

CHRISTINE S. SPEIDEL

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TEACHING & ACADEMIC APPOINTMENTS

Villanova University Charles Widger School of Law, Villanova PA

Associate Professor of Law and Director, Federal Tax Clinic

August 2021-Present

Assistant Professor of Law and Director, Federal Tax Clinic

2018-2021

- Director of 6-credit, semester-long clinic. Teach clinic seminar on client-centered lawyering skills, tax law and tax procedure. Supervise law students representing low-income individuals in federal tax disputes before the IRS and in federal court. File amicus briefs, submit public comments, pursue impact litigation and other systemic advocacy, often in collaboration with clinic students. Manage Low-Income Taxpayer Clinic grant.
- Initiate and direct the University City Tenant Assistance Project, 2023-2024, in which students offer tax advice and representation to 84 displaced public housing tenants.
- Instructor, 1-week intensive 1L module, Business Aspects of Law, January 2021 & 2022.
- Co-taught *Race and the Law*, a 2-credit practical writing course, Spring 2020.
- Developed and taught an implicit bias class for 1L Professional Development course in collaboration with other faculty members, Fall 2018.
- Service: Academic Affairs Committee (2019-present), Public Interest Committee (2018-present), Graduate Tax Program Committee (2023-present), Graduate Tax Program Ad Hoc Appointments Committee (Spring 2019, Spring 2022), Experiential Learning Committee (2018-2019), Faculty Committee (2018-2019). Strategic Plan: Vocational Success Workgroup (2018-2020). Faculty interviewer, Public Interest Fellow Program (2019-2022), Widger Scholar Program (2021). Moderate panel on Post-Graduate Fellowships for law students interested in public interest fellowships (2021-2022). Serve as a resource and mentor for law student advisees; facilitate student professional development class sessions including Implicit Bias and Clifton Strengths (2018-2022). Designed and led Law and Racial Justice sessions at 1L orientation (2020 and 2021).
- Community Engagement: Speak at student-organized events, including Hot Topics in Public Interest Law (Pro Bono Society); Understanding Proposed Immigration Regulations and How Your Comments Count (International Law Society); CARES Act Litigation (Tax Law Society); Meet the Tax Faculty (Tax Law Society).

American University Washington College of Law, Washington, D.C.

January-June 2023

Visiting Associate Professor of Law in the Tax Clinic, Janet R. Spragens Federal Tax Clinic

OTHER LEGAL EXPERIENCE

Vermont Legal Aid, Inc., Springfield VT

Director, Vermont Low-Income Taxpayer Clinic

2014-2018

Staff Attorney, Office of the Health Care Advocate

2013-2018

Staff Attorney, Vermont Low-Income Taxpayer Clinic

2008-2014

Staff Attorney, Poverty Law Project

2006-2012

EDUCATION

Harvard Law School, J.D., 2006

Environmental Law Review, Articles Editor

Pomona College, B.A. *cum laude* in Philosophy, Politics, and Economics, 2003

Phi Beta Kappa

PUBLICATIONS

Books

Christine S. Speidel and Audrey Patton, *A PRACTITIONER'S GUIDE TO INNOCENT SPOUSE RELIEF* (ABA 3d ed. 2022). Featured in book display at the Law and Society Association Global Meeting, July 2022.

Edited Volumes and Book Chapters

EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (Christine Speidel and Patrick Thomas, editors in chief, ABA 9th ed. Anticipated 2024).

Sarah Lora and Christine Speidel, "Introducing Tax Advocacy to Students" in *INTERNATIONAL HANDBOOK ON CLINICAL TAX EDUCATION*, UNIV. OF LONDON PRESS (2023).

EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (Christine Speidel and Patrick Thomas, editors, ABA 8th ed. 2021).

Book review: John Gamino, *J. AMERICAN TAXATION ASSN.* Vol. 43, No. 2, Fall 2021, pp. 157-164.

EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (T. Keith Fogg editor, Christine Speidel and Patrick Thomas deputy editors, ABA 7th ed. 2017).

Samantha Galvin and Christine Speidel, "Understanding the Affordable Care Act and its Impact on Low-Income Taxpayers," in *EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS* (T. Keith Fogg editor, Christine Speidel and Patrick Thomas deputy editors, ABA 7th ed. 2017).

Tamara Borland and Christine Speidel, "Understanding the Affordable Care Act and its Impact on Low-Income Taxpayers" (T. Keith Fogg ed. ABA 2016). Updated chapter published in electronic form.

Tamara Borland and Christine Speidel, "Understanding the Affordable Care Act and its Impact on Low-Income Taxpayers," in *EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS* (T. Keith Fogg ed. ABA 6th ed. 2015).

