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**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 2023).

**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/>.