

DENNIS J. VENTRY, JR.

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EDUCATION

May 2004 J.D., New York University School of Law
Sept. 2001 Ph.D., History, University of California, Santa Barbara
June 1996 M.A., History, University of California, Santa Barbara
June 1993 B.A., History with a Specialization in Business Administration, University of California, Los Angeles

AREAS OF SPECIALIZATION

Taxation, Tax Policy, Family Taxation, Tax Practice, Tax Administration, Tax Theory, Legal Ethics, Distributive Justice, U.S. Economic and Tax History, U.S. Legal, Political, and Gender History

PROFESSIONAL ORGANIZATIONS

National Tax Association

American Society for Legal History

LEGAL EMPLOYMENT

09/04-08/05 Associate, O'Melveny & Myers LLP, Newport Beach, CA
Summer '03 Summer Associate, O'Melveny & Myers LLP, Newport Beach, CA
Summer '02 Summer Associate, Solomon, Zauderer, Ellenhorn, Frischer & Sharp, New York, NY

ACADEMIC EMPLOYMENT AND RESIDENTIAL FELLOWSHIPS

2006- Assistant Professor, American University, Washington College of Law
2005-2006 Visiting Scholar in Taxation, UCLA School of Law, Program in Business Law & Policy
2003-2004 Lawrence Lederman/Milbank Tweed Fellow in Law and Business, NYU School of Law
2001-2002 Samuel I. Golieb Fellow in Legal History, NYU School of Law
2000-2001 Doctoral Research Fellow, The Brookings Institution
2000-2002 Postdoctoral Fellow, American Bar Foundation (declined)
1999-2000 Visiting Fellow, Graduate School of Arts and Sciences, Harvard University
1996 & 1998 Research and Teaching Fellow, University of California Washington Center
1996 & 1999 Tax History Research Fellow, Tax Analysts (Arlington, VA)

RESEARCH—PUBLICATIONS AND PRESENTATIONS

Books and Manuscripts

TAX JUSTICE: THE ONGOING DEBATE (with Joseph J. Thorndike eds. 2002).

THE FEDERAL TAX TREATMENT OF THE FAMILY, Ph.D. dissertation, Department of History, University of California, Santa Barbara (2001).

Contributions to Books

Equity vs. Efficiency and the U.S. Tax System in Historical Perspective, in TAX JUSTICE: THE ONGOING DEBATE 25 (Joseph J. Thorndike & Dennis J. Ventry, Jr. eds. 2002).

The Collision of Tax and Welfare Politics: The Political History of the Earned Income Tax Credit, in MAKING WORK PAY: THE EARNED INCOME TAX CREDIT AND ITS IMPACT ON AMERICAN FAMILIES 15 (Bruce Meyer & Douglas Holtz-Eakin eds. 2001).

Articles

The (Ignominious) Rise and (Predicted) Fall of the Home Mortgage Interest Deduction, 72 LAW AND CONTEMPORARY PROBLEMS _____ (Fall 2009) (in progress).

Ownership as the Basis of Family Taxation (in progress).

The Politics and Economics of Gender Norms in U.S. Tax Policy, 1969-2007 (in progress).

Conscripting Taxpayers to Enforce Tax Laws: Ten Lessons from the Tax Shelter Malpractice Cases (with Jay Soled, will submit to law reviews in February/March 2008).

Carrots, Kumbaya, and Tax Compliance (will submit to law reviews in February/March 2008).

Whistleblowers and Qui Tam for Tax, 61 THE TAX LAWYER _____ (Winter 2008).

Welfare By Any Other Name: Tax Transfers and the EITC, 56 AM. U. L. REV. 1261 (2007) (expanded version of prepared symposium remarks, reflected in the citation immediately below).

Welfare by Any Other Name: How We Can "Save" the EITC, 114 TAX NOTES 955 (2007).

Tax Politics and the New Substantial Understatement Penalty, 113 TAX NOTES 98 (2006).

IRS Penalty Report: A Call for Objective Standards, 112 TAX NOTES 1183 (2006).

Vices and Virtues of an Objective Reporting Standard, 112 TAX NOTES 1085 (2006).

Filling the Ethical Void: Treasury's 1986 Circular 230 Proposal, 112 TAX NOTES 691 (2006).

Lowering the Bar: ABA Formal Opinion 85-352, 112 TAX NOTES 69 (2006).

No Joke: Circular 230 Is Here To Stay, 111 TAX NOTES 1409 (2006).

ABA Formal Opinion 346 and a New Statutory Penalty Regime, 111 TAX NOTES 1269 (2006).

The Reaction to the 1980 Proposed Amendments to Circular 230, 111 TAX NOTES 1141 (2006).

Reasonable Basis and Ethical Standards before 1980, 111 TAX NOTES 1047 (2006).

Tax Shelter Opinions Threatened the Tax System in the 1970s, 111 TAX NOTES 947 (2006).

Raising the Ethical Bar for Tax Lawyers: Why We Need Circular 230, 111 TAX NOTES 823 (2006).

No Income Splitting for Domestic Partners: How the IRS Erred, 110 TAX NOTES 1221 (2006).

State and Local Taxes: Answers to Frequently Asked Questions Concerning Property Taxes, Sales and Use Taxes and State and Local Income Taxes, O'Melveny & Myers LLP (with Chris Campbell 2005).

Small Business Stock: Answers to Frequently Asked Questions Concerning Qualified Small Business Stock and Section 1244 Stock, O'Melveny & Myers LLP (with Winston Chang 2005).

Earned Income Tax Credit (EITC), in POVERTY IN THE UNITED STATES: AN ENCYCLOPEDIA OF HISTORY, POLITICS, AND POLICY (Alice O'Connor & Gwendolyn Mink eds. 2004).

