

RICHARD WINCHESTER

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https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=346309

LAW SCHOOL APPOINTMENTS **SETON HALL UNIVERSITY SCHOOL OF LAW**, Newark, NJ.
Associate Professor with tenure (since AY 2020-21) *Visiting Professor*
(AY 2018-20)
Teaching portfolio includes Business Associations, Federal Income Tax,
Partnership Tax, and International Tax Planning.

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY.
Scholar in Residence (Spring 2023)

UNIVERSITY OF OREGON SCHOOL OF LAW, Eugene, OR.
Visiting Professor (AY 2017-18)
Taught Federal Income Taxation, Corporate and Partnership Taxation,
International Taxation, and Business Planning.

THOMAS JEFFERSON SCHOOL OF LAW, San Diego, CA.
Professor (AY 2014-18) (tenured since AY 2010-11), *Associate Professor* (AY
2007-14) *Assistant Professor* (AY 2003-07)
Taught Federal Income Taxation, Corporate and Partnership Taxation,
Estate and Gift Taxation, International Taxation, Business Associations.

UNIVERSITÉ DE CARTHAGE, Tunis, Tunisia.
Fulbright Scholar (Spring 2012), *Visiting Professor* (Spring 2017)
Taught Financing International Trade, U.S. Corporate Law, and the
Principles of Common Law.

UNIVERSITY OF SAN DIEGO SCHOOL OF LAW, San Diego, CA.
Adjunct Professor (Spring 2006, Fall 2007, Spring 2009)
Taught Tax I and the Taxation of Corporations and Partnerships.

EDUCATION **YALE LAW SCHOOL**, New Haven, CT.
J.D., June 1992.
Earl Warren Scholarship.
Yale Law & Policy Review, Editor-in-Chief.
Black Law Students Association, Yale Chapter Secretary.
Frederick Douglass Moot Court Competition.

PRINCETON UNIVERSITY, Princeton, NJ.
A.B., School of Public and International Affairs, June 1984.
National Achievement Scholarship.
Thesis: *The Jobs Training Partnership Act in Mercer County, New Jersey: A
Case Study of the Implementation of Federal Employment and Training
Programs*

RICHARD WINCHESTER

SCHOLARLY PUBLICATIONS

Pontchartrain Park Homes: A Simple Case Complicated by Race, 20 PITT. TAX. REV. ____ (forthcoming) (peer reviewed).

Homeownership While Black: A Pathway to Plunder, Compliments of Uncle Sam, 110 KY. L.J. 613 (2022) (lead article).

A GILTI Fix for an Employment Tax Glitch, 48 PEPP. L. REV. 915 (2021).

A Tax Theory of the Firm, 88 U. CINN. L. REV. 1 (2019) (lead article).

The Deduction for Passthrough Firms: A Hodgepodge of Ideas, 158 TAX NOTES 1517 (March 12, 2018).

Carried Interest for the Common Man, 142 TAX NOTES 1250 (March 17, 2014).

Obama's Gift to the Rich: A Permanent Payroll Tax Holiday, 48 VAL. L.R. 83 (2013).

Corporations That Weren't: The Taxation of Firm Profits in Historical Perspective, 19 S. CAL. INTERDISC. L.J. 501 (2010).

The Gap in the Employment Tax Gap, 20 STAN. L. & POL'Y REV. 127 (2009).

- Cited in Joint Committee on Taxation, *Description of Chairman's Amendment in the Nature of a Substitute to the Committee Print Relating to Infrastructure Financing*, at 74 (Sept. 14, 2021)
- Cited in Joint Committee on Taxation, *Description of Certain Revenue Provisions Contained in the President's Fiscal Year 2017 Budget Proposal*, at 69 (July 2016)
- Cited in Joint Committee on Taxation, *Description of Certain Revenue Provisions Contained in the President's Fiscal Year 2015 Budget Proposal*, at 168 (Dec. 2014)
- Cited in Joint Committee on Taxation, *Technical Explanation of the Tax Reform Act of 2014*, at 80 (Feb. 26, 2014)
- Featured in the NEW YORK TIMES: Victor Fleisher, *A Tax Shelter Mitt Romney Could Love* (Sept. 25, 2012).
- Cited in Joint Committee on Taxation, *Description of the Social Security Tax Base*, at 31 (June 21, 2011).
- Cited in Joint Committee on Taxation, *Technical Explanation of the Revenue Provisions Contained in the "American Jobs and Closing Tax Loopholes Act of 2010" for Consideration on the Floor of the House of Representatives*, at 263 (May 28, 2010).

