

Leslie M. Book

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Villanova, PA 19085

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TEACHING AND LEGAL EXPERIENCE:

Villanova University Charles Widger School of Law **Villanova, PA**

Teaching Positions:

Professor of Law with Tenure 2005-Present

Associate Professor 2003-2005

Assistant Professor 2000-2003

Administrative Positions:

Director, Online Graduate Tax Program 2013-2015

Director, Graduate Tax Program 2007-2014

Director, Low Income Taxpayer Clinic 2000-2007

Taxpayer Advocate Service, Internal Revenue Service, **Washington, D.C.**
Professor in Residence Spring 2019

Quinnipiac University School of Law **Hamden, CT**

Assistant Clinical Professor of Law 1997-2000

Director, Federal Tax Clinic

Baker & McKenzie **New York, NY**

Tax Associate 1994-1997

Davis Polk & Wardwell **New York, NY & London, UK**

Tax Associate 1990-1993

EDUCATION:

New York University School of Law **New York, NY**

LL.M. (Taxation) 1993-1994

Honors: Tax Law Review Scholar, Journal: Tax Law Review

Stanford University School of Law **Stanford, CA**

J.D. 1987-1990

Journal: Co-Founding Editor of Stanford Law and Policy Review

Franklin & Marshall College **Lancaster, PA**

B.A. Magna Cum Laude, Phi Beta Kappa 1983-1987

PUBLICATIONS:

Books:

"IRS Practice and Procedure", Michael Saltzman and Leslie Book, (revised second edition, 2024).

Articles and Essays:

Identifying and Supporting Financially Vulnerable Women Experiencing Economic Abuse: A Grounded Theory Approach, 21(2) eJournal of Tax Research 173 (2023). (with Ann Kayis-Kumar, Youngdeok Lim, Jack Noone, Michael Walpole & Jan Breckenridge)

"Reducing Administrative Burdens to Protect Taxpayer Rights," 74 Okla. L. Rev. 527 (2022). (with Keith Fogg and Nina Olson)

"Collection Due Process At Twenty-Five: A Still Important and Needed Check on IRS Collection Power," 20 Pitt Tax Review 145 (2022)

"Tax Administration and Racial Justice: The Illegal Denial Of Tax Based Pandemic Relief To The Nation's Incarcerated," 72 S.C. L. Rev. 667 (2021).

"Nina Olson: A Champion for Taxpayer-Centered Tax Administration", 18 Pittsburgh Tax Review 121 (2021).

"The Morass of the Anti-Injunction Act: a Review of the Cases and Major Issues" 73 Tax Lawyer 773 (2020) (with Marilyn Ames).

"Giving Taxpayer Rights A Seat at the Table," 91 Temple Law Review 759 (2019).

"The Taxing Realities of Being Poor," 4 Journal of Tax Administration 71 (2018).

"Insights From Behavioral Economics Can Improve Administration of the EITC," 37 Virginia Tax Review 177 (2018) (with Dave Williams and Krista Holub).

"Bureaucratic Oppression and the Tax System" 69 Tax Lawyer 567 (2016) (invited paper from First Annual International Taxpayer Rights Conference proceedings).

"Academic Clinics: Benefitting Students, Taxpayers and the Tax System," 68 Tax Lawyer 449 (2015) (invited paper to honor 75th anniversary of American Bar Association Tax Section).

"Offshore Accounts, Corporate Income Shifting, and Executive Compensation," 57 Vill. L. Rev. 421 (2012) (introduction to symposium).

"A New Paradigm for IRS Guidance: Ensuring Input and Enhancing

Participation,” 12 Fla Tax Rev. 517 (2012).

“Refund Anticipation Loans and the Tax Gap,” 20 Stan. Law & Policy Rev. 85 (2009).

“A Response to Professor Camp: The Importance of Oversight in IRS Collection Determinations,” 84 Indiana Law Review Supplement 63 (2009).

“Freakonomics and the Tax Gap: An Applied Perspective,” 56 American University Law Review 1163 (2007).

“Preventing the Hybrid from Backfiring: Delivery of Benefits to the Working Poor,” 2006 Wis. L. Rev. 1103 (2006)

“The Collection Due Process Rights: A Misstep or a Step in the Right Direction,” 41 Hous. L. Rev. 1145 (2004).

“The Poor and Tax Compliance: One Size Does Not Fit All,” 51 Kan. L. Rev. 1145 (2003).

“The IRS’s EITC Compliance Regime: Taxpayers Caught in the Net,” 81 Oreg. L.Rev. 351 (2002).

