

Mona L. Hymel, C.P.A., J.D

University of Arizona, James E. Rogers College of Law
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Education **University of Texas School of Law**, Austin, Texas.
J.D., May 1992, with Honors.
University of Texas at Austin, Austin, Texas.
B.B.A. in Accounting, May 1981, with Highest Honors.

Certifications Certified Public Accountant - Texas
Member, Texas State Bar
Member, District of Columbia Bar

Experience **Arthur W. Andrews Professor of Law**, May 2008 to Present;
Professor of Law - July 2003 to Present;
Director, Business Affairs Review and Reorganization – 2005 to 2007;
Associate Professor of Law - 1998 to June 2003;
Assistant Professor of Law - July 1995 to July 1998
The University of Arizona, James E. Rogers College of Law, Tucson, AZ.
Courses Taught: Federal Income Tax; LLC, LLP, and Partnership Taxation;
Corporate Tax; Trusts and Estates; Tax Policy; Accounting and Finance for Lawyers;
Professional Responsibility.
Invited Professor – Fall 2012, *University of Alabama School of Law, Tuscaloosa, AL.*
Courses Taught: Principles of Accounting in the Business Transactions LL.M. web-based online program.
Frank E. Spain Chair of Law, Visiting Professor, January 2012 to Present
The University of Alabama School of Law, Tuscaloosa, AL.
Courses Taught: Professional Responsibility and Decedents Estates
Invited Lecturer - Fall 2009 to Spring 2010, *Macquarie University, Department of Business Law, Sydney, NSW.*
Courses Taught: BUSL301 – Business Law; BUSL250 – Business Transactions
Invited Professor – Spring 2010, *University of Alabama School of Law, Tuscaloosa, AL.*
Courses Taught: Federal Tax Accounting in the Taxation LL.M. web-based online program.
Invited Professor – Fall 2010, *La Trobe University Law School, Melbourne, Vic, AU.* Taught in their LLM program in Global Business Law.
Courses Taught: U. S. Corporations
Invited Lecturer - Spring 2000 to Summer 2011
barbri Bar Review, Bar Review Lecturer in Texas, Oklahoma and Georgia (2000-2003); Courses taught: Federal Income Tax; Estate and Gift Tax.

Visiting Professor - Fall 1998

IRS/NYU Tax Law Education Program, Washington, D.C.,

Taught a 12-week distance learning course on Income Tax and Accounting Issues to over 400 Internal Revenue Agents across the United States.

Experience

Associate - September 1993 to June 1995

King & Spalding, Washington, D.C.

Extensively involved in corporate and partnership tax research and planning.

Law Clerk - August 1992 to August 1993

Law Clerk to the Honorable Judge John M. Duhé,
United States Court of Appeals for the Fifth Circuit.

Tax Supervisor - September 1988 to May 1989

Laventhol & Horwath, C.P.A., Houston, Texas: Reviewed all tax compliance.

Supervising Tax Senior - June 1987 to September 1988

Halliburton Company, Inc., Houston, Texas: Responsible for all tax compliance and research for Brown & Root's domestic operations.

Senior Tax Accountant - January 1985 to June 1987

Mitchell Energy and Development Corp., The Woodlands, Texas: Prepared and reviewed Federal corporate consolidated and partnership returns, and state tax filings.

Tax Accountant - August 1981 to January 1985

Arthur Young & Co., C.P.A., Houston, Texas: Prepared and reviewed corporate, partnership, and some very large individual tax returns.

Honors

Frank E. Spain Chair of Law, Distinguished Visiting Chair, Spring 2012

Arthur W. Andrews Professor of Law, Endowed Professorship awarded in recognition of outstanding achievement in May 2008.

Texas International Law Journal, University of Texas School of Law, top 10% of first year class invited to participate.

Wakonse Teaching Retreat 2006, Fellow, Payson, Arizona, invited to participate in recognition of excellent teaching.

Wakonse Teaching Retreat 2000, Fellow, Payson, Arizona, invited to participate in recognition of excellent teaching.

2005-2006 Leslie F. and Patricia Bell Faculty Service Award, University of Arizona, James E. Rogers College of Law, honoring outstanding achievement in one or more of the following areas: (1) continuing education; (2) community activities; (3) student education; or (4) service/contribution to the College and/or legal profession.

