

# **Kathleen DeLaney Thomas**

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SSRN: [https://papers.ssrn.com/sol3/cf\\_dev/AbsByAuth.cfm?per\\_id=1608435](https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=1608435)

Twitter: @ProfessorMcTax

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## **PROFESSIONAL EXPERIENCE**

### **UNIVERSITY OF NORTH CAROLINA SCHOOL OF LAW, Chapel Hill, NC**

*Aubrey L. Brooks Distinguished Professor of Law,*

*Professor of Law, July 2023–Present*

*Associate Professor of Law (with tenure), July 2019–June 2023*

*Assistant Professor of Law, July 2013–June 2019*

*Director, UNC Law Tax Institute, July 2016–Present*

Awards: Robert G. Byrd Award for Excellence and Creativity in Teaching (2024)

James H. Chadbourn Award for Excellence in Scholarship (2020)

Frederick B. McCall Award for Teaching Excellence (voted by Class of 2018)

Courses: Contracts, Income Taxation, Tax Policy

### **NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY**

*Acting Assistant Professor of Tax Law, August 2011 – July 2013*

Courses: Taxation of Property Transactions, Tax Procedure, Tax Policy

### **COOLEY LLP, New York, NY**

*Tax Associate, April 2007 – July 2011*

### **SIMPSON THACHER & BARTLETT LLP, New York, NY**

*Tax Associate, October 2005 – March 2007*

## **EDUCATION**

### **NEW YORK UNIVERSITY SCHOOL OF LAW**

LL.M. (Taxation) May 2010

J.D., *cum laude*, May 2005, Dean's Scholar (Full Tuition Merit Scholarship)

### **THE COLLEGE OF WILLIAM & MARY**

B.S., *summa cum laude* in Mathematics, May 2001 (Minor in Philosophy)

Phi Beta Kappa

## **PUBLICATIONS**

### *Law Reviews*

*Tax and the Myth of the Family Farm*,  
IOWA L. REV. (FORTHCOMING 2025)

*Tax Compliance, Social Norms, and Influencers* (with J. Soled & J. Alm),  
103 NEB. L. REV. (FORTHCOMING 2025)

*Rethinking Tax Information: The Case for Quarterly 1099s*,  
97 SO. CAL. L. REV. 1527 (2024)

*Predictive Analytics and the Tax Code* (with J. Soled),  
51 FL. ST. UNIV. L. REV. 597 (2024)

*Multibillion-Dollar Tax Questions* (with J. Alm & J. Soled),  
84 OHIO ST. L.J. 895 (2023)

*Fake News and the Tax Law* (with E. Scharff),  
80 WASH. & LEE L. REV 803 (2023)

*AI, Taxation, and Valuation* (with J. Soled),  
108 IOWA L. REV. 651 (2023)

*Implicit Legislative Bias: The Case of the Mortgage Interest Deduction* (with L. Osofsky),  
56 U.C. DAVIS L. REV. 641 (2022)

*Taxing Nudges*,  
107 VA. L. REV. 571 (2021)

*The Surprising Significance of De Minimis Tax Rules* (with L. Osofsky),  
78 WASH. & LEE L. REV. 773 (2021)

*The Modern Case for Withholding*,  
53 U.C. DAVIS L. REV. 81 (2019)

*Automation and the Income Tax* (with J. Soled),  
10 COLUM. J. TAX L. 1 (2019)

*Taxing the Gig Economy*,  
166 U. PA. L. REV. 1415 (2018)

*Advocating a Carryover Tax Basis Regime* (with R. Schmalbeck & J. Soled),  
93 NOTRE DAME L. REV. 109 (2017)

*User-Friendly Taxpaying*,  
92 IND. L. J. 1509 (2017)

*Regulating Tax Return Preparation* (with J. Soled),  
58 B.C. L. REV. 151 (2017)

*Revisiting the Taxation of Fringe Benefits* (with J. Soled),  
91 WASH. L. REV. 761 (2016)

*The Psychic Cost of Tax Evasion*,  
56 B.C. L. REV. 617 (2015)