Shorter Articles:

Don’t Let Politicians Punt The Political Football On Tax Reform Again, The Hill (May 15, 2023).

Republican Scare Tactics About IRS Funding Are Becoming Increasingly Dangerous, NBC Think (August 20, 2022)

“ProPublica’s report on tax inequality could hurt Biden’s push to make the system better”, NBC Think (June 13, 2021).

“Roger Stone’s IRS tax troubles highlight a classic rich-person scheme,” NBC Think (April 25, 2021). (with Marilyn Ames),

“Problems at the IRS in Attempting to Provide Service to Taxpayers,” 150 Tax Notes 1335 (2016), published in The Future of Tax Administration (invited submission; special edition). (with Keith Fogg).

“Increasing Participation in the Rulemaking Process,” 135 Tax Notes 765 (2012).

“CDP and Collections: Perceptions and Misperceptions,” 107 Tax Notes 487 (2005).

“Point & Counterpoint: Should Collection Due Process Be Repealed?” 24 A.B.A. NEWS Q. SEC. TAXN. 11 (Fall 2004).

“EITC Noncompliance: What We Don’t Know Can Hurt Them,” 99 Tax Notes 1821 (2003).

“Tax Clinics: Past the Tipping Point and to the Turning Point,” 92 Tax Notes 1089 (2001), reprinted in 34 Exempt Org. Tax Rev. 27 (2001).

“The New Collection Due Process Taxpayer Rights,” 86 Tax Notes 1127 (2000).

SELECT BLOG POSTS (2022-2023 AY):

Taxpayer Attending Rodeo Misses Receiving Collection Letter And Denied Chance to Challenge Liability in CDP Case, Procedurally Taxing, (June 2, 2022).

Court Awards Damages When IRS Tried To Collect Following Discharge: Pandemic No Excuse, Procedurally Taxing (June 6, 2022).

Update on CIC Services And More On The Legislative vs Interpretive Rule Difference, Procedurally Taxing (June 13, 2022).

IRC Levy Exemption for Disability Payments Ends Once Funds Hit Bank Account, Procedurally Taxing (June 21, 2022).

PA Provides No Basis To Compel IRS To Provide Access To Appeals, Procedurally Taxing (June 30, 2022).

Circuit Court Holds That LLC Distinct From Its Agent For Purposes of Criminal Referral Exception To Summons Power, Procedurally Taxing (July 12, 2022).

No Reasonable Cause For Failing To Include \$238,000 From Information Return Sent To Old Address, Procedurally Taxing (July 18, 2022).

Latest Round in PTIN Litigation With District Court Finding For Government In *Steele v US*, Procedurally Taxing (August 4, 2022).

DC Circuit Blesses IRS’ Glomar Defense In Long Running FOIA Dispute, Procedurally Taxing (August 17, 2022).

First Circuit Finds Anti-Injunction Act Does Not Bar Challenge to IRS’s Use of John Doe Summons That Gathered Taxpayer’s Virtual Currency Transactions, Procedurally Taxing (August 19, 2022).

The Fear Over IRS Funding, Procedurally Taxing (August 22, 2022).

11th Circuit Affirms That Anti-Injunction Act Prevents Taxpayer Seeking Access to Appeals, Procedurally Taxing (August 26, 2022).

IRS Criminal Investigation in the News, Procedurally Taxing (August 31, 2022).

Lamprecht v Comm'r: Statute of Limitations, Qualified Amended Returns And The Issuance Of A John Doe Summons, Procedurally Taxing (September 9, 2022).

Proposed Regs Address Access To Appeals, Procedurally Taxing (September 13, 2022).

Polish Lottery Winner's Son Sues Over Penalties For Failing To Report Foreign Gifts, Procedurally Taxing (September 14, 2022).

Fifth Circuit Upholds Constitutionality of Passport Revocation Statute, Procedurally Taxing (September 20, 2022).

Courtney v US Illustrates Limits of Taxpayer Challenges to Allegedly Improper IRS Collection, Procedurally Taxing (September 27, 2022).

The Stain of Fraud and Amended Returns, Procedurally Taxing (October 5, 2022).

Anti-Injunction Act Does Not Bar Defendant Taxpayer's Motion to Prevent Government From Using Discovery Admissions In Later IRS Proceedings, Procedurally Taxing (October 6, 2022).

Harper v Rettig Update: Government Petitions For Rehearing, Procedurally Taxing (October 11, 2022).