Professional Organizations

American Association of Law Schools

American Bar Association, Tax Section

American Bar Association, Environment, Energy and Resources Section

American Institute of Certified Public Accountants

Association of Women Faculty, University of Arizona - President, 2001-2003; Vice President, 2000-2001; Subcommittee Chair, Family Care Issues 1999-2000

Center For Progressive Reform
District of Columbia Bar Association
Federal Fifth Circuit Bar Association
International Fiscal Association
Macquarie Journal of Business Law, Editorial Board; Macquarie Law School,
Sydney, AU
Texas Society of Certified Public Accountants
Texas State Bar Association

Service Outreach

American Bar Assoc., Tax Section, Chair, Standards of Tax Practice Committee, 2007-2009
American Bar Assoc., Tax Section, Member, Appointments to the Tax Court Committee, 2007-2009
American Bar Assoc., Tax Section, Member, Government Submissions Committee, 2007-2009
American Bar Assoc., Center for Professional Responsibility, Member, CPR/SOC Joint Committee on Professionalism and Ethics, 2007-2009
American Bar Assoc., Tax Section, Chair, Individual Income Tax Comm. 2003-2005
American Bar Assoc., Tax Section, Vice-Chair, Standards of Tax Comm. 2005-2007
State Bar of Arizona, Tax Law Section, Tax Section Executive Council, 2006-2008
Co-Convenor, National Conference, *The Future Structure and Regulation of Law Practice*, The University of Arizona James, E. Rogers College of Law, Tucson, AZ, February 22-23, 2002
Arizona Bar Association, Appointed to serve on the Arizona Task Force on the Future of the Legal Profession (1999-2001)
The University of Arizona, Millennium Report Oversight Committee, Chair 2002-2005
Hospitable Task Force, Co-Chair 2002-2004
The University of Arizona, Diversity Coalition 2002-2005, Action Plan Drafting Subcommittee
The University of Arizona, Sick Child Care Committee, Spring 2000
The University of Arizona, Sick Child Care Review Committee 2000-2005
The University of Arizona, James E. Rogers College of Law,
Named Professorship Committee – 2013-2014
Curriculum Committee – 2012-2013
Executive Committee – Chair 2010-2012
Director, Business Affairs Review and Reorganization 2005 to Present
Curriculum Committee – 2005-2006; 2006-2007; 2007-2008; 2008-2009
Peer Review Committee – 2005-2006
Admission Committee - 1995-96; 1999-2000; 2000-2001; 2009-2010, 2012-2013, 2013-2014
Chair 2002-2005
Ad Hoc Committee on Professionalism – 2004-2005
Financial Services Review Project – 2004-2009

Ad Hoc Future Planning Committee – 2003-2004
Peer Review Committee – 2003; 2005
Appointments Committee - 1997-98
Speakers Committee - 1996-97
Special Committee on College of Law By-Laws 1999-2000; 2000-2001
Tucson Youth Football and Spirit Organization - Executive Vice President 1998-2004; Chair, Scholarship Committee 2002
Tucson Pop Warner Cowboys Non-Profit Organization, President 1998-2000; Treasurer 2000-2002; Vice President 2003-2004

Publications/Creative Activity

Are You Fracking Me? No Incentives Necessary, presented at the 13th Global Conference on Environmental Taxation, *Environmental Taxation: Barriers, Opportunities, and the Potential for Inducing Technological Innovation*, Vancouver, B.C. in September 22, 2012

Gilbert Law Summaries, Thomas L. Evans and Mona L. Hymel, Accounting & Finance for Lawyers (2nd ed. 2013) (substantial revision of first edition – originally published in 1995). The manuscript is scheduled for publication in the Fall 2013.

Environmental Taxation in the United States: A “Bit” of History, *forthcoming* 3 Arizona Journal of Environmental Law & Policy (2013).

Environmental Tax Incentives in the United States: Will Recent Market Incentives Reduce the United States’ Dependence on Oil?, *in* Market Instruments Sustainable Economy, page 573 (published by Instituto de Estudios Fiscales, editors, Ana Yabar Sterling, Pedro Molina, et al. 2012) (presented at the 12th Annual Conference on Environmental Taxation in Madrid, Spain).