Chapter excerpt published in *CCH J. TAX PRACTICE & PROCEDURE*, Vol. 17 No. 3 (June-July 2015).

Articles and Essays

Difficulty of Care: Aligning Tax and Health Care Policy for Family Caregiving, 52 *LOY. U. CHI. L.J.* 503 (2021). (Featured on Tax Prof Blog, Apr. 30, 2021).

Third Party Fraud and APTC Repayment Liability, *CCH J. TAX PRACTICE & PROCEDURE*, Vol. 20 No. 3 (June-July 2018).

The ACA, the Service, and the Indian Health Care Delivery System (co-authored with Heather Erb), ABA SEC. TAX'N NEWSQUARTERLY, Summer 2015.

Low-Income Taxpayers and the Affordable Care Act, Vermont Legal Aid Office of the Health Care Advocate white paper (2014).

WORKS IN PROGRESS

Taxpayer First Innocent Spouse Relief

The IRS's process of adjudicating claims for innocent spouse relief is deeply flawed. Since Congress restricted the Tax Court's scope of review in 2019, the problem has become more acute for (largely unrepresented) claimants, who are not fully heard by the agency or by the court. Assuming this standard remains in place, this article looks to other models in the administrative state and identifies features of inquisitorial and benefits adjudication systems that would assist the IRS in administering the innocent spouse policy in a way that is more accurate in carrying out Congress's intent in accordance with taxpayer rights.

From the Restructuring and Reform Act to the Taxpayer First Act: Equity in Judicial Review

This piece considers competing visions of the U.S. Tax Court's place in our administrative system revealed by the extensive litigation which followed the introduction of equitable innocent spouse relief in 1998. I offer insights to inform the still-unresolved debate about the appropriate scope and standard of Tax Court review.

Tax Privacy in the Data Broker Age

Tax preparation has become a multi-billion-dollar industry reaping a data gold mine for fintechs and banks through pushing profitable financial products on consumers, all in the guise facilitating of tax preparation. This paper situates the tax preparation industry in the wider shift towards finance-related products and services and the rise of data brokers. It reveals how the current privacy and consumer protections applicable to tax preparation fall short and pinpoints areas where there is troubling misalignment of incentives between consumers and tax preparers.

Squeezing Blood From Stones: A Comparative Analysis Of Tax Relief For Survivors Of Domestic Violence in Australia and the United States (with Ann Kayis-Kumar and Leslie Book)

This article explores the tax relief available in Australia and the United States to survivors of domestic abuse. Both countries recognize that the tax agency should make special provision for financial hardship, and the United States provides some further relief on equitable grounds. Nevertheless, in both systems tax debts contribute to the financial instability that is a key factor driving people back into abusive relationships. We identify areas where each agency falls short and offer a framework for how tax agencies can adopt policies that will advance a more equitable treatment of taxpayers who are survivors of domestic violence.

FORMAL PUBLIC COMMENTS

Comments on Data Brokers and Tax Return Preparation (July 17, 2023) (with the Center for Taxpayer Rights, Texas RioGrande Legal Aid, and the Harvard Federal Tax Clinic)

Comments on Form 8857, Request for Innocent Spouse Relief (Mar. 20, 2023), 2023 TAX NOTES TODAY FEDERAL 53-40 (with ABA Section of Taxation members)

Comments on User Fees for Private Letter Ruling Requests (December 21, 2022), published at 2022 TAX PRACTICE EXPERT 52-12 and 2022 TAX NOTES TODAY FEDERAL 246-18 (with ABA Section of Taxation members);

Comments on Tax Court Rule Proposals (May 24, 2022), 2022 Tax Notes Today Federal 126-12 (with the Center for Taxpayer Rights)

Comments on the Administration of the Advance Child Tax Credit (June 8, 2021), 2021 TAX NOTES TODAY FEDERAL 109-13 (with ABA Section of Taxation members)

Comments Concerning Form W-7 and Instructions, 2021 TAX NOTES TODAY FEDERAL 28-20 (Feb. 10, 2021) (with ABA Section of Taxation members)

Tax Implementation of the CARES Act, 2020 TAX NOTES TODAY FEDERAL 93-19 (May 13, 2020) (with ABA Section of Taxation members)

Specific Substantive and Procedural Provisions Impacted by the COVID-19 Emergency, 2020 TAX NOTES TODAY FEDERAL 85-21 (May 1, 2020) (with ABA Section of Taxation members)

Delivery of Economic Impact Payments to Low-Income and Vulnerable Individuals, 2020 TAX NOTES TODAY FEDERAL 72-25 (April 14, 2020) (principal responsibility; with ABA Section of Taxation members)

Cited by the IRS National Taxpayer Advocate in her 2021 Objectives Report to Congress; several of our recommendations were endorsed in the Report.

