

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
NORTHEASTERN DIVISION

INDIA LYNCH, by her parent, SHAWN KING **
LYNCH, et al., individually and on behalf of *
others similarly situated, *

Plaintiffs, *

v. *

Civil Action No.
CV-08-S-0450-NE

THE STATE OF ALABAMA; BOB RILEY, in his *
official capacity as Governor of Alabama; and *
TIM RUSSELL, in his official capacity as *
Commissioner of Revenue, *

Defendants. *

**EXHIBIT I TO
PLANTIFFS' SUBMISSION OF EXPERT REPORTS**

Expert report of Prof. Susan Pace Hamill

Expert Witness Report of Professor Susan Pace Hamill – Lynch v. Alabama

Pursuant to Rule 26 (B) of the Federal Rules of Civil Procedure I hereby provide the following written report:

1. My Qualifications

I am a graduate of Emory University, Tulane Law School (*magna cum laude and order of the coif*), New York University (LL.M. in taxation) and Beeson Divinity School of Samford University (masters in theological studies). While at Tulane and New York University I served as an editor of the *Tulane Law Review* and the *Tax Law Review*.

I have been professionally engaged in the field of tax law for over twenty years. In addition to four years of private practice with two leading New York City law firms, I spent four years in the Chief Counsel's Office of the Internal Revenue Service, and, I have been a professor at the University of Alabama School of Law for fifteen years. I am an expert in business law (especially limited liability companies), the taxation of business organizations and in state and local taxation.

Since joining the faculty of the University of Alabama School of Law I have published two books, fourteen law review articles, two book chapters, two book reviews, and twenty-two essays and opinion editorials. Of these publications both of the books, three of the law review articles, and eight of the opinion editorials deal with Alabama's state and local tax structure, Alabama's 1901 Constitution or state and local tax law generally. My C.V. is attached to this report.

2. Previous Testimony

In May of 2004 I testified before Judge Harold Murphy as an expert witness for the plaintiffs for the case of *Knight v. Alabama* in federal district court for the Northern District of Alabama.

On October 5, 2004, based on my expert testimony, which was backed up by the research and conclusions in two of my law review articles (*An Argument For Tax Reform Based on Judeo-Christian Ethics*, 54 ALABAMA LAW REVIEW 1-112 (2002) and *Constitutional Reform in Alabama: A Necessary Step Towards Achieving a Fair and Efficient Tax Structure*, 33 CUMBERLAND LAW REVIEW 437- 462 (2003)), Judge Murphy in the case of *Knight v. Alabama*, 458 F. Supp. 2d 1273 (N.D. Ala. 2004) held:

- (1) Alabama's property tax provisions are the primary force causing grossly inadequate revenues supporting education, which deny poor and lower-income Alabamians opportunities to improve their condition. 453 F. Supp. 2d at 1297.
- (2) Alabama's per capita property tax and revenues are the lowest of all fifty states. *Id.*

- (3) Alabama's property taxes make up as little as five percent of revenue sources. *Id.* at 1298.
- (4) Alabama's over-reliance on sales taxes supports the conclusion that inadequate property taxes cause Alabama's inadequate revenues. Specifically most rural and low-income counties have small commercial sales bases and therefore sales taxes will never raise adequate revenues to meet minimum needs including educational needs. *Id.*
- (5) The Lid Bill (amendments 325 and 373 of the 1901 Constitution) contains two principal mechanisms that restrict property taxes, the first being constitutional caps on millage rates and absolute dollar amount limits based on the fair market value of individual properties. *Id.*
- (6) The second mechanism of the Lid Bill entrenches low assessment ratios for separate classifications of property and mandates a low current use valuation for timber and farmland. This guarantees that no level of millage rates will produce minimally adequate property taxes. For example property tax revenues from timber, which constitutes seventy-one percent of Alabama's land mass, average less than \$1.00 an acre and account for only two percent of all property tax revenue. Further an increase in millage rates alone would not increase the proportion of property tax revenue from timber; timberland would still provide merely two percent of the revenue derived from the property tax. *Id.*
- (7) The effect of low property tax revenues has had a crippling effect on poor, majority-black school districts. In rural areas of the state, most local school districts do not have a critical mass of valuable commercial property and residential homes-the two types of property shouldering eight-five percent of the property taxes-to raise adequate funds for public education. Moreover, in areas where the significant source of wealth is timber, the property tax structure bars taxation above ten percent of current use value of such areas: consequently, that property does not provide much property tax revenue. *Id.* at 1299.