The United States’ Experience with Energy-Based Tax Incentives: The Evidence Supporting Tax Incentives for Renewable Energy, 38 Loyola U. Chi. L. Journal 41 (2006), to be reprinted in *Climate Change and the Law* (Matthew Bender & Company, Inc. 2012).

Michael B. Lang, Elliott Manning, and Mona L. Hymel, *Federal Tax Accounting* (LexisNexis 2d ed. 2011) (law school text book primarily adopted in LLM programs).

Unifying Competing Dispute Resolution Processes into a One-Stop Arbitration, 17 Asia Pacific Law Review 87 (2009).(coauthor Peter Gillies)

The Impossible Dream, Tax Careers, American Bar Association Tax Section (2009).

Moonshine to Motorfuel: Tax Incentives for Fuel Ethanol presented at the 8th Annual Global Conference in Environmental Taxation, October 2007, in Munich, Germany, coauthor Roberta F. Mann) Duke Environmental Law & Policy Forum (Fall 2008).

Trading Greenbacks for Green Behavior: Oregon and the City of Portland's Environmental Incentives (Critical Issues in Environmental Taxation V(2008) and presented at the 7th Annual Global Conference in Environmental Taxation in October 2006, coauthored with Beth Wolfson and Roberta F. Mann).

Globalisation, Environmental Justice, and Sustainable Development: The Case of Oil, 7 Macquarie Law Journal 125 (2007) (presented at the Globalisation and the Quest for Social and Environmental Justice: The Relevance of International Law in an Evolving World Order, Macquarie University Division of Law 2006 Seminar Series).

The United States' Experience with Energy-Based Tax Incentives: The Evidence Supporting Tax Incentives for Renewable Energy, 38 Loyola U. Chi. L. Journal 41 (2006) (analyzing federal tax subsidies for renewable energy sources and their effectiveness presented at the 6th Annual Global Conference in Environmental Taxation in September 2005).

Getting into the Act: Enticing the Consumer to Become "Green" through Tax Incentives, 36 E.L.R. 10419 (June 2006) (analyzing tax subsidies designed to encourage consumers to invest in renewable energy sources and their effectiveness for submission to 6th Annual Global Conference in Environmental Taxation in Summer 2005, coauthored with Roberta Mann).

Americans and Their "Wheels": A Tax Policy for Sustainable Mobility, Critical Issues in Environmental Taxation III: International and Comparative Perspectives 113 (2006) (coauthored with Beth Wolfson).

Impact of the Non Anti-Tax Shelter Rules on Non-Tax Shelter Lawyers and Accountants, 64 N.Y.U. Inst. on Fed. Tax'n, ch. 11 (2006) (co-author, with Steven Schneider & Steven Dixon).

Genomics and Sustainability: Recovery of rents and the health of land and resources, Chapter 6: Forgoing rent, Governments tax (Edgar, Inc., Jeffrey Smith, ed. 2009) (coauthored with Roberta F. Mann, forthcoming 2006) and

Chapter 8: Subsidies: their impact on the environment, their political origins in legislatures (Edgar, Inc., Jeffrey Smith, ed. 2006) (coauthored with Hope Ashiabar, forthcoming 2009).

Taxation of Contingent Attorney Fees: *Commissioner v. Banks* and Its Aftermath, 46 Tax Management Memorandum 235 (June 27, 2005).

Hummer Write-offs, Car Donations and Other Highlights of the American Jobs Creation Act of 2004 that Affect Individual Taxpayers, J. Taxation Investments, vol. 22(3), p. 187 (Spring 2005) (coauthored with Roberta F. Mann and Gail Levin Richman).

