

Robert G. Nassau

Office of Clinical Legal Education, Syracuse University College of Law
Box 6543, Syracuse, New York, 13217-6543
315-443-4582(p); 315-443-3636(f); Rnassau@syr.edu

Teaching Experience

Syracuse University College of Law, 1994 - Present

Director, Low Income Taxpayer Clinic (starting 2002). Supervise ten new students each semester in three-credit course; handle approximately sixty new cases and one hundred consultations each year; cases involve lower-income taxpayers who have “controversies” with the Internal Revenue Service: audits, litigation in Tax Court and the Federal District Courts, collections, non-filers; issues include child-based benefits, innocent spouse, business expenses, identity theft, etc.

Executive Director (2021 – 2024), Office of Clinical Legal Education; Associate Director (2011 – 2021)

Teaching Professor (2017 – Present); Professor of Practice (2009 – 2017); Adjunct Professor of Law (1994 - 2009). Courses: “Taxation of Business Transactions,” “Taxation of Corporate Transactions,” "International Taxation," "Estate and Gift Taxation," “Basic Federal Income Taxation,” and (co-taught) “Not-for-Profit Organizations: Law, Taxation and Policy.”

University of Rochester, William E. Simon Graduate School of Business Administration, Spring 2006, Spring 2007

Adjunct Professor. Course: “Taxes and Business Strategy.”

St. John Fisher College, Spring 2000

Adjunct Professor. Course: “International Taxation.” (This course was part of the now-defunct Masters in Taxation offered by St. John Fisher College. All of the students were practicing accountants.)

Yale Law School, Fall 1991, Spring 1994, Spring 1996, Spring 1998

Visiting Lecturer in Law. Course: "Taxation of Financial Instruments." (I developed this course “from scratch.” I believe it was the first course on the Taxation of Financial Instruments taught at the J.D. level in any American law school. I shared my syllabus and materials with several other professors, including Prof. Warren at Harvard.)

Legal Employment

Boylan Code LLP, Rochester, New York, 1993 - 2014

Of Counsel (Tax). Worked on diverse Federal income tax matters, with an emphasis on partnership taxation, mergers and acquisitions (including employee stock ownership plans), and executive compensation. Also worked on estate and gift taxation (with limited estate planning), and State sales tax matters.

Sullivan & Cromwell, LLP, New York, NY, 1986 - 1991

Tax Department Associate. Worked on diverse Federal income tax matters, with an emphasis on international taxation (Eurodollar transactions; passive foreign investment companies); corporate finance (offerings of debt and equity securities); and the taxation of mutual funds.

Higher Education

Harvard Law School, J.D., 1986

Yale University, B.A. (Japanese Studies), 1981

Degree awarded summa cum laude; phi beta kappa; with distinction in the major. Recipient of 1981 Strong Prize for Best Work of Fiction on American Life. Year abroad (1979-1980): Konan University, Kobe, Japan.

Legal Publications

Tax Issues for Immigrants, ABA Tax Practitioner Guide Series, 2022 (co-author).

Chapter 9 (“Claims and Suits for Refunds of Overpayments”) in: “Effectively Representing Your Client Before the ‘New’ IRS; A Practical Manual for the Tax Practitioner with Sample Correspondence and Forms,” American Bar Association Section of Taxation Low Income Taxpayer Committee, 2009 and 2011, 2015, 2018, 2020 and 2024 (forthcoming) (revised and updated).

“An Introduction to District Court Income Tax Jurisdiction,” The Practical Tax Lawyer (V. 31, No. 4, P. 27, Summer 2017).

“Using a Refund Suit to Remedy Identity Theft or Return Preparer Fraud,” Procedurally Taxing (March 16, 2017).

“An Introduction to Tax Court Litigation,” The Practical Tax Lawyer (V. 31, No. 2, P. 36, Winter 2017).

“Generosity is Not Subject to Income Tax,” The Korean Bar Association News (March 17, 2014).

“United States Income Taxation of Korean Gamblers,” *The Korean Bar Association News* (November 5, 2013).

“Avoiding the United States Worldwide Tax Regime,” *The Korean Bar Association News* (July 8, 2013).

