

# RICHARD WINCHESTER

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## Tax Law Scholar and Educator

Seton Hall University School of Law  
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**LAW SCHOOL** **SETON HALL UNIVERSITY SCHOOL OF LAW**, Newark, NJ.  
**TEACHING** *Visiting Professor of Law (2018-19 Academic Year)*  
**EXPERIENCE** Scheduled to teach Business Associations, Partnership Taxation and International Taxation.

**THOMAS JEFFERSON SCHOOL OF LAW**, San Diego, CA.  
*Distinguished Scholar (June 2018 - Present); Professor (Aug. 2003 - May 2018)*  
Courses include Federal Income Taxation, Corporate and Partnership Taxation, Estate and Gift Taxation, International Taxation, Business Associations, International Trade Finance Law, Business and Tax Planning for the California Lawyer, Scholarly Legal Writing, and Lawyering Skills.

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

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

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

**EDUCATION** **YALE LAW SCHOOL**, New Haven, CT.  
J.D., June 1992.  
Earl Warren Scholarship recipient.  
*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., Woodrow Wilson School of Public and Int'l Affairs, June 1984.  
National Achievement Scholarship recipient.



Thesis: *The Jobs Training Partnership Act in Mercer County, New Jersey: A Case Study of the Implementation of Federal Employment and Training Programs*

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LAW REVIEW ARTICLES *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, *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).

*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).

OTHER PUBLICATIONS *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).

*Equity Undermined: The 1918 Check-the-Box Entity Classification Election*, PROCEEDINGS OF THE 101<sup>ST</sup> ANNUAL CONF. OF THE NAT'L TAX ASS'N 65 (2008).

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

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- OTHER PUBLICATIONS** *Notes from Tunisia:* <http://notesfromtunisia.blogspot.com>  
(continued) *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)
- TAX and LEGAL EXPERIENCE** **PWC**, 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. Addressed matters involving tax treaties, foreign tax credits, and the taxation of foreign affiliates.  
**BURT, MANER & MILLER**, 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 plan and structure initial public offerings for mutual life insurance companies. Advised financial institutions and drug companies on a wide range of federal, state and international tax matters.  
**WOLF BLOCK**, Philadelphia, PA.  
*Tax Associate* (Sept. 1993 - Sept. 1996)  
Represented business clients in state and local tax litigation. Advised real estate partnerships and REITS on the federal and state tax aspects of business formations and reorganizations, securities offerings, business acquisitions and tax-free exchanges.
- 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.

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**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** *Fulbright Scholar* (2012): Taught law at Université de Carthage in Tunisia.

*Elected to membership in the National Academy of Social Insurance* (2011):  
Learned society of social security policymakers and scholars.

*Visionary Award* (1990): Highest honor bestowed 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.

**SPEAKING APPEARANCES** 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)

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SPEAKING  
APPEARANCES  
(continued)

- 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)
- 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)

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SPEAKING  
APPEARANCES  
(continued)

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)

Panellist, *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)

Panellist, *Redistricting Options for the City of Bowie*, Maryland Chapter of the League of Women Voters, Bowie, MD (Sept. 2001)

MEDIA  
APPEARANCES

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

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



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### 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)*

*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)*

### ADMITTED TO PRACTICE

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

### OTHER

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

### REFERENCES

Available upon request.