Commissioner of Internal Revenue v. John W. Banks, II, Brief of Kenneth W. Gideon, Maxine Aaronson, Gail Richmond, and Mona L. Hymel as *Amici Curiae* in Support of Respondents, submitted to the U.S. Supreme Court in August 2004

Multidisciplinary Practices: Where Are They? What Happened?, Tax Notes 689 (May 10, 2004)

Controlling Lawyer Behavior: The Sources and Uses of Protocols in Governing Law Practice, 44 Arizona Law Review Symposium Issue 873 (Fall/Winter2002)

Consumerism, Advertising, and the Role of Tax Policy, 20 Virginia Tax Review 347 (Fall 2000)

Multidisciplinary Practice: The States Weigh In, 88 Tax Notes 261(July 10, 2000), *republished in* 19 State Tax Notes 169 (July 17, 2000)

The Population Crisis: The Stork, The Plow and The IRS, 77 N. Carolina Law Review 13 (1998)

Tax Policy and the Passive Loss Rules, 40 Arizona Law Review 615 (1998)

Repeal of “Substantially Appreciated” Requirement Under Section 751 For Sales and Exchanges, in Taxpayer Relief Act of 1997 (Jerald D. August, ed. 1997)

Recent Developments Affecting Partnership Tax Controversies, Sixth Annual Partnership Tax and Limited Liability Company Institute, Presented by The National Institute of Tax Professionals (1994)

Judicial Electoral Systems: Foreign Democracies Provide Solutions, 27 Texas Int’l L.J. 447 (1992)

Works In Progress

Are You Fracking Me? No Incentives Necessary, paper to be presented at the Law and Society Meeting, on May 2-3, 2013, in Boston, MA

“Greening” America Through Tax Policy: Life After Fracking, to be presented at the upcoming GCET Conference, Kyoto, Japan, September 2013.

The Elephant in the Room: Energy and Environmental Taxation in the United States (coauthored with Professor Roberta Mann) (book covering the history and current U.S. energy and environmental taxation issues)(expected publication in early 2010).

Interpreting Attorney Responses to Auditor Inquiries: An Empirical Analysis (research into how attorneys and accountants interpret certain auditor requests for information to discover the differences in those interpretations and how to reconcile conflicting interpretations).

Professional Presentations

February 2, 2013, Invited Panelist, Implementing Market-Based Climate Policies, The 31st Annual Public Interest Environmental Law Conference, Eugene, OR

December 18, 2012, Invited Speaker, Post-Election Tax and Legislative Predictions, The Salon, Phoenix, AZ

October 18, 2012, Invited Speaker, Tax Platforms of the Presidential Candidates, AZ Society of Women CPA’s, Tucson, AZ

October 11 and 12, 2012, Invited Speaker, Grinnell College, Grinnell, IA (gave two presentations – “Greening” America Through Tax Policy and Are You Fracking Me? No Incentives Necessary).

September 22, 2012, Invited Panelist, Are You Fracking Me? No Incentives Necessary, 13th Global Conference on Environmental Taxation, Vancouver, B.C.

March 12, 2012, Invited Speaker, Environmental Tax Policy in the United States: A “Bit” of History, Faculty Colloquium, Louisiana State University, Baton Rouge, LA

February 27, 2012, Invited Speaker, Environmental Tax Policy in the United States: A “Bit” of History, Faculty Colloquium, University of Alabama School of Law, Tuscaloosa, AL.

November 8, 2011, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 26th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ.

October 28, 2011, Invited Speaker, “Environmental Tax Incentives in the United States: Will Recent Market Incentives Reduce the U.S.’s Dependence on Oil?” Conference on The Future of Life on Planet Earth 2011: Globalization and the Transformation of Cultures & Humanity, James E. Rogers College of Law, Tucson, AZ.

October 23, 2011, Invited Panelist, “Environmental Tax Incentives in the United States: Will Recent Market Incentives Reduce the U.S.’s Dependence on Oil?”, 12th Conference on Environmental Taxation, October 23, 2011, Madrid, Spain.

May 19, 2011, Invited Panelist, “Conflicts of Interest and Related Considerations in Representing the Closely-Held Business and Its Owners,” Portland Tax Forum, Portland, OR.

May 7, 2011, Invited Moderator, “Considerations, Part II – Policy Commentary,” This panel provided expert commentary on tax reform and deficit reduction proposals. Other panelists included Professor David Cay Johnston, Syracuse University School of Law, Syracuse, NY; Professor Martin McMahon, University of Florida, Fredric G. Levin College of Law, Gainesville, FL; and Rudolph Penner, the Urban Institute, Washington, DC. American Bar Association, Tax Section May Meeting, Washington, D.C.