RICHARD WINCHESTER

SCHOLARLY PUBLICATIONS (continued)

Equity Undermined: The 1918 Check-the-Box Entity Classification Election,
PROC. OF THE 101ST ANN. CONF. OF THE NAT'L TAX ASS'N 65 (2008).

Parity Lost: The Price of a Corporate Tax in a Progressive Tax World, 9 NEV. L.J.
130 (2008).

- Cited in Congressional Budget Office, *Taxing Businesses Through the Individual Income Tax*, at 5 (Dec. 2012).

Working for Free: It Ought to be Against the (Tax) Law, 76 MISS. L.J. 227 (2006).

- Cited in Joint Committee on Taxation, *Tax Reform: Selected Federal Tax Issues Relating to Small Business and Choice of Entity*, at 58, 65 and 69 (June 4, 2008).

The S Corporation: Unpoliced and Unpoliceable (in progress)

THE ORIGINS OF PONTCHARTRAIN PARK: HOW A FEDERAL PROGRAM FOR
WHITES FINANCED A SOUTHERN ENCLAVE FOR BLACKS (in progress)

OTHER WRITTEN WORK

Changing Tradeoffs Confront Employee-Shareholders Who Want to Access Corporate Profits, ABA SECTION OF TAXATION NEWSQUARTERLY, Vol. 27,
No. 4, p. 17 (Summer 2008).

Notes from Tunisia: <http://notesfromtunisia.blogspot.com/>

Multinational Groups Seek to Improve International Dialogue on Tax Issues, 26
TAX NOTES INT'L 520 (May 6, 2002).

Interest Prepayments on Cross-Border Financings, J. TAX'N GLOBAL
TRANSACTIONS 11 (Winter 2002) (with L.G. Chip Harter).

JUDICIAL CLERKSHIPS

PENNSYLVANIA SUPREME COURT, Philadelphia, PA.
Law clerk to Chief Justice Robert N.C. Nix, Jr. (Sept. 1992 – Sept. 1993)

LOUISIANA 4th CIRCUIT COURT OF APPEALS, New Orleans, LA.
Law clerk to Judge Joan Bernard Armstrong. (Mar. 2003 – July 2003)

OTHER TEACHING EXPERIENCE

UNIVERSITY OF NEW ORLEANS, New Orleans, LA.
Instructor (Fall 2002)
Taught a course on the Legal Aspects of Management.

DELGADO COMMUNITY COLLEGE, New Orleans, LA.
Instructor (Fall 2002)
Taught an advanced course on the Taxation of Inland Shipping.

RICHARD WINCHESTER

- TAX and LEGAL EXPERIENCE** **PWC – NATIONAL TAX OFFICE**, Washington, DC.
International Tax Manager (Mar. 2000 – Dec. 2001)
Helped U.S. and foreign firms plan and structure U.S. cross-border transactions and business operations.
- BURT, STAPLES & MANER**, Washington, DC.
International Tax Associate (July 1998 – Mar. 2000)
Helped design and structure U.S. cross-border financial transactions and business operations. Advised firms on international tax issues under audit.
- GROOM LAW GROUP**, Washington, DC.
Tax Associate (Sept. 1996 – July 1998)
Helped structure public offerings for mutual life insurance companies. Advised publicly traded firms on federal and international tax matters.
- WOLF BLOCK**, Philadelphia, PA.
Tax Associate (Sept. 1993 – Sept. 1996)
Advised real estate firms on federal and state issues relating to business formations, reorganizations, acquisitions and securities offerings.
- MANAGEMENT EXPERIENCE** **YALE LAW & POLICY REVIEW**, New Haven, CT.
Editor-in-Chief (Oct. 1990 – Mar. 1992)
Led over 50 law students who produced two issues of scholarly articles for the publication's tenth volume.
- CHRYSLER FIRST, INC.**, Allentown, PA.
Products Specialist (May 1986 – Sept. 1989)
Helped design, launch and manage the private label credit card program for the consumer finance unit of Chrysler Corporation.
- PRUDENTIAL INSURANCE**, Newark, NJ.
Management Trainee (July 1984 – Apr. 1986)
Coordinated the conversion to a computerized inventory management system in the printing plant.
- HONORS and AWARDS** *Faculty Teacher of the Year* (2021-22): Seton Hall University School of Law
Elected Fellow (since 2022): American College of Tax Council
Fulbright Scholar (2012): Taught law at Université de Carthage in Tunisia
Elected Member (since 2011) National Academy of Social Insurance
Visionary Award (1990): Highest honor awarded by Obsidian, Inc., a community service organization in Allentown, Pennsylvania
Purple Knight Award (1980): Highest honor awarded to a graduating senior by St. Augustine High School in New Orleans, Louisiana