*Taxing Compensatory Stock Rights Transferred in Divorce* (with G. Polsky),  
93 N.C. L. REV. 741 (2015)

*Presumptive Collection: A Prospect Theory Approach to Increasing Small Business Tax Compliance*, 67 TAX L. REV. 111 (2013)

*The Case Against a Strict Liability Economic Substance Penalty*,  
13 U. PA. J. BUS. L. 445 (2011)

- cited in *Kerman v. Commissioner* (6<sup>th</sup> Cir. 2013)

### ***Works In Progress***

*Tax and the Attention Economy*

### ***Essays and Other Shorter Articles***

*More Information or More Frequent Information? A Proposal for Quarterly 1099s*,  
IRS Research Bulletin (forthcoming)

*Designing a Standard Business Deduction*,  
186 TAX NOTES FEDERAL 503 (2025)

*Improving the Tax System for Independent Contractors: Quarterly 1099s*,  
183 TAX NOTES FEDERAL 79 (2024)

*Revising Form 1040 for the 21<sup>st</sup> Century* (with J. Alm & J. Soled),  
178 TAX NOTES 1713 (2023)

[\*The Standard Business Deduction\*](#),  
HARV. J. LEG. ONLINE (2019)

*Tax Issues for Gig Workers and Avenues for Reform*,  
58 BNA TAX MAN. MEM. 298 (2017)

*Trump and a Populist Tax Agenda?* (with J. Soled & J. Alm),  
154 TAX NOTES 1131 (2017)

*A New Carryover Tax Basis Regime for Marketable Securities* (with J. Soled & J. Alm),  
154 TAX NOTES 835 (2017)

*Taxing 21<sup>st</sup>-Century Fringe Benefits* (with J. Soled),  
150 TAX NOTES 253 (2016)

### ***Op-Eds and Blog Posts***

Op-Ed, [\*Here's How Harris's Standard Business Deduction Could Work\*](#), TAX NOTES (Sept. 23, 2024)

[\*How Asking the Right Questions Can Nudge Tax Cheats into Compliance\*](#) (with J. Alm & J. Soled), THE HILL (Mar. 1, 2023)

[\*Machine Learning and the Future of Tax Valuation\*](#) (with J. Soled), COLUMBIA LAW SCHOOL BLUE SKY BLOG (May 20, 2022)

[\*Why Is It So Hard To Reduce the Wealth Gap? Cognitive Bias May Be Partly to Blame\*](#), JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Feb. 25, 2022)

[\*Five Myths About Tax Evasion\*](#) (with E. Scharff),  
WASHINGTON POST (2021)

[\*Your Tax Software Doesn't Know You're Lying\*](#), JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Mar. 11, 2021)

[\*How Should We Think About Wealth Tax Avoidance?\*](#) JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Feb. 10, 2020)

Op-Ed, [\*Misplaced Outrage Over Tax Refunds Was Predictable and Preventable\*](#), THE HILL (Mar. 5, 2019)

[\*Increasing EITC Take-Up In The Age Of TurboTax\*](#), JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Feb. 15, 2019)

[\*How the Tax Code Should Account for Automation\*](#) (with J. Soled), COLUMBIA LAW SCHOOL BLUE SKY BLOG (Feb. 6, 2019)

[\*What Do Audits Teach Us About Tax Compliance?\*](#) JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Mar. 1, 2018)

[\*Tax Reform For The Gig Economy?\*](#) HARVARD LAW REVIEW BLOG (Oct. 17, 2017)

[\*Are Tax Time Financial Products Good for the Poor?\*](#) JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (May 4, 2017)

Op-Ed, [\*A Tax Reform Proposal For The People\*](#) (with J. Soled & J. Alm), THE HILL (Mar. 29, 2017)

[\*It's Time To Revisit the Tax Treatment of Working Childcare Costs\*](#), JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Apr. 20, 2016)

[\*Tax-Free Perks Abound \(At Least For Some\)\*](#) (with J. Soled), COLUMBIA LAW SCHOOL BLUE SKY BLOG (Dec. 8, 2015)

