

RICHARD WINCHESTER

Tax Law Scholar and Educator

rwinchester@aya.yale.edu

FULL-TIME LAW SCHOOL APPOINTMENTS

BROOKLYN LAW SCHOOL, Brooklyn, NY.

Professor with tenure (starting Spring 2025)

SETON HALL UNIVERSITY SCHOOL OF LAW, Newark, NJ.

Professor with tenure (since Spring 2024) Associate Professor with tenure (AY 2020-24), Visiting Professor (AY 2018-20)

THOMAS JEFFERSON SCHOOL OF LAW, San Diego, CA.

Professor (AY 2014-18) (tenured since AY 2010-11), Associate Professor (AY 2007-14) Assistant Professor (AY 2003-07)

OTHER ACADEMIC APPOINTMENTS

UNIVERSITY OF NEW ORLEANS, New Orleans, LA.

Visiting Scholar – Department of Planning and Urban Studies (Summer 2024)

TEMPLE UNIVERSITY BEASLEY SCHOOL OF LAW, Philadelphia, PA.

Beck Chair in Law (Spring 2024)

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY.

Tax Scholar-in-Residence (Spring 2023)

UNIVERSITY OF OREGON SCHOOL OF LAW, Eugene, OR.

Visiting Professor (AY 2017-18)

UNIVERSITÉ DE CARTHAGE, Tunis, Tunisia.

Fulbright Scholar (Spring 2012), Visiting Professor (Spring 2017)

UNIVERSITY OF SAN DIEGO SCHOOL OF LAW, San Diego, CA.

Adjunct Professor (Spring 2006, Fall 2007, Spring 2009)

EDUCATION

YALE LAW SCHOOL, New Haven, CT.

J.D., June 1992.

Earl Warren Scholarship.

Yale Law & Policy Review, Editor-in-Chief.

Black Law Students Association, Chapter Secretary.

PRINCETON UNIVERSITY, Princeton, NJ.

A.B., School of Public and International Affairs, June 1984.

National Achievement Scholarship.

Thesis: *The Jobs Training Partnership Act in Mercer County, New Jersey: A Case Study of Social Program Implementation.*

RICHARD WINCHESTER

SCHOLARLY PUBLICATIONS

A Simple Tax Case Complicated by Race, 20 PITT. TAX. REV. 37 (2023) (peer reviewed).

Homeownership While Black: A Pathway to Plunder, Compliments of Uncle Sam, 110 KY. L.J. 613 (2022) (lead article).

A GILTI Fix for an Employment Tax Glitch, 48 PEPP. L. REV. 915 (2021).

A Tax Theory of the Firm, 88 U. CINN. L. REV. 1 (2019) (lead article).

The Deduction for Passthrough Firms: A Hodgepodge of Ideas, 158 TAX NOTES 1517 (March 12, 2018).

Carried Interest for the Common Man, 142 TAX NOTES 1250 (March 17, 2014).

Obama's Gift to the Rich: A Permanent Payroll Tax Holiday, 48 VAL. L.R. 83 (2013).

Corporations That Weren't: The Taxation of Firm Profits in Historical Perspective, 19 S. CAL. INTERDISC. L.J. 501 (2010).

The Gap in the Employment Tax Gap, 20 STAN. L. & POL'Y REV. 127 (2009).

- Cited in Joint Committee on Taxation, *Description of Chairman's Amendment in the Nature of a Substitute to the Committee Print Relating to Infrastructure Financing*, at 74 (Sept. 14, 2021).
- Cited in Joint Committee on Taxation, *Description of Certain Revenue Provisions Contained in the President's Fiscal Year 2017 Budget Proposal*, at 69 (July 2016).
- Cited in Joint Committee on Taxation, *Description of Certain Revenue Provisions Contained in the President's Fiscal Year 2015 Budget Proposal*, at 168 (Dec. 2014).
- Cited in Joint Committee on Taxation, *Technical Explanation of the Tax Reform Act of 2014*, at 80 (Feb. 26, 2014).
- Featured in the NEW YORK TIMES: Victor Fleisher, *A Tax Shelter Mitt Romney Could Love* (Sept. 25, 2012).
- Cited in Joint Committee on Taxation, *Description of the Social Security Tax Base*, at 31 (June 21, 2011).
- Cited in Joint Committee on Taxation, *Technical Explanation of the Revenue Provisions Contained in the "American Jobs and Closing Tax Loopholes Act of 2010" for Consideration on the Floor of the House of Representatives*, at 263 (May 28, 2010).