In May of 2005 I authored an *amicus curiae* appellate brief on behalf of the plaintiffs for the Court of Appeals for the Eleventh Circuit. Four other law professors (Judge John L. Carroll, Charles Gamble, Norman Stein and Howard Walthall) and two historians (Wayne Flynt and Harvey H. Jackson III) also signed this brief.

3. Compensation

Except for expenses covering travel, all my time and effort in preparing for and testifying in this case is being performed *pro bono*. My work performed as an expert witness and brief writer in *Knight v. Alabama* was also *pro bono*. I consider the work in this case (and the *Knight* case) as part of my fiduciary obligation I owe to all Alabamians as a professor at the state's only public law school. My research assistants are conducting their work for academic credit as part of the Law School's independent study program.

4. Overview of my testimony

My testimony for the plaintiffs in *Lynch v. Alabama* will illustrate that the effects of the property tax Lid Bill provisions continue to operate in a way that severely restricts the ability of rural, poor, school districts to raise adequate local property taxes, especially from Class III current use property, and, that the negative consequences of these effects continue to fall disproportionately on African-American Alabamians.

According to Amendment 778 of the Alabama 1901 Constitution the Department of Revenue is required to provide data breaking down property tax collections for each class of property (Class I, Class II, Class III (other), Class III (current use) and Class IV) at the state, level, for each of the sixty-seven counties, for all municipalities and for each individual school district. As of April 17, 2009 the state has only provided the 2008 property tax collections for each class of property at the school district level only. Due to the format in which the data was provided, the research team was unable to isolate property tax collections by class of property for individual school districts in counties having more than one school district.

Based on this data provided by the Department of Revenue my testimony will illustrate that the conclusions reached in my testimony in 2004, which Judge Murphy accepted as findings of fact, have not materially changed. When viewing property tax collections in 2008 at the school district level from all counties Class II (primarily commercial property) contributes 54.57% of the property tax, while Class III current use property (timber and agriculture) contributes 1.08% of the property tax. The research backing up my 2004 testimony concluded that Class II property contributed approximately 56% of the property tax, while Class III current use property contributed approximately 2% of the property tax.¹

My testimony will show that poor rural counties that have very little valuable commercial property whose principal property value is timber and agricultural lands rely heavily on current use property as a percentage of their meager property tax collections, and, they are unable to raise property taxes remotely adequate to support rural school districts. My testimony will also show that counties with large concentrations of valuable commercial property also collect meager property taxes from current use property yet they are much better equipped to raise greater levels of local property taxes because they collect large amounts of property taxes from Class II commercial property.²

¹ The 2008 property tax collections for school districts also indicates that Class I property (primarily utility property) contributes 8.58% of the property tax, Class III other property (primarily personal residences and historic sites) contributes 31.20% of the property tax and Class IV property (motor vehicles) contributes 4.57% of the property tax. The research backing up my 2004 testimony concluded that Class I property contributed approximately 9% of the property tax, Class III other property contributed approximately 29% of the property tax and Class IV property contributed approximately 4% of the property tax.

² My testimony will also show that this trend also exists with Class III other property, meaning counties with greater levels of valuable personal residences rely far less on Class III current use property as a percentage of their property tax collections and are much better equipped to raise local property taxes to support local school districts.