RICHARD WINCHESTER

SPEAKING APPEARANCES

Presenter, *The S Corporation: A License to Steal*, Law and Society Association Annual Meeting, Lisbon, Portugal (July 2022)

Presenter, *The S Corporation: A License to Steal*, Villanova University School of Law Critical Tax Conference, (Apr. 2022)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Blockbusting*, University of Kentucky School of Law Racial Wealth Gap Symposium (Oct. 2021)

Presenter, *Teaching Tax to Train Lifelong Learners of the Law*, Seton Hall Faculty Brown Bag, virtual (June 2021)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Blockbusting*, Law & Society Association Annual Conference, virtual (May 2021)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Blockbusting*, St. John's University School of Law Faculty Workshop, virtual (Apr. 2021).

Moderator, #BlackTaxpayersMatter, ABA Section of Civil Rights and Social Justice, virtual (Feb. 2021)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Blockbusting*, University of Oregon School of Law Tax Policy Colloquium, virtual (Nov. 2020)

Presenter, *A GILTI Fix for an Employment Tax Glitch*, Southeastern Association of Law Schools Annual Conference, virtual (Aug. 2020)

Panellist, Topical Problem Solving, Southeastern Association of Law Schools Annual Conference, virtual (Aug. 2020)

Panellist, Black Lives, Systemic Racism & the Academy, Southeastern Association of Law Schools Annual Conference, virtual (Aug. 2020)

Presenter, *A GILTI Fix for an Employment Tax Glitch*, Seton Hall University School of Law Faculty Brown Bag, virtual (July 2020)

Presenter, *People: The Forgotten Factor in the Economic Equation*, Seton Hall University Petersheim Institute Symposium on Global Justice, virtual (Apr. 2020).

Panellist, *En/Countering Race, Racism, and Racial Distinctions in Tax Law*, AALS Annual Meeting, Washington, DC (Jan. 2020)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Plunder*, LatCrit Biennial Conference, Georgia State University College of Law, Atlanta, GA (Oct. 2019)

RICHARD WINCHESTER

SPEAKING
APPEARANCES
(continued)

- Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Plunder*, Southeastern Association of Law Schools Annual Conference, Boca Raton, FL (Aug. 2019)
- Presenter, *A Tax Benefit for Bigotry, Compliments of Martha's Vineyard*, John Mercer Langston Writing Workshop, Howard University School of Law, Washington, DC (July 2019)
- Presenter, *A Tax Benefit for Bigotry: A Gift from Martha's Vineyard*, Law and Society Association Annual Meeting, Washington, DC (May 2019)
- Presenter, *The Tax Benefits of Bigotry*, National People of Color Conference, American University School of Law, Washington, DC (Mar. 2019)
- Colloquium Speaker, *A Tax Theory of the Firm*, Seton Hall University School of Law (Nov. 2018)
- Guest Speaker, *A Tax Theory of the Firm*, University of Oregon School of Law (Jan. 2017)
- Presenter, *A Tax Theory of the Firm*, Southeastern Association of Law Schools Annual Conference, Boca Raton, FL (Aug. 2017)
- Presenter, *A Tax Theory of the Firm*, Law and Society Association Annual Meeting, Mexico City, Mexico (Jun. 2017)
- Panellist, *Let's Get Down to Business*, Thomas Jefferson School of Law Business Law Society, San Diego, CA (Mar. 2017)
- Guest Speaker, *My Personal Perspectives on U.S. Race Relations*, United States Embassy, Tunis, Tunisia (Mar. 2017)
- Presenter, *A Tax Theory of the Firm*, Critical Tax Scholars Conference, Tulane University Law School, New Orleans, LA (Apr. 2016)
- Presenter, *Slaves to the Self-Employed*, Critical Tax Scholars Conference, Northwestern University School of Law, Chicago, IL (Apr. 2015)
- Panellist, *Is Economic Mobility at Risk?*, American Constitution Society San Diego Lawyer Chapter (Nov. 2014)
- Guest Speaker, *Carried Interest for the Common Man*, Pepperdine University School of Law Tax Policy Colloquium, Malibu, CA (Feb. 2014)
- Panellist, *Tax Reform in a Time of Crisis*, Pepperdine University School of Law, Malibu, CA (Jan. 2014)

RICHARD WINCHESTER

SPEAKING APPEARANCES (continued)

