

Samuel D. Brunson

Loyola University Chicago School of Law
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ACADEMIC EXPERIENCE

Loyola University Chicago School of Law

Assistant Professor

Teaching responsibilities include Federal Income Tax, International Tax, Business Organizations.

Chicago, IL

July 2009-present

PUBLICATIONS

Mutual Funds, Fairness, and the Income Gap, 65 ALA. L. REV. __ (forthcoming)

Taxing Polygamy, 91 WASH. U. L. REV. __ (forthcoming)

Watching the Watchers: Preventing I.R.S. Abuse of the Tax System, 14 FLA. TAX REV. __ (forthcoming) (peer-reviewed journal)

Repatriating Tax-Exempt Investments: Tax Havens, Blocker Corporations, and Unrelated Debt-Financed Income, 106 NW. U. L. REV. 225 (2012)

How to Tax Mitt Romney, 135 TAX NOTES 1137 (2012)

Grown-Up Income Shifting: Yesterday's Kiddie Tax Is Not Enough, 59 U. KAN. L. REV. 457 (2011)

Reigning in Charities: Using an Intermediate Penalty to Enforce the Campaigning Prohibition, 8 PITT. TAX REV. 125 (2011) (peer-reviewed journal)

Taxing Investment Fund Managers Using a Simplified Mark-to-Market Approach, 45 WAKE FOREST L. REV. 79 (2010)

Taxing Investors on a Mark-to-Market Basis, 43 LOY. L.A. L. REV. 507 (2010)

Elective Taxation of Financial Instruments: A Proposal, 8 HOUSTON BUS. & TAX L.J. 1 (2007)

WORKS IN PROGRESS

The Past and Future of Dividend Taxation

The Revenue Rule and International Tax Justice

Individual Filing, Family Economics

PRESENTATIONS

Presenting Richard Lavoie's *The Times They Are A-Changin': Do the Occupy Wall Street Protests Indicate a Wealth Tax Is Now Possible in America?*, Valparaiso University Regional Faculty Workshop, Chicago, IL (Feb. 22, 2013)

Watching the Watchers: Preventing I.R.S. Abuse of the Tax System, First Annual Junior Tax Roundtable, Chicago, IL (Dec. 8, 2012)

Watching the Watchers: Preventing I.R.S. Abuse of the Tax System, Chicago Junior Faculty Workshop, Chicago, IL (Nov. 30, 2012)

Mutual Funds, Fairness, and the Income Gap, ClassCrits V, University of Wisconsin Law School (Nov. 17, 2012)

Watching the Watchers: Preventing I.R.S. Abuse of the Tax System, Central States Law Schools Association 2012 Annual Conference, Cleveland, OH (Oct. 20, 2012)

Mutual Funds, Fairness, and the Income Gap, Second Annual Critical Perspectives on Tax Policy Workshop, University of Washington School of Law, Seattle, WA (Sept. 14, 2012)

Mutual Funds, Fairness, and the Income Gap, Seventh Annual Junior Tax Scholars Workshop, San Francisco, CA (May 30, 2012)

Taxing Modern Families at Beyond the Picket Fence: The Impact of Traditional Laws on Changing Families, 2012 Annual Race and the Law Symposium, Loyola University Chicago (March 30, 2012)

Faculty Workshop, Loyola University Chicago School of Law, March 22, 2012 (presenting *Mutual Funds, Fairness, and the Wealth Gap*)

Taxing Polygamy: Married Filing Jointly (and Severally?), J. Reuben Clark Society Faculty Conference, Washington, D.C. (Jan. 4, 2012)

Taxing Polygamy: Married Filing Jointly (and Severally?), Critical Perspectives on Tax Policy Conference, Emory University School of Law, Atlanta, GA (Sept. 16, 2011)

Repatriating Tax-Exempt Investments: Tax Havens, Blocker Corporations, and Unrelated Debt-Financed Income, Law and Society Association Annual Meeting, San Francisco, CA (June 2, 2011)

Repatriating Tax-Exempt Investments: Tax Havens, Blocker Corporations, and Unrelated Debt-Financed Income, Fourth Annual Junior Faculty Regional Workshop, Washington University School of Law, St. Louis, MO (May 13, 2011)

Repatriating Tax-Exempt Investments: Tax Havens, Blocker Corporations, and Unrelated Debt-Financed Income, J. Reuben Clark Society Faculty Conference, San Francisco, CA (Jan. 5, 2011)

Rethinking Public Charities and Political Speech, Fifth Annual Junior Tax Scholars Workshop, South Bend, IN (Jun. 12, 2010)

Faculty Workshop, Villanova University School of Law, April 9, 2010
(presenting *Rethinking Public Charities and Political Speech*)

Taxing Investment Fund Managers Using a Simplified Mark-to-Market Approach, 2009 Central States Law Schools Association Conference, Columbus, OH (Oct. 24, 2009)

OTHER PRESENTATIONS

Repatriating Tax-Exempt Investments: Tax Havens, Blocker Corporations, and Unrelated Debt-Financed Income, Chicago Bar Association Federal Tax Division, April 26, 2011

PTPs: Past and Present, Chicago Bar Association Federal Tax Division B, April 20, 2010

Panel, First Annual Tax Day Discussion, Loyola University Chicago School of Law, April 15, 2010

EDUCATION

Columbia University School of Law, J.D., 2004

- Senior Editor, *Columbia Law Review*
- Editor, *Columbia Journal of European Law*
- Harlan Fiske Stone Scholar (2001-2004)

Brigham Young University, B.A., magna cum laude, 2000

- Major in English, minor in Portuguese
- National Merit Scholarship

PROFESSIONAL EMPLOYMENT

*Associate, Willkie Farr & Gallagher LLP
Tax Department*

*New York, NY
September 2007-June 2009*

Research issues of qualification for mutual funds. Research appropriate tax treatment of various financial instruments. Draft and review prospectuses and offering documents of investment funds. Draft private letter ruling requests. Perform diligence on potential investments in private equity and hedge funds. Draft tax opinions.

*Law Clerk, The Honorable George W. Miller,
United States Court of Federal Claims*

*Washington, DC
August 2006-August 2007*

Drafted orders and opinions. Researched issues raised in parties' briefs. Reviewed cases with judge.

*Associate, Willkie Farr & Gallagher LLP
Tax Department*

*New York, NY
October 2004-August 2006*

Drafted, reviewed tax disclosures for mutual funds and hedge funds. Analyzed tax issues for funds. Reviewed tax issues in mergers, acquisitions, IPOs. Represented client in front of the IRS in client's offer in compromise.

Summer Associate, Willkie Farr & Gallagher

*New York, NY
Summer 2003*

Researched issues relating to tax law, intellectual property, corporate law, and criminal law. Drafted memoranda. Assisted in due diligence reviews.

Summer Associate, Arkin Kaplan & Cohen

*New York, NY
Summer 2002*

Researched issues of procedure and law for various civil and white collar criminal cases. Participated in document discovery.

PROFESSIONAL SOCIETY MEMBERSHIPS

American Bar Association

BAR ADMISSIONS

New York
U.S. Court of Federal Claims

LANGUAGES

Portuguese