My testimony will show that the land mass and economic picture regarding timber and agriculture and their industries has not materially changed. It will also show that the local school districts in counties with little valuable property other than Class III current use property raise very little local property taxes and are forced to rely on the state and the federal government for most of the funding for their schools.³

As Judge Murphy recognized in his findings of facts based on my 2004 testimony, my testimony will identify the provisions of the Lid Bill anchored in the Alabama 1901 Constitution that shrink the property tax base to a mere fraction of the property's fair market value, especially for Class III current use property as the principal explanation why rural school districts cannot raise adequate property taxes to fund local schools.

My testimony will also explain the three components of the Lid Bill restrictions. These are caps on the millage rates, including elaborate procedures required by the 1901 Constitution to impose higher mill rates, absolute dollar limitations applied per individual piece of property and finally provisions that shrink the base of the property available for the mill rates to apply to a mere fraction of the property's fair market value, especially for Class III current use property.

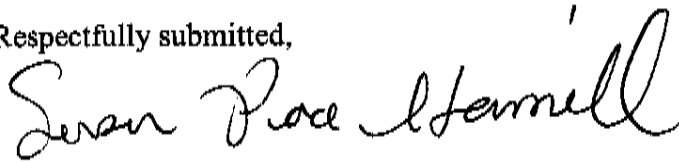
Consistent with my testimony in 2004, which Judge Murphy accepted as findings of fact, my testimony will state that because the same millage rate must apply to all classes of property, and, the 1901 Constitution requires all other classes of property, especially Class II property, to include a significantly greater portion of the fair market value in the base, in order to even attempt to raise adequate property taxes local areas would have to enact unreasonably high millage rates, that, in addition to being politically impossible would unfairly impose a disproportionately greater share of the burden on owners of all other classes of property, especially Class II property and also Class III other property.

Consistent with Judge Murphy's findings of fact in the 2004 opinion in *Knight v. Alabama*, from a variety of perspectives my testimony will illustrate that the negative effects of the Lid Bill restrictions continue to fall disproportionately hard on African-Americans, especially poor, rural majority-black school districts. Using census material, other sources and excel programs the research will show that in Alabama, African-Americans are disproportionately poor, and counties with little ability to raise local property taxes because they have little valuable property other than Class III current use property have greater concentrations of African-Americans and poor, rural, majority-black school districts.

³ My testimony will also contain research from my most recent article, *The Vast Injustice Perpetuated by State and Local Tax Policy*, 37 HOFSTRA LAW REVIEW 117 (2008). This research contains strong arguments backed up by prominent sources that overall K-12 funding less than \$10,000 per child and K-12 funding less than \$14,000 per child in high poverty districts creates a rebuttable presumption that the funding is inadequate. Given that most school districts in Alabama are funded well below \$10,000 per child and high poverty districts do not even come close to \$14,000 per child, for this reason as well as many others arguments that poor rural districts receiving the bulk of their funding from the state and the federal government are not harmed by the Lid Bill restrictions must fail.

My team of seven research assistants and I are in the process of preparing a detailed memorandum describing these conclusions, citing to the data and other sources backing up these conclusions as well as preparing tables, charts and graphs. Due to the delay in receiving the property tax collection data at the school district level and the approaching of final exams this memorandum will not be available until May 26, 2009.

Respectfully submitted,

A handwritten signature in black ink that reads "Susan Pace Hamill". The signature is written in a cursive style with a large, prominent initial 'S'.

Susan Pace Hamill
Professor of Law
University of Alabama School of Law
April 17, 2009

SUSAN PACE HAMILL

University of Alabama School of Law
101 Paul Bryant Drive, Campus Box 870382
Tuscaloosa, Alabama 35487-0382

(205) 348-5931 (office) / (205)-310-9758 (office cell) / (205)-553-0658 (home) / (205)-242-5878 (personal cell)
shamill@law.ua.edu (office e-mail) / susanpacehamill@gmail.com (personal e-mail)

PROFESSOR OF LAW, The University of Alabama School of Law (1994 - present).

Teaching Areas: Taxation and Business (including Business Organizations, Federal Income Tax, Business Tax, State and Local Tax and Business Ethics Seminar).

