

# MICHELLE M. KWON

Professor of Law

University of Tennessee College of Law  
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## ACADEMIC EMPLOYMENT

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### University of Tennessee, Knoxville, TN

*Professor of Law (Aug. 2022–Present); Associate Professor (Aug. 2011–July 2022) (tenure awarded Aug. 2016)*

*Title IX Hearing Officer, Knoxville campus (Jan. 2023–Present)*

*College of Law Interim Associate Dean for Diversity, Inclusion, and Community Engagement (Jan. 2023–July 2024)*

*Courses Taught:* 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, Tax Theory, Transactional Tax Planning

#### *Selected Awards & Recognition:*

- Chancellor's Leadership Academy (2023–24) (member of second cohort for campus-wide leadership development training program)
- Leadership Acceleration and Development for Rising Stars (2022–23) (member of inaugural cohort for campus-wide leadership development training program)
- Carden Outstanding Faculty Award for Teaching (2021–22)
- Carden Outstanding Faculty Award for Service (2017–18)

#### *Selected College Leadership & Service:*

- Chair of Community & Inclusion Committee (2023–Present)
- Chair of Academic Standards & Curriculum Committee (2020–21)
- Faculty Appointments Committee, chair (2024–25, 2022–23, and 2021–22), co-chair (2018–19); member (2016–17, 2015–16, and 2012–13)
- Chair of Professor Eric Franklin Amarante's Tenure and Promotion Committee (2019–20)
- Christian Legal Society Faculty Co-Advisor (2015–Present)
- Member of College of Law Dean Search Committee (2019–20)
- Governance Committee member (2018–19)
- Law Women Faculty Co-Advisor (2019–Present)
- Member of committee to search for Assistant Dean for Career Services (2023)
- Member of committee to search for Assistant Dean for Finance, Administration, and Operations (2022)
- Tennessee Law Review Faculty Co-Advisor (2022–Present)

#### *Selected University Leadership & Service:*

- Office of the Provost's New Faculty Orientation, Advice for New Faculty panel presentation (August 2024)
- Co-Chair, Chancellor's Commission for Asian Americans and Pacific Islanders (2023–24); Founding Member (2022)

- Chair, Professional Development and Mentoring Committee, Chancellor’s Commission for Women (2022–23); Member (2020–23)
- Member, Vice Provost of Faculty Affairs search committee (2020)
- Member, Chancellor’s Working Group to consider recommendations in the National Academies Report titled *Sexual Harassment of Women: Climate, Culture and Consequences in the Academic Sciences, Engineering, and Medicine* (2019)
- 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 (2017–19); Member of Diversity and Inclusion Committee (2017–18)

**SMU Dedman School of Law, Dallas, TX**

*Visiting Professor (Fall 2014)*

*Courses Taught:* Corporate Taxation, Partnership Taxation

**Texas Tech University School of Law, Lubbock, TX**

*Associate Professor with tenure (Effective Fall 2011); Assistant Professor (July 2008–August 2011)*

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

*Selected Awards & Recognition:*

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

*Selected College Leadership & Service:*

- 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)

*Selected University Leadership & Service:*

- State Employee Charitable Campaign, Member of President’s Cabinet (2009–11)

**SELECTED PROFESSIONAL SERVICE**

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**American Association of Law Schools (AALS)**

- AALS Workshop for Candidates, panel presentation to aspiring law professors about the hiring process (August 2024)

**Knoxville Bar Association**

- Member, Diversity in the Profession Committee (2023–July 2024)

**Southeastern Association of Law Schools (SEALS)**

- Interviewer, Prospective Law Teachers Workshop (2015–16, 2013–14, 2012–13)

- Mentor for New Tax Scholar (2013)

## PUBLICATIONS

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*Tapping into the Talent Pipeline While Repairing the Leaky Pipe*, 55 Toledo L. Rev. 219 (2024) (discusses the role that the government, law schools, and public and private virtue can play in Americans' lives given the reality that our life chances are largely an accident of our births).

*Clearing the Smoke: Using Taxes to Vaporize E-Cigarette Consumption Among Youth and Reduce Harm From Cigarettes*, 43 VA. TAX REV. 211 (2023) (draws on social science literature to encourage states to design e-cigarette taxes that economically disincentivize youth vaping while also encouraging adult smokers to use e-cigarettes as an off-ramp from traditional cigarettes).

*A Study of Tax Lawyers Discussing Duties*, 76 TAX LAW. 73 (2022) (co-authored) (undertakes the first qualitative empirical study of women tax lawyers in the U.S. discussing their professional ethical duties).

*Pulling the Wrong Lever Opens a Trap Door: Using Taxes to Fight the Opioid War*, 93 TEMPLE L. REV. 343 (2021) (considers whether a tax on prescription opioids could be an effective strategy to combat America's opioid crisis).

*Understanding Corporate Taxation* (4th ed. Carolina Academic Press) (2020) (with Leandra Lederman) (student treatise that is part of the Carolina Academic Press *Understanding* series).

*Custom-Tailored Law: When Statutory Interpretation Meets the Internal Revenue Code*, 97 NEB. L. REV. 1118 (2019) (explores the suitability of a custom-tailored interpretive doctrine for the Internal Revenue Code).

*To Tax or Not to Tax Social Enterprises*, 20 TRANSACTIONS: THE TENNESSEE JOURNAL OF BUSINESS LAW 815 (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—in particular, the established tax bar—can be leveraged to unblock the regulatory bottleneck).

*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., POLY & 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

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*Teaching Tax: Methods and Approaches for the Modern Student*, panel presentation at American Association of Law Schools, January 2023 (presented qualitative research reported in A STUDY OF TAX LAWYERS DISCUSSING DUTIES, 76 TAX LAW. 73 (2022)).

*Ethical Issues When Working Remotely (or did Alexa just waive privilege?)*, presentation at the 68th Annual Taxation Conference hosted by the University of Texas, December 2020 (Abbey Garber, co-presenter).

*Up in Smoke: Using Taxes to Vaporize E-Cigarette Consumption Among Youth*, presentation of work-in-progress to the University of Tennessee-Knoxville Arts & Sciences College Scholars Program, October 2020.

*Up in Smoke: Using Taxes to Vaporize E-Cigarette Consumption Among Youth*, presentation of work-in-progress to LSU Law, October 2020.

*Supreme Court and Legislative Update (Corporate, Administrative, Labor and Tax Law)*, moderated panel presentation at the Southeastern Association of Law Schools, July 2020.

*COVID-19 and Transactional Tax Planning*, panel presentation at Tennessee Bar Association's Business Law Forum, July 2020.

*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 5<sup>th</sup> 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.

## EDUCATION

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**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

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**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 (now Holland & Knight), Dallas, TX**

*Partner (February 2005–March 2006); Associate (September 1998–February 2005); Summer Associate (July 1997–August 1997)*

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.

**Jones Day, Dallas, TX**

*Summer Associate (May 1997–June 1997)*

Researched federal income tax and multi-state tax issues.

**Fulbright & Jaworski LLP (now Norton Rose Fulbright), Austin, TX**

*Summer Associate (May 1996–July 1996)*

Researched environmental law and health care law issues.

**PROFESSIONAL AWARDS & RECOGNITION**

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