Collections-Related Relief in Response to COVID-19, 2020 TAX NOTES TODAY FEDERAL 68-24 (April 8, 2020) (with ABA Section of Taxation members)

Preliminary Comments on the Impact on Taxpayers of the COVID-19 Emergency, 2020 TAX NOTES TODAY FEDERAL 66-23 (April 6, 2020) (with ABA Section of Taxation members)

Implementation of the Taxpayer First Act, 2020 TAX NOTES TODAY FEDERAL 57-19 (March 20, 2020) (with ABA Section of Taxation members)

Supplemental Priority Guidance Suggestions in Light of the Taxpayer First Act 2019 TAX NOTES TODAY FEDERAL 140-41 (Jul. 18, 2019) (with ABA Section of Taxation members)

Priority Guidance Suggestions, 2019 TAX NOTES TODAY FEDERAL 111-15 (June 7, 2019) (with ABA Section of Taxation members)

Comments on the Impact on Taxpayers of the Recent Partial Government Shutdown, 2019 TAX NOTES TODAY 47-55 (March 8, 2019) (with ABA Section of Taxation members)

Recent Changes to the Transcript Delivery System, 2018 TAX NOTES TODAY 241-17 (Dec. 13, 2018) (with ABA Section of Taxation members)

Tax Court Rules of Practice and Procedure Relating to the Appearance and Representation before the Court, 2018 TAX NOTES TODAY 193-18 (Oct. 3, 2018) (with ABA Section of Taxation members)

Comments Concerning H.R. 5444 "Taxpayer First Act", 72 TAX LAW. 121 (2018) (with ABA Section of Taxation members); also published at 2018 TAX NOTES TODAY 110-23 (Jun. 6, 2018).

Comments on Procedures for Claiming Financial Disability under Revenue Procedure 99-21, 2018 TAX NOTES TODAY 23-21 (February 2018) (with ABA Section of Taxation members)

Definition of Dependents, 2017 TAX NOTES TODAY 88-12 (May 9, 2017) (with ABA Section of Taxation members)

Ensuring A Modern-Functioning IRS For The 21st Century, 2017 TAX NOTES TODAY 63-12 (Apr. 3, 2017) (with multiple tax group representatives led by the AICPA)

OTHER WRITING

International Bureau of Fiscal Documentation, Observatory for the Protection of Taxpayers' Rights. Author of annual National Report of the United States (2019-2023), available at ibfd.org/ibfd-academic/publications/observatory-protection-taxpayers-rights-optr.

Amicus brief, *Thomas v. Commissioner*, 160 T.C. No. 4 (2023) (with the Center for Taxpayer Rights, the Community Tax Law Project, the U.C. Hastings Tax Clinic, and Professor Leslie Book).

Willard McGruder et al. v. Steven Terner Mnuchin et al., U.S. District Ct. E.D. Pa. No. 2:20-cv-03590. Complaint, 2020 TAX NOTES TODAY FEDERAL 144-26 (Jul. 28, 2020); Memorandum in Support of Plaintiffs' Motion for a Preliminary Injunction, 2020 TAX NOTES TODAY FEDERAL 148-21 (Aug. 3, 2020) (with Leslie Book, Community Legal Services of Philadelphia, and Berger Montague PC).

Carlton Smith and Christine Speidel, Brief for Appellee, *Coulter v. Comm'r of Internal Revenue*, U.S. Court of Appeals for the Second Circuit No. 10-680, 2010 TAX NOTES TODAY 167-20 (Aug. 4, 2010).

Contributor to Procedurally Taxing blog, taxnotes.com/procedurally-taxing.

SELECT RECENT PRESENTATIONS

American Bar Association Section of Taxation Fall Meeting, October 2023, "Privacy in Tax Preparation"

Villanova Law Faculty Workshop, July 2023, "Could Performance-Based Regulation Improve Tax Time Financial Products?"

Junior Tax Scholars Workshop, Northeastern University Law School, June 2023, "Patching the Backstop: Equitable Remedies in Tax"

American Bar Association Section of Taxation May Meeting, May 2023, "Are You on Record? Don't Fall Trap to the Record Rule"

Mid-Atlantic Regional Clinical Conference, February 2023, "Aligning Adjudication with Remedial Policy Goals"

D.C. Bar Association Section of Taxation 2023 Tax Legislative and Regulatory Update Conference, January 2023, moderator: "Individual Taxation: The Future of Refundable Tax Credits"

United States Tax Court, November 2022, webinar panelist, "Remote Practice"

American Bar Association Section of Taxation Fall Meeting, October 2022, “All Taxpayers Have a Stake in The Litigation of Pro Se Taxpayers”

NYU Clinical Law Review Writing Workshop, October 8, 2022, “Taxpayer First Innocent Spouse Relief”