SCHOLARSHIP: Tax Policy and Judeo-Christian Ethics

Article, *The Vast Injustice Perpetuated by State and Local Tax Policy*, 37 HOFSTRA LAW REVIEW 117-156 (and 13 pages of empirical tables) (2008).

The preliminary research of the article above was discussed in feature article in the *New York Times*. See David Cay Johnston, *Professor Cites Bible in Faulting Tax Policies*, N.Y. TIMES, Dec. 25, 2007, at C3.

Article, *The Potential of Applying Judeo-Christian Ethics to Tax Policy in Foreign Countries*, 34 JOURNAL OF EDUCATION FINANCE 139-155(2008)(presented at the Oxford Roundtable, Oxford England, Aug. 7, 2007).

Book, AS CERTAIN AS DEATH: A FIFTY STATE SURVEY OF STATE AND LOCAL TAX LAWS (567 pages) (2007).

Book chapter: *They're a moral obligation*, in TEN EXCELLENT REASONS NOT TO HATE TAXES 22-30 (2007).

Article, *An Evaluation of Federal Tax Policy Based on Judeo-Christian Ethics*, 25 VIRGINIA TAX REVIEW 671-764 (2006).

Article, *A Moral Perspective on "Big Businesses'" Fair Share of America's Tax Burden*, 1 UNIVERSITY OF ST. THOMAS LAW JOURNAL 857-908 (2004) (Symposium, "Understanding the Intersection of Business and Legal Ethics").

Book, THE LEAST OF THESE: FAIR TAXES AND THE MORAL DUTY OF CHRISTIANS (133 pages) (2003).

Article, *An Argument For Tax Reform Based on Judeo-Christian Ethics*, 54 ALABAMA LAW REVIEW 1-112 (2002).

The article and book above received extensive national press coverage (e.g., front page story, *Wall Street Journal*), made the *New York Times* 2003 list of best ideas, was discussed by Jim Wallis and Wayne Flynt in their latest books, GOD'S POLITICS and ALABAMA IN THE TWENTIETH CENTURY, the subject of a 2004 United Methodist Church national resolution, and, in 2004 received awards from the *Faith and Politics Institute* (presented by Congressmen John Lewis and Artur Davis) and Sojourner's *Call to Renewal*.

Book in progress: FAITH AND FAIR TAXATION (targeting publication in 2010).

Research in progress (ethical analysis of business law issues, e.g., living wage, fiduciary duties).

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SCHOLARSHIP: Alabama History and Reform of Alabama's Public Policy

Article, *An Argument for Providing Drug Courts in all Alabama Counties Based on Judeo-Christian Ethics*, 59 ALABAMA LAW REVIEW 1305-1321 (2008).

Book Review, *A Tale of Two Alabamas: ALABAMA IN THE TWENTIETH CENTURY* by Wayne Flynt, 58 ALABAMA LAW REVIEW 1103-1160 (2007).

Amicus Curiae Brief, *Knight v. Alabama*, May 16, 2005 (Court of Appeals for the Eleventh Circuit).

Book Review, *The Book That Could Change Alabama: INSIDE ALABAMA: A PERSONAL HISTORY OF MY STATE* by Harvey H. Jackson III, 56 ALABAMA LAW REVIEW 219-246 (2004).

Article, *Constitutional Reform in Alabama: A Necessary Step Towards Achieving a Fair and Efficient Tax Structure*, 33 CUMBERLAND LAW REVIEW 437- 462 (2003).

Article in progress, *The Unconstitutional Effects of Alabama's Property Tax Structure on K-12 Funding: George Wallace's Spirit Continues to Block the Schoolhouse Door* (forthcoming, ALABAMA LAW REVIEW).

Article in progress, *A Rejoinder to the Rejoinder: Economic Analysis of Alabama's Property Tax Structure* (with Walsh/ targeting publication in 2009-2010 academic year).

SCHOLARSHIP: Business Organizations and Business Tax

Book Chapter, *The Story of LLCs: Combining the Best Features of a Flawed Business Tax Structure*, in BUSINESS TAX STORIES: AN IN-DEPTH LOOK AT TEN LEADING DEVELOPMENTS IN CORPORATE AND PARTNERSHIP TAXATION 295-315 (2005).