RICHARD WINCHESTER

SCHOLARLY PUBLICATIONS (continued)

Equity Undermined: The 1918 Check-the-Box Entity Classification Election,
PROC. OF THE 101ST ANN. CONF. OF THE NAT'L TAX ASS'N 65 (2008).

Parity Lost: The Price of a Corporate Tax in a Progressive Tax World, 9 NEV. L.J.
130 (2008).

- Cited in Congressional Budget Office, *Taxing Businesses Through the Individual Income Tax*, at 5 (Dec. 2012).

Working for Free: It Ought to be Against the (Tax) Law, 76 MISS. L.J. 227 (2006).

- Cited in Joint Committee on Taxation, *Tax Reform: Selected Federal Tax Issues Relating to Small Business and Choice of Entity*, at 58, 65 and 69 (June 4, 2008).

A Tax Policing Paradox (in progress)

The S Corporation: A White Man's License to Steal (in progress)

WHITE LOANS FOR BLACK HOMES: JIM CROW'S LAST STAND (in progress)

OTHER WRITTEN WORK

Changing Tradeoffs Confront Employee-Shareholders Who Want to Access Corporate Profits, ABA SECTION OF TAXATION NEWSQUARTERLY, Vol. 27, No. 4, p. 17 (Summer 2008).

Notes from Tunisia: <http://notesfromtunisia.blogspot.com/>

Multinational Groups Seek to Improve International Dialogue on Tax Issues, 26 TAX NOTES INT'L 520 (May 6, 2002).

Interest Prepayments on Cross-Border Financings, J. TAX'N GLOBAL TRANSACTIONS 11 (Winter 2002) (with L.G. Chip Harter).

PRINCIPAL TEACHING PORTFOLIO

- Federal Income Taxation
- International Tax Planning
- Taxation of Business Organizations
- Law, Money, and Power
- Business Associations
- Partnership Taxation

OTHER COURSES TAUGHT

- Estate and Gift Taxation
- Business Planning
- Financing International Trade
- Principals of Common Law
- Legal Aspects of Management
- Taxation of Inland Shipping

RICHARD WINCHESTER

HONORS and AWARDS *Faculty Teacher of the Year* (2023): Seton Hall University School of Law

Elected Fellow (since 2022): American College of Tax Council

Fulbright Scholar (2012): Taught law at Université de Carthage in Tunisia

Elected Member (since 2011) National Academy of Social Insurance

Visionary Award (1990): Highest honor conferred by Obsidian, Inc., a community service organization in Allentown, PA

Purple Knight Award (1980): Highest honor conferred on a graduating senior by St. Augustine High School, New Orleans, LA

JUDICIAL CLERKSHIPS **PENNSYLVANIA SUPREME COURT**, Philadelphia, PA.
Law clerk to Chief Justice Robert N.C. Nix, Jr. (Sept. 1992 – Sept. 1993)

LOUISIANA 4th CIRCUIT COURT OF APPEALS, New Orleans, LA.
Law clerk to Judge Joan Bernard Armstrong. (Mar. 2003 – July 2003)

TAX and LEGAL EXPERIENCE **PWC – NATIONAL TAX OFFICE**, Washington, DC.
International Tax Manager (Mar. 2000 – Dec. 2001)
Helped U.S. and foreign firms plan and structure U.S. cross-border transactions and business operations.

BURT, STAPLES & MANER, Washington, DC.
International Tax Associate (July 1998 – Mar. 2000)
Helped design and structure U.S. cross-border financial transactions and business operations. Advised firms on international tax issues under audit.

