

## ALLEN D. MADISON

414 E. CLARK ST., VERMILLION, SD 57069 — [ALLEN.MADISON@USD.EDU](mailto:ALLEN.MADISON@USD.EDU) — (W) 605.658.3519

### EDUCATION

**GEORGETOWN UNIVERSITY LAW CENTER** *Washington, DC*  
*Master of Laws (dual degree)*

**Theses:** Taxation  
Securities & Financial Regulation

**HOFSTRA UNIVERSITY SCHOOL OF LAW** *Hempstead, NY*  
*Juris Doctorate*

**Honors:** First Prize (best paper submission) – Dr. Emanuel Stein Memorial Student Writing Competition conducted by the New York State Bar Association

First Prize (best paper submission) – Hofstra Law School Nathan Burkan Memorial Writing Competition conducted by ASCAP

Hofstra Labor Law Journal, Associate Articles Editor

**MICHIGAN STATE UNIVERSITY** *East Lansing, MI*  
*Master of Business Administration*  
*Bachelor of Arts, Marketing*  
*Bachelor of Arts, Psychology*

### OTHER HONORS

Fellow, American College of Tax Counsel

Nolan Fellow, American Bar Association Section of Taxation

### ACADEMIC EXPERIENCE

**UNIVERSITY OF SOUTH DAKOTA SCHOOL OF LAW** *Vermillion, SD*  
*Professor (2018 to present)*  
*Associate Professor (2015 to 2018)*  
*Assistant Professor (2012 to 2015)*

**Courses:** Federal Income Tax, Business Entities Tax, Federal Tax Procedure & Enforcement (live and online), Nonprofit Organizations, Securities Regulation;

Business Planning, Business Organizations, Low  
Income Taxpayer Clinic

**UNIVERSITY OF WYOMING COLLEGE OF LAW** *Laramie, WY*  
*Visiting Professor of Law (2011 to 2012)*

**Courses:** Federal Income Tax, Business Entities Tax, Estate  
Planning, Estate & Gift Tax, Securities Regulation

**UNIVERSITY OF IDAHO COLLEGE OF LAW** *Moscow, ID*  
*Visiting Associate Professor of Law (2010 to 2011)*

**Courses:** Federal Income Tax, Business Entities Tax, Estate  
Planning, Elder Law

**UNIVERSITY OF NAVARRA FACULTY OF LAW** *Pamplona, Spain*  
*Visiting Law Professor, Anglo-American Law Program (2009 to 2010)*

**Courses:** Federal Income Tax, Contracts, Civil Procedure

**GEORGETOWN UNIVERSITY LAW CENTER** *Washington, DC*  
*Adjunct Professor (Spring 2007)*

**Course:** Logic and the Law: Taxation, Rhetoric, and Legal  
Argumentation

## **FEDERAL CLERKSHIP**

**JUDGE LAURENCE J. WHALEN, U.S. TAX COURT** *Washington, DC*  
*Law Clerk (1999 to 2000)*

## **BOOKS**

**FUNDAMENTALS OF FEDERAL TAX PROCEDURE AND ENFORCEMENT** (Aspen Publishers  
2019)

**TEACHER'S MANUAL, FUNDAMENTALS OF FEDERAL TAX PROCEDURE AND  
ENFORCEMENT** (Aspen Publishers 2019)

## **LAW JOURNAL ARTICLES**

*Blurred Justice*, 39 LOY. L.A. ENT. L. REV. 145 (2019) (with Dr. Paul Lombardi)

*The IRS's Tax Determination Authority*, 71 TAX LAW. 143 (2017)

*The Tax Court's Home*, 157 TAX NOTES 1249 (2017) (with Professor Sharyn Fisk)

*The Legal Framework for Tax Compliance*, 70 TAX LAW. 497 (2017)

*The Legal Consequences of Noncompliance with Federal Tax Laws*, 70 TAX LAW. 367 (2016)

*The Denial of IRS Access to its Adversary's Playbook*, 60 S.D. L. REV. 232 (2015)

*The Taxation of Gratuitous Services Gone Out of "Control,"* 45 U. MEMPHIS L. REV. 115 (2014)

*The Futility of Tax Protester Arguments*, 36 T. JEFFERSON L. REV. 253 (2014)

*Rationalizing Tax Law by Breaking the Addiction to Economic Substance*, 47 IDAHO L. REV. 441 (2011)

*Revisiting Access to the Tax Court's Deliberative Process*, 103 TAX NOTES 749 (2004)

*The Tension Between Textualism and Substance-Over-Form Doctrines in Tax Law*, 43 SANTA CLARA L. REV. 699 (2003)

*Point: Don't Publicize Corporate Tax Returns or Privatize Enforcement*, 22 ABA TAX SECTION NEWSQUARTERLY 15 (Fall 2002)

*Access to the Tax Court's Deliberative Processes*, 91 TAX NOTES 2247 (2001)

*An Analysis of the IRS's Voluntary Disclosure Policy*, 54 TAX LAW. 729 (2001)

*Derivatives Regulation in the Context of the Shingle Theory*, 1999 COLUM. BUS. L. REV. 271 (1999)

*The Uncopyrightability of Jokes*, 35 SAN DIEGO L. REV. 111 (1998)

*The Context of Employment Discrimination in Japan*, 74 U. DET. MERCY L. REV. 187 (1997)

## PRESENTATIONS

**Wartburg College, College Music Society, Great Plains Chapter Regional Conference, Blurred Justice**, March 2018. Invited Co-Presenter.