Article (with Strong), *Allocations Attributable to Partner Nonrecourse Liabilities: Issues Revealed by LLCs and LLPs*, 51 ALABAMA LAW REVIEW 603-672 (2000).

Article, *From Special Privilege to General Utility: A Continuation of Willard Hurst's Study of Corporations*, 49 AMERICAN UNIVERSITY LAW REVIEW 81-180 (1999).

Article (with Stover), *The LLC Versus LLP Conundrum: Advice For Businesses Contemplating the Choice*, 50 ALABAMA LAW REVIEW 813-847 (1999).

Article, *The Origins Behind the Limited Liability Company*, 59 OHIO STATE LAW JOURNAL 1459-1522 (1998).

Article (with Farrar), *Dissociation From Alabama Limited Liability Companies in the Post Check-The-Box Era*, 49 ALABAMA LAW REVIEW 909-940 (1998).

Article, *The Limited Liability Company: A Catalyst Exposing the Corporate Integration Question*, 95 MICHIGAN LAW REVIEW 393-446 (1996).

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Article (with Boles), *Agency Powers and Fiduciary Duties Under the Alabama Limited Liability Company Act: Suggestions for Future Reform*, 48 ALABAMA LAW REVIEW 143-173 (1996).

Article, *The Taxation of Domestic LLCs and Limited Partnerships: A Case For Eliminating the Partnership Classification Regulations*, 73 WASHINGTON UNIVERSITY LAW QUARTERLY 565-608 (1995).

Book in progress: (the history of United States business organizations; on hold since 2000).

OP-ED EDITORIALS AND ESSAYS PUBLISHED OUTSIDE ALABAMA

“Prayer for fair tax policy”, in PRAYERS FOR A NEW SOCIAL AWAKENING (May, 2008).

“A Fair Tax: How Bush’s Policy Falls Short”, CHRISTIAN CENTURY MAGAZINE (April 18, 2006).

“Tax Policy Offends Christian Values”, *Metro* (New York, Philadelphia & Boston, March 15, 2006).

“Biblical Perspectives on Taxation and the Poor”, *Philadelphia Inquirer* (November 7, 2004).

“Tax Policy as a Moral Issue Under Judeo-Christian Ethics”(SWIG LECTURE, September 15, 2004).

“Why Tax Policy Matters”, PRISM MAGAZINE (September/October 2004).

“Tax Sin Stains State”, *Atlanta Journal Constitution* (September 12, 2003).

“Alabama’s Fight for Tax Justice Will Never Die”, *Newsday* (September 16, 2003).

OP-ED EDITORIALS AND ESSAYS PUBLISHED IN NEWSPAPERS ACROSS ALABAMA

“The Alabama Supreme Court affects the lives of all Alabamians” (March 22, 2009).

“Yertle offers lessons to Alabama” (December 7, 2008).

“Entry on *Knight v. Alabama*”, in ENCYCLOPEDIA OF ALABAMA (February, 2008).

“Resegregation and Tax Policy” (September 30, 2007).

“The entry way into Alito’s judicial soul” (February 18, 2007).

“Alabama is a Long Way From Being Truly Pro-life” (April 23, 2006).

“A Spiritual Quandary” (November 13, 2005).

“New Hope for the Old Problem of Poverty” (January 30, 2005).

“The Book That Could Change Alabama” (September 5, 2004).

“Lid Bill Shackles Alabama’s Minorities” (May 16, 2004).

“Voting Yes on September 9th is the Only Right Thing to Do” (August 3, 2003).

“The Governor’s Proposal: A First Step in Alabama’s Journey to Fair Taxes” (May 25, 2003).

“Only Real Tax Reform Can Save Our Children” (March 2, 2003).

“Constitutional Reform Essential For Real Progress” (November 10, 2002).

“Christians Have a Moral Duty to Back Tax Reform” (September 1, 2002)

(over 100,000 copies re-printed in pamphlet form by the Samford University Press under the title of *The Least of These: Tax Reform and the Commands of Faith*).

