

MICHELLE M. KWON

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RESEARCH FOCUS

My research focuses on the ability of the IRS to effectively administer the tax system and enforce the tax laws as well as tax ethics issues.

PUBLICATIONS

Custom-Tailored Law: When Statutory Interpretation Meets the Internal Revenue Code, 97:4 NEB. L. REV. ____ (forthcoming 2019) (explores the suitability of a custom-tailored interpretive doctrine for the Internal Revenue Code).

To Tax or Not to Tax Social Enterprises, ____ TRANSACTIONS: THE TENNESSEE JOURNAL OF BUSINESS LAW ____ (forthcoming 2019) (explores the question of whether social enterprises should be given tax breaks—namely an exemption from federal income tax—for their charitable activities).

Easing Regulatory Bottlenecks with Collaborative Rulemaking, 69 ADMIN. L. REV. 585 (2017) (applies existing collaborative governance theory to evaluate whether experts outside the government—namely, the established tax bar—can be leveraged to unblock the regulatory bottleneck).

Understanding Corporate Taxation (3d ed. Carolina Academic Press) (2016) (with Leandra Lederman) (student treatise that is part of the Carolina Academic Press *Understanding* series).

The Criminality of Tax Planning, 18 FLA. TAX REV. 153 (2015) (considers whether the current willfulness standard, which requires the government to show that a person accused of a tax crime intentionally violated a known legal duty, should be lowered for tax advisors who help their clients evade tax).

Dysfunction Junction: Reasonable Cause and Good Faith Reliance on Tax Advisors with Conflicts of Interest, 67 TAX LAW. 403 (2014) (examines nebulous common law rule that prohibits taxpayers from relying on conflicted tax advisors to avoid accuracy-related penalties and proposes several regulatory changes to mitigate advisor conflicts of interest).

Tax Considerations in Choice of Entity Decision, 16 BUS. ENTITIES 4 (2014) (co-authored) (discusses the tax considerations in the choice of entity decision by comparing C corporations, S corporations, limited liability companies taxed as partnerships, limited partnerships, and general partnerships).

Scratching our Heads over Cooper v. Commissioner, 132 TAX NOTES 1275 (2011) (critically analyzes the Tax Court's exercise of jurisdiction in a whistleblower case even though the IRS declined to pursue the whistleblower's tip and failed to collect any proceeds).

The Tax Man's Ethics: Four of the Hardest Ethical Questions for an IRS Lawyer, 9 CARDOZO PUB. L., POL'Y & ETHICS J. 371 (2011) (explores the ethical responsibilities of lawyers of the IRS Office of Chief Counsel in the context of four hypothetical situations to describe an approach to legal ethics that simultaneously serves the interest of the agency and the public interest).

Whistling Dixie About the IRS Whistleblower Act Thanks to the IRC Confidentiality Restrictions, 29 VA. TAX REV. 447 (2010) (examines the tension between the confidentiality provisions in Internal Revenue Code section 6103 and the IRS's whistleblower program and recommends that the section 6103 restrictions be relaxed to the extent necessary so that

whistleblowers may receive status updates, collaborate with the IRS, and have a meaningful appeal right to the Tax Court).

PRESENTATIONS

Cultural Issues Affecting Family Business Succession Planning, panel presentation at the ABA Tax Section Diversity Committee meeting, January 2017.

The Role of the Courts in Interpreting Consolidated Return Regulations, panel presentation at the ABA Tax Section Affiliated and Related Corporations Committee meeting, January 2017.

Dealing with Cultural Differences in Estate Planning, on-line panel presentation sponsored by the ABA Section of Real Property, Trust & Estate Law, September 2016.

Supreme Court Update: Business, Administrative, Securities, Tax, and Employment Issues, panel presentation at the Southeastern Association of Law Schools, August 2016.

Easing Regulatory Bottlenecks, presentation at the University of Washington School of Law tax symposium, October 2015.

The Influence of Cultural Differences on Estate, Tax, and Employment Benefit Planning, panel presentation at the ABA Joint Tax Section and Real Property, Trust and Estate Law Diversity committee meeting, September 2015.

Lessons for Lawyers from the Criminal Tax Prosecutions of Tax Advisors, Texas State Bar Advanced Tax Law Course, August 2014.

Developing Ideas Conference, University of Kentucky College of Law, May 2014.

Section 362(e); Interesting Issues Under Sections 351 and 304, panel presentation at the ABA Tax Section Corporate Tax Committee meeting, September 2013.

Current Developments in Consolidated Returns, online panel presentation for the ABA Center for Professional Development, September 2013.

Current Developments in Consolidated Returns, panel presentation at the ABA Tax Section Affiliated and Related Corporations Committee meeting, May 2013.

Tax Opinions and Advisor Independence, Texas State Bar Advanced Tax Law Course, August 2012.

Incorporating Practical Legal Research and Writing Skills into the Traditional Doctrinal Classroom, panel presentation at the Southeastern Association of Law Schools, August 2012.

The Tax Man's Ethics: Four of the Hardest Ethical Questions for an IRS Lawyer, Southern Methodist University Tax Policy Colloquium, March 2011.

Whistleblower Claims, panel presentation at the ABA Tax Section Low-Income Taxpayer Workshop, January 2011.

Tax Issues for the Low-Income Taxpayer, presentation at 5th Annual Texas Tech Law School Faculty Update for Legal Services Attorneys, Public Interest Practitioners and Pro Bono Attorneys, December 2010.

Reaching New Heights: Overcoming Obstacles on the Ascent, panel presentation to approximately 600 IRS Office of Chief Counsel Small Business/Self Employed lawyers regarding their ethical obligations, August 2010.

Whistleblower Claims, panel presentation at the ABA Tax Section Low-Income Taxpayer Workshop, May 2010.

