

# Samuel D. Brunson

Georgia Reithal Professor of Law  
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## ACADEMIC EXPERIENCE

<i>Loyola University Chicago School of Law</i>	<i>Chicago, IL</i>
<i>Associate Dean for Research and Faculty Development</i>	<i>July 2022-present</i>
<i>Professor</i>	<i>July 2016-present</i>
<i>Associate Professor</i>	<i>July 2014-June 2016</i>
<i>Assistant Professor</i>	<i>July 2009-June 2014</i>

Teaching responsibilities include Federal Income Tax, Corporate and Partnership Tax, International Tax, Business Organizations, Nonprofits.

## PUBLICATIONS

### Books

GOD AND THE IRS: ACCOMMODATING RELIGIOUS PRACTICE IN THE TAX LAW,  
(Cambridge University Press 2018)

### Journal publications and book chapters

*A More Capacious Concept of Church*, 56 LOY. L.A. L. REV. \_\_\_\_ (forthcoming 2023) (with Philip T. Hackney)

*Go Tell It [to the IRS]: American Suspicions Around Religious Profit-Making*, in DEMOCRACY, RELIGION, AND COMMERCE: PRIVATE MARKETS AND THE PUBLIC REGULATION OF RELIGION 90 (Kathleen Flake & Nathan B. Oman eds. 2023)

*Standing on the Shoulders of LLCs: Tax Entity Status and Decentralized Autonomous*, 57 GA. L. REV. 603 (2023)

*Good Intentions: Administrative Fiat and the General Welfare Exclusion*, 100 WASH. U. L. REV. 1411 (2023) (with Christian A. Johnson)

*Bargain Basement Progressivity? Constitutional Flat Taxes, Demogrants, and Progressive Income Taxation*, 53 LOYOLA U. CHI. L.J. 683 (2022)

*Addressing Hate: Georgia, the IRS, and the Ku Klux Klan*, 41 VA. TAX REV. 45 (2021)

*Revoke Its Exemption: Pushing for Change in the Mormon Church*, 47 J. MORMON HIST. 52 (2021) (peer-reviewed journal)

*An Employee Home Office Expense Deduction for the New Normal*, 171 TAX NOTES 41 (2021) (with Christian A. Johnson)

*God Is My Roommate? Tax Exemptions for Parsonages Yesterday, Today, and (if Constitutional) Tomorrow*, 96 IND. L.J. 521 (2021)

*“I’d Gladly Pay You Tuesday for a [Tax Deduction] Today”: Donor-Advised Funds and the Deferral of Charity*, 55 WAKE FOREST L. REV. 245 (2020)

*The University, Ideology, and Tax Exemption*, 168 TAX NOTES 1037 (2020) (with Ellen P. Aprill)

*Paying for Gun Violence*, 104 MINN. L. REV. 605 (2019)

*Mormon Profit: Brigham Young, Tithing, and the Bureau of Internal Revenue*, 2019 BYU L. REV. 41 (2019).

*“To Omit Paying Tithing”: Brigham Young and the First Federal Income Tax*, in BUSINESS AND RELIGION: THE INTERSECTION OF FAITH AND FINANCE 225 (Matthew C. Godfrey & Michael Hubbard McKay eds. 2019)

*Afterlife of the Death Tax*, 94 IND. L.J. 355 (2019)

*Meet the New Kiddie Tax: Simpler and Less Effective*, 160 TAX NOTES 1165 (2018)

*Let Prophets Be (Non) Profits*, 52 WAKE FOREST L. REV. 1111 (2017) (with David J. Herzig)

*A Diachronic Approach to Bob Jones University: Religious Tax Exemptions after Obergefell*, 92 IND. L.J. 1175 (2017) (with David J. Herzig)

*Taxing Utopia*, 47 SETON HALL L. REV. 137 (2016)

*Dear IRS, It Is Time to Enforce the Campaigning Prohibition. Even Against Churches*, 87 U. COLO. L. REV. 143 (2016)

*Tax Exemption, Public Policy, and Discriminatory Fraternities*, 35 VA. TAX REV. 116 (2015) (with David J. Herzig)

