Early Termination of Employee Retention Tax Credit, Dec. 16, 2021
61. 121621.02. Reminder: Late Repayment of Deferred Payroll Taxes Could Carry Harsh Penalties, Dec. 16, 2021
62. 121621.03. EEOC Guidance on COVID-Related Retaliation, Dec. 16, 2021
63. 122321.01. Reminder: 2020 FSA Runoff Dates Can Extend into 2022 for Some Taxpayers, Dec. 23, 2021
64. 122321.02. IRS Releases 2022 Standard Mileage Rates, Dec. 23, 2021
65. 122321.03. IRS Reminds Taxpayers About Expiring Charitable Giving Tax Breaks, Dec. 23, 2021
66. 123021.01. Sixth Circuit Dissolves Stay of OSHA COVID-19 Vaccine Mandate, Dec. 30, 2021
67. 123021.02. Reminder: Most Retirees Must Take RMDs by Week's End, Dec. 30, 2021
68. 123021.03. Fifth Circuit Reverses FBAR Per-Account Penalty Judgment, Opens the Door to Steep Penalties, Dec. 30, 2021
69. 110421.01. IRS Provides Relief for In-Service Pension Distributions to Help Businesses Rehire Post-COVID, Nov. 4, 2021
70. 110421.02. DOL Updates Temporary Enforcement Policy on Prohibited Transaction Rules for Investment Advice Fiduciaries, Nov. 4, 2021
71. 110421.03. Retirement Proposals Dropped From Framework Legislation, Nov. 4, 2021
72. 111121.01. IRS Releases 2022 Retirement Plan Contribution Limits, Nov. 11, 2021

73. 111121.02. IRS Delays Effective Date for New Tax Withholding Forms W-4P and W-4R, Nov. 11, 2021
74. 111121.03. Retirement Plan Participants Should Soon See Lifetime Income Assumptions Despite Uncertainties in DOL Rule, Nov. 11, 2021
75. 111821.01. Infrastructure Act Spells Early End for the Employee Retention Tax Credit, Nov. 18, 2021
76. 111821.02. IRS Releases 2022 Tax Inflation Adjustments, Nov. 18, 2021
77. 111821.03. IRS Launches New Feature in Online Child Tax Credit Portal, Nov. 18, 2021
78. 112521.01. Understanding the New Corporate Profits Minimum Tax Proposal, Nov. 25, 2021
79. 112521.02. IRS Updates FAQ on Unemployment Compensation Exclusion and 2020 Tax Credit Eligibility, Nov. 25, 2021
80. 112521.03. IRS Updates Contribution Limits for FSAs, Transportation Benefits in 2022, Nov. 25, 2021
81. 100721.01. IRS Releases Regulations Allowing for Recapture of Erroneous COVID-19 Tax Credits, Oct. 7, 2021
82. 100721.02. Federal Court Sides With DOL on Form 5500 Statute of Limitations Issue, Oct. 7, 2021
83. 100721.03. December 31 Deadline for Maximizing QOZ Tax Deferral Benefits, Oct. 7, 2021
84. 101421.01. Establishing a Retirement Plan? Don't Forget Small Business Tax Breaks, Oct. 14, 2021
85. 101421.02. Reminder: Conditions of New DOL Fiduciary PTE Becomes Fully Effective December 21, Oct. 14, 2021
86. 101421.03. Focus on Reasonable Accommodation for Employers Implementing Return-to-Work Policies, Oct. 14, 2021
87. 102121.01. Notice 2021-58 Clarifies Timeline for Making COBRA Premium Payments Under COVID-19 Relief Laws, Oct. 21, 2021
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158. 052721.03. Monthly Advance Payments of Child Tax Credit Set to Begin in July, May 27, 2021.

350+ SUBSTANTIAL BOOK SUPPLEMENTS (mnm 150 pages)

1. *Supplement 2024, in PRACTICAL GUIDE TO U.S. TRANSFER PRICING 4th Ed (LexisNexis December 2023). [500 pages]*
2. *Supplement 2024 GUIDE TO FATCA & CRS COMPLIANCE (Vol 1 and Vol 2). (March 2024) Approximately 500 pages.*
3. *Supplement, in TAXATION OF INTELLECTUAL PROPERTY AND TECHNOLOGY (LexisNexis Matthew Bender, New York, December 2023).*
4. *Supplement, in TAXATION OF OIL & GAS TRANSACTIONS (Release 89) (LexisNexis Matthew Bender, New York, December 2023).*
5. *Supplement, in TAXATION OF OIL & GAS TRANSACTIONS (Release 88) (LexisNexis Matthew Bender, New York, June 2023).*
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315. *Supplement, in* Foreign Trade Briefs 2nd Ed. 3 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2011)
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317. *Supplement, in* FOREIGN TRADE BRIEFS- INTERNATIONAL WITHHOLDING TAX TREATY GUIDE 1 (with Dr. Robert J. Munro) (LexisNexis 2011)
318. *Supplement, in* FOREIGN TRADE BRIEFS- INTERNATIONAL WITHHOLDING TAX TREATY GUIDE 2 (with Dr. Robert J. Munro) (LexisNexis 2011)
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321. *Supplement, in* INTERNATIONAL TRUST LAWS & ANALYSIS (& COMPANY LAWS) 1 (Wolters Kluwer 2010) (with Dr. Robert J Munro)
322. *Supplement, in* INTERNATIONAL TRUST LAWS & ANALYSIS 2 (Wolters Kluwer 2010) (with Dr. Robert J Munro)
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352. *Supplement, in* Tax Havens of the World 4 (with Dr. Robert J Munro) (LexisNexis Matthew Bender, New York 2009)

ACADEMIC OR EDITORIAL BOARDS

- Academic Committee, Annual Thesis Prize ($2,000 + travel expenses) Committee, International Fiscal Association, U.S. branch. (2018- continuing).
- Editorial Board, Law360 Tax Authority International, 2019 – continuing)
- Academic member of Transfer Pricing Committee of ABA's Tax Section International Tax subsection. Nominated as Vice Chair of Committee for 2022.