- Guest Speaker, *Notes from Tunisia*, Catholic University of America
Columbus School of Law, Washington, DC (Sept. 2012)
- Guest Speaker, *Notes from Tunisia*, Thomas Jefferson School of Law, San
Diego, CA (Sept. 2012)
- Guest Speaker, *The U.S. Tax Aspects of Corporate Finance*, The Arab Maghreb
Development Financing Institute, Tunis, Tunisia (April 2012)
- Guest Speaker, *U.S. Tax Issues in Choosing a Business Form*, San Diego
French-American Chamber of Commerce, San Diego, CA (Dec. 2011)
- Guest Speaker, *Obama's Incomplete Opus: A Progressive Tax Plan That Will
Defeat Its Purpose*, Penn State University Dickenson School of Law,
University Park, PA (Oct. 2011)
- Panellist, *Real Estate Investment Opportunities in San Diego*, San Diego
French-American Chamber of Commerce, San Diego, CA, (June 2011)
- Moderator, *Structural Racism and Federal Tax Policy: A View from the
Trenches*, Joint Conference of the Western Law Teachers of Color and
the Conference of Asian Pacific American Law Faculty, University of
Hawaii William S. Richardson School of Law, Honolulu, HI (Dec. 2010)
- Presenter, *Obama's Omission: How A Progressive Tax Plan Will Defeat Its
Purpose*, National People of Color Legal Scholarship Conference, Seton
Hall University School of Law, Newark, NJ (Sept. 2010)
- Presenter, *All Work, No Pay: The Looming Tax Dodge for the Rich*, Law and
Society Association Annual Meeting, Chicago, IL (May 2010)
- Guest Speaker, *Personal Perspectives on a Career as a Tax Lawyer*, University
of San Diego Tax Law Society, University of San Diego School of Law,
San Diego, CA (Mar. 2010)
- Presenter, *All Work, No Pay: The Looming Tax Dodge for the Rich*, Southwest
Junior Faculty Scholarship Conference, Arizona State University
Sandra Day O'Connor College of Law, Phoenix, AZ (Mar. 2010)
- Guest Speaker, *Employment Tax Issues for the Employee-Owner of the Closely
Held Firm*, San Diego Chapter of the Young Tax Lawyers of the
California State Bar Taxation Section, University of San Diego School of
Law, San Diego, CA (Nov. 2009)
- Presenter, *The Pursuit of Equity Through the Taxation of Firm Profits*, National
Tax Association Annual Conference, Philadelphia, PA (Nov. 2008)

RICHARD WINCHESTER

- SPEAKING APPEARANCES**
(continued)
- Panelist, *Proposals for the Next Administration – Employment Tax Reform*, Closing the Tax Gap Conference, Stanford Law School, Stanford, CA (Nov. 2008)
- Presenter, *Corporations That Aren't: The Early Years of the Income Tax*, Law and Society Annual Meeting, Montreal, Canada (May 2008)
- Presenter, *Parity Lost: The Price of a Corporate Tax in a Progressive Tax World*, Southern California Junior Law Faculty Workshop, Chapman University School of Law, Orange, CA (Mar. 2008)
- Presenter, *The Original Personal Holding Company Tax: An Overlooked Model for Classifying Business Entities*, Mid-Atlantic People of Color Legal Scholarship Conference, University of Maryland School of Law, Baltimore, MD (Jan. 2008)
- Presenter, *Working for Free: A New Tax Dodge for the Wealthy Magnifies Employment Tax Defects*, Western Law Professors of Color Conference, California Western School of Law, San Diego, CA (Apr. 2006)
- Moderator, *Theorizing Reparations*, Taking Reparations Seriously: A Scholarly Conference, Thomas Jefferson School of Law, San Diego, CA (Mar. 2006)
- Presenter, *Indefensible Distinctions: Employment Taxes and the Employee-Owned Business*, Mid-Atlantic People of Color Conference, American University Washington College of Law, Washington, DC (Jan. 2006)
- Panelist, *Redistricting Options for the City of Bowie*, Maryland Chapter of the League of Women Voters, Bowie, MD (Sept. 2001)
- COMMUNITY ACTIVITIES**
- Executive Board Member*, Earl B. Gilliam Bar Association (2015 – 2017)
- Co-Chair*, Princeton Prize in Race Relations – San Diego (2014 – 2017)
- Executive Board Member*, San Diego Lawyer Chapter of the American Constitution Society (2009 – 2017)
- Member*, Bowie, Maryland, Charter Review Committee (1998 – 1999)
- Volunteer Tax Attorney and Advisor*, The Employment Project of Philadelphia (1995 – 1999)
- Co-Founder*, Voters Organized to Increase Community Empowerment (VOICE) (1988 – 1989)
- Board Member*, Lehigh Valley Young Democrats (1988 – 1989)