Taxpayer Seeks Supreme Court Review in Oakbrook Land Holdings v Commissioner, Procedurally Taxing (October 25, 2022).

Appeals Removes Challenges to Validity To Regs or IRB Guidance From Hazards of Litigation Analysis, Procedurally Taxing (October 27, 2022).

Treasury and IRS Guidance Plan Highlights Some Key Procedural Issues, Procedurally Taxing (November 8, 2022).

Tax Court Hands IRS Major Defeat In Its Battle Against Conservation Easement Transactions, Procedurally Taxing (November 10, 2022).

Court Orders Enforcement Of A Summons Request From Abroad Allegedly To Harass Prominent Members Of Opposition Political Party, Procedurally Taxing (November 22, 2022).

Tax Court To Consider IRS Procedure For Imposing Information Reporting Penalties, Procedurally Taxing (November 28, 2022).

IRS Can Issue Refund When Automatic Levy Payments Result In An Overpayment, Procedurally Taxing (December 15, 2022).

IRS Asks Tax Court To Reconsider Green Valley v Commissioner, Procedurally Taxing (December 19, 2022).

Polselli Summons Case Heads To Supreme Court, Procedurally Taxing (January 5, 2023).

Math Error and Limited Taxpayer Remedies, Procedurally Taxing (January 9, 2023).

Court Tosses Lawsuit Alleging Hollywood Foreign Press Association Bylaws Inconsistent With Its Tax Exempt Status, Procedurally Taxing (January 17, 2023)

A Quick Hobby Loss Refresher: Why These Losses Are Useless (At Least Until 2026), Procedurally Taxing (January 23, 2023).

Tax Court Denies Reconsideration in Green Valley and More District Courts Invalidate Listing Notices, Procedurally Taxing (February 7, 2023).

District Court Rejects Claim That Government Must Choose Either Administrative or Judicial Collection Path To Collect An Assessed Tax, Procedurally Taxing (February 8, 2023).

Unscrupulous Return Preparers Draw Attention At The ABA Tax Section Midyear Meeting (February 14, 2023).

Alleged Monthlong Trip to Mexico To Celebrate Día De Los Muertos Not Enough To Get Extra Sixty Days To File A Petition, Procedurally Taxing (February 21, 2023).

Failure to File Information Returns For Foreign Trust Keeps Statute Of Limitations Open For Individual's Income Tax (February 28, 2023).

Tax Court Denies Attorney's Racing Car Costs Claimed To Be Advertising Expenses For Legal Practice, Procedurally Taxing (March 8, 2023).

Government Concedes in Polish Lottery Case, Procedurally Taxing (March 13, 2023).

Court Invokes Aesop's Fables In Denying Government's Request For Injunctive Relief, Procedurally Taxing (March 20, 2023).

CDP At 25: My Contribution To The Pitt Tax Review Symposium on RRA 98, Procedurally Taxing (April 12, 2023).

Court Blesses The Appointment of A Receiver To Sell A Taxpayer's Personal Residence, Procedurally Taxing (April 14, 2023).

Used Car Seller's Bonus Payments Do Not Constitute A Separate Trade or Business, Procedurally Taxing (April 18, 2023).

Court Finds Frivolous Return Penalty Applies To Trustee, Procedurally Taxing (April 25, 2023).

Tax Court Says "Nutts" to Time Zone Filing Extension, Procedurally Taxing (May 3, 2023).

Uncertainty Over Bankruptcy Court Jurisdiction in Innocent Spouse Cases Seeking Equitable Relief, Procedurally Taxing (May 12, 2023)

Latest Round of Litigation in Mann Construction Another Defeat For The Government, Procedurally Taxing (May 16, 2023)

Supreme Court Finds For Government in Polselli Summons Litigation, Procedurally Taxing (May 22, 2023).

DC Circuit Issues Awaited Whistleblower Opinion in Lissack v Commissioner, Procedurally Taxing (May 30, 2023).

COMMISSIONED RESEARCH:

Making the EITC Work for Taxpayer and the Government, published in the National Taxpayer Advocate Objectives Report to Congress. Vol.3 (Jul. 2019).

The Need to Increase Preparer Responsibility, Visibility and Competence, published in National Taxpayer Advocate 2008 Annual Report to Congress, Vol. 2 (Jan. 2009).

Study of the Role of Preparers in Relation to Taxpayer Compliance with the Internal Revenue Laws, published in National Taxpayer Advocate 2007 Annual Report to Congress, Vol. 2 (Jan. 2008).