- Editorial Board of the Law Review of the Attorney General of the State of Minas Gerais (Brazil) [***Revista Jurídica da Advocacia-Geral do Estado de Minas Gerais***] (five year term of 2012 – 2017, reappointed 2018 - 2023).
- Head of Editorial Board, Financial Advisory Publications, National Underwriter Co. (2010 – continuing)
- Editorial Board, Wolters Kluwer International Tax Law Blog (2015 - continuing),
- Editorial Advisor, international tax publications, LexisNexis professional (2008 – continuing)
- Editorial Board of the Scientific Journal of Economics, Taxes, and the Law of the Moscow Financial University of the Russian Federation (2014 - continuing).
- Kluwer, Author, Framework and Classification System for Comparison of World's Fiscal Regimes
  For Kluwer Law & Tax International, for the benefit of the International Fiscal Association database project (1998-1999). Created a framework and classification system for a comparative analysis of all countries' fiscal systems, this being the organizational skeleton for a planned multi-volume electronic database of the last fifty years of International Fiscal Association cahiers and other publications as well as a comparative chart to overlay jurisdictional fiscal regimes.
  Consulting Editor, Kluwer International Law, a division of Wolters Kluwer Academic Publishers, 1996-2001.
- **EXCHANGE CONTROL ENCYCLOPEDIA** (William H. Byrnes, IV managing editor) (International Law & Tax Institute, Geneva 1995) (Barry Spitz) acquired by Butterworths (Lexis).

Law Professor Blog Network

- Law Professor Blog Network: International Financial Law Professor http://lawprofessors.typepad.com/intfinlaw/ (2014 – 2021)

LEXIS MIND-MAPS

- Creator and Co-Author, MindMaps for LexisNexis Law Communities: International Tax Maps (2010 - 2014) http://www.lexisnexis.com/Community/taxlaw/content/TaxLawCommunityMindMap.aspx (100K+ interactions)
- Mindmap 2008 – 2010 blog for US tax http://cmsove.googlepages.com/
- Mindmap 2008 – 2010 blog for AML http://amlsample.googlepages.com/

200+ ACADEMIC, GOVERNMENT, ASSOCIATION, CONFERENCE PRESENTATIONS

1. Speaker, ESG and Sustainability for Tax and Transfer Pricing, TP Minds Canada, Toronto, May 7-8, 2024.
2. EU Union Commission workshop featured speaker on ESG, Sustainability, and Tax Governance, Rome, February 23, 2024.
3. Speaker, *Managing Global TP Controversies: Lessons from Recent U.S. Cases*, TP Minds Westcoast, San Francisco, Dec. 6 and 7, 2023.
4. Commentator, Judicial conference on international insolvency, Sorbonne Law, June 26- July 2, 2023. USA, French, Italian, Spanish, China, and Brazilian federal judges, appellate judges, including Brazil and French Supreme Courts. Included a presentation to Sir Elton John involving myself to
5. SEALS, Lead Discussant, Working Group on Distance Learning in Legal Education, Summer 2023. Speaker on other education / pedagogy panels.
6. 2023 Tax Legislative and Regulatory Changes, ALM webinar, Fall 2023.
7. American Bar Association Tax Midyear, panelist for transfer pricing jurisprudence update (*Coke*, *3M*, *Eaton*, *Medtronic*, *Apple*, *FIAT*, et al), February 10, 2023.
8. Speaker, *Managing Global TP Controversies: Lessons from Recent U.S. Cases*, TP Minds Westcoast, San Francisco, Dec. 6 and 7, 2022.
9. Commentator, Judicial conference on comparative approaches to insolvency, hosted by Berkeley Law Nov. 15 – 18, 2022. USA federal judges, appealate judges, and judges from Brazil, France, and China, including Supreme Court level. I have been reinvited to serve as commentator for summer 2023 judicial conference held with Sorbonne.
10. Globalización, Economía Digital y Precios de Transferencia Internacionales - una Teoría Global. Global conference on Economic And Tax Global Governance, Good Government And International Trade In The Digitalized Age, held in collaboration with several top tier universities, and IGOs such as the the United Nations Tax Committee and EU TAXUD. Hosted by University of Barcelona. November 24 and 25, 2022.
11. DFW International Tax Conference (Freeman Law sponsored), panelist for *Medtronic* discussion of CPM, Profit Split, and Other Medthods. Oct. 20, 2022.
12. Online & Hybrid Learning Pedagogy: Toward Defining Best Practices in Legal Education, University of Denver, Sep. 22-24, 2022.
13. SEALS, Lead Discussant, Working Group on Distance Learning in Legal Education, July 29 – Aug. 1, 2022. Speaker on other education / pedagogy panels.
14. The State of the Economy: The Impact of Inflation and Interest Rates Increases for Wealth and Risk Professionals, 1st Quarter 2022. Organized a panel with James Nevels and George Mentz, March 28, 2022.
15. Deep Dive into OECD Digital Tax Proposals, TP Minds West Coast, Dec 8, 15:30. I organized a panel with Mastercard head of Transfer Pricing, Senior Tax Counsel of the IMF, and Head of Regulatory Risk of the IFC (World Bank).
16. Preparing for 2022 Tax Legislative Changes, ALM webinar, October 27, 2022.
17. SEALS 2021. Discussion leader: Best Practices for Online Legal Education
18. SEALS 2021, Panelist for Online Regulator discussion
19. University of Amsterdam, Arm's Length and Global Value Chain: the Amazon U.S. and EU cases. April 29, 2021.
20. Employee Benefits, Qualified Plan Distributions, and Partial Terminations for 2021, American Legal Media (ALM), February 17, 2021.

