

Leslie M. Book
Villanova University Charles Widger School of Law
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TEACHING AND LEGAL EXPERIENCE:

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

Villanova University Charles Widger School of Law, Villanova, PA
Professor of Law with Tenure, 2005-Present; Associate Professor 2003-2005;
Assistant Professor 2000-2003

Director, Online Graduate Tax Program 2013-2015

Director, Graduate Tax Program 2007-2014

Director, Low Income Taxpayer Clinic 2000-2007

Quinnipiac University School of Law, Hamden, CT
Assistant Clinical Professor of Law & Director of Federal Tax Clinic 1997-2000

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. (1994), Taxation

Honors: Tax Law Review Scholar

Journal: Student Editor of *Tax Law Review*

Stanford University School of Law, Stanford, CA

J.D. (1990)

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

Franklin & Marshall College, Lancaster, PA
B.A. (1987), Magna Cum Laude, Phi Beta Kappa

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PUBLICATIONS:

Books:

Michael Saltzman and Leslie Book, *IRS Practice and Procedure*, (revised second edition, 2019).

Articles and Essays:

“Taxpayer Rights: A Seat at the Table,” forthcoming, 91 *Temple Law Review* [] (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) (co-authors Dave Williams and Krista Holub).

“Bureaucratic Oppression and the Tax System” 69 *Tax Law* 567 (2016) (invited paper from First Annual International Taxpayer Rights Conference proceedings).

“Academic Clinics: Benefitting Students, Taxpayers and the Tax System,” 68 *Tax Law* 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 Through the Tax System,” 2006 *Wis. L. Rev.* 1103.

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“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:

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

“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).

Blog:

Co-founder and contributor at Procedurally Taxing, www.procedurallytaxing.com

Commissioned Research:

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

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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:

Presented invited testimony on future of tax administration at National Taxpayer Advocate public hearing on IRS Future State; written testimony available at

<https://taxpayeradvocate.irs.gov/Media/Default/Documents/PublicForums/BookStatement.pdf> (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 18, 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 17, 2001).

SELECT RECENT PRESENTATIONS:

International Conference on Taxpayer Rights, University of Minnesota Law School, The Status and Effect of Taxpayer Rights Charters and Bills of Rights in the 21st Century (May 2019).

American Bar Association Section of Taxation, Pro Bono and Tax Clinics Committee, Panelist: Due Process and the Tax System (May, 2019).

Critical Tax Conference, Pepperdine Law School, Presentation on How Taxpayer Rights Can Inform the Process and Substance of Tax Guidance (Apr. 2019).

American Bar Association Section of Taxation, Individual and Family Committee and Pro Bono and Tax Clinics Committee, presented talk on Administrative Burden and Taxpayer Compliance: How to Improve the Taxpayer Experience (Jan. 2019).

National Tax Association Annual Conference, Presentation on Refundable Credits and Tax Administration (Nov. 2018).

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Washington & Lee Law School, Presentation on IRS Expansion of Automated Compliance and Its Risk to Taxpayer Rights at the Washington and Lee Journal of Civil Rights and Social Justice's annual symposium (Nov. 2018).

Temple Law School, Presentation on Taxpayer Rights and IRS Guidance at the Temple Law Review Symposium on Taxpayer Rights in the United States: All the Angles (Oct. 2018).

Georgia State Law School, Presentation on draft paper "Meeting Taxpayers Where They Live: Improving US Refundable Credits While Reflecting the Lives of the Working Poor" at Tax Justice for All: Examining Contemporary Issues in State and Federal Tax Administration, a workshop at Georgia State University College of Law (Oct. 2018).

Critical Tax Conference, University of South Carolina Law School, Presentation on draft paper "Meeting Taxpayers Where They Live: Improving US Refundable Credits While Reflecting the Lives of the Working Poor" (April, 2018).

United States Tax Court Judicial Conference, Northwestern Pritzker School of Law, Update on Litigation Involving Taxpayer Rights: Facebook and Cases Likely to Come (March, 2018).

American Bar Association Section of Taxation, Individual and Family Tax Committee, Presentation on Private Causes of Action for Improper Information Returns (Sep. 2017).

AWARDS & FELLOWSHIPS:

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

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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:

Chair, Tenure Screening Committee (2008-2009; 2013-2014)
 Tenure Screening Committee (2006-2008; 2011-2014)
Chair, Graduate Tax Committee (2008-2015)
Chair, Faculty Committee (2016-2017)
Faculty Compensation Committee (2006-2007; 2011-2018)
Appointments Committee (2005-2006; 2016-2019)
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, Individual and Family Tax Committee (2016-present)
Member, Selection Committee Christine Brunswick Public Interest Fellows (2019-present)
Chair, Pro Bono Award Committee (2016-2017)
Member, Appointments to Tax Court Committee (2008-2011)
 Chair, Subcommittee on Revising Standards for Evaluating Reappointed Judges (2010-2011)
Chair, Low Income Taxpayer Committee (2001-2003)
Member, Tax Force on Pro Bono Activities (2001)
Member, Long-Range Planning Tax Force (2011)