GROOM LAW GROUP, Washington, DC.
International Tax Associate (Sept. 1996 – July 1998)
Helped structure public offerings for mutual life insurance companies. Advised publicly traded firms on federal and international tax matters.

WOLF BLOCK, Philadelphia, PA.
Tax Associate (Sept. 1993 – Sept. 1996)
Advised real estate firms on federal and state issues relating to business formations, reorganizations, acquisitions, and securities offerings.

SAPERSTEIN, SELIGMAN, MAYEDA, LARKIN & GOLDSTIEN, Oakland, CA.
Summer Associate (1991)

NAACP LEGAL DEFENSE FUND, Washington, DC.
Summer Associate (1990)

RICHARD WINCHESTER

MANAGEMENT **YALE LAW & POLICY REVIEW**, New Haven, CT.

EXPERIENCE *Editor-in-Chief* (Oct. 1990 – Mar. 1992)

Led over 50 law students who produced two issues of scholarly articles for the publication's tenth volume.

CHRYSLER FIRST, INC., Allentown, PA.

Products Specialist (May 1986 – Sept. 1989)

Helped design, launch and manage the private label credit card program for the consumer finance unit of Chrysler Corporation.

PRUDENTIAL INSURANCE, Newark, NJ.

Management Trainee (July 1984 – Apr. 1986)

Coordinated the conversion to a computerized inventory management system in the printing plant.

SPEAKING Speaker, *A Simple Tax Case Complicated by Race*, Temple University Beasley
APPEARANCES School of Law, Philadelphia, PA (Apr. 2023)

Speaker, *A Tax Policing Paradox*, Faculty Colloquium, Kansas University School of Law, Lawrence, KS (Mar. 2023)

Speaker, *A Tax Policing Paradox*, Business, Tax and Compliance Colloquium, University of Wisconsin School of Law, Madison, WS (Mar. 2023)

Presenter, *A Tax Policing Paradox*, John Mercer Langston Writing Workshop, CUNY School of Law, Queens, NY (June 2023)

Presenter, *Pontchartrain Park v. Commissioner: A Simple Case Complicated by Race*, Critical Tax Conference, Loyola Law School, Los Angeles, CA (Apr. 2023)

Presenter, *An Employment Tax Catastrophe*, Critical Tax Conference, Loyola Law School, Los Angeles, CA (Apr. 2023)

Presenter, *Pontchartrain Park v. Commissioner: A Simple Case Complicated by Race*, The Federal Income Tax: Racially Blind but Not Racially Neutral, American Tax Policy Institute Symposium, Washington, DC (Feb. 2023)

Presenter, *The S Corporation: A License to Steal*, Law and Society Association Annual Meeting, Lisbon, Portugal (July 2022)

Presenter, *The S Corporation: A License to Steal*, Villanova University School of Law Critical Tax Conference, (Apr. 2022)

RICHARD WINCHESTER

SPEAKING
APPEARANCES
(continued)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Blockbusting*, University of Kentucky School of Law Racial Wealth Gap Symposium (Oct. 2021)

Presenter, *Teaching Tax to Train Lifelong Learners of the Law*, Seton Hall Faculty Brown Bag, virtual (June 2021)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Blockbusting*, Law & Society Association Annual Conference, virtual (May 2021)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Blockbusting*, St. John's University School of Law Faculty Workshop, virtual (Apr. 2021).

Moderator, #BlackTaxpayersMatter, ABA Section of Civil Rights and Social Justice, virtual (Feb. 2021)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Blockbusting*, University of Oregon School of Law Tax Policy Colloquium, virtual (Nov. 2020)

Presenter, *A GILTI Fix for an Employment Tax Glitch*, Southeastern Association of Law Schools Annual Conference, virtual (Aug. 2020)

Panellist, Topical Problem Solving, Southeastern Association of Law Schools Annual Conference, virtual (Aug. 2020)

Panellist, Black Lives, Systemic Racism & the Academy, Southeastern Association of Law Schools Annual Conference, virtual (Aug. 2020)

Presenter, *A GILTI Fix for an Employment Tax Glitch*, Seton Hall University School of Law Faculty Brown Bag, virtual (July 2020)

Presenter, *People: The Forgotten Factor in the Economic Equation*, Seton Hall University Petersheim Institute Symposium on Global Justice, virtual (Apr. 2020).

