

Robert G. Nassau
Teaching Professor
Executive Director, Office of Clinical Legal Education
Director, Low Income Taxpayer Clinic

Forthcoming

Claims and Suits for Refunds of Overpayments, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS: A PRACTICAL MANUAL FOR THE TAX PRACTITIONER WITH SAMPLE CORRESPONDENCE AND FORMS (9th ed., forthcoming 2024).

Book

TAX ISSUES FOR IMMIGRANTS (*with SARAH LORA & SAM ROCK*) (2022).

Law Review and Other Scholarly Articles

An Introduction to District Court Income Tax Jurisdiction, PRAC. TAX L., Summer 2017, at 27.

An Introduction to Tax Court Litigation, PRAC. TAX L., Winter 2017, at 36.

Generosity is Not Subject to Income Tax, KOREAN B. ASS'N NEWS, Mar. 17, 2014.

United States Income Taxation of Korean Gamblers, KOREAN B. ASS'N NEWS, Nov. 5, 2013.

Avoiding the United States Worldwide Tax Regime, KOREAN B. ASS'N NEWS, July 8, 2013.

United States Tax Classification of Korean Business Entities, KOREAN B. ASS'N NEWS, Feb. 25, 2013.

Tax Humor: An Ad for TaxHarmony.com, 134 TAX NOTES 895 (2012).

The Undead Tax Recognition Act of 2011, 133 TAX NOTES 641 (2011).

Baseball, Taxes, and TRA 1986, 133 TAX NOTES 367 (2011).

Fixing a Tax 'Orphan': An Unintended Disallowance of EITC, (*with Megan Michaloski*), 132 TAX NOTES 623 (2011).

April Madness: We Have a Champion!, 131 TAX NOTES 93 (2011).

April Madness: The Final Four, 130 TAX NOTES 1613 (2011).

April Madness: The Sweet Sixteen, 130 TAX NOTES 1489 (2011).

April Madness, 130 TAX NOTES 1351 (2011).

How To Split The Tax Baby: What Would Solomon Do?, 61 SYRACUSE L. REV. 83 (2010).

Da Vinci and the Code, 109 TAX NOTES 843 (2005).

Update on Issues Regarding Worker Classification (co-author), NYSBA Tax Section Report, 98 TAX NOTES TODAY 39–36 (1998).

Report on Revisions to Nonresident Audit Guidelines (co-author), NYSBA Tax Section Report, 12 ST. TAX NOTES 445 (1997).

Report on Nexus Standards for Out-of-State Vendors (with Robert E. Brown), NYSBA Tax Section Report, 10 ST. TAX NOTES 982 (1996).

Green Eggs and Sham, 71 TAX NOTES 137 (1996).

Report on Proposed Reforms to Administration and Enforcement of Employment Tax and Income Taxes on Individual Workers (co-author), NYSBA Tax Section Report, 95 TAX NOTES TODAY 208 (1995).

Cancellation of Gambling Income and Not-So-Phantom Income, 50 TAX NOTES 188 (1991).

New Foreign Currency Regulations Provide Guidance Under Section 988 (with Randall M. Wilson), 72 J. TAX'N 96 (1990).

Report on Regulations Relating to the Definitions of a Controlled Foreign Corporation, Foreign Base Company Income, and Foreign Personal Holding Company Income (co-author), NYSBA Tax Section Report, 89 TAX NOTES TODAY 41 (1989).

Frequent Flyer Bonuses: A Tax Compliance Dilemma, 31 TAX NOTES 1345 (1986).

Book Chapters

Claims and Suits for Refunds of Overpayments, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS: A PRACTICAL MANUAL FOR THE TAX PRACTITIONER WITH SAMPLE CORRESPONDENCE AND FORMS (8th ed., 2021).

Claims and Suits for Refunds of Overpayments, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS: A PRACTICAL MANUAL FOR THE TAX PRACTITIONER WITH SAMPLE CORRESPONDENCE AND FORMS (7th ed., 2018).

Claims and Suits for Refunds of Overpayments, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS: A PRACTICAL MANUAL FOR THE TAX PRACTITIONER WITH SAMPLE CORRESPONDENCE AND FORMS (6th ed., 2015).

Taxation of For-Profit Business Entities, in COMMUNITY ECONOMIC DEVELOPMENT LAW: A TEXT FOR ENGAGED LEARNING (2012).

Claims and Suits for Refunds of Overpayments, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS; A PRACTICAL MANUAL FOR THE TAX PRACTITIONER WITH SAMPLE CORRESPONDENCE AND FORMS (5th ed., 2011).

Claims and Suits for Refund of Overpayments, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS: A PRACTICAL MANUAL FOR THE TAX PRACTITIONER WITH SAMPLE CORRESPONDENCE AND FORMS (4th ed., 2009).

Litigation of Tax Matters of Low Income Taxpayers, in ADVOCATING FOR LOW INCOME TAXPAYERS: A CLINICAL STUDIES CASEBOOK (2008).

Reports, News, and Commentary

Are Nonresident Aliens Exempt From the Loss of Personal Exemptions?, PROCEDURALLY TAXING (January 29, 2019), <https://procedurallytaxing.com/are-nonresident-aliens-exempt-from-the-loss-of-personal-exemptions/>.

Using a Refund Suit to Remedy Identity Theft or Return Preparer Fraud, PROCEDURALLY TAXING (March 16, 2017), available at <http://procedurallytaxing.com/using-a-refund-suit-to-remedy-identity-theft-of-return-preparer-fraud/>.