The Collision of Tax and Welfare Politics: The Political History of the Earned Income Tax Credit, 1969-1999," 53 NATIONAL TAX JOURNAL 983 (2000).

Straight Talk About the “Death” Tax: Politics, Economics and Morality, 89 TAX NOTES 1159 (2000).
The Negative Income Tax: An Intellectual History, 77 TAX NOTES 491 (1997).
“The Plan That Slogans Built” : The Revenue Act of 1943, 76 TAX NOTES 1241 (with Joseph Thorndike 1997).
The Victory Tax of 1942, 75 TAX NOTES 1549 (1997).

Review Articles

The Not-So-Hidden Welfare State, EH-Net and H-Net (2000), review of JULIAN E. ZELIZER, *TAXING AMERICA: WILBUR D. MILLS, CONGRESS, AND THE STATE, 1945-1975* (1998).
Full Exposure: Tax Policy as Social Policy, 80 TAX NOTES 393 (1998), review of CHRISTOPHER HOWARD, *THE HIDDEN WELFARE STATE: TAX EXPENDITURES AND SOCIAL POLICY IN THE UNITED STATES* (1997).
Taxing Women: A Taxing Book,” 79 TAX NOTES 905 (1998), review of EDWARD J. MCCAFFERY, *TAXING WOMEN* (1997).

Presentations and Commentary

“The (Ignominious) Rise and (Predicted) Fall of the Home Mortgage Interest Deduction,” Key Developments in the History of the U.S. Federal Income Tax, sponsored by LAW AND CONTEMPORARY PROBLEMS, Duke University School of Law, Fall 2009.

“The Federal Regulation of Tax Lawyers,” Panel on “The Lawyer’s Role in Compliance” (with William Simon), Legal Ethics “Schmooze,” Fordham University School of Law, June 2-3, 2008.

“Whistleblowers and *Qui Tam* for Tax,” Advanced Topics in Taxation Colloquium, Northwestern University School of Law, February 7, 2008.

“The Politics and Economics of Gender Norms and Family Forms under the U.S. Federal Income Tax, 1969-2006,” Historical Perspectives on Tax Law and Policy, UCLA School of Law, July 16-17, 2007.

“From Competition to Cooperation: Imagining a New Tax Compliance Norm,” Jr. Tax Scholars Workshop at Boston University School of Law, June 8-9, 2007.

“Welfare by Any Other Name: Tax Transfers and the EITC,” Interschool Junior Faculty Poverty Law Workshop, American University Washington College of Law, May 31-June 1, 2007.

“From Competition to Cooperation: Imagining a New Tax Compliance Norm,” Critical Tax Theory Conference, UCLA School of Law, April 13-14, 2007.

“Welfare by Any Other Name: How We Can ‘Save’ the EITC,” Janet R. Spragens Memorial Symposium on Low Income Earners and the Federal Tax System, American University Washington College of Law, February 23, 2007.

“The Politics and Economics of Gender Norms and Competing Family Forms Under the U.S. Federal Income Tax, 1969-2006,” Gender, Tax Policies, and Tax Reform in Comparative Perspective, The Levy Economics Institute of Bard College, May 17-18, 2006.

“Suspicious Minds: Circular 230 and the Dysfunctional Relationship Between Tax Practitioners and the IRS,” Tax Policy and Public Finance Colloquium, UCLA School of Law, April 13, 2006.

“Family Tax Inequities and Community Property Law, 1913-30,” Legal History Workshop, UCLA School of Law, February 1, 2006.

“War Taxes: The Crucible of Fiscal Reform,” Panel Chair and Discussant, The Annual Meeting of the National Tax Association, November 17-19, 2005.

“For Richer, For Poorer: How Tax Policymakers Have Protected and Punished American Families, 1913-2005,” Monday Faculty Colloquium, UCLA School of Law, November 14, 2005.

- “Tax Shelters: Career of a Concept,” Historical Perspective on Tax Law and Policy, sponsored by Tax Analysts, UCLA School of Law and Cambridge University Centre for Tax Law, July 18-19, 2005.
- “Rethinking Redistribution: Tax Policy in an Era of Rising Inequality,” Commentator, UCLA School of Law, January 28, 2005.
- “Tax Justice New Deal Style: FDR, the Treasury Department, and Family Taxation in the 1930s,” American Society for Legal History, October 28-31, 2004.
- “Race to the Bottom: Tax Justice, Tax Philosophers, and Tax Reduction,” The Annual Meeting of the National Tax Association, November 14-16, 2002.
- “Strategies for Scholarship in Tax History,” Critical Tax Theory Conference, April 20-22, 2001, Washington University School of Law.
- “Gender Injustice?: Using History to Evaluate the Social Effects of the U.S. Income Tax,” National Policy History Conference, June 1-3, 2000, Bowling Green State University.
- “Liberals, Loopholes, and Long-term Growth: Equity, Growth, and Gender in Postwar Tax Policy,” American Society for Legal History, October 21-23, 1999.
- “Till Death Do Us Part: Marriage, Taxes, and Gender,” Visiting Fellows Lecture Series, Graduate School of Arts and Sciences, Harvard University, The Dudley House, October 15, 1999.
- “The Collision of Tax and Welfare Politics: The Political History of the Earned Income Tax Credit, 1969-1999,” *The EITC: Early Evidence Conference*, Joint Center for Poverty Research, October 7-8, 1999.
- “Designing Women: Gender, Horizontal Equity, and Tax Reduction in Postwar Tax Policy, 1950-1960,” Journal of Policy History Conference, May 27-30, 1999.