Whistling Dixie About the Interplay of the IRS Whistleblower Program and the Section 6103 Confidentiality Restrictions, paper presentation at the Southeastern Association of Law Schools New Scholars Program, August 2009.

Current Developments in Corporate Taxation, panel presentation at the ABA Tax Section Corporate Tax Committee meeting, January 2005.

Tax Provisions in Partnerships and LLC Agreements, presentation at Tax Executives Institute, Houston Chapter, February 2004; Dallas Chapter, March 2004.

TEACHING EXPERIENCE

University of Tennessee College of Law, Knoxville, TN

Associate Professor (August 2011-Present)

Tenure granted August 2016

Courses: Business Associations, Contracts I, Fundamentals of Federal Income Taxation, Income Taxation of Business Organizations, Introduction to Business Transactions, Representing Enterprises (S corporations), State and Local Taxation, Tax Practice and Procedure, Transactional Tax Planning

SMU Dedman School of Law, Dallas, TX

Visiting Professor (Fall 2014)

Courses: Corporate Taxation, Partnership Taxation

Texas Tech University School of Law, Lubbock, TX

Associate Professor (Effective Fall 2011)

Promoted at earliest possible time

Assistant Professor (July 2008–August 2011)

Courses: Accounting for Lawyers, Corporate Taxation, Low-Income Taxpayer Clinic Director (2009–10), Partnership Taxation, Transactional Practice

ACADEMIC AWARDS

University of Tennessee College of Law 2017-18 Carden Outstanding Faculty Award for Service

Texas Tech University School of Law 2009–10 Hemphill Wells New Professor Excellence in Teaching Award (one recipient for the entire university).

ACADEMIC SERVICE

University of Tennessee, Knoxville

Faculty Fellow, Boyd Center for Business & Economic Research, Haslam College of Business, University of Tennessee (2016–19)

Chair, Faculty Affairs Committee of the Faculty Senate (2017-2019); Member of Diversity and Inclusion Committee (2017-18)

Mentor to undergraduate student as part of the University of Tennessee's First-Generation Mentoring Program (2013–14)

University of Tennessee College of Law

Admissions Committee (2011–12, 2013–16), Appointments Committee (2012–13, 2015–16, 2016–17, and 2018–19 (co-chair)), Christian Legal Society Faculty Co-Advisor (2015–Present), Faculty Development Committee (2018–19), Governance Committee (2018–19), Law Women Faculty Co-Advisor (2019–Present), Member of Professor Zack Buck’s Tenure and Promotion Committee (2017–18), Student Wellness Committee (2019–Present), Strategic Planning Committee (2013–14)

Texas Tech University School of Law

Faculty Advisor for the Tax Law Society and the Asian Law Students Association
Co-Director of Business Law Certificate Program

Texas Tech Law School Dean Search Committee (2010–11), Admissions Committee (2010–11), Grade Appeals Committee (2010–11), Judicial Clerkships Committee (2010–11), Curriculum Committee (2008–10), Academic Program Assessment Committee (2009–11), State Employee Charitable Campaign President’s Cabinet (2009–11), Strategic Planning Committee (2009–10)

Southeastern Association of Law Schools (SEALS)

Interviewer, Prospective Law Teachers Workshop (2012–13, 2013–14, 2015–16)
Mentor for New Tax Scholar (2013)

EDUCATION

Texas Tech University School of Law, Lubbock, TX

J.D., *summa cum laude*, 1998
Order of the Coif
Lead Articles Editor, Texas Tech Law Review, 1997–98

University of Texas, Austin, TX

B.B.A. in Accounting, 1990

PRACTICE EXPERIENCE

Internal Revenue Service Office of Chief Counsel, Dallas, TX

Senior Attorney (April 2006–June 2008)

Represented the IRS in the U.S. Tax Court with specific emphasis on cases involving foreign currency option tax shelters and cases of individuals and small businesses.

Advised IRS agents on tax issues during their examination of tax returns.

Coordinated with the Department of Justice-Tax Division and the U.S. Attorney regarding tax representation of the IRS in U.S. district courts and the U.S. Court of Federal Claims.

Thompson & Knight LLP, Dallas, TX

Partner (February 2005–March 2006)

Structured tax-free and taxable acquisitions and dispositions.

Provided tax opinions and sought advance rulings from the IRS on the tax implications of business transactions.

Advised clients on the rules involving consolidated groups.

Prepared protests, responded to requests for technical advice, and participated in IRS Appeals conferences.

Associate (September 1998–February 2005)
Summer Associate (July 1997–August 1997)

Jones Day, Dallas, TX

Summer Associate (May 1997–June 1997)

Researched federal income tax and multi-state tax issues.

Fulbright & Jaworski LLP, Austin, TX

Summer Associate (May 1996–July 1996)

Researched environmental law and health care law issues.

DISTINCTIONS

Named a Texas Rising Star in tax law, *Texas Monthly*, 2004–07.

SELECTED COMMUNITY & PRO BONO SERVICE

Read with a public elementary school child weekly as part of Knox County Schools' Leaders for Readers program (2017-18).

Treasurer and Member of Finance Committee, Ebenezer United Methodist Church, Knoxville, TN (2013–18).

Pro Bono Clinic Volunteer, Legal Aid of NorthWest Texas (2009–10).

Advisory member (2009–10) of the board of directors of the Coalition of Community Assistance Volunteers, a non-profit organization that provides free income tax preparation and e-filing for low-income individuals.

Regular contributing author of the Current Developments column of the JOURNAL OF BUSINESS ENTITIES (2001–05).

Editor of the TEXAS TAX LAWYER (2005–06), a publication of the State Bar of Texas Tax Section.