

Danshera Wetherington Cords

Professor of Law

Albany Law School

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SSRN Page: <https://ssrn.com/author=1459291>

EDUCATION

New York University School of Law, New York, NY

LL.M. in Taxation, May 2000

Graduate Editor, *Journal of International Law and Politics*

State University of New York at Albany, Albany, NY

Master of Arts in Economics, Anticipated May 2023

Concentration and certificate in economic surveying and forecasting

Seattle University School of Law, Seattle, WA

J.D. 1998, *magna cum laude*

Research and Technical Editor, *Seattle University Law Review*

University of Washington, Seattle, WA

Bachelor of Arts, Business Administration, June 1991

ACADEMIC APPOINTMENTS

Albany Law School, Albany, NY

Professor of Law

July 2010 – Present

Visiting Professor of Law

January 2010 – June 2010

Co-Director Financial Compliance Risk Mgmt. Grad. Law Program

August 2022- Present

Director of Chinese Law Program

2012 – 2014

Courses Taught: Introduction to Tax, Corporate Tax, Partnership Tax, Tax Policy and Social Justice Seminar, Tax Procedure Seminar, Business Organizations, Federal Civil Procedure, Chinese Law

Service:

Faculty Recruiting Committee: chair 2021 – 22, 2018 – 19, 2011 – 12; member 2010 – 11

Faculty Trustee Communication Council (elected member): 2019 – 2022

Budget Committee (elected-member): 2018 – present, 2010 – 11; chair: 2011 – 13

Ad-hoc Technology Communications Committee: 2020 – present

Ad-hoc Journals Committee: 2018 – 2020

Academic Affairs Committee: 2017 – 2021

Advisor, Volunteer Income Tax Assistance: 2010 – 14, 2017 – present

University of Pittsburgh School of Law, Pittsburgh, PA
Distinguished Visiting Professor of Law July 2014 – June 2017

Courses Taught: Federal Income Tax, Corporate Tax, Partnership Tax, Tax Policy Seminar, Federal Estate & Gift Tax

Shanghai University of International Business & Economics, Shanghai, China
Distinguished Foreign Professor December 2013 – May 2015

Courses Taught: International Business Law, International Commercial Law

Seattle University School of Law, Seattle, WA
Visiting Associate Professor of Law January 2009 – May 2009

Courses Taught: Federal Income Tax, Tax Policy Seminar

Capital University School of Law, Columbus, OH
Professor of Law July 2009 – June 2010
Associate Professor of Law (tenure granted August 2006) August 2005 – July 2009
Academic Director, Graduate Law Programs August 2004 – December 2008
Assistant Professor of Law August 2002 – August 2005

Courses Taught: Corporate Tax, Partnership Tax, Tax Policy Seminar, Taxation of Business Enterprises

Service:

Chair of University Faculty Senate: June 2007 – December 2008

Member of the University President's Cabinet: June 2007 – December 2008

Ad Hoc Committee on University Faculty Governance: June 2007 – December 2008

University Graduate Advisory Council: 2004 – December 2008

Law School Graduate Council: 2002 – 2004; chair, 2005 – December 2008

Moot Court Coach: Jessup Int'l Moot Court Team 2002 – 03; Tax Moot Court Team, 2003 – 06

Advisor, Volunteer Income Tax Assistance (VITA) site, 2003 – 2008

PUBLICATIONS

Book

United States Tax Court Practice and Procedure (2012) Civic Research Institute

Book Chapter

Rewritten Opinion in Cheshire v. Commissioner, in Feminist Judgments: Rewritten Tax Opinions (Bridget J. Crawford & Anthony C. Infanti eds., 2017) (Cambridge University Press)

Law Review Articles, Essays, and Book Reviews

The Legislative Contributions of Nina E. Olson as the National Taxpayer Advocate, 18 PITT. TAX REV. 1 (2020)

Nina E. Olson: A Legislative Legacy, 18 PITT. TAX REV. 139 (2020)