Panellist, *En/Countering Race, Racism, and Racial Distinctions in Tax Law*, AALS Annual Meeting, Washington, DC (Jan. 2020)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Plunder*, LatCrit Biennial Conference, Georgia State University College of Law, Atlanta, GA (Oct. 2019)

Presenter, *Tainted Taxes: Uncle Sam's Share of the Spoils of Plunder*, Southeastern Association of Law Schools Annual Conference, Boca Raton, FL (Aug. 2019)

RICHARD WINCHESTER

SPEAKING
APPEARANCES
(continued)

- Presenter, *A Tax Benefit for Bigotry, Compliments of Martha's Vineyard*, John Mercer Langston Writing Workshop, Howard University School of Law, Washington, DC (July 2019)
- Presenter, *A Tax Benefit for Bigotry: A Gift from Martha's Vineyard*, Law and Society Association Annual Meeting, Washington, DC (May 2019)
- Presenter, *The Tax Benefits of Bigotry*, National People of Color Conference, American University School of Law, Washington, DC (Mar. 2019)
- Colloquium Speaker, *A Tax Theory of the Firm*, Seton Hall University School of Law (Nov. 2018)
- Guest Speaker, *A Tax Theory of the Firm*, University of Oregon School of Law (Jan. 2017)
- Presenter, *A Tax Theory of the Firm*, Southeastern Association of Law Schools Annual Conference, Boca Raton, FL (Aug. 2017)
- Presenter, *A Tax Theory of the Firm*, Law and Society Association Annual Meeting, Mexico City, Mexico (Jun. 2017)
- Panellist, *Let's Get Down to Business*, Thomas Jefferson School of Law Business Law Society, San Diego, CA (Mar. 2017)
- Guest Speaker, *My Personal Perspectives on U.S. Race Relations*, United States Embassy, Tunis, Tunisia (Mar. 2017)
- Presenter, *A Tax Theory of the Firm*, Critical Tax Scholars Conference, Tulane University Law School, New Orleans, LA (Apr. 2016)
- Presenter, *Slaves to the Self-Employed*, Critical Tax Scholars Conference, Northwestern University School of Law, Chicago, IL (Apr. 2015)
- Panellist, *Is Economic Mobility at Risk?*, American Constitution Society San Diego Lawyer Chapter (Nov. 2014)
- Guest Speaker, *Carried Interest for the Common Man*, Pepperdine University School of Law Tax Policy Colloquium, Malibu, CA (Feb. 2014)
- Panellist, *Tax Reform in a Time of Crisis*, Pepperdine University School of Law, Malibu, CA (Jan. 2014)
- Guest Speaker, *Notes from Tunisia*, Catholic University of America Columbus School of Law, Washington, DC (Sept. 2012)
- Guest Speaker, *Notes from Tunisia*, Thomas Jefferson School of Law, San Diego, CA (Sept. 2012)

RICHARD WINCHESTER

SPEAKING APPEARANCES (continued)

Guest Speaker, *The U.S. Tax Aspects of Corporate Finance*, The Arab Maghreb Development Financing Institute, Tunis, Tunisia (April 2012)

Guest Speaker, *U.S. Tax Issues in Choosing a Business Form*, San Diego French-American Chamber of Commerce, San Diego, CA (Dec. 2011)

Guest Speaker, *Obama's Incomplete Opus: A Progressive Tax Plan That Will Defeat Its Purpose*, Penn State University Dickenson School of Law, University Park, PA (Oct. 2011)

Panellist, *Real Estate Investment Opportunities in San Diego*, San Diego French-American Chamber of Commerce, San Diego, CA, (June 2011)

Moderator, *Structural Racism and Federal Tax Policy: A View from the Trenches*, Joint Conference of the Western Law Teachers of Color and the Conference of Asian Pacific American Law Faculty, University of Hawaii William S. Richardson School of Law, Honolulu, HI (Dec. 2010)

