

Robert G. Nassau
Teaching Professor
Director, Sherman F. Levy '57, L'59 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

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

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

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

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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).

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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).

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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/>.