21. What will be the biggest tax implications of the Biden administration for advisors? American Legal Media (ALM) November 18, 2020.
22. Discussion Group - Post Covid-19 Online & Hybrid Learning Pedagogy Best Practices and Standards Development, AALS, January 05, 2021.
23. Use of Data Analytics for the Common Reporting Standard and FATCA. University of Texas, Arlington, Business School, August 5, 2020.
24. Generating Community & Class Online Engagement, SEALS, August 2, 2020.
25. Law School Governance Surrounding Online Implementation, SEALS, July 31, 2020.
26. Accreditation, State Regulation, and Variance Usage, SEALS, July 31, 2020.
27. Online & Hybrid Learning Pedagogy Best Practices and Standards Development, SEALS, July 30, 2020.
28. Quick Hits for Navigating COVID19 (CARES Act – Small Business Incentives) Tarrant County Bar May 1, 2020
29. Tax Impact of Stimulus' RMD Waiver, Early Withdrawals: William Byrnes & Robert Bloink, American Legal Media (ALM), April 16, 2020.
30. CARES Act Webinar: Small Business Incentives Under The Cares Act: Will It Help My Business?, William Byrnes & Neal Newman, Texas A&M Law, April 7, 2020.
31. National Security (annual conference) Discussion Group leader, Where Our Methods Intersect. March 30, 2020. Las Vegas
32. Cross-Border Solutions Summit, Valuation of Intangibles, Is Residual Profit Split Method in the U.S. MNEs best interest? Discussion Leader March 6 – 8, 2020 in Sarasota).
33. University of Amsterdam presentation on State Aid and APAs Feb. 24, 2020.
34. Understanding the SECURE Act – What Your Clients Need to Know, ALM webinar (attracted over 800 registrants) Feb 13, 2020
35. ABA Tax Mid-Year 2020, An update on transfer pricing jurisprudence (Boca Raton, Jan. 31, 2020)
36. AALS 2020: Discussion Group Leader, Revising the Standards and Best Practices that Apply to Online and Hybrid Learning (Washington D.C.)
37. AALS 2020: speaker for Finance Deans panel for Deans on law school economics (Washington D.C.)
38. Retirement Savings Accumulation Strategies After Tax Reform, October 9, 2019, webinar for American Legal Media subscriber base.
39. Online Legal Education Pedagogy, September 27, 2019, University of Denver School of Law conference on Hybrid Legal Education pedagogy.
40. Using Transfer Pricing Analysis to Allocate Government Resources for Detect Crimes, September 6, 2019, Cambridge University, Jesus College, 37th Economic Crimes Symposium.
41. How should the residual be allocated for global transfer pricing? August 2, 2019, SEALS annual conference.
42. Annual Global Wealth workshop, April 5, 2019, presentation about wealth management education impact on client attraction and retention (Athens, Greece).
43. 3rd Annual MJ Conference hosted by Nova Law. Stackable, Legal Ed 2030: What does the Future Hold? Just-in-Demand, Industry Tailored Certificates & Degrees, March 29, 2019.
44. Helping Small Business Clients Save in 2019 and Beyond Leveraging Section 199A's 20% Deduction Tuesday, March 19, webinar for wealth industry.
45. Post-Reform Lessons From 2018 To Help Small Business Clients Save in 2019 and Beyond, ALM webinar, Feb 6, 2019.
46. "International Tax Cooperation" Congress 2019: Digital Economy, Transfer Pricing and Litigation in Tax Matters (MAPs + ADR). Ongoing 2030 (SDG) and Addis Ababa Agendas, hosted by University of Barcelona, sponsored by the EU and UN. "Balancing The BEPS Transfer Pricing Rules: An Expert Critical Assessment." Jan 17-18, 2019.
47. AALS 2019: assessing third party graduate program relationships, speaker Graduate Programs for Non-U.S. Lawyers and Post-Graduate Legal Education Joint Program
48. Lecture, University of Amsterdam, Impact of TCJA on U.S. Foreign Investment in the EU, December 3, 2018.

49. Speaker, faculty forum, Exploring Pedagogy and Online Legal Education, University of Memphis School of Law, November 8, 2018.
50. Speaker, The impact of tax risk on cross border business investment, UN's UNICTAD biennial World Investment Forum, Geneva, Oct. 22 – 26, 2018.
51. Workshop participant, invitation only Cambridge Forum for Transfer Pricing. Frankfurt, Oct. 17-19, 2018.
52. Speaker, Does BEAT Override U.S. Tax Treaties?, ABA Tax Fall meeting, Atlanta Oct. 4-6, 2018.
53. Speaker, Tax Reforms Impact on the International Investment Structuring of the Oil and Gas Upstream Segment of Industry, Energy Law & Policy workshop, College Station, Oct. 3 2018.
54. Speaker, U.S. Treasury's internal conference for Treasury and IRS Counsel, hour session on my perspectives on transfer pricing litigation and what the IRS should do. Aug 15, 2018.
55. Speaker, BEAT and its impact on transfer pricing, SEALS tax policy workshop, Aug 10, 2018.
56. Workshop speaker and participant, the State of Legal Education, Chicago, July 9 – 11, 2018 (Wolters Kluwer invitation only workshop).
57. Speaker, Why Have the Top Tier Schools Embraced Online Legal Education? June 6, 2018 (George Mason Law, Washington D.C.).
58. Lead off featured Speaker, 3rd annual Ethics and Risk "Bovay" academic conference, held on main campus, April 9, 2018.
59. National Security Conference, Security Agencies and Academia, invitation only, presentations on research. Presented on my research about black hat and grey hat governments. March 2018. Also sat on two PhD defenses boards very senior academics.
60. Speaker, "Adding Value for Graduate Law Students", AALS co-sponsored Sections of Graduate Programs and Post Graduate Legal Education.
61. Moderator, "Teaching Civil Law Students a Common Law Curriculum", AALS co-sponsored Sections of Graduate Programs and Post Graduate Legal Education.
62. Workshop Leader, "Comparables Benchmarking for Cost Accounting of a Law School". AALS Section for Finance & Administration Full Day Friday program.
63. Speaker, Forms W-8BEN and W-9 Compliance in Foreign and U.S. Business Transactions, Dec 19, 2017 12:00pm – 1:50pm. https://www.straffordpub.com/products/forms-w-8ben-and-w-9-compliance-in-foreign-and-u-s-business-transactions-2017-12-19
64. Speaker, Overcoming the Challenges of Innovation within Legal Education, November 2, 2017 (Georgetown Law, sponsored by Thomson Reuters)
65. Cambridge Transfer Pricing Forum: only academic invited to discuss my research with the group of 30 (thought leaders from large firms and multinationals) Oct 11-13, 2017.
66. Do IP and Tax of IP Lawyers Speak the Same Language?, Aggie IP Lawyers, October 6, 2017.
67. Panel speaker: "Disclosure of Wealth: Calculating The Lost Revenue To Inform A Regulatory Analysis", Jesus College (Cambridge University) (11:00 to 13:00 – Friday 8th September 2017)
68. Texas A&M University Law San Antonio Business Lecture Series: The Business Of Risk Management. Our first session features William Byrnes, a professor and former member of a major accounting firm, speaking on the trends in risk management that every professional should know. (May 23, 2017) See https://law.tamu.edu/media/events/2017/05/23/events/san-antonio-speaker-series-the-business-of-risk-management
69. American Academy of Attorneys-CPAs, Annual Conference, Thursday July 6, Speaker for Two Hours of CLE/CPE; Bringing Balance to Asset Forfeiture; What does the Risk in Legal Risk Management Mean?
70. Paper accepted for presentation, Texas Tax Professors Research Work Shop, University of Houston, May 19, 2017. Professor Cal Johnson of University of Texas wrote: "I want to express admiration for your Starbucks study. You have the ability to exploit data sources I did not know existed and the science I do not have to use them. What an extraordinary piece of work we got to see in the gestation period. Could you give me a next draft some months down the road? "
71. Speaker, Common Reporting Standard, financial services industry conference, April 24-27, 2017 (Madrid & Salamanca, Spain).
72. Speaker, Obtaining and Maintaining Clients, financial services industry conference, April 24-27, 2017 (Madrid & Salamanca, Spain).
73. Speaker, Education 4.0, Education in the Fourth Industrial Revolution, April 22, 2017 (Chennai, India)
74. Protection of Personal and Financial Information, April 19, 2017. 16th Annual Security Conference, April 18-20 (Las Vegas).