American Bar Association Section of Taxation Pro Bono & Tax Clinics Committee, August 16, 2022, “Communicating with Refugees about Tax Matters”

Law and Society Association Global Meeting, July 13, 2022, “Taxpayer First Innocent Spouse Relief”

Mid-Atlantic Clinicians Writing Workshop, July 8, 2022, “Taxpayer First Innocent Spouse Relief”

Villanova Law Faculty Workshop, June 29, 2022, “Taxpayer First’ Innocent Spouse Adjudication”

Junior Tax Scholars Workshop, University of Illinois at Urbana-Champaign, June 2022, “Taxpayer First’ Innocent Spouse Adjudication”

Center for Taxpayer Rights, Summer Tax Procedure Series, June 2022, “Innocent Spouse and Injured Spouse”

American Bar Association Section of Taxation May Meeting, May 2022, panel organizer and moderator: “Pleading for Better Petitions and Answers in Tax Court”

AALS Clinical Conference, May 2022, breakout group facilitator, “Workshop for New Law School Clinical Teachers”

D.C. Bar Association Section of Taxation 2022 Tax Legislative and Regulatory Update Conference, May 2022, “Low-income Taxpayer Issues: Current Developments”

American Bar Association Section of Taxation Webinar, April 2022, “Representing Domestic Violence Survivors in IRS Disputes, Part 2”

25th Annual Critical Tax Conference, March 31 2022, “Taxpayer First’ Innocent Spouse Adjudication”. Hosted by Villanova Charles Widger School of Law. In addition to presenting, co-organized and co-hosted the conference with Joy Mullane and Leslie Book.

Center for Taxpayer Rights, Reimagining Tax Administration Workshop Series, Workshop 7: Proposals for Change, November 2021, “Reimagining Tax Administration: Adjudicating Disputes in Tax Benefit Programs”

Mid-Atlantic Clinicians Writing Workshop, November 12, 2021, “Taxpayer First Innocent Spouse Adjudication”

American Bar Association Section of Taxation, Pro Bono and Tax Clinics Committee, August 2021, “The Advance Child Tax Credit”

AALS Clinical Conference, May 2021, “Believe It or Not – Teaching Credibility and Corroboration Across Clinics” (with Frances Kreimer and Rebecca Feldmann)

UC Irvine Law A. Lavar Taylor Tax Symposium: Taxation in a Time of Crisis, February 22, 2021, “When

Tax Procedure Meets COVID-19: An Uneasy Relationship” (with Leslie Book)

American Bar Association Section of Taxation, Administrative Practice Committee, February 17, 2021, “Disaster Relief under IRC §7508A: Administrative and Litigation Updates”

Additional presentations and speaking engagements include: Temple University Beasley School of Law Symposium, Drexel University Thomas R. Kline School of Law Faculty Workshop, Cornell Law School, LITC Grantee Conference and New Clinic Bootcamp, IRS Revenue Officer Training, California LITC Network Conference, LITC & VITA Collaboration Summit, Pennsylvania Legal Aid Network Conference, Philadelphia Bar Association, IRS Eastern Pennsylvania Working Together Conference, Delaware State Bar Association, University of Vermont Extension Service Tax School, Vermont Bar Association, Massachusetts Association of Enrolled Agents, Vermont Tax Practitioners Association, National Health Law Program.

MEDIA

Regularly quoted in the news media. Comments have appeared in Bloomberg Tax, Tax Notes Today Federal, Law360 Tax Authority, FactCheck.org, Marketplace.org, Kaiser Health News, MarketWatch.com, and the New York Times.

James Creech, *People in Tax Podcast*, S02E07, American Bar Association Tax Section <https://peopleintaxpodcasts.libsyn.com/s02e07-christine-speidel> (Nov. 6, 2019)

Knowledge@Wharton live radio show, *What Gig Economy Workers Have To Look Out For At Tax Time* (April 12, 2019)

PROFESSIONAL SERVICE

American Bar Association, Section of Taxation

Section leadership and service: Council Director (2023-present); Secretary (2021-2023); Assistant Secretary (2019-2021); Appointments Committee (2018-2021); Public Service Fellowship Committee (2017-2021).

Pro Bono and Tax Clinics Committee: U.S. Tax Court Remote Practice Working Group (2020-2022); Policy Coordinator (2018-2020); Committee Chair (2016-2018); Vice Chair (2014-2016).

BAR ADMISSIONS AND HONORS

Federal courts: Court of Appeals for the Second Circuit (2010), Tax Court (2009), Eastern District of Pennsylvania (2019), District of Vermont (2007)

State courts: Pennsylvania (2018), Vermont (inactive)

Elected to the American College of Tax Counsel, 2022