

JACQUELINE LAÍNEZ FLANAGAN

TEACHING POSITIONS

American University – Washington College of Law

Washington, DC

July 2018 – July 2020

Visiting Associate Professor of Law

Co-taught in the Janet R. Spragens Federal Tax Clinic seminar, a three (3) credit course, and supervised students in Federal Tax Clinic Fieldwork, a four (4) credit course. During Spring 2019 and Spring 2020, taught a two (2) credit Legal Ethics course. Member of the Technology Committee (2019-2020), and Monday Lunch Clinic Committee (2018-2019). Active in the Latino/a Law Students' Association (LaLSA), and mooted students in preparation for the Saul Lefkowitz Intellectual Property Moot Court Competition, and Cardozo Entertainment Law Moot Court competition.

University of the District of Columbia – David A. Clarke School of Law

Washington, DC

August 2016 – Present

Associate Professor of Law & Director, Tax Clinic

May 2014 – July 2016

Visiting Professor and Director, Low Income Taxpayer Clinic

Dec. 2005 – May 2008

Founding Director – Low Income Taxpayer Clinic

Responsible for teaching Contracts and Introduction to Federal Taxation, each a three (3) credit course. As Founding Director of the Tax Clinic in late 2005, developed curriculum for the seven (7) credit course, including a four (4) hour per week seminar focusing on substantive tax law and tax practice and procedure. Supervise students and *pro bono* attorneys handling federal and state tax controversy cases. Previously managed the Internal Revenue Service Low Income Taxpayer Clinic (LITC) grant, including site visits and provision of programmatic financial reports. Cultivate relationships with local nonprofits and community organizations to provide outreach and education to District residents, including English as a Second Language (ESL) outreach to local Latin American, Ethiopian, and other immigrant taxpayers to address issues involving use of the Individual Taxpayer Identification Number (ITIN).

University of Richmond School of Law

Richmond, VA

August 2013 – May 2014

Associate Professor of Clinical Law

Director, Intellectual Property & Transactional Law Clinic

Directed a six-credit transactional law clinic focused on intellectual property issues. As a participating clinic in the United States Patent and Trademark Office Law School Certification Pilot Program, clinic cases offered a strong IP focus, primarily in the area of trademark prosecution, including filing basis, trademark strength, and World Intellectual Property Organization international goods and services analysis, as well as post-registration procedures. General docket consisted of start-up and business law counseling, contract review and drafting, and limited financing analysis. Clients consisted of for-profit entrepreneurs, social entrepreneurship ventures, and nonprofit organizations.

The George Washington University Law School

Washington DC

July 2012 – July 2013

Visiting Associate Professor of Clinical Law

July 2010 – July 2012

Friedman Fellow, Small Business & CED Clinic

Responsible for co-teaching 4-6 variable credit transactional law course comprised of a two-hour weekly seminar and clinical case supervision. Substantive teaching included corporate, contract, copyright, nonprofit, and tax law. Representation of entrepreneurs in the technology, arts, culinary, and nonprofit sectors involved start-up counseling, preparation of corporate documents, contract review and drafting, trademark prosecution, and applications for state and federal tax exemption. Clinical supervision included oversight of law student representation, as well as policy projects related to the creative economy, workforce development, and social entrepreneurship. During the Spring 2012 semester, served as Acting Director of the Clinic.

University of Memphis – Cecil C. Humphreys School of Law

Memphis, TN

July 2008 – July 2009

Director of Clinical Programs and Assistant Professor of Law

Supervised clinical and externship programs, including development of new clinical and externship courses. Regular pro bono volunteer with Memphis Area Legal Services & Memphis Bar Association's monthly legal clinic. During Fall 2008, commenced collaboration with the Memphis Bar Association on a community and economic development project. During the Spring 2009 semester, directed the law school's Tax and Small Business Clinic as a pilot program.