*The Taxation of RICs: Replicating Portfolio Investment or Eliminating Double Taxation?*, 20 STAN. J.L. BUS. & FIN. 222 (2015)

*The Past, Present, and Future of LDS Financial Transparency*, 48 *DIALOGUE: J. MORMON THOUGHT* 1 (2015)

*Accept This as a Gift: Unilaterally Enforcing Foreign Tax Judgments*, 146 *TAX NOTES* 541 (2015)

*The U.S. as Tax Haven? Aiding Developing Countries by Revoking the Revenue Rule*, 5 *COLUM. J. TAX L.* 170 (2014)

*Taxing Polygamy*, 91 *WASH. U. L. REV.* 113 (2013)

*Mutual Funds, Fairness, and the Income Gap*, 65 *ALA. L. REV.* 139 (2013)

*Watching the Watchers: Preventing I.R.S. Abuse of the Tax System*, 14 *FLA. TAX REV.* 223 (2013) (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**

BETWEEN THE TEMPLE AND THE TAX COLLECTOR

## **PRESENTATIONS**

*A More Capacious Concept of Church*, Festschrift, Live Symposium, and Celebration to Honor Ellen Aprill, Los Angeles, CA (Mar. 24, 2023)

*Black Charity Without Subsidy*, The Federal Income Tax: Racially Blind but Not Racially Neutral, Washington, D.C. (Feb. 24, 2023)

*Tax and the Family*, 2022 Theology and Taxation Conference, Charlottesville, VA (Sept. 16, 2022)

*Addressing Hate: Georgia, the IRS, and the Ku Klux Klan*, Law & Society Annual Meeting, Chicago, IL and online (May 28, 2021)

*Fundamental Public Policy*, Western Conference on Tax Exempt Organizations, Loyola Los Angeles, online (Dec. 3, 2020)

*Could This Be ... Less Taxing?*, The Rooftops Conference Chicago 2020, Chicago, IL (Feb. 21, 2020)

*Paying for Gun Violence*, Loyola Los Angeles Tax Policy Colloquium, Los Angeles, CA (Oct. 28, 2019)

Panel: The IRS Violated My Client's Religious Liberties: When is This Unlawful and What Can We Do About It?, ABA 2019 Fall Tax Meeting, San Francisco, CA (Oct. 4, 2019)

*"I'd Gladly Pay You Tuesday for a [Tax Deduction] Today": Donor-Advised Funds and the Deferral of Charity*, IU Maurer School of Law Tax Policy Colloquium Presentation, Bloomington, IN (Apr. 4, 2019)

*"I'd Gladly Pay You Tuesday for a [Tax Deduction] Today": Donor-Advised Funds and the Deferral of Charity*, The Rooftops Conference, Chicago, IL (Feb. 22, 2019)

Faculty Workshop, Loyola University Chicago School of Law, Nov. 15, 2018 (presenting *"I'd Gladly Pay You Tuesday for a [Tax Deduction] Today": Donor-Advised Funds and the Deferral of Charity*)

*Paying for Gun Violence*, Ninth Annual Constitutional Law Colloquium, Chicago, IL (Nov. 2, 2018)

Tax and Religion: *Gaylor v. Mnuchin*, Loyola University Chicago School of Law, Chicago, IL (Oct. 17, 2018)

GOD AND THE IRS: ACCOMMODATING RELIGIOUS PRACTICE IN THE TAX LAW, UC Irvine Tax Law and Policy Colloquium, Irvine, CA (Sept. 10, 2018)

*Brigham Young vs. the Bureau of Internal Revenue*, "Financing Faith: The Intersection of Business and Religion," 2018 Church History Symposium, Provo, UT (Mar. 1 2018)

GOD AND THE IRS: ACCOMMODATING RELIGIOUS PRACTICE IN THE TAX LAW,  
Seventh Annual Constitutional Law Colloquium, Chicago, IL (Nov. 4, 2016)

*Avoiding Progressivity: RICs, Pease, and the AMT*, ClassCrits IX, Chicago, IL  
(Oct. 22, 2016)