75. FATCA and CRS, the Challenges of Data, University of Amsterdam, 11 March 2017, 15:00 – 16:00
76. Bush School, International Trade & Sustainability course, “the coffee supply chain from a global value chain perspective in light of my Starbucks research”. Wednesday 3/9/17 2pm – 3pm.
77. Chair and Speaker, The World After BEPS, International Fiscal Association/TAMU, Mexico City, November 28, 2016.
78. Law & Economics Conference of Latin American (sponsored by the World Bank). A New Financial Data World Order. Business Analytics and Economic Indicators for Tax Risk Management for Tax Authorities. How May Latin America Manage the Resource Challenges? Bogota, Colombia. November 17-18, 2016.
79. National Tax Association session 32: Information and Offshore Tax Evasion (Compliance and Enforcement) November 10-12, 2016 (Nov 11 8:30 to 10:00 Session Organizer: John Guyton, Internal Revenue Service). Proposing efficiencies for the overlapping systems for collection, verification, and dissemination of taxpayer information for encouraging compliance with reporting of foreign income and assets
80. Vertex Exchange Tax Congress (San Antonio, Oct. 30 – Nov. 2, 2016) Developments with International Tax Information Reporting and Compliance, November 2, 2016
81. Vertex Exchange Tax Congress (San Antonio, Oct. 30 – Nov. 2, 2016), Developments with International Withholding for Chapter 3 and Chapter 4, October 31, 2016
82. The Criminalization Of Tax Avoidance - How May The US Leverage Its FATCA IGA Bilateral Process To Incentivize Good Tax Administrations Among The World Of Black Hat And Grey Hat Governments? A Carrot & Stick Policy Proposal, Jesus College (Cambridge University) (11:00 to 13:00 – Saturday 11th September 2016):
83. Human Trafficking, Smuggling, Exploitation And Slavery – A Proposal For PLIs As An Analytical Tool For Indicia And Suspicion, Sidney Sussex College (Cambridge University) (14:00 to 17:00 – Wednesday 7th September 2016)
84. Transfer Pricing course and special presentation “Testing Starbucks’ transactional net margin method application to its roasting operation”, University of Amsterdam Faculty of Law’s Centre for Tax Law, (LLM course, February 8 - 12, 2017).
85. Chair, AALS Panel, Best Practices, International Legal Exchange for JD program (Jan 4, 2017).
86. Collection, Verification, and Dissemination of Taxpayer Information for Encouraging Compliance with Reporting of Foreign Income and Assets, National Tax Association’s 109th Annual Congress (Nov 10 – 12, 2016).
87. Country-by-Country Reporting and its Impact on Texas MNEs, Texas State Bar Association Section of Taxation, 19th Annual Symposium on International Taxation, Houston, Nov 4, 2016.
88. Country-by-Country Reporting and its Impact on Texas MNEs, Texas State Bar Association Section of Taxation, 19th Annual Symposium on International Taxation, Dallas Nov 3, 2016.
89. International Tax Information Reporting and Compliance, Vertex Exchange, San Antonio, Nov 2, 2016.
90. US Cross-Border Withholding: Tax Obligations and Compliance, Vertex Exchange, San Antonio, Oct 31, 2016.
91. How May The US Leverage Its FATCA IGA Bilateral Process To Incentivize Good Tax Administrations Among the World of Black Hat and Grey Hat Governments? A Policy Proposal. Cambridge’s 34th Annual International Symposium on Economic Crime, Sept 10, 2016.
92. Human trafficking, smuggling, exploitation and slavery - Where does the buck stop? Cambridge’s 34th Annual International Symposium on Economic Crime, Sept 7, 2016.
93. Panama Papers (interview), Lawyer 2 Lawyer radio show, Legal Talk Network, May 6, 2016.
94. Anti-Money Laundering: Practical Guidance for Managing Regulatory Compliance in 2016 (May 4, 2016) https://theknowledgegroup.org/all-events-list/live-webcasts/event-homepage/?event_id=1572 see Press release here
95. Forms W-8BEN and W-9 Compliance in Foreign and U.S. Business Transactions:
Meeting the Demands of the Substantially Overhauled W-8BEN Under New FATCA Rules (May 12, 2016) https://www.straffordpub.com/products/forms-w-8ben-and-w-9-compliance-in-foreign-and-u-s-business-transactions-2016-05-12