AWARDS

Nominee, 2014-2015 Professor of the Year Award, UDC-DCSL, April 15, 2015
Outstanding Leadership, Public Action Law Society, University of Memphis, April 27, 2009
Outstanding Faculty, National Black Law Students Association (Hon. William C. Pryor Chapter), UDC-DCSL, April 10, 2007

LAW SCHOOL SERVICE

University of the District of Columbia

Co-Chair, Clinical Affairs Committee, 2016-2017
Career & Professional Development Committee, *ex officio*, 2016-2017
Member, Assessment Task Force, 2016-2017
Member, Strategic Planning Committee, 2015-2016
Member, Clinical Studies Committee, 2006-2008
Member, Academic Affairs Committee, 2006-2008
Faculty Advisor, Latino/a Law Students Association, 2006-2008

University of Richmond

Member, Library and Technology Committee

University of Memphis

Member, Finance Advisory Committee (elected)
Member, Admissions Committee
Member, Clinical Studies Committee
Member, Ad Hoc Building Committee
Faculty Advisor, Public Action Law Society

EDUCATION

January 2017 **LL.M., Friedman Fellow, The George Washington University Law School**
May 2008 **LL.M., Taxation, Georgetown University Law Center**
June 1999 **Juris Doctor, The UIC John Marshall Law School**
May 1993 **BA, English, The College of New Jersey**

LAW SCHOOL EMPLOYMENT & ACTIVITIES

Summer 2009 **The George Washington University Law School**
Pro Bono Attorney, Immigration Law Clinic
Fall 2007 **Georgetown University Law Center**
Pro Bono Attorney, Office of Public Interest and Community Service

The UIC John Marshall Law School

Fall 1999 **Contributing Writer, Executive Board**, *The Decisive Utterance*
Spring 1999 **Business Manager, Executive Board**, *The Decisive Utterance*
Spring 1998 **Editor-in-Chief**, *The Decisive Utterance*
Fall 1997 **Staff Writer and Editor**, *The Decisive Utterance*
Fall 1997 **Secretary**, Hispanic Law Student Organization
Summer 3L **Law Clerk, General Accident Insurance Co.**, now **Liberty Mutual Insurance**
2L **Full Time Paralegal, Lord Bissell & Brook**, London litigation - toxic tort division

EDITORIAL POSITIONS

Reviewer A Handbook for Transactional and Small Business Clinics, by Steven M. Virgil, Carolina Academic Press, May 2018.

Chapter Editor Effectively Representing Your Client Before the IRS (6th Edition, 2015)

Member Editorial Advisory Board, *The Tax Lawyer*, (Fall 2012 – 2019)

Contributing Editor [Clinical Law Prof Blog \(Law Professor Blogs Network\)](#), 2008 – 2009

Associate Writer Analyst Wolters Kluwers/CCH Inc., State Tax Dept., Sept. 2000 – Sept. 2002

Full Time Editor The Chicago Law Bulletin Publishing Co., *The Jury Verdict Reporter* and *Sullivan's Judicial Profiles*, Illinois and Wisconsin editions, 3L – Post Grad

PUBLICATIONS

[*Reframing Taxigration*](#), *Tennessee Law Review*, (87:3 *Tenn. L. Rev.* ___ 2020); Reviewed by Prof. Hayes Holderness on [TaxProf Blog](#)).

[*Holding U.S. Corporations Accountable: The Convergence of U.S. International Tax Policy and International Human Rights*](#), *Pepperdine Law Review*, 45 *Pepp. L. Rev.* 685 (2018).

[Brief Amicus Curiae](#), United States Tax Court, *McLane v. Commissioner of Internal Revenue*, May 1, 2018.

Chapter Author, [Securing Relief from Joint and Several Liability - Section 6015](#), Effectively Representing Your Client Before the IRS (7th Edition, March 27, 2018).

Contributor, [Parent Company Accountability: Ensuring Justice for Human Rights Violations](#) (by Professor Gwynne Skinner), International Corporate Accountability Roundtable (ICAR) Report, September 2015.

[Viewing Value Creation by Business Lawyers Through the Lens of Transactional Legal Clinics](#), 15 U.C. Davis Bus. L.J. 49 (2014) (with Professor Susan R. Jones).

[Enriching the Law School Curriculum: The Rise of Transactional Clinics in U.S. Law Schools](#), 43 Wash. U.J.L. & Pol'y 85 (2013) (with Professor Susan R. Jones).

[Measure for Measure: The Uneasy Marriage of Tax Policy and Immigration Reform](#), Taxes – The Tax Magazine, CCH Wolters Kluwer, Vol. 87, No. 4, April 2009.

To File or Not to File: Tax Compliance Among Undocumented Immigrant Workers, American University Washington College of Law, Business Law Brief, Vol. 3, Issue 2, Spring 2007.

Contributing Author, “Comments on Sec. 7122 OIC Procedures,” Tax Analysts, Tax Notes Today, 2006 TNT 206-29, October 6, 2006.

Lead Author, [The IRS Individual Taxpayer Identification Number: An Operational Guide to the ITIN Program](#), Published by the Center for Economic Progress, underwritten by the Annie E. Casey Foundation, April 2004.