*Avoiding Progressivity: RICs, Pease, and the AMT*, Second Annual Conference of  
the Association for Mid-Career Tax Law Professors, Davis, CA (May 23, 2016)

*A Diachronic Approach to Bob Jones University: Religious Tax Exemptions after  
Obergefell*, 19th Annual Critical Tax Scholarship Conference, New Orleans, LA  
(Apr. 2, 2016)

GOD AND THE IRS: ACCOMMODATING RELIGIOUS PRACTICE IN THE TAX LAW,  
Mid-American Jesuit Faculty Workshop, Milwaukee, WI (Feb. 26, 2016)

Faculty Workshop, Loyola University Chicago School of Law, Nov. 19, 2015  
(presenting *Kickstart My Taxes: On Not Disrupting the Tax System*)

GOD AND THE IRS: ACCOMMODATING RELIGIOUS PRACTICE IN THE TAX LAW, First  
Annual Conference of the Association for Mid-Career Tax Law Professors,  
Columbus, OH (Jun. 5, 2015)

*Dear IRS, It Is Time to Enforce the Campaigning Prohibition. Even Against  
Churches*, Law & Society Annual Meeting, Seattle, WA (May 29, 2014)

GOD AND THE IRS: ACCOMMODATING RELIGIOUS PRACTICE IN THE TAX LAW, 18th  
Annual Critical Tax Scholarship Conference, Chicago, IL (Apr. 4, 2015)

GOD AND THE IRS: ACCOMMODATING RELIGIOUS PRACTICE IN THE TAX LAW,  
Mid-American Jesuit Faculty Workshop, Chicago, IL (Feb. 20, 2015)

Faculty Workshop, Loyola University Chicago School of Law, Sep. 16, 2014  
(presenting *Dear IRS, It Is Time to Enforce the Campaigning Prohibition. Even  
Against Churches*)

*The Taxation of RICs: Replicating Portfolio Investment or Eliminating Double  
Taxation?*, Law & Society Annual Meeting, Minneapolis, MN (May 29, 2014)

*The Taxation of RICs: Replicating Portfolio Investment or Eliminating Double  
Taxation?*, Mid-American Jesuit Law School Faculty Workshop, New Orleans,  
LA (Feb. 7, 2014)

Faculty Workshop, University of Colorado School of Law, Jan. 23, 2014  
(presenting *Taxing Utopia*)

*Taxing Utopia*, Second Annual Tax Roundtable, Valparaiso, IN (Dec. 7, 2013)

*The U.S. as Tax Haven? Aiding Developing Countries by Revoking the Revenue Rule*, ClassCrits VI, Los Angeles, CA (Nov. 15, 2013)

Faculty Workshop, Loyola University Chicago School of Law, September 24, 2013 (presenting *Taxing Utopia*)

*The U.S. as Tax Haven? Aiding Developing Countries by Revoking the Revenue Rule*, Law & Society Annual Meeting, Boston, MA (June 2, 2013)

*The U.S. as Tax Haven? Aiding Developing Countries by Revoking the Revenue Rule*, Eighth Annual Junior Tax Scholars Workshop, Miami, FL (May 23, 2013)

*The U.S. as Tax Haven? Aiding Developing Countries by Revoking the Revenue Rule*, University of Kentucky College of Law Developing Ideas Workshop, Lexington, KY (May 10, 2013)

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)

Faculty Workshop, Marquette University School of Law, Feb. 4, 2013 (presenting *Watching the Watchers: Preventing I.R.S. Abuse of the Tax System*)

*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***

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

*Washington, DC*

*August 2006-August 2007*

### ***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***

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

*New York, NY*

*Summer 2003*

### ***Summer Associate, Arkin Kaplan & Cohen***

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

*New York, NY*

*Summer 2002*



## **PROFESSIONAL SOCIETY MEMBERSHIPS**

American Bar Association

## **BAR ADMISSIONS**

New York

U.S. Court of Federal Claims

## **LANGUAGES**

Portuguese