January 22 2011, Invited Speaker, “Energy Tax Provisions Affected by the 2010 Tax Relief Act,” American Bar Association, Tax Section Mid-year Meeting, Boca Raton, FL.

December 1-7, 2010, Invited Lecturer, USA Corporation Law, Global Business Law LLM Program, La Trobe Law School, Melbourne, Victoria, AU

November 8, 2010, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 26th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ.

October 23, 2010, Invited Speaker, *Environmental Tax Policy in the United States; A "Bit" of History*, Lewis & Clark’s Environmental and Natural Resources Law Program Conference, Lewis and Clark Law School, Portland, Oregon.

May 7, 2010, Invited Speaker, “Environmental Tax Credits for Homeowners,” American Bar Association, Tax Section May Meeting, Washington, D.C.

March-April, 2010, Visiting Professor, University of Alabama, LLM in Taxation, Accounting and Finance for Lawyers (taught in web-based course).

December 4, 2009, Guest Speaker, “Climate Change Management in the United States Post Bush: Focusing on Fiscal and Economic Policy,” Environmental Breakfast Club, James E. Rogers College of Law, Tucson, AZ

November 8, 2009, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 25th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ.

October 29, 2009, Guest Lecturer, Entrepreneurship Class, Tax Issues in Choice of Entity Decisions, James E. Rogers College of Law, Tucson, AZ

September 23, 2009, Invited Panelist, “Climate Change Management in the United States Post Bush: Focusing on Fiscal and Economic Policy,” 10th Annual Global Conference on Environmental Taxation, Lisbon, Portugal.

September 24, 2009, Invited Panelist, “Agua Qente: United States Policy on Water Trading and Other Fiscal Measures Dealing with Water Issues” 10th Annual Global Conference on Environmental Taxation, Lisbon, Portugal.

June 8, 2009, Invited Speaker, “Climate Change Management in the United States Post Bush: Focusing on Fiscal and Economic Policy”, Murdoch University School of Law, Perth, AU

June 9, 2009, Invited Speaker, “Representing Small Businesses: Conflicts and Confidentiality,” Murdoch University School of Law, Perth, AU

May 28, 2009, Invited Speaker, “Climate Change Management in the United States Post Bush: Focusing on Fiscal and Economic Policy,” Monash University, Melbourne, Victoria

May 27, 2009, Invited Speaker, “Climate Change Management in the United States Post Bush: Focusing on Fiscal and Economic Policy,” La Trobe University, Melbourne, Victoria

May 26, 2009, Invited Speaker, “Climate Change Management in the United States Post Bush: Focusing on Fiscal and Economic Policy,” University of Melbourne, Melbourne, Victoria

May 21, 2009, Invited Speaker, “Climate Change Management in the United States Post Bush: Focusing on Fiscal and Economic Policy,” Macquarie University, Sydney, NSW

May 13, 2009, Invited Speaker, “Climate Change Management in the United States Post Bush: Focusing on Fiscal and Economic Policy”, University of Technology Sydney, Sydney, NSW

November 7, 2008, Invited Panelist, “Nuclear Energy and Tax Policy,” 9th Annual Global Conference on Environmental Taxation, November 7, 2008, National University of Singapore.

October 28, 2008, Invited Speaker, “Tax Platforms of the 2008 Presidential Candidates,” Annual Meeting, American Women’s Society of Certified Public Accountants, Dallas, TX.

September 19, 2008, Invited Speaker, “Tax Platforms of the 2008 Presidential Candidates,” Tucson Tax Study Group, Inc., Tucson, AZ

September 17, 2008, Invited Speaker, “Tax Platforms of the 2008 Presidential Candidates,” Annual Meeting, American Women’s Society of Certified Public Accountants – Arizona Chapter, Tucson, AZ.

September 13, 2008, Invited Speaker, “Legal Malpractice: Practical and Ethical Issues,” American Bar Association, Tax Section Fall Meeting, San Francisco, CA

September 12, 2008, Invited Speaker, “Tax Platforms of the 2008 Presidential Candidates,” American Bar Association, Tax Section Fall Meeting, San Francisco, CA

May 21-22, 2008, Speaker, Semi-Annual Meeting, Center for Progressive Reform (a 501(c)(3) organization networking scholars to create policy solutions to protect the environment), Houston, TX.