Presenter, *Obama's Omission: How A Progressive Tax Plan Will Defeat Its Purpose*, National People of Color Legal Scholarship Conference, Seton Hall University School of Law, Newark, NJ (Sept. 2010)

Presenter, *All Work, No Pay: The Looming Tax Dodge for the Rich*, Law and Society Association Annual Meeting, Chicago, IL (May 2010)

Guest Speaker, *Personal Perspectives on a Career as a Tax Lawyer*, University of San Diego Tax Law Society, University of San Diego School of Law, San Diego, CA (Mar. 2010)

Presenter, *All Work, No Pay: The Looming Tax Dodge for the Rich*, Southwest Junior Faculty Scholarship Conference, Arizona State University Sandra Day O'Connor College of Law, Phoenix, AZ (Mar. 2010)

Guest Speaker, *Employment Tax Issues for the Employee-Owner of the Closely Held Firm*, San Diego Chapter of the Young Tax Lawyers of the California State Bar Taxation Section, University of San Diego School of Law, San Diego, CA (Nov. 2009)

Presenter, *The Pursuit of Equity Through the Taxation of Firm Profits*, National Tax Association Annual Conference, Philadelphia, PA (Nov. 2008)

Panellist, *Proposals for the Next Administration – Employment Tax Reform*, Closing the Tax Gap Conference, Stanford Law School, Stanford, CA (Nov. 2008)

Presenter, *Corporations That Aren't: The Early Years of the Income Tax*, Law and Society Annual Meeting, Montreal, Canada (May 2008)

RICHARD WINCHESTER

SPEAKING
APPEARANCES
(continued) Presenter, *Parity Lost: The Price of a Corporate Tax in a Progressive Tax World*,
Southern California Junior Law Faculty Workshop, Chapman
University School of Law, Orange, CA (Mar. 2008)

Presenter, *The Original Personal Holding Company Tax: An Overlooked Model
for Classifying Business Entities*, Mid-Atlantic People of Color Legal
Scholarship Conference, University of Maryland School of Law,
Baltimore, MD (Jan. 2008)

Presenter, *Working for Free: A New Tax Dodge for the Wealthy Magnifies
Employment Tax Defects*, Western Law Professors of Color Conference,
California Western School of Law, San Diego, CA (Apr. 2006)

Moderator, *Theorizing Reparations, Taking Reparations Seriously: A
Scholarly Conference*, Thomas Jefferson School of Law, San Diego, CA
(Mar. 2006)

Presenter, *Indefensible Distinctions: Employment Taxes and the Employee-
Owned Business*, Mid-Atlantic People of Color Conference, American
University Washington College of Law, Washington, DC (Jan. 2006)

Panellist, *Redistricting Options for the City of Bowie*, Maryland Chapter of the
League of Women Voters, Bowie, MD (Sept. 2001)

SERVICE
ACTIVITIES Association of American Law Schools - Tax Section, *Executive Committee
Member*, (2024 - present)

Earl B. Gilliam Bar Association, *Executive Board Member* (2015 - 2017)

Princeton Prize in Race Relations - San Diego, *Co-Chair* (2014 - 2017)

American Constitution Society - San Diego Lawyer Chapter, *Executive
Board Member* (2009 - 2017)

Charter Review Committee - Bowie, Maryland, *Member* (1998 - 1999)

The Employment Project, *Volunteer Tax Attorney and Advisor* (1995 - 1999)

Voters Organized to Increase Community Empowerment (VOICE), *Co-
Founder* (1988 - 1989)

Lehigh Valley Young Democrats, *Board Member* (1988 - 1989)

Obsidian, Inc. *Treasurer* (1987 - 1988) and *Communications Director* (1989),
(community service organization in Allentown, Pennsylvania)

Johnny Gills Election Committee, *Treasurer* (1987 - 1989)

RICHARD WINCHESTER

MEDIA APPEARANCES

Quoted: *IRS Court Win Paves Way for Higher Taxes on Hedge-Fund Managers*, Wall Street Journal (Nov. 30, 2023)