TESTIMONY & WRITTEN COMMENTS:

ABA Tax Section Comments Regarding Review of Regulatory and other Relief to Support Taxpayers during COVID-19 Pandemic (co-author) (Jan. 2021).

Presented invited testimony on future of tax administration at National Taxpayer Advocate public hearing on IRS Future State; (Feb. 2016).

Co-principal drafts person ABA Tax Section comments on TIPRA legislative changes to the offer in compromise program, published in Tax Notes at 2006 TNT 150-13 (Aug. 4, 2006) and 2006 TNT 201-16 (Oct. 2006).

Co-authored written comments on IRS plan to pre-certify low income taxpayers for EITC eligibility (with Professors Nancy Abramowitz and Janet Spragens), reprinted in 100 Tax Notes 847 (2003).

Testified before the United States Department of the Treasury and the Internal Revenue Service regarding proposed regulations imposing user fees on the submission of offers to compromise federal tax liabilities (Feb. 2003).

Testified before the Oversight Subcommittee of the Ways and Means Committee of the United States House of Representatives on the importance of access to counsel for lower-income taxpayers, reprinted in Tax Notes Today, 2001 TNT 137-24 (July. 2001).

SELECT RECENT PRESENTATIONS:

Role of the Judiciary in Protecting Taxpayer Rights, 8th Annual International Conference on Taxpayer Rights, Santiago, Chile (May 25, 2023).

Thoughts on Building an Anti-Racist Tax Administration, University of New South Wales Bi-Annual Conference on Tax Administration-Plenary, Sydney, Australia (April 5, 2023).

Thoughts on Building an Anti-Racist Tax Administration talk delivered at The Federal Income Tax: Racially Blind But Not Racially Neutral Symposium, American Tax Policy Institute, Washington DC (February 24, 2023).

Developments Affecting Lower Income Taxpayers at the Tax Legislative and Regulatory Update Conference of the DC Bar Association Conference, Washington, DC (January 26, 2023).

Classification of Tax Regulations and the APA, ABA Tax Section Fall Meeting, Dallas, TX (October 14, 2022).

AWARDS & FELLOWSHIPS:

Forbes Magazine, Top 100 Tax Twitter Accounts to Follow (2020-2021)

Winner of Diane Ambler Award for scholarly impact, Villanova University Charles Widger School of Law (2021).

Inaugural co-winner of Diane Ambler Award for faculty curricular innovation,

Villanova University Charles Widger School of Law (2018).

Janet Spragens Pro Bono Award, American Bar Association Section on Taxation (2007).

Elected Fellow, American College of Tax Counsel (2006).

PROFESSIONAL AFFILIATIONS & ADMISSIONS:

Pennsylvania State Bar
New York State Bar (Inactive)
Connecticut State Bar (Inactive)
U.S. Court of Appeals for the Federal Circuit
U.S. Court of Appeals for the Second Circuit
U.S. Dist. Court, Southern District of New York
U.S. Dist. Court, District of Connecticut
U.S. Dist. Court, Eastern District of Pennsylvania
United States Tax Court
Court of Federal Claims

LAW SCHOOL SERVICE:

Distance Learning Task Force (2020-2021)
Budget Committee (2020-2023)
Chair, Tenure Screening Committee (2008-2009; 2013-2014; 2022-2023)
Tenure Screening Committee (2006-2008; 2011-2014, 2021, 2023)
Chair, Graduate Tax Committee (2008-2015)
Chair, Faculty Committee (2016-2017)
Faculty Compensation Committee (2006-2007; 2011-2018, 2020-2021)
Appointments Committee (2005-2006; 2016-2020)
Clinic Committee (2009-2010)
Self-Study Committee (2002-2003; 2009-2010)
Admissions Committee (2000-2006)
Reimagining Curriculum Committee (2007-2009)
Building Committee (2002-2007)

SELECT AMERICAN BAR ASSOCIATION TAX SECTION ACTIVITIES:

Vice Chair (Publications) (2024)
Governing Council (2021-2024)
Vice Chair, Individual and Family Tax Committee (2016-present)
Member, Selection Committee Christine Brunswick Public Interest Fellows (2019-2022)
Chair, Pro Bono Award Committee (2016-2017)
Member, Appointments to Tax Court Committee (2008-2011)
Member, Nominations Committee (2021-2024)
Chair, Subcommittee on Revising Standards for Evaluating Reappointed Judges (2010-2011)

Chair, Low Income Taxpayer Committee (2001-2003)