May 9, 2008, Invited Panelist, “Taxing Damages, Deducting Attorney’s Fees and Other Litigation Tax Issues,” American Bar Association Tax Section, May Meeting, Washington, DC.

April 18, 2008, Symposium Faculty, Living with Climate Change: Legal Challenges in a Warmer World, Widener University School of Law, Delaware Campus.

March 15, 2008, Guest Lecturer, “U.S. Taxes and Society,” Spirit of the Senses, Phoenix, AZ.

March 14, 2008, Invited Lecturer, “State Implications of Federal Tax Law Affecting Choice of Entities, Including Taxation of S Corps, LLC’s, LLP’s and Partnerships,” Multistate Tax Commission, Litigation Committee Meeting, Tucson, AZ.

March 10, 2008, Guest Speaker, “Policy Implications of Ethanol Use as an Alternative Fuel,” Environmental Law Society, The University of Arizona, James E. Rogers College of Law, Tucson, AZ.

January 17-19, 2008, Chair and Invited Panelist, “Circular 230 Update,” American Bar Association, Tax Section Midyear Meeting, Lake Las Vegas, NV.

January 18, 2008, Guest Lecturer, “Sustainability and Environmental Policy: Tax Implications,” Seminar held by Prof. Mark Miller and Prof. Carol Rose, University of Arizona Law School, Tucson, AZ.

November 9, 2007, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 23th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ.

October 29, 2007, Invited Speaker, “Moonshine to Motorfuel: Tax Incentives for Fuel Ethanol,” Loyola Law School Los Angeles, Tax Policy Colloquium, Los Angeles, CA. Accepted for publication for the Duke Environmental Law & Policy Forum in Fall 2008

October 19, 2007, Invited Panelist, “Moonshine to Motorfuel: Tax Incentives for Fuel Ethanol,” 8th Annual Global Conference on Environmental Taxation, October 17-20, 2007 in Munich, Germany.

September 19, 2007, Invited Speaker, “Tax Platforms of the 2008 Presidential Candidates,” Annual Meeting, American Women’s Society of Certified Public Accountants – Arizona Chapter, Tucson, AZ.

August 9, 2007, Invited Panelist, “Ethical Issues for Closely Held Businesses,” American Bar Association, Annual Meeting, San Francisco, CA.

July 17 and 18, 2007, Invited Speaker, “Choice of Entity: Tax and Non-Tax Considerations,” Jewish Community Foundation of Southern Arizona, Hot Tax and Legal Topic Series, Tucson, AZ.

May 12, 2007, Moderator, “Monetary Penalties and the Firm: Ethical Considerations,” American Bar Association, Tax Section May Meeting, Washington, D.C.

February 21, 2007, Invited Guest Lecturer, “Women and the Law,” Graduate Seminar held by Dr. Billye Foster, The University of Arizona, Department of Agricultural Education

January 22, 2007, Invited Panelist, “Ethical Issues for Closely Held Businesses,” American Bar Association, Tax Section Mid Year Meeting, Hollywood, FL.

November 11, 2006, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 22th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ

October 24, 2006, Invited Panelist, “Oregon and the City of Portland: Lessons on Environmental Incentives,” 7th Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy, Ottawa, Canada

October 20, 2006, Invited Panelist, “Family Tax Planning Using Conservation Easements and Historic Easements,” American Bar Association, Tax Section Fall Meeting, Denver, CO.

August 10, 2006, Invited Speaker, “Globalisation, Environmental Justice, and Sustainable Development: The Case of Oil,” Globalisation and the Quest for Social and Environmental Justice, Seminar Series, MacQuarie University, Sydney Australia

May 06, 2006, Invited Panelist, “It’s Not Easy Being Green: Consumer Tax Incentives from the 2005 Energy Policy Act,” American Bar Association, Tax Section May Meeting, Washington, D.C.

