

**Michael Mulrone**  
Professor of Law Emeritus  
Villanova Law School

Academic Experience

Professor of Law Villanova Law School: full professor 1988, tenured 1990, emeritus 2007, last taught 2015

Director, Villanova University Graduate Tax Program (1988 -2007)

Courses Graduate Tax Program: Introduction to Taxation, Property Dispositions, Corporations and Shareholders, International Tax I, Tax Research and Writing, Professional Responsibility in Federal Tax Practice, Graduate Tax Joint Committee

Courses J.D. Program: Introduction to Federal Taxation, Professional Responsibility

Founder, initial Co-Director, Villanova Law School Federal Tax Clinic (1992 – 2000)

Member and Parliamentarian, Villanova University Senate (1998 – 2007)

Adjunct, Georgetown Law School Graduate Tax Program (1985 – 2002)

Course, Professional Responsibility in Federal Tax Practice

Education

Harvard Law School, J.D. (1959)

State University of Iowa, B.S.C. (1954)

Professional Employment

Villanova School of Law (1988 – 2015)

Lee, Toomey & Kent, Washington, D.C.: Of Counsel (1987 - 1988), Partner (1968 - 1987), Associate (1965 – 1968) (Martindale Hubble AV rated 1968 – 1988)

Appellate Attorney, Tax Division, U.S. Department of Justice (1961 - 1965)

Attorney Advisor to Judge, U.S. Tax Court (1959 – 1961)

Professional Experience

Bar Admissions:

United States Supreme Court, Iowa Supreme Court, United States Courts of Appeals for the Second, Third, Fourth, Fifth, Sixth, Seventh, Ninth, and District of Columbia Circuits. United States Tax Court, U.S. District Courts for the District of Columbia and the Eastern District of New York, the District of Columbia Court of Appeals and Superior Court.

## Bar Associations:

### American Bar Association

Section of Taxation (1960 – present). Managing Editor, The Tax Lawyer (quarterly journal, circulation 21,000 (1995 – 2007)). Committees: Court Procedure, Standards of Practice, Teaching Taxation, Government Submissions, Appointments to the Tax Court, Publications

Section of Legal Education and Admissions to the Bar, and its Graduate Programs Group

Editor, Cummings, *The Supreme Court's Federal Tax Jurisprudence: An Analysis of Fact Finding Methods and Statutory Interpretation from the Court's Tax Opinions, 1801 to Present* (ABA 2010)

District of Columbia Bar Association Tax Section

Federal Bar Association Tax Section

Iowa Bar Association Tax Section

### Other Professional Activities

American Association of Law Schools

Member, House of Representatives. Sections: Tax, Graduate Legal Education, Professional Responsibility

Fellow, American College of Tax Counsel

Member, Special Academic Advisory Committee of the Congressional Joint Committee on Taxation

Reporter, 1997 IRS/ABA National Symposium on Professional Relationships

J. Edgar Murdock American Tax Inn of Court, Washington, D.C. (Founding Master)

International Fiscal Association U.S.A. Branch (National Reporter 1973 – 1974)

International Fiscal Research Institute Council of Experts

Commentator, Statute of the Bar of The Republic of Belarus, ABA (CEELI 1993)

Member, Washington Tax Lawyers' Group

Philadelphia Tax Conference (Director)

Technical Reviewer, Kiplinger Tax Letter (1968 – 1988)

BNA Tax Management Distinguished Author (1993)

Who's Who in America (1968 – 2005)

Speaker: PLI, ABA/ALI, trade association, bar association conferences and programs, on domestic taxation, international taxation, business and trade transactions, and professional responsibility

### Professional Publications

Federal Tax Examinations Manual (Wylie & Sons 1985, 580 pp; 1988 Supplement 340 pp.)

Foreign Taxation, Vol. 7 BNA Tax Management Tax Practice Series (1993 302 pp.), (Rev. 2003)

“The Rule against Perpetuities and the Generation Skipping Tax: Do We Need Both?” 34 Villanova Law Review 933 (1990) (with Levin)

Chap. 10, “Tax Collection: Procedure and Strategies in Effectively Representing Your Client Before the ‘New’ IRS,” (Borrison ed. 2002) ABA Section of Taxation

Chap. 23, “Foreign Transactions and Persons—A Primer,” in International Trade for the Nonspecialist, (Vishney ed.) ALI (1992, 1997, 1999)

“Tax Problems Resulting from the Temporary Activity Abroad of Employees of Enterprises with International Operations,” LIXb Cahiers de Droit Fiscal International (1974)

Revenue Strategies for the Next Decade, Alexandria Virginia Revenue Resources Commission (1983)

“Should Experience in Tax Practice Be a Necessary Prerequisite for a Positive Tax Section Recommendation for Appointment to the U.S. Tax Court?” 22 ABA Tax Section News Quarterly No. 4 (2003)

“Return Filing and Compliance for Foreign Transactions and Persons,” 6 Practical Tax Lawyer 57 (1992, rev. 1997)

### Bureau of National Affairs Tax Management Portfolios

Tax Aspects of Foreign Currency (2000)

Subpart F—Background, Basic Concepts, and Terminology (1983)

Subpart F—Operative Concepts and Rules (1983)

Subpart F—Ancillary Considerations (1983)

Foreign Partners, Partnerships, Trusts, Estates, and Beneficiaries (1960, 1969, 1971, 1974, 1978)

Foreign Corporations—U.S. Income Taxation (1967, 1970, 1974, 1977)

Nonresident Alien Individuals—U.S. Income Taxation (1966, 1970, 1974)

Tax Prof Blog (2006) [http://taxprof.typepad.com/taxprof\\_blog/2006/01/michael\\_mulrone.html](http://taxprof.typepad.com/taxprof_blog/2006/01/michael_mulrone.html)

Community Service

Vice Chairman, Alexandria, Virginia Public School Board (1968 – 1974) (Board desegregated City’s public school system. See “Remember the Titans,” (Disney Films 2000)

Volunteer, Washington Lawyers’ Committee for Civil Rights under Law

Coordinator, law school and University, IRS Volunteer Income Tax Assistance (VITA) Program with special responsibility for tax matters of international students (1990 – 2007). VITA volunteer return preparer (1967 – 1988)

Volunteer, pro bono appellate representation of juvenile defendants in District of Columbia Court of Appeals

Various other pro bono appellate representations in federal and state courts

Personal

Born Chicago Illinois 1932

U.S. Army 1954 – 1956 (teacher AAGT, USAFI Germany)

Married 1959 to present. Five children (two attorneys, movie script writer/producer, quality control manager for a vitamin production company, movie actor)

Avocation: Sports car racing. Sports Car Club of America competition license holder 1986-2015, 133 races

Cancer survivor

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