96. 2nd International Economic Forum "In Search of the Missing Growth" held at the Russian Federation's Financial University (Moscow), Nov. 24 – 26 (2015); delivered a paper on applying valuation methodologies for cross-border activities – intangibles within 'bundled services' arrangements and within 'platform contribution transactions'.
97. W8s, W9s, and Equivalent Tax Self Certification Compliance for Customer Identification and Withholding Determination (Stafford Information Solutions) November 12, 2015.
98. A Pedagogical Apologist for Establishing a Distance Education Program, CALI, University of Denver June 19, 2015.Best Practices for Distance Education, CALI, University of Denver June 19, 2015.
99. *Improvements to Combat Money Laundering and Terrorist Financing*, *A Comparative View of Spain and the United States*, (Madrid) May 8, 2015.
100. *Basics of Transfer Pricing for International Practitioners*, California State Bar April 21, 2015.
101. *Recommended Best Pedagogical Practices for Legal Education Delivered With Distance Learning Technologies*, University of Arizona Faculty Scholar Series, April 8, 2015.
102. *Regulatory Impact for Best Practices of Distance Education*, Work Group for Distance Learning in Legal Education, UC Hastings College of Law, March 14, 2015.
103. *Paradigm Shift Of The Tax Avoidance Concept: A Comparative View,* Central University of Finance and Economics (Beijing), March 13, 2015.
104. *Alternative Pedagogical Practices for Consideration by Instructional Faculty,* Waseda University faculty presentation (Tokyo) February 4, 2015.
105. *Big Data, Cyber Security, and Exchange of Information Challenges*, hosted by Waseda University for Tokyo financial community and treasury department (Tokyo) February 2-3, 2015.
106. *The 2015 New Year's FATCA Update* (Stafford Information Solutions) January 22, 2015.
107. *Exchange of Information of Corporate Financials of MNEs for Addressing BEPS*, University of Amsterdam Centre for Tax Law (Winter course) January 21-27, 2015.
108. *Equivalent Tax Self Certification under FATCA, GATCA and the EU TSD* (Stafford Information Solutions) November 24, 2014.
109. *Comparing the Equivalency of the New CRS, BBA, and US Ben Owner Reporting Forms, What's a Financial Institution To Do?* Budapest, Hungary November 21, 2014.
110. *Big Data and FATCA; Transfer Pricing Update;* Vertex Exchange, New Orleans, September 27 and 28, 2014.
111. *Best Practices Report Workshop Leader,* William Mitchell, Minneapolis, Minnesota September 19, 2014.
112. *Program Start up and Assessment*, Dean's Invitation, Thurgood Marshall School of Law, Texas Southern University, July 24-25, 2014.
113. *Meeting the Demands of the Substantially Overhauled W-8BEN Under New FATCA Rules* (Stafford Information Solutions) July 10, 2014.
114. *Implementing Treasury and IRS Amendments for NFFEs; Determining FFIs and Payee Status; Complying With IGAs, Withholding and Reporting Rules* (Stafford Information Solutions) June 26, 2014.
115. *Exchange of Information: FATCA, GATCA, BEPS, in the context of Latin America*, Rosario University – Bogota and Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (Bogota, Colombia) May 22-23, 2014.
116. *Novel Ideas: Literary Agents, Writers, and the Law* [Entertainment & Intellectual Property], San Diego County Bar Association Panel, April 16, 2014.
117. *Burning Issues for International Tax Career Seekers*, University of San Diego School of Law Graduate Tax Program, April 7, 2014.
118. *Cloning Your Clients*, Advisys Webinar, April 2, 2014.
119. Section Chair, Best Practices Report, Distance Learning Workgroup for Legal Education, Washington University School of Law (St. Louis), March 7, 2014.
120. *Tying Course Learning Outcomes into a Flip the Classroom Model*, Distance Learning Workgroup for Legal Education, Washington University School of Law (St. Louis), March 6, 2014.
121. *A New International Standard of Information Exchange*, University of Amsterdam Centre for Tax Law, January 16, 2014.
122. *Intergovernmental Agreements & Automatic Exchange With the USA: Is This The End of the United States as the World's Largest Offshore Centre*? Moscow State University & University of Amsterdam, Moscow, October 25, 2013.
123. *Do the Benefits to Russia of Compliance with the USA's FATCA Outweigh its Russian Costs*?, Russian Tax Conference, Siberian Federal University, September 27, 2013.

124. *Are some U.S. agreements more equal than others? DTAs, TIEA, IGAs and the U.S. Constitution. Exploring the Executive / Senate Treaty authority, House of Representative "Origination" of Tax authority, and Congressional Regulation of Commerce with Foreign Nations authority*, Conference on Constitutionalism, Siberian Federal University, Krasnoyarsk, Russia, September 26, 2013.
125. *Intergovernmental Agreement with the United States – What should it contain for Bermuda*? Government House, Hamilton, August 8, 2013.
126. *Categorization of Trusts by FATCA and the Intergovernmental Agreements*, HSBC, Switzerland, April 19, 2013.
127. *Consequences for the Accidental (Latin) American and US Reciprocal Automatic Exchange*, Credit Suisse, Switzerland, April 19, 2013.
128. *Intergovernmental Agreement Shopping for Definitions*, UBS, Switzerland, April 18, 2013.
129. *Where Will Deposits in the US Flee?,* Julius Bear, Switzerland, April 18, 2013.
130. *Will non-US banks continue do business with US Expats*? Hinduja, Switzerland, April 17, 2013.
131. *FATCA's Impact on US Banking by Mexican Clientele*, UBP, Switzerland, April 17, 2013.
132. *FATCA Implications for Latin American Clientele of Swiss Banks*, LATCAM – Swiss Chamber of Commerce Switzerland (April 16, 2013).
133. *FATCA's Compliance for San Diego Financial Institutions*, SDCBA CLE, San Diego April 10, 2013.
134. Outcomes, Measures and Assessment in International Legal Exchanges, Section on International Legal Exchange, AALS Congress, (New Orleans), January 7, 2013.
135. *De que modo outras culturas juridicas esperam se relacionar com o Brasil?*, Forum de Coordenadores dos programs de pos-graducao em direito, supported by the OAB and CAPES, November 30, 2012.
136. *FATCA's Impact on Foreign Investment in US Real Estate and Related Products from 2013*, Thomson/Sweet & Maxwell authors conference (London), November 8, 2012.
137. *Leveraging ART (Alternative Risk Transfer) for Difficult to Value Assets*, Financial Services workshop (Spain), October 18, 2012.
138. Pedagogical Approaches, Curriculum Offerings, and Best Practices for Capacity Building in the Financial Services and Legal Industry, Government-Industry Workgroup (UTech, Kingston, Jamaica) September 20, 2012.
139. *Developing an Effective Anti-Money Laundering compliance regime*, LexisNexis Video CLE (permanent collection) (New York) April 26, 2012.
140. *FATCA Update*, LexisNexis Video CLE (permanent collection) (New York) April 25, 2012 (afternoon).
141. *Issues with Developing FATCA Compliance Systems*, CITCO (New York) April 25, 2012 (morning).
142. *Best Practices for Distance Education Development & Delivery*, KeyNote Address, and a panel discussion, WOSA (Indian National Board of Accreditation Congress), March 25 – 28, 2012
143. *How Well Do You Know Your Clients: Compliance/AML Issues/Crossing Borders*, AICPA, January 12, 2011
144. *How New Custody Rule Impacts CPA Financial Planners*, AICPA, January 11, 2011.
145. *The Nuance of Regulatory and Financial Reform*, AICPA, January 10, 2011.
146. *Exploring Alternative LLM programs: Executive, Mixed Delivery, and Dual Degrees (Non-US and Cross-Discipline).* American Association of Law Schools Section on Graduate Programs for Non-US Lawyers Program Organizer, January 7, 2011.
147. *Treaty Override of the Japan-United States Tax Treaty: A three part analysis.* Waseda University Tokyo (Japan) Friday November 19th, 2010 *(Japanese translation of paper, Waseda Asia Review No. 11 (2012) at p.74.
148. *New Developments of the Spanish-United States Tax Treaty*, University of Valencia (Spain) November 4, 2010.
149. *New Avenues for US Real Estate Investments – Distressed Income Producing Commercial Properties*, Thomson-Reuters International Tax Systems & Planning Techniques conference London October 28, 2010.
150. *Proposal for Establishing a Work Group for Distance Education to Explore Learning Outcomes,* Regulatory Proposals, Future of Legal Ed Conference of Harvard Law School and New York Law School (October 16, 2010).
151. *The Compliance Costs to Business and Government versus the Expected Revenue Collection for the Overlapping Compliance Regimes of the USA (and there applicability to South Africa),* SAIT Johannesburg, October 13, 2010.