November 14, 2005, Invited Speaker, “Impact of the Non Anti-Tax Shelter Rules on Non-Tax Shelter Lawyers and Accountants,” NYU 64th Institute on Federal Taxation, San Francisco, CA

November 11, 2005, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 21th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ

September 23, 2005, Invited Panelist, “The Promotion of Renewable Sources of Energy and Demand Management – National Experiences,” 6th Annual Global Conference on Environmental Taxation: Issues, Experience and Potential, University of Leuven, Leuven, Belgium

September 24, 2005, Invited Panelist, “Recent Developments in the Use of Tax or Other Market-Based Environmental Policy Instruments – National Experiences,” 6th Annual Global Conference on Environmental Taxation: Issues, Experience and Potential, University of Leuven, Leuven, Belgium

September 17, 2005, Invited Panelist, “Representing Individual Taxpayers: Practitioner Responses to the New Circular 230 Requirements in Sections 10.33, 10.35, and 10.36,” American Bar Association, Tax Section Fall Meeting, San Francisco, CA

August 10, 2005, Invited Panelist, “Fundamentals of Partnership Taxation,” Jewish Community Foundation of Southern Arizona, Tucson, AZ

June 17, 2005, Invited Panelist, “Partnership Tax,” Arizona State Bar Association, Annual Meeting, Tucson, AZ

May 21, 2005, Invited Panelist, “Individual Income Tax Update,” American Bar Association, Tax Section May Meeting, Washington, D.C.

April 21, 2005, Invited Guest Lecturer, “The Taxation of Contingent Attorneys’ Fees: *Commissioner v. Banks*”, BNA Tax Management Board of Directors Annual Meeting, New York, NY.

February 21, 2005, Invited Guest Lecturer, “Tax Policy and the Family,” Undergraduate Seminar held by Dr. Dianne Horgan, The University of Arizona, Department of Family Studies, Tucson, AZ

January 22, 2005, Invited Panelist, “The Financial Accounting Standards Board Position on Uncertain Tax Benefits” American Bar Association, Tax Section, Mid Year Meeting, San Diego, CA

December 9, 2004, Invited Panelist, “Hummer Write-offs, Car Donations and other Highlights of the American Jobs Creation Act of 2004 That Affect Individual Taxpayers,” American Bar Association, ABA-CLE Teleconference

November 12, 2004, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 20th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ

October 27, 2004, Invited Speaker, “The Tax Platforms of George Bush and John Kerry,” American Women’s Society of Certified Public Accountants – Tucson Affiliate, Tucson, AZ

October 2, 2004, Chair, American Bar Association, Tax Section Fall Meeting, Individual Income Tax Committee Meeting, Boston, MA

September 23, 2004, Speaker, “Americans and Their Wheels: A Tax Policy for Sustainable Mobility,” Faculty Enrichment Forum, James E. Rogers College of Law, University of Arizona, Tucson, AZ

September 22, 2004, Panelist, “Through My Lens,” *UA Discusses*, Diversity Coalition, University of Arizona, Tucson, AZ

September 11, 2004, Invited Chairman, “Economic Instruments in the Energy Sector,” 5th Annual Global Conference on Environmental Taxation: Issues, Experience and Potential, Ghislieri College, Pavia, Italy

September 10, 2004, Invited Panelist, “National Policies for Sustainable Mobility,” 5th Annual Global Conference on Environmental Taxation: Issues, Experience and Potential, Ghislieri College, Pavia, Italy

May 8, 2004, Invited Panelist, “Multidisciplinary Practice: The State Weigh In After Enron,” American Bar Association, Tax Section May Meeting, Washington, D.C.

February 16, 2004, Invited Guest Lecturer, “Tax Policy and the Family,” Undergraduate Seminar held by Dr. Dianne Horgan, The University of Arizona, Department of Family Studies

November 7, 2003, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 19th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ

September 13, 2003, Chair, American Bar Association, Tax Section Fall Meeting, Individual Income Tax Committee Meeting, Chicago, ILL.

May 9, 2003, Chair, American Bar Association, Tax Section May Meeting, Individual Income Tax Committee Meeting, Washington, D.C.