**University of South Dakota, Responsible Conduct in Research, Financial Conflicts of Interest**, September 2017. Invited Presenter for Training by the University Office of Research and Sponsored Programs.

**University of Toronto, Junior Tax Scholar Workshop, Sovereign Restraint in Federal Taxation**, June 2017. Invited Presenter.

**University of Toronto, Junior Tax Scholar Workshop**, June 2017. Invited Commenter, Goldburn Maynard, *The Cold of Tax Justice*.

**University of Toronto, Junior Tax Scholar Workshop**, June 2017. Invited Commenter, Rebecca Morrow, *Government as Investor*.

**University of South Dakota, Responsible Conduct in Research, Financial Conflicts of Interest**, September 2016. Invited Presenter for Training by the University Office of Research and Sponsored Programs.

**University of California, Irvine, Junior Tax Scholar Workshop, Politics and Tax Enforcement**, June 2016. Invited Presenter.

**University of California, Irvine, Junior Tax Scholar Workshop**, June 2016. Invited Commenter, Kathleen Delaney Thomas, *Regulating Tax Preparation*.

**University of California, Irvine, Junior Tax Scholar Workshop**, June 2016. Invited Commenter, Sloan Speck, *Expertise and International Tax Norms*.

**SwissTV, South Dakota as International Tax Haven**, May 2016. Invited Interviewee.

**State Bar of South Dakota, Tax Update, Low Income Taxpayers and Compliance Matters**, December 2015. Invited Speaker.

**University of Texas, Austin, Junior Tax Scholar Workshop, Tax Law Construction**, June 2015. Invited Presenter.

**University of Texas, Austin, Junior Tax Scholar Workshop**, June 2015. Invited Commenter, Susan C. Morse & Robert Deutsch, *Under Enforcement: The Achilles' Heel of Tax Anti-Avoidance Law in Australia and the United States*.

**University of Texas, Austin, Junior Tax Scholar Workshop**, June 2015. Invited Commenter, Randle Pollard, *The Future of Apportionment* – Gillette.

**American Bar Association, Section of Taxation, May Meeting, Working With Your Client: Perspectives from In-House Counsel**, May 2015. Invited Moderator.

**American Bar Association, Section of Taxation, Mid-Year Meeting, Bankruptcy vs. Offer in Compromise**, February 2006. Invited Moderator.

**American Bar Association, Section of Taxation, May Meeting, Bankruptcy vs. Offer in Compromise**, May 2005. Invited Moderator.

**American Bar Association, Section of Taxation, Mid-Year Meeting, Rainmaking: What Young Lawyers Can Do to Attract and Keep New Clients**, January 2005. Invited Co-Moderator.

**Copyright Society of the USA, New York Chapter, The Uncopyrightability of Jokes,** November 2003. Keynote Speaker.

**American Bar Association, Section of Taxation, Fall Meeting, Finding Your Mentor/Mentee—A Guide For New and Seasoned Lawyers,** September 2003. Moderator.

**American Bar Association, Section of Taxation, May Meeting, Ethical Issues Regarding the Revolving Door,** May 2003. Co-Moderator.

**American Bar Association, Section of Taxation, May Meeting, Current Developments in Court Procedure and Practice,** May 2003. Speaker.

**American Bar Association, Section of Taxation, Mid-Year Meeting, Current Developments in Court Procedure and Practice,** January 2003. Speaker.

**American Bar Association, Section of Taxation, Fall Meeting, How Young Lawyers Can Improve Client Service Skills,** October 2002. Moderator.

**American Bar Association, Section of Taxation, Fall Meeting, Current Developments in Court Procedure and Practice,** October 2002. Speaker.

**American Bar Association, Section of Taxation, May Meeting, Current Developments in Court Procedure and Practice,** May 2002. Speaker.

**American Bar Association, Section of Taxation, Mid-Year Meeting, Current Developments in Court Procedure and Practice,** January 2002. Speaker.

**American Bar Association, Section of Taxation, Fall Meeting, Current Developments in Court Procedure and Practice,** August 2002. Speaker.

## **OTHER EXPERIENCE**

**THE DOW CHEMICAL COMPANY**  
*Tax Attorney (2007 to 2009)*

*Midland, Michigan*

**IRS CHIEF COUNSEL NATIONAL OFFICE**  
*Attorney (2005 to 2006)*

*Washington, DC*

**FENWICK & WEST LLP**  
*Tax Attorney (2000 to 2005)*

*Silicon Valley, California*

**BAR ADMISSIONS**

**State:** South Dakota  
New York (not active)  
California (not active)

**Federal:** United States Tax Court  
United States Court of Federal Claims  
United States District Court, Northern District of California  
United States Ninth Circuit Court of Appeals  
United States Sixth Circuit Court of Appeals  
United States Supreme Court