WORK IN PROGRESS

Tax AI

PRESENTATIONS / INTERVIEWS

Panelist, CARES Act Economic Impact Payment: Tax Discussion for Immigrant Survivors, National Immigrant Women’s Advocacy Project (NIWAP), Washington DC, July 8, 2020

[Interviewed by](#) Meena Duerson, This Woman and Her Kids Are U.S. Citizens — But They Can't Get Any Coronavirus Stimulus Money, VICE NEWS, (April 16, 2020).

Presenter, The Abused Spouse in Innocent Spouse and Collection Contexts, Federal Bar Association, 44th Annual Tax Law Conference, Washington DC, March 5, 2020.

Ipsix Podcast, [Tax Policy and Human Rights](#), Interview by Luce Nguyen, Oberlin Policy Research Institute, June 30, 2019.

Presenter, Tax Issues for Immigration Attorneys, Cornell Law School and the New York Immigration Coalition, Morrison Foerster, June 10, 2019, New York City.

Presenter, Innocent Spouse Relief, New Hampshire Bar Association CLE, June 7, 2019, Concord NH.

Panelist, Tax Issues for Low Income and Immigrant Workers, Cornell University Law School, SC Johnson College of Business, June 3, 2019, Washington DC.

Panelist, Business Law Scholarship: The Year Ahead – What Practitioners Need, How Scholars Can Help, American University Business Law Review, Women in Business Leadership Conference, May, 7, 2019, Washington DC.

Panelist, DC Bar WEBINAR - Tax Audits and Litigation Tax Lunch Series: Pro Bono Representation of Taxpayers in Examinations and Litigation, March 27, 2019.

Testimony before DC Council in Support of Bill 23-41, the “Taxpayer Advocate Act of 2019,” March 18, 2019, Washington DC.

Podcast, Perspectives on Immigration Reform, Interview by Sean O’Neill, Immigrant Tax Inquiry Group (ITIG), March 12, 2019.

Interviewed by Will Fitzgibbon, International Consortium of Investigative Journalists (ICIJ) on Corporate Accountability in Koidu, Sierra Leone Diamond Mining, Panama Papers Trail Offers Hope To West African Villagers Seeking Compensation, March 11, 2019 article.

Panelist, Making the Case: Resolving Complex Innocent Spouse Cases, 2019 Annual LITC Conference, December 6, 2018, Washington DC

Moderator and Discussant, Tax Works in Progress, AALS Section on Clinical Legal Education Annual Conference, May 2, 2018, Chicago IL

Co-Facilitator, Tax, Small Business, and Transactional Law Working Group, AALS Section on Clinical Legal Education Annual Conference, April 29-May 2, 2018, Chicago IL

Panelist, Using the Law to Affect Change, Latino Law Conference, UDC David A. Clark School of Law, Washington DC, March 23, 2018

Panelist, Exploring Innocent Spouse Relief: Beyond the Basics, Annual LITC Conference, December 5, 2017, Washington DC

Panelist, Inception and Operation of a Small Business, ABA Section of Taxation, Low Income Taxpayer Representation Workshop, McDermott, Will & Emery, December 4, 2017, Washington DC

Panelist, Cutting Edge Diversity Issues, ABA Tax Section May Meeting, May 12, 2017, Washington DC

Panelist, Operation of a Small Business, ABA Tax Section May Meeting, Pro Bono and Tax Clinics Committee, Low Income Taxpayer Representation Workshop May 11, 2017, Washington DC

Moderator, Careers in Tax Law Panel, UDC – David A. Clarke School of Law, March 23, 2017

On-Set Interview, Social Security Taxes and Undocumented Immigrant Workers, CTV, Prince George’s County, MD, March 7, 2017,

Lead Panelist, Educating Taxpayers, 2017 IRS LITC Conference, December 15, 2016, Washington DC

Presenter, Tax Practice & Procedure: Exams, Tax Court, Collections and Appeals, Pro Bono Attorney Training, Morgan Lewis, November 4, 2016, Washington DC

Panelist, Promoting Effective Representation of Low Income Taxpayers, Area 2 IRS Counsel CLE Presentation, Washington DC, August 25, 2016.

Facilitator, Tax and Securities Arbitration Working Group, AALS Section on Clinical Legal Education Annual Conference, Baltimore MD, April 30-May 3, 2016.

Presenter, Parent Company Liability Project Report, International Corporate Accountability Roundtable (ICAR) Conference, Georgetown University Law Center, September 10, 2015.