[\*The Nonreporting of Modern Fringe Benefits\*](#) (with J. Soled), PROCEDURALLY TAXING (Nov. 16, 2015)

[\*Do Corporate Managers Have a Duty to Avoid Taxes?\*](#) JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Apr. 29, 2015)

## **SERVICE**

### **UNIVERSITY OF NORTH CAROLINA SCHOOL OF LAW**

Appointments Committee, Chair (2021-2022), Member (2016-2017, 2017-2018, 2020-2021, 2023-2024, 2024-25)

Diversity, Equity & Inclusion Committee, Member (Spring 2023)

Remote Teaching Committee, Member (2020-2021)

Task Force on Faculty Diversity & Equity, Member (2020-2021)

Law School Salary Task Force, Chair (2019-2020)

Faculty Speakers Committee, Member (2018-2019, 2013-2014)

Academic Affairs Committee, Member (2015-2016)

Volunteer Income Tax Assistance (VITA) Program, Faculty Advisor (2015-present)

Triangle Law & Economics Conference, UNC Law Organizer (2014, 2015)

### **UNIVERSITY OF NORTH CAROLINA**

Faculty Salary Equity Advisory Committee (2023-2024)

### **ASSOCIATION OF AMERICAN LAW SCHOOLS (AALS)**

Chair, Tax Section (2021-2022)

Executive Committee Member, Tax Section (2018-2022)

### **NATIONAL TAX ASSOCIATION**

Spring Symposium Panel Organizer (2022)

Program Committee for National Conference on Taxation (2021)

Field Organizer for National Conference on Taxation (2016)

**JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS), <http://jotwell.com>**

Contributing Editor, Tax Section (2014 – 2022)

**NEW YORK UNIVERSITY SCHOOL OF LAW**

TAX LAW REVIEW (Peer-Edited), Assistant Editor (2011-2013)

### **SELECT PRESENTATIONS**

Presenter, *More Information or More Frequent Information? A Proposal for Quarterly 1099s*, IRS-TPC Research Conference (June 2024)

Presenter, *More Information or More Frequent Information? A Proposal for Quarterly 1099s*, Midlevel Tax Workshop, Northwestern University Law School (May 2024)

Presenter, *AI, Predictive Analytics and the Tax Code*, North Carolina Bar Association Tax Section Annual Meeting (May 2023)

Presenter, *Tax and the Myth of the Family Farm*, William & Mary Law School Faculty Workshop (April 2023)

Presenter, *Fake News and the Tax Law*, University of Virginia School of Law Autumn Tax Conference (September 2022)

Presenter, *Fake News and the Tax Law*, Loyola Law School Tax Policy Colloquium (September 2022)

Moderator and Panel Organizer, *How Artificial Intelligence Can Improve Tax Administration*, National Tax Association Spring Symposium (May 2022)

Presenter, *Fake News and the Tax Law*, North Carolina Bar Association Tax Section Annual Meeting (May 2022)

Moderator, AALS Tax Section, Main Program, *Tax Policy in the Biden Administration* (January 2022)

Moderator, AALS Tax Section, *New Voices in Taxation* (January 2021)

Panelist, *The Surprising Significance of De Minimis Tax Rules* (with L. Osofsky), National Tax Association Annual Conference on Taxation (November 2020)

Commentator, Loyola Tax Policy Colloquium (October 2020)

Presenter, *Taxing Nudges*, UC Hastings Center on Tax Law Speaker Series (October 2020)

Presenter, *Taxing Nudges*, Washington & Lee University School of Law Faculty Workshop (October 2020)

Presenter, *Taxing Nudges*, Duke University School of Law Tax Policy Colloquium (March 2020)

Presenter, *Taxing Nudges*, University of Colorado Law School Faculty Speakers Colloquium (February 2020)

Presenter, *The Modern Case for Withholding*, Tax Roundtable at the Fourth International Taxpayer Rights Conference, Minneapolis, MN (May 2019)