152. *Using Econometrics and Predictive Modeling for Allocation of Resources to Counter Organized Crime*, April 22, 2010.
153. *Researching Current Trends and Strategies of Organized Crime Regarding Money Laundering*, (2009) with interactive media project exploring a predictive artificial intelligence system for trends in AML.
154. *Preparing for the New European Driven Wealth Management Model*, Financial Planners Association of the Certified Financial Planners, Palm Springs April 28, 2009.
155. *Business Process Outsourcing and Legal Services – Issues with India, Florida Bar Association, Orlando, November 14, 2008.*
156. *Tax Risk Management: The Relationship Circle, Vertex Annual Congress, San Diego October 22, 2008.*
157. *Transfer Pricing: Multi-Purpose Functional Analysis (Tax Department as the Hero)*, Vertex Annual Congress, San Diego October 21, 2008.
158. *Are Financial Institutions Optimally Utilizing Their AML Compliance Expenditures?*, *opening address* Cambridge Symposium on Economic Crimes, Jesus College, Cambridge Aug 30 – Sept. 6, 2008.
159. *New Neuroscience Understanding of Expertise*, American Accounting Association annual congress, Anaheim, Aug 2008.
160. *'How to Approach' for Online Programs*, CALI Conference, University of Nevada School of Law June 2007.
161. *Obtaining the Skills Required for Performing Tax Process Outsourcing*, All India Federation of Tax Practitioners at the New York Bar Association May 29, 2007.
162. *The Economic State of International Financial Services and Its Socio-Economic Impact*, EU Intra–Government Conference, non-governmental representative head line presenter and moderator among the EU Government officials and their territories and the IMF and Caribbean Development Bank, May 2007.
163. Risks *and opportunities in a global economy-perspective on the Investment Horizon*, American Academy of Financial Management & Pervasive Learning Solutions, New York April 7, 2007.
164. *Impact of Information Exchange on Colorado's International Banking Regime*, Offshore Institute, Denver, April 20, 2006.
165. *Charitable Supporting Foundations*, Lisbon, November 1-3, 2005.
166. *Education for the Financial Services Industry*, American Academy of Financial Management Conference, Geneva, December 9-10, 2004.
167. *Assessing Profits Margins Savings from Labour and Services Outsourcing*, Seville, October 7 -October 8, 2004.
168. *Risk Management and Asset Protection*, University at Sea (Mediterranean), July 20-August 1, 2004.
169. Co-Chair, Conference on Offshore Tax Planning, Compliance & Money Laundering, Cayman Islands, March 25-26, 2004.
170. *Report of Findings to the United Kingdom Government, Regulators, and Industry on the 'Byrnes Report' with Conclusions for New Opportunities in Financial Services*, EuroMoney's 5th Annual Financial Services Conference, London, May 26-27, 2004.
171. *Report of Findings to the British Virgin Islands Government, Regulators, and Industry on the 'Byrnes Report' with Conclusions for New Opportunities in Financial Services*, BVI's Community College, BVI, April 27-29 2004.
172. *Measuring Outcomes for Graduate Programs*, Section on Post Graduate Legal Education, AALS Annual Conference January 4, 2004.
173. *Procedural Elements of Tax Information Exchange from Banks*, Colorado Bankers Association, December 12, 2003.
174. *US Tax System and Emphasis on US Transfer Pricing Regulations*, Bangalore Chamber of Industry, December 8, 2003.
175. *Global Tax Information Exchange – The EU, DTA, TIEAs, and Other Means: Can States Treaty Shop to Obtain Information on Anyone?* Bombay Management Association Conference Proceedings, Mumbai, India, December 5-6, 2003.
176. *Tax Information Exchange Between the USA and Switzerland – By DTA and Other Means*: *How Does Due Process and the Attorney-Client Privilege Fit In,* Swiss Bankers Academy of Finance, Zurich, Switzerland, October 21-22, 2003.
177. *The Missing Link: When Did the Company Limited by Guarantee Mutate From that Limited By Shares?*, Malta, October 9-10, 2003.
178. *Taking an E-Commerce Business Offshore*, IBLS Strategic Global Summit for E-commerce, Orange County, Ca., September 18-19, 2003.

179. Co-Chair, Conference on Offshore Tax Planning, Compliance & Money Laundering, Cayman Islands, June 4-6, 2003.
180. Co-Chair, Conference on Offshore Tax Planning, Compliance & Money Laundering, Miami, December 4-6, 2002.
181. *Stanley Works proposed re-domicile Inversion transaction*, Conference Board presentation, (April?) 2002.
182. *Deductible Charitable Gifts for High Profile Person, Portugal, October 31-November 1, 2002.*
183. Co-Chair, Conference on Offshore Tax Planning, Compliance & Money Laundering, Bahamas, May 2-4, 2002.
184. *United States & Canadian Perspectives of the Company Limited By Guarantee, Portugal, October 25-26, 2001.*
185. *Online legal education: a US LLM program*, Journal Of Information Law and Technology BILETA Conference Proceedings, Warwick School of Law, April, 2001.
186. Referee for Published Conference Proceedings, "International Conference on Emerging Trends in E-commerce" Multimedia University, Kuala Lumpur, Malaysia, 21–23 November 2000.
    a. Author of four papers for Workshop *Electronic B2B Markets Platforms, The Emerging Trend*.
    b. Topic I: Emerging Trends in Electronic Commerce
    c. Topic II: Emerging Trends for 2001 "3D and B2B/B2C" (Asian Focus)
    d. Topic III: E-commerce: Business & Tax
    e. Topic IV: Online legal education: a US LLM program.
187. *New Products for a New Offshore Environment*, Malta, October 19-20, 2000.
188. *Tax Issues for Dot Com Founders, Management, Operations and Investment Structures*, Bombay Management Association Conference Proceedings, Mumbai, India (December 1-2, 2000).
189. *Creating E-course Materials: Integration of the Instructivist, Constructivist, and Contextualist Approaches,* CALI Conference Proceedings at Chicago Kent College of Law, Chicago, June 21-24, 2000.
190. *The economics behind the OECD approach to developing jurisdictions – is liberalism dead?* Vancouver Society of Certified Financial Analysts, Vancouver, Canada, February, 2000.
191. *Controlled Foreign Corporation legislation: a comparative overview,* Bombay Management Association Conference Proceedings, Mumbai, India (December 1999).
192. *Transfer Pricing Documentation and Audits,* Bombay Management Association Tax Planning Conference Proceedings, Mumbai, India (December 4-5, 1998).
193. *Rabbi Trust – Law and Planning*, Marbella, Spain (October 21-23, 1999).
194. *Offshore Tax Planning at Work for You,* South Africa, March 1998.
195. *Tax Credit Financing, Hybrid Company Planning*, HSBC Banking Corporation Workshop, South Africa March, 1998.
196. *International Tax Planning Conference*, Bombay Management Association Tax Planning Conference Proceedings, India, December 5-6, 1997.
197. *Transfer Pricing,* IBC Tax Planning Conference, South Africa, March 19, 1997.
198. *International Tax Planning Seminar,* New Delhi, India, February 21, 1997.
199. *Anti-Avoidance Principles and Legislation, A Comparative Global Analysis,* Bombay Management Association Tax Planning Conference Proceedings, Mumbai, India, December 6-7, 1996.
200. *Transfer Pricing*, Conference Chaired, AIC Tax Planning Conference, Sandton, South Africa, March 18-19, 1996.
201. *A State's Civil Liability under Treaty of Rome Article 215, Europa Institute Workshop*, University of Amsterdam, Faculty of Law, Amsterdam (October 1994).