Quoted: *Trump Tax Returns Show Former President was Subject to \$10,000 SALT Cap – But Experts Say H May Have Sidestepped the Limit*, cnbc.com (Dec. 30, 2022)

Quoted: *Trump Tax Break for Certain Businesses Gets a Pass in Biden Plan*, cnbc.com (May 12, 2021)

Quoted: *75% of Stock Owners Won't Be Subject to Biden's Proposed Capital Gains Tax Hike. Here's Why*, cnbc.com (Apr. 26, 2021)

Interviewed: *This Morning*, tbs eFM Seoul, South Korea (Mar. 24, 2021)

Quoted: *College Students and Other Dependents Qualify for the New Stimulus – But Don't Get the \$1,400 Themselves*, Money.com (Mar. 17, 2021)

Interviewed: *Good Morning Washington*, ABC 7 (Mar. 10, 2021)

Quoted: *Facebook Post Misleads About Tax Bill Breakdown*, PolitiFact (Feb. 19, 2021)

Quoted: *Trump Cut Taxes for the Rich. Biden Wants to Raise Them*, cnbc.com (Jan. 27, 2021)

Interviewed: *Good Morning Washington*, ABC 7 (Jan. 4, 2021)

Interviewed: *The National Desk*, Sinclair Broadcasting (Aug. 17, 2020)

Quoted: *Trump Leaves Payroll Tax Cut Implementation Up to Treasury*, Tax Notes (Aug. 11, 2020)

Quoted: *Coronavirus Stimulus Checks: How Much Am I Getting And When Are More Checks Coming?*, BGR.com (May 9, 2020)

Quoted: *Coronavirus Stimulus Checks: How Much Am I Getting And When Are More Checks Coming?*, Hawaiian Telecom (May 9, 2020)

Quoted: *Answers to Your Biggest Questions about U.S. Stimulus Programs for Covid-19 Relief*, cnbc.com (May 5, 2020)

Quoted: *Why the IRS Stimulus Check Portal May be Saying 'Payment Status Not Available' When You Try to Track Your Money*, Fortune (Apr. 20, 2020)

Interviewed: *The National Desk*, Sinclair Broadcasting (Apr. 20, 2020)

RICHARD WINCHESTER

MEDIA APPEARANCES (continued)

Quoted: *How the Coronavirus Stimulus Check Could Impact Your 2020 Taxes*, Yahoo Money (Apr. 17, 2020)

Quoted: *IRS Launches New Tool, Allows People Who Don't File Taxes to Receive Stimulus Check*, Yahoo Finance (Apr. 17, 2020)

Quoted: *Can Your Stimulus Check Be Wrong? (Yes)*, Money (Apr. 16, 2020)

Interviewed: *The National Desk*, Sinclair Broadcasting (Apr. 13, 2020)

Quoted: *Thinking They Won't Qualify for Aid, Small Businesses Could Miss Out on Million in Stimulus*, cnbc.com (Apr. 11, 2020)

Quoted: *Tax Policy Expert Expounds on COVID-19 Stimulus Package*, Essex News Daily (Apr. 4, 2020)

Interviewed: *The Financial Quarterback with Josh Jalinski*, WOR 710 AM New York (Apr. 4, 2020)

Quoted: *Who's Eligible for COVID-19 Stimulus Checks? Your Questions, Answered*, cnbc.com (Apr. 1, 2020)

Quoted: *COVID-19 Stimulus Package Payments to Individuals*, MyVeronaNJ.com (Mar. 28, 2020)

Interviewed: *U.S. Embassy Attack in Tunisia*, Rodger Hedgcock Show, UT-TV, San Diego, CA (Sept. 2012)

Interviewed: *U.S. Embassy Attack in Tunisia*, KUSI-TV News, San Diego, CA (Sept. 2012)

ADMITTED TO PRACTICE

- District of Columbia since 1999
- Pennsylvania since 1993 (inactive)

OTHER

- Fluent in French
- Lifelong pianist (classical, contemporary, and jazz)
- Masters level ocean swimmer; winner of several age group awards
- Trained cook and award-winning baker