Presenter, *The Modern Case for Withholding*, University of Florida Levin College of Law Tax Policy Colloquium (March 2019)

Presenter, *The Modern Case for Withholding*, Duke University School of Law Tax Policy Colloquium (January 2019)

Presenter, *Taxing the Gig Economy*, Columbia Law School Tax Policy Workshop (May 2018)

Presenter, *Taxing the Gig Economy*, Georgetown Law School Tax Policy and Public Finance Colloquium (March 2018)

Presenter, *Taxing the Gig Economy*, UC Irvine Law School Tax Policy Colloquium (March 2018)

Presenter, *Taxing the Gig Economy*, BYU School of Law Tax Policy Colloquium (February 2018)

Presenter, *Taxing the Gig Economy*, University of Minnesota Law School's Perspectives on Taxation Series (December 2017)

Discussant, Virginia Invitational Tax Conference, UVA School of Law (November 2017)

Panelist, *Automation and the Income Tax* (with Jay Soled), National Tax Association Annual Conference on Taxation, Philadelphia, PA (November 2017)

Presenter, *Taxing the Gig Economy*, NYU School of Law Tax Policy and Public Finance Colloquium (April 2017)

Presenter, *Taxing the Gig Economy*, Tulane Tax Roundtable, Tulane Law School (March 2017)

Presenter, *Taxing the Gig Economy*, Duke University School of Law Tax Policy Colloquium, (February 2017)

Panelist, *Improving the Tax System Using Advances in Social Knowledge and Technology*, American Tax Policy Institute Conference, Washington, D.C. (November 2016)

Presenter, *Regulating Tax Return Preparation*, National Tax Association Annual Conference on Taxation, Baltimore, MD (November 2016)

Presenter, *Regulating Tax Return Preparation*, University of Washington School of Law Tax Symposium (October 2016)

Presenter, *Regulating Tax Return Preparation*, Junior Tax Faculty Workshop, UC Irvine School of Law (June 2016)

Panelist, *Leveraging Technology and the Private Sector to Improve Tax Administration*, National Tax Association Spring Symposium, Washington D.C. (May 2016)

Presenter, U.S. Department of Treasury Office of Tax Analysis (April 2016)

Presenter, *User-Friendly Taxpaying*, Wake Forest University School of Law Faculty Workshop (March 2016)

Presenter, *User-Friendly Taxpaying*, Duke University School of Law Tax Policy Colloquium (January 2016)

Presenter, *User-Friendly Taxpaying*, Columbia Law School Tax Policy Colloquium (December 2015)

Panelist, *User-Friendly Taxpaying*, National Tax Association Annual Conference on Taxation, Boston, MA (November 2015)

Panelist, *Revisiting the Taxation of Fringe Benefits* (with J. Soled), National Tax Association Annual Conference on Taxation, Boston, MA (November 2015)

Presenter, *User-Friendly Taxpaying*, University of Washington School of Law Tax Symposium (October 2015)

Presenter, *Rethinking Delivery of the Earned Income Tax Credit*, Junior Tax Faculty Workshop, The University of Texas School of Law (June 2015)

Presenter, *User-Friendly Taxpaying*, Indiana University Maurer School of Law Tax Colloquium (March 2015)

Presenter, *User-Friendly Taxpaying*, UCLA School of Law Tax Policy Colloquium (March 2015)

Presenter, *User-Friendly Taxpaying*, The University of Maryland Francis King Carey School of Law Junior Faculty Workshop (February 2015)

Panelist, Triangle Law & Economics Conference, Duke University School of Law (April 2014)

Presenter, *The Psychic Cost of Tax Evasion*, Duke University School of Law Tax Policy Colloquium (April 2014)

Presenter, *The Psychic Cost of Tax Evasion*, UNC School of Law Faculty Workshop Series, (February 2014)

Presenter, *The Psychic Cost of Tax Evasion*, Junior Tax Faculty Workshop, University of Miami School of Law (May 2013)

## **BAR ADMISSION**

New York (2006)