Prestigious Awards & Recognitions

- Visiting Scholar for a month in 2022 (on hold until post COVID) to University of Barcelona for the Taxation And Sustainable Development Goals (SDGs): Policy making in Global Tax Policies on International Tax Cooperation.
- William J. Fulbright Specialist Roster five year term, peer reviewed, 2013-2018.
- National Press Club (Washington, D.C.), Journalist member #19868
- #9 tax professor downloaded for 2016 (SSRN)
- #1 blog article read 2016 (Kluwer Tax Blog)

- Education Leadership Award: “Professor William Byrnes’ leadership and contribution to the field of education is well known,” said Chairman of Awards & Academic Committee Edward Smith. “The position that you occupy in the fraternity is strategic and iconic. As a thinker and doer you are a role model and a believer in change. I am pleased that the Jury and Council of Board members would like to confer the Education Leadership Award to you.” (India’s National Board of Accreditation at WOSA 2012)
- Appointed Founding Fellow of the AALS (American Association of Law Schools) in 2018. President selected from most active AALS members of 15+ years. See Press Release here. Continuing Fellows role through 2023.
- Appointed Fellow of the ABF (American Bar Foundation, policy foundation of professors on law and society issues). Selected by ABF Board. 2022. Continuing role through 2023.

Misc

- “On behalf of the U.S. Department of Commerce SABIT Program, we would like to thank you for your contribution to the 2013 SABIT Intellectual Property Rights: Technology Commercialization Program. … We appreciate the time that you took to make the meeting a success and hope that you enjoyed the opportunity to meet with the representatives from Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Ukraine, and Uzbekistan.” U.S. Department of Commerce Letter (2013)

ACADEMIC POSITIONS

Courses Taught Since 1994: Income Tax; International Business Transactions; International Taxation; Estate & Gifts; Partnerships; Business Associations; Trusts & Estates; Tax Treaties; Transfer Pricing; Estate Planning; Financial Crimes; Law & Economics (Regulatory Analysis); Property Law, Civil Law and Comparative Law.

Texas A&M University Law School (2015 – present)

- Associate Dean, Special Projects (2015-2019 to start online programs)
    - Founded three curricula, built over 20 online courses, built enrollment to over 100 without a staff member in 2018-19.
    - Achieved SACS and ABA Accreditation, university and state board approval over two year process from July 2015 – April 2017 for LLM and MJ risk and wealth management curriculum, initiating program with 20 recruited professionals of which 18 graduated.
- Executive Professor of Law
    - University Senate 2022, 2023.
    - Budget Committee, University Senate. 2022, 2023
    - University Promotions & Tenure Reviewer, Long Term Contract (2020-2021)
    - University wide committee on entrepreneurship minor (2017)
    - University wide group committee on learning management system (2019)
    - University wide committee on distance education (2017-2018)
    - Long Term Contract Review Committee (2016-2017)
    - Graduate Programs Committee (2016-continuing)
    - Strategic Planning Committee (2016-17)
    - Curriculum Committee (2015-16)
    - Law Library Hiring Committee (2015-16)
    - Graduate & JD Coordination Committee (2015-16)
    - International Programs Committee (2015-16)
    - Online Degree Working Group (2015-continuing)
    - Law School’s Library & Technology Committee (2019-20; Chair 2020-2021. 2021-23)
- Courses Taught: Federal Income Taxation (2016 - 2022) guest lecturer at Mays Business School for Transfer Pricing (for Dr. Lorraine Eden in Fall until 2019 because she retired), International Taxation - residential (2017), Transfer Pricing – residential (2018), International Taxation I (residency) – online (2020-22, International Taxation II (2020-22), Transfer Pricing I (Methods, Tangibles) (2020 - 2023), Transfer Pricing II (Intangibles, Services) (2020 - 2023).

Thomas Jefferson School of Law (2007 - 2015)

- Associate Dean, Graduate & Distance Education, founded and managed online graduate programs (LL.M., J.S.M., CLE) that reached 180 students enrolled, obtained ABA acquiescence
- Residential executive education program with over 200 participants
- Founded and manage 5-year J.S.D. (Ph.D. level) online dissertation program
- ABA Self Study Committee and Interface with Site Team Chairs 2010
- Graduate Programs Committee, 2007-2015
- Established international academic cooperation relationships with Spain, Brazil, Russia, South Africa, Turkey, Netherlands, among other countries that led to in residence externships in San Diego
- Established and manage unique JD student professional publication-to-career residential program, led weekly workshop, led to annual employment and externship opportunities for annual group of five students
- Co-Founder (with Rebecca Purdom) of Workgroup for Distance Education for Legal Education with representative Deans, Associate Deans, and other stakeholders with a representative assembly from over 100 law schools participating from all tiers and regions since 2010, bi-annual meetings plus AALS.
- LLM (JD included) courses taught: income tax, international tax, tax treaties, international tax planning, anti-avoidance (risk management), transfer pricing, legal entities (companies, partnerships, trusts), anti money laundering, JSD (and JD) dissertation publication methodology seminar

St. Thomas University School of Law (2000-2006)