On-Set Interview, *Sound Advice*, UDC–Cable TV 98, Interviewed on low income taxpayer issues and the role of the LITC, Washington, DC, May 12, 2015.

Moderator and Discussant, AALS Section on Clinical Legal Education Works in Progress Panel, AALS Clinical Conference, Chicago IL, April 29, 2014.

Moderator, Law Practice Technology, University of Richmond, 2nd Annual Technology Boot Camp, Richmond VA, March 20, 2014.

Presenter, Value Creation By Business Lawyers in the 21st Century, Transactional Law and Skills Section, AALS Annual Meeting, New York City, January 4, 2014.

Presenter, SCORE – Richmond Chapter, Retail Merchants Association, Richmond VA, September 19, 2013.

Legal Expert, Small Business Coaching Event, Co-sponsored by the Latino Economic Development Center (LEDC), Accion USA, and the Samuel Adams Microloan Fund, Washington DC, November 14, 2012.

Presenter, Bank of America, Small Business Leadership Series, Co-sponsored by Merrill Lynch and the DC Department of Small and Local Business Development (DSLBD), Washington DC, June 1, 2012.

Presenter, Tax Issues for Small Business Owners, Latino Economic Development Corporation (LEDC), Washington DC, March 28 & April 4, 2012.

Presenter, Preconference: Legal Issues in Social Entrepreneurship, United States Association for Small Business and Entrepreneurship (USASBE), 26th Annual Conference, New Orleans LA, January 12, 2012.

Co-Presenter with Professor Susan Jones, Social Justice in Action – Action Research, 10th Annual Transactional Clinician’s Conference, Northwestern University Law School, April 16, 2011.

Organizer and Opening Remarks, USCIS Citizenship & Naturalization Fair, The George Washington University Law School, September 10, 2010.

CLE Presenter, “IRS Examinations, Collections and Appeals” Memphis Bar Association, 4 Credit CLE Program, April 24, 2009.

Moderator, University of Memphis, Papasan Public Policy Institute, “The Impact of Immigration: How Will Tennessee Address the Challenge?” Panel discussion before the Tennessee State Legislature, War Memorial Building Auditorium, Nashville, TN, February 18, 2009.

Organizer and Opening Remarks, “Disappearing into the Night” University of Memphis, Campus-wide presentation by the Institute for Trafficked, Exploited or Missing Persons (ITEMP), October 1, 2008.

Presenter, Cómo Obtener un ITIN (How to Obtain an ITIN), CentroNía, Washington DC, February 2 & March 1, 2008

Moderator, Current & Historical Issues in Immigration Law, UDC – David A. Clarke School of Law, March 14, 2007.

Moderator, Perceptions of Racism, UDC – David A. Clarke School of Law, Nov. 9, 2006.

Panelist, Tax Court Strategies, National IRS LITC Conference, New Orleans, Louisiana, December 6, 2006.

On-Set Interview, *Sound Advice*, UDC–Cable TV 98, Interviewed on low income taxpayer issues, with special focus on the Earned Income Tax Credit, Washington, DC, March 2006.

Moderator and Panelist, Navigating the Labyrinth: Low Income Taxpayers and the IRS, (two-session panel), National Community Tax Coalition Annual Conference, Chicago Illinois, June 2005.

On-Set Interview, *Hotline 21*, CAN-TV21, live call-in program. Addressed inquires during tax season on tax concerns specific to the low income and immigrant community, Chicago, Illinois January, 2005.

Moderator, ITIN Policy and Outreach Issues, National Community Tax Coalition Annual Conference, Chicago Illinois, June 23, 2004.

Panelist, The IRS Individual Taxpayer Identification Number: Questions and Guidance, Illinois Coalition for Immigrant and Refugee Rights, Annual Summit, Chicago, Illinois, November 2003.

On-Set Interview, *Community Forum*, CAN-TV21, Interviewed by attorney with the Chicago Legal Clinic Immigration Program regarding immigrant taxpayer issues, Chicago, IL, July 2003.

On-Set Interview, *Community Forum*, CAN-TV21, Spanish language interview on immigrant worker issues and the Individual Taxpayer Identification Number, Chicago, IL, January 2003.

ADMISSIONS

District of Columbia, 2012
United States Tax Court, 2004
Illinois Supreme Court, 2003 – 2017

MEMERSHIPS

Associate, J. Edgar Murdock American Inn of Court, 2014-2017

LANGUAGES

Native Spanish speaker