“United States Tax Classification of Korean Business Entities,” *The Korean Bar Association News* (February 25, 2013).

Chapter 2 (“Taxation of For-Profit Business Entities”) in: “Community Economic Development Law: A Text for Engaged Learning,” 2012.

“TaxHarmony.com,” 134 *Tax Notes* 895 (February 13, 2012).

“The Undead Tax Recognition Act of 2011,” 133 *Tax Notes* 641 (October 31, 2011).

“Baseball, Taxes, and TRA 1986,” 133 *Tax Notes* 367 (October 17, 2011).

“Fixing a Tax ‘Orphan’: An Unintended Disallowance of EITC,” 132 *Tax Notes* 623 (August 8, 2011) (with Megan Michaloski, my Research Assistant).

“Splitting the Tax Baby: What Would Solomon Do?” Vol. 61, *Syracuse Law Review* 83.

“April Madness,” 130 *Tax Notes* 1351 (March 14, 2011); “April Madness: The Sweet Sixteen,” 130 *Tax Notes* 1489 (March 21, 2011); “April Madness: The Final Four,” 130 *Tax Notes* 1613 (March 28, 2011); and “April Madness: We Have a Champion!” 131 *Tax Notes* 93 (April 4, 2011).

Chapter 12 (“Litigation of Tax Matters of Low Income Taxpayers”) in: “Advocating for Low Income Taxpayers: A Clinical Studies Casebook,” Vandephas Publishing, 2008.

“Da Vinci and the Code,” 109 *Tax Notes* 843 (2005).

“Update on Issues Regarding Worker Classification,” *New York State Bar Association Tax Section Report*, 98 *Tax Notes Today* 39-36 (1998) (co-principal author).

“Report on Revisions to Nonresident Audit Guidelines,” *New York State Bar Association Tax Section Report*, 12 *State Tax Notes* 445 (1997) (co-principal author).

“Report on Nexus Standards for Out-of-State Vendors,” *New York State Bar Association Tax Section Report*, 10 *State Tax Notes* 982 (1996) (co-principal author).

“Green Eggs and Sham,” 71 *Tax Notes* 137 (1996); chosen for “Selected Readings in Tax Policy: 25 Years of Tax Notes,” 77 *Tax Notes* 1531 (1997).

"Report on Proposed Reforms to Administration and Enforcement of Employment Tax and Income Taxes on Individual Workers," New York State Bar Association Tax Section Report, 95 *Tax Notes Today* 208-23 (1995) (co-principal author).

"Cancellation of Gambling Income and Not-so-Phantom Income," 50 *Tax Notes* 188 (1991) (letter to the editor).

"New Foreign Currency Regulations Provide Guidance Under Section 988," 72 *Journal of Taxation* 96 (February 1990) (co-author).

"Report on Regulations Relating to the Definitions of a Controlled Foreign Corporation, Foreign Base Company Income, and Foreign Personal Holding Company Income," New York State Bar Association Tax Section Report, 89 *Tax Notes Today* 41-31 (1989) (co-author).

"Frequent Flyer Bonuses: A Tax Compliance Dilemma," 31 *Tax Notes* 1345 (1986) (assisted Mr. Aidinoff).

Low Income Taxpayer Clinic-Related Presentations at Annual Conference

"Refund Litigation," co-presented at Annual Conference of Low Income Taxpayer Clinics, Washington, DC, 2016, 2019.

"Refunds," co-presented at Annual Conference of Low Income Taxpayer Clinics, Washington, D.C., 2013.

"Refund Litigation," co-presented at Annual Conference of Low Income Taxpayer Clinics, Philadelphia, PA, 2005.

"Academic LITCs," co-presented at Annual Conference of Low Income Taxpayer Clinics, Washington, D.C., 2002.

Recent Presentations

"Splitting the (Tax) Baby: Which Parent gets Which Tax Benefits for Which Child," given at Onondaga County Bar Association (April 2017); Syracuse University College of Law for Alumni CLE (December 2012); and at Monroe County (Rochester, New York, and surroundings) Bar Association, Family Law Section (November 2012; November 2019).

Panelist, "Low Income Taxpayers Representation," at ABA Section of Taxation Midyear Meeting (May 10, 2012).