January 24, 2003, Chair, American Bar Association, Tax Section Midyear Meeting, Individual Income Tax Committee Meeting, San Antonio, Texas

November 8, 2002, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 18th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ

September 20, 2002, Invited Guest Lecturer, “Corporate Scandals and Developments,” Tucson Tax Study Group, Inc., Tucson, AZ

February 23, 2002, Conference Speaker, “The Sources and Uses of Practice Protocols to Govern Law Practice,” in “The Future Structure and Regulation of Law Practice,” The University of Arizona, James E. Rogers College of Law, Tucson, AZ

February 7, 2002, Invited Guest Lecturer, “Women and the Law,” Graduate Seminar held by Dr. Billye Foster, The University of Arizona, Department of Agricultural Education

January 19, 2002, Moderator, “Life Cycle 101: Saving for College Education,” American Bar Association, Tax Section Meeting, Individual Income Tax Subcommittee Meeting, New Orleans, LA

November 15, 2001, Presenter, “The Sources and Uses of Practice Protocols to Govern Law Practice,” Student Enrichment Forum, The University of Arizona, James E. Rogers College of Law

November 9, 2001, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 17th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ

September 13, 2001, Invited Guest Lecturer, “Overpopulation and Tax Policy,” Globalization & Preservation of Culture Seminar, The University of Arizona, James E. Rogers College of Law

August 21, 2001, Invited Guest lecturer, “Consumerism, Advertising and Tax Policy,” Globalization & Preservation of Culture Seminar, The University of Arizona, James E. Rogers College of Law

August 4, 2001, Invited Panelist, “Maryland State Bar Association Commission on Ethics Op. 2000-35 - Conflict of Interest: Free Referral Arrangement from Financial Advisory Firm to Local Lawyers,” American Bar Association, Annual Meeting, Chicago, IL

May 12, 2001, Invited Moderator, “Adding Insult to Injury: Personal Injury Attorneys Fees and the AMT,” American Bar Association, Tax Section May Meeting, Washington, D.C.

February 16, 2001, Invited Speaker, “Multidisciplinary Practice Update,” Law College Board of Visitors Annual Meeting, The University of Arizona, James E. Rogers College of Law

November 10, 2000, Invited Lecturer, “Income Tax Update,” Arizona Federal Tax Institute 16th Annual Tax Conference, Arizona Society of CPAs, Phoenix, AZ

October 14, 2000, Invited Moderator, “Issues and Reform Proposals in the Individual Alternative Minimum Tax,” American Bar Association, Tax Section Meeting, Los Angeles, CA

September 15, 2000, Invited Presenter, “Multidisciplinary Practice,” Tucson Tax Study Group, Inc.

September 12, 2000, Guest lecturer, “Consumerism, Advertising and Tax Policy,” Globalization & Preservation of Culture Seminar, The University of Arizona, College of Law

June 9, 2000, Invited Speaker, “Consumerism, Advertising, and the Role of Tax Policy,” Tucson Tax Study Group, Inc., Tucson, AZ

May 12, 2000, Invited Panelist, “Multidisciplinary Practice,” Tax Section Meeting, Standards of Tax Practice Committee, American Bar Association, May 2000 Tax Meeting, Washington, D.C.

April 14, 2000, Invited Speaker, Arizona Town Hall Meeting on the Future of the Legal Profession, Arizona Task Force on the Future of the Legal Profession, ASU Law School, Phoenix, AZ

February 11, 2000, Presentation, “Consumerism, Advertising, and the Role of Tax Policy,” Student Enrichment Forum, The University of Arizona, James E. Rogers College of Law

November 12, 1999, Invited Lecturer, “Income Tax Update,” Closely Held Businesses and Their Owners, Arizona Federal Tax Institute 15th Annual Tax Conference, Arizona Society of CPAs

October 23, 1999, Invited Presenter, “Multidisciplinary Practice - Are We There Yet?,” Law School Alumni, Continuing Legal Education, The University of Arizona, James E. Rogers College of Law

Fall 1999, Invited Guest Lecturer, “Overconsumption,” Globalization & Preservation of Culture Seminar held by Professor Robert Hershey, The University of Arizona, College of Law

Fall 1998, Invited Guest Lecturer, “Overpopulation and Tax Policy,” Globalization & Preservation of Culture Seminar held by Professor Robert Hershey, The University of Arizona, College of Law

Summer 1997, Faculty Presentation, “Innovations in Law School Teaching,” The University of Arizona, College of Law