RICHARD WINCHESTER

COMMUNITY ACTIVITIES
(continued) *Treasurer (1987 – 1988) and Communications Director (1989), Obsidian, Inc. (community service organization in Allentown, Pennsylvania)*

Treasurer, Johnny Gills Election Committee (1987 – 1989)

Loaned Executive, the United Way of Lehigh County (1987)

MEDIA APPEARANCES

Quoted: *Trump Tax Break for Certain Businesses Gets a Pass in Biden Plan*, cnbc.com (May 12, 2021)

Quoted: *75% of Stock Owners Won't Be Subject to Biden's Proposed Capital Gains Tax Hike. Here's Why*, cnbc.com (Apr. 26, 2021)

Interviewed: *This Morning*, tbs eFM Seoul, South Korea (Mar. 24, 2021)

Quoted: *College Students and Other Dependents Qualify for the New Stimulus – But Don't Get the \$1,400 Themselves*, Money.com (Mar. 17, 2021)

Interviewed: *Good Morning Washington*, ABC 7 (Mar. 10, 2021)

Quoted: *Facebook Post Misleads About Tax Bill Breakdown*, PolitiFact (Feb. 19, 2021)

Quoted: *Trump Cut Taxes for the Rich. Biden Wants to Raise Them*, cnbc.com (Jan. 27, 2021)

Interviewed: *Good Morning Washington*, ABC 7 (Jan. 4, 2021)

Interviewed: *The National Desk*, Sinclair Broadcasting (Aug. 17, 2020)

Quoted: *Trump Leaves Payroll Tax Cut Implementation Up to Treasury*, Tax Notes (Aug. 11, 2020)

Quoted: *Coronavirus Stimulus Checks: How Much Am I Getting And When Are More Checks Coming?*, BGR.com (May 9, 2020)

Quoted: *Coronavirus Stimulus Checks: How Much Am I Getting And When Are More Checks Coming?*, Hawaiian Telecom (May 9, 2020)

Quoted: *Answers to Your Biggest Questions about U.S. Stimulus Programs for Covid-19 Relief*, cnbc.com (May 5, 2020)

Quoted: *Why the IRS Stimulus Check Portal May be Saying 'Payment Status Not Available' When You Try to Track Your Money*, Fortune (Apr. 20, 2020)

RICHARD WINCHESTER

MEDIA APPEARANCES (continued)

Interviewed: *The National Desk*, Sinclair Broadcasting (Apr. 20, 2020)

Quoted: *How the Coronavirus Stimulus Check Could Impact Your 2020 Taxes*, Yahoo Money (Apr. 17, 2020)

Quoted: *IRS Launches New Tool, Allows People Who Don't File Taxes to Receive Stimulus Check*, Yahoo Finance (Apr. 17, 2020)

Quoted: *Can Your Stimulus Check Be Wrong? (Yes)*, Money (Apr. 16, 2020)

Interviewed: *The National Desk*, Sinclair Broadcasting (Apr. 13, 2020)

Quoted: *Thinking They Won't Qualify for Aid, Small Businesses Could Miss Out on Million in Stimulus*, cnbc.com (Apr. 11, 2020)

Quoted: *Tax Policy Expert Expounds on COVID-19 Stimulus Package*, Essex News Daily (Apr. 4, 2020)

Interviewed: *The Financial Quarterback with Josh Jalinski*, WOR 710 AM New York (Apr. 4, 2020)

Quoted: *Who's Eligible for COVID-19 Stimulus Checks? Your Questions, Answered*, cnbc.com (Apr. 1, 2020)

Quoted: *COVID-19 Stimulus Package Payments to Individuals*, MyVeronaNJ.com (Mar. 28, 2020)

Interviewed: *Inclusionism*, WHCR 90.3, New York, NY (July, 2019)

Interviewed: *U.S. Embassy Attack in Tunisia*, Rodger Hedgcock Show, UT-TV, San Diego, CA (Sept. 2012)

Interviewed: *U.S. Embassy Attack in Tunisia*, KUSI-TV News, San Diego, CA (Sept. 2012)

ADMITTED TO PRACTICE

- Pennsylvania since 1993 (inactive)
- District of Columbia since 1999

OTHER

- Fluent in French
- Lifelong pianist (classical, contemporary and jazz)
- Masters level ocean swimmer; winner of several age group awards
- Trained cook and award-winning baker