- Professor of Law, with Tenure, 2005-2006
- Associate Professor of Law, Tenure Track 2002-05
- Visiting Professor of Law, 2000-02
    - ABA & AALS Self Study Committee, 2004-05
    - SACS Self Study Committee, 2002-03
    - Law School Administrative Cabinet, 2000-03
    - Law School 7-Year Strategy Committee, 2004-05
    - University-Law School Liaison, 2002
    - Academic Integrity Committee, 2002-03
    - Academic Standing Committee, 2003-05
    - University Technology Committee, 2003
    - University Liaison Committee with Open University of Spain, 2000-01
    - Technology Committee, 2000-06
    - Dean’s Circle (fundraising)
- Founded and managed online International Tax Master and Doctoral program for lawyers and non-lawyers, 80 students per annum, obtained SACS and ABA acquiescence
- Organized four conferences attracting 150-200 financial professionals each
- Teaching tax and business courses annually, including income tax, international tax, tax treaties, international tax planning, anti-avoidance (risk management), transfer pricing, legal entities (companies, partnerships, trusts), anti money laundering, JSD (and JD) dissertation publication methodology seminar, also JD courses property law, international business

Regent University School of Law (1998-2000)

- Associate Professor of Law, Tenure Track, 1998-2000
    - $3,000 Regent University Board Of Trustees Faculty Writing Award for FRAMEWORK AND CLASSIFICATION SYSTEM FOR COMPARISON OF WORLD’S FISCAL REGIME commissioned by Kluwer Law International (London).

      Criteria: Board of Trustees selects faculty members, if any, based upon quality of writing and originality of idea; *only law faculty member to receive award in 1999*.
- Founded and managed every aspect of first online LL.M. at an ABA accredited law school; organized the development of the learning management system and delivery software; authored, co-authored, and edited all course texts and study guides.
- Teaching tax and business courses annually, including income tax, international tax, tax treaties, international tax planning, anti-avoidance (risk management), transfer pricing, legal entities (companies, partnerships, trusts), anti money laundering, JSD (and JD) dissertation publication methodology seminar

Faculty of Commerce, Law, and Management, Department of Accountancy, University of the Witwatersrand (Johannesburg, South Africa) (1996-2014*)*

- Visiting Professor, Thesis Supervisor, M. Comm. Taxation

  Supervisor Professor Alwyn De Koker, Director of Master of Commerce (Tax) program. Role establishing International Tax Module of Master program and for international tax lectures of Master degree and Accounting Honors undergraduate), Courses taught: Principles of International Taxation; Tax Treaties and Transfer Pricing. Also annually review Master Thesis's.
- Coordinator, International Taxation Module, M. Comm. in association with Coopers & Lybrand where I served as a Senior Manager and then an Associate Director for the international tax department. Designed and taught the international tax courses.
- Completed lectures in 2016, transferred my materials to Dr. DeKoker.

Departement Rekeningkunde van die Randse Afrikaanse Universiteit (South Africa) in association with the Institute of Advanced Studies (1995-1996)

- Lecturer (work permit by university in association with Institute of Advanced Studies/International Tax & Law Institute)

  Coordinator of and Lecturer for international tax program. Designed and co-taught the international tax courses.

PROFESSIONAL EMPLOYMENT

- Coopers & Lybrand, Senior Manager then Associate Director, International Tax department, South Africa
- International Tax & Law Institute/Institute of Advanced Studies (in association with Randse Afrikaanese Universiteit), South Africa
- 4th Circuit Court of Appeal, Louisiana.

PUBLIC & ACADEMIC SERVICE

- American Bar Association: FAUST-Transfer Pricing Committee (2018 continuing). Elected Vice Chair 2021-2022, 2022-2023, 2023-2024.
- Executive Committee, Work Group for Distance Education in Legal Education, Chair of Sub Group for Best Practices Report: "Distance Learning in Legal Education: A Summary of Delivery Models, Regulatory Issues and Recommended Practices" (2011 - 2014)
- American Association of Law Schools Section on International Legal Exchange, Executive Committee (2012 - 2019), Chair (2016), various executive positions since 2012
- American Association of Law Schools, Section on Graduate Programs for Foreign Lawyers (Non-US Lawyers), Executive Committee, Chair (2008, 2018), various executive positions since 2008
- American Association of Law Schools Section on Post-Graduate Legal Education, Executive Committee, Chair (2005, 2014(?)), various executive positions since 2002 continuing
- American Association of Law Schools Section for Financial & Administration Deans, 2018 Chair Elect
- Florida Bar Association Committee on Continuing Legal Education (2001-05)
- Intergovernmental Child Cyber Control Organization, *pro bono counsel* (2007-2010)
- Consulted by numerous U.S. and foreign academic institutions on educational and program development issues since 1998, from 2013 – 2018 as Fulbright Specialist Roister member

EDUCATION

Three-Year Fellowship Dissertation, 1992-1995
(*three-year doctoral level dissertation with course work supervised jointly by distinguished Netherlands international tax professors via the International Bureau of Fiscal Documentation and members of the tax law faculty of University of Amsterdam)*

Research & Academic Institution: International Bureau of Fiscal Documentation (IBFD)/ Universiteit van Amsterdam Faculteit der Rechtgeleerdheid

Dissertation Supervisors:	Prof. Emeritus Dr. Jacobus (Joop) van Hoorn (UvA) and Prof. Dr. Willem Kuiper (IBFD)
Dissertation:	Trade Aspects of transfer Pricing
Course Work Supervisors:	Prof. Dr. Hubert Hamaekers (Maastricht) and Prof. Dr. Willem Kuiper (Director, International Tax Academy, IBFD) / Elisabeth Hans (ERASMUS Program Director, University of Amsterdam Faculty of Law)

Master 1992-1995

University:	Universiteit van Amsterdam Europa Institute/ASIR Faculteit der Rechtgeleerdheid
Type of Degree:	Master of Laws
Major:	European Business, International Tax in association with IBFD
Honor:	Jessup International Moot Court Team (1992-93) representing Principality of Monaco
Memorandum:	Third State Shareholder Rights During and After Expropriation
Honor:	Debate Team, European Law Student Association, University Of Amsterdam (1993-94)
Languages:	Passed French language examination for graduation requirement; learned Dutch at Regina Coeli Taleninstituut in Vught.

Juris Doctorate 1989-1992

University:	Loyola University School of Law
Award:	Gillis Long Poverty Law Center Award (1992)
Honor:	Vice President, Student Bar Association (1991-92)
Post Graduation:	Featured in alumni magazine in 2015 as distinguished civil law academic alumni.

Bachelor 1984-1989

University:	Tulane University Murphy Institute of Political Economics
Major:	Political Economics - Law Track
Thesis:	Game Theory and the Prisoner's Dilemma: New Approaches; Honors Seminar supervisor Professor Jonathan Riley.
Honor:	full tuition scholarship