MEDIA COVERAGE - Tax Policy and Judeo-Christian Ethics

Hundreds of newspaper articles, editorials and syndicated columns all over the country including: David Cay Johnston, *Professor Cites Bible in Faulting Tax Policies*, N.Y. TIMES, Dec. 25, 2007 at C3; Shailagh Murray, *Seminary Article Sparks Alabama Tax-Code Revolt*, WALL ST. J., Feb. 12, 2003 at A1; Adam Cohen, *What Would Jesus Do? Sock it to Alabama’s Corporate Landowners*, N.Y. TIMES, June 10, 2003 at A28; David M. Halbfinger, *Alabama Voters Crush Tax Plan Sought by Governor*, N.Y. TIMES, Sept. 10, 2003 at A11; Jay Reeves, *Law Professor Summons Jesus as a Witness for Tax Reform*, WASH POST, March 23, 2003 at A10; Tony Allen-Mills, *Alabama Puts Bush Tax Cuts to Biblical Test*, THE LONDON TIMES, June 15, 2003 at 25, sec. 1; Electa Draper, *Psalm 1040: Prof. Urges a Fairer Tax*, DENVER POST, Jan. 24, 2008 at A1; Peggy Fletcher Stack, *Jesus and the Tax Man*, SALT LAKE TRIBUNE, April 15, 2006 at C-1; Bob Kemper, *This Isn’t Your Father’s Moral Majority*, ATLANTA J. CONST, Jan. 22, 2006 at A7; Rhoda A. Pickett, *Professor Continues Tax Crusade*, MOBILE REGISTER, March 5, 2005 at C1.

Numerous magazine stories including:

Dolores W. Gregory, *Law Professor Uses Bible as Roadmap in Addressing Tax Injustice*, BNA MULTISTATE TAX REPORT, Feb. 22, 2008 at 75; Julie Porter, *The Lawyer, the Bible and the Governor*, SOJOURNERS MAG., April 2004 at 12-17 (featured on the cover); Feature Article, *Unjustly Taxed: The Bible and Politics in Alabama*, CHRISTIAN CENTURY, Sept. 21, 2004; Jason Zengerle, *Biblical Taxation*, N.Y. TIMES MAG., Dec. 14, 2003 at 52-54; Collin Hansen, "Jesus Tax" Plan Dies: Alabama Fiscal Debate Exposes a Divide Between Christians", CHRISTIANITY TODAY, Nov. 2003 at 25-26; Marc Kaufman, *What Would Jesus Tax*, SCIENCE & SPIRIT, Sept./Oct. 2003 at 10-13; Jason Zengerle, *Not a Prayer*, THE NEW REPUBLIC, Sept. 22, 2003 at 13-15; Francis Wilkinson, *Divine Right*, THE AMERICAN PROSPECT, Aug. 28, 2003.

Numerous television and radio including:

NOW PBS (April 11, 2008); the American Perspective (Jan. 23, 2008); NBC National News (Dec. 26, 2007); ABC's Peter Jennings Show (Sept. 9, 2003); ABC Nightline (Sept. 3, 2003); Alabama Public Television "For the Record" (Aug. 19, 2002 and June 18, 2003); National Public Radio "The Connection" (Feb. 17, 2003); National Public Radio "Interfaith Voices" (Dec. 13, 2005).

PRESENTATIONS - Tax Policy and Judeo-Christian Ethics

Since 2002, hundreds of public speaking engagements in 27 different states and in 30 of Alabama's 67 counties in forums ranging from churches, political organizations, advocacy groups, national faith-based leadership organizations to endowed lectureships at academic institutions including:

J.J. Millican Ethics Symposium, Oklahoma Christian University (February 6, 2009)
Distinguished Whiteside Lecture, Emory University (October 10, 2006)
Star and Stan Bloom Lecture, University of Alabama (April 3, 2006)
Markoe-DePorres Social Justice Lecture, Creighton University (February 3, 2005)
Swig Lecture, University of San Francisco (September 14, 2004)
Jim MacDonald Lecture, University of Virginia (February 12, 2004)
Seasontoogood Fellow on Law & Ethics, University of Cincinnati College of Law (February 24, 2003)

PRESENTATIONS - LLCs, Partnerships and Corporations

Since 1994, over twenty presentations, including testimony before the U.S. Senate Finance Committee.

SERVICE

Board of Directors: University of Alabama Wesley Foundation (since 1998), Turning Point (since 2001); Alabama Poverty Project (since 2003, chair of the op-ed committee since 2006).

Pro bono: Donated hundreds of hours to the case of *Knight v. Alabama* which continues in *Lynch v. Alabama*. Served on the Tax Policy Committee for the Obama Campaign.

Law School: Served on Faculty Development, Public Interest, Colloquium, Career Services, Re-admissions, Curriculum, Library, Business & Tax Committees. Either serving as or has served as faculty advisor for the Dorbin Association, Tax and Estate Planning Association, the Law Student Chapter of ACCR and the Harmonies of Liberty Society. Dean's Scholar (1998 & 2000) and Dean Thomas W. Christopher (1997) Awards.

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EDUCATION

Beeson Divinity School, Samford University, Birmingham, Alabama
M.T.S. (Masters in Theological Studies), May 2002; GPA 3.9/4.0.
Awarded Dean's Scholar Fellowship. Pursued during sabbatical leave of absence 2000-2001.

New York University School of Law, New York, New York
LL.M. (Taxation), June 1986; GPA 3.4/4.0.
Awarded Gerald Wallace Fellowship; *Tax Law Review*, Graduate Editor.

Tulane University School of Law, New Orleans, Louisiana
J.D. *magna cum laude*, May 1985; Rank: 11/240; GPA 3.7/4.0; Order of the Coif.
Tulane Law Review, Research Editor; Legal Research and Writing Senior Fellow.

Emory University, Atlanta, Georgia
B.A., English and History, June 1982; GPA 3.5/4.0; Phi Alpha Theta History Honor Society.
A.A., Oxford College of Emory University, June 1980.

EXPERIENCE BEFORE LAW SCHOOL APPOINTMENT

Adjunct Instructor: George Mason Law School, Arlington Virginia
Classes: Partnership Tax (Summer 1992) and Business Planning (Spring 1993).

Government Service: Chief Counsel's Office, Internal Revenue Service, Washington DC
Attorney Advisor, Passthrough Entities Division, May 1990 - May 1994.

Private Practice: Sullivan & Cromwell and Chadbourne & Parke, New York, New York
Associate Attorney (concentrating in taxation), September 1986 - May 1990.

PUBLICATIONS BEFORE LAW SCHOOL APPOINTMENT

Article, *The Limited Liability Company: A Midpoint Evaluation*, 52 NEW YORK UNIVERSITY INSTITUTE ON FEDERAL TAXATION 1-43 (1994).

Book and Instructor's Manual, MCKEE, NELSON & WHITMIRE'S FEDERAL TAXATION OF PARTNERSHIPS AND PARTNERS: STUDY PROBLEMS, (285 pages) (Warren Gorham Lamont, June 1993).

Article, *Final Regulations Concerning Liabilities Join Substantial Economic Effect Rules*, 9 JOURNAL OF PARTNERSHIP TAXATION 99-129 (1992).

Article, (with Keatinge, et al), *The Limited Liability Company: A Study of the Emerging Entity*, 47 BUSINESS LAWYER 375-460 (1992).

Article, *The Limited Liability Company: A Possible Choice For Doing Business?* 41 UNIVERSITY OF FLORIDA LAW REVIEW 721-771 (1989).

Note, *United States v. Villamonte-Marquez*, 59 TULANE LAW REVIEW 812-825 (1985).

OTHER: Born July 28, 1960; married with two children; member of Trinity United Methodist Church, Tuscaloosa; member of New York (since 1987) and Alabama (since 2000) Bars.