How Can Green Tax Laws Spur Green Behavior? An Analysis of the Influence of Chinese Tax Policy on Green Behavior, co-author Zhigang Hong, 17 PITT. TAX REV. 165 (2019)

An Inflection Point for Disaster Relief: Sandy and Political Will, 35 TOURO L. REV. 925 (2019)

The Silent Transition from Capitalism to Equality in Government Offices; Against the Profit Motive, 43 REV. AM. HIST. 274 (2015)

Surviving Poverty in Post Welfare-Reform America Kathryn J. Edin and H. Luke Shaefer, \$2.00 a Day: Living on Almost Nothing in America, ABA TAX TIMES (Winter 2016)

Charity Begins At Home? An Exploration of the Systemic Distortions Resulting from Post-Disaster Giving Incentives, 44 RUTGERS L.J. 213 (2014)

Let's Get Together: What Tax Should Learn About Collaborative Regulation Development, 11 PITT. TAX REV. 47 (2013)

Tax Court Appointments and Reappointments: Improving the Process, 46 UNIV. OF RICHMOND L. REV. 501 (2012)

Lien on Me: Virtual Debtors Prisons, the Practical Effects of Tax Liens, and Proposals for Reform, 49 UNIV. OF LOUISVILLE L. REV. 341 (2011)

Targeting the Tax Gap: The Case of the RAL and the Advanced Notice of Proposed Rulemaking, 20 STANFORD L. AND POL. REV. 119 (2009)

Paid Tax Preparers, Used Car Dealers, Refund Anticipation Loans, and the Earned Income Tax Credit: The Need to Regulate Tax Return Preparers and Provide More Free Alternatives, 59 CASE WESTERN RESERVE L. REV. 351 (2009)

Charitable Contributions for Disaster Relief: Rationalizing Tax Consequences and Victim Benefits, 57 CATHOLIC UNIV. L. REV. 428 (2008)

Republished at 7 INT'L J. CIV. SOC'Y L. 8 (2009)

Is Tax Special? Administrative Law and Judicial Review of IRS Collection Decisions, 52 ST. LOUIS UNIV. L.J. 430 (2008)

Counterpoint: Textualism and the Internal Revenue Code – More than Plain Meaning, 25 ABA TAX SEC’N. NEWS QTRLY 17 (2006)

Tax Protestors and Penalties: Ensuring Perceived Fairness and Mitigating Systemic Costs, 2005 BYU LAW REV. 1515 (2005)

Reforming, Not Replacing, CDP, 108 TAX NOTES 817 (2005)

Collection Due Process: The Scope and Nature of Judicial Review, 73 U. CINN. L. REV. 1021 (2005)

How Much Process is Due? Internal Revenue Code Sections 6329 and 6330, Collection Due Process Hearings, 29 VT. L. REV. 51 (2004)

Reprinted in part in LEANDRA LEDERMAN AND STEPHEN W. MAZZA, TAX CONTROVERSIES PRACTICE AND PROCEDURE (2d Ed. 2009)

Student Comment, *The Medical Savings Account Provision of the HIPAA: Is It Sound Health and Tax Policy?* 21 SEATTLE U. L. REV. 1217 (1998)

Other Publications

Unfinished Business in the Senate: It is Time to Approve Nominated Tax Court Judges, <http://procedurallytaxing.com/unfinished-business-in-senate-time-to-approve-nominated-tax-court-judges>, Nov. 10, 2017

WORKS-IN-PROGRESS

Saving Ourselves from Tax Disasters (job talk paper, anticipated submission February 2023) This paper makes recommendations for the use of standardized approaches on the occurrence of disaster events. The use of tax relief has become common in disaster situations, but the approaches have not. This paper begins a discussion on creating a standard template for resolving extraordinary situations with relief provisions.

Ephemeral Tax Rules and Covid-19 Tax Relief (anticipated submission February 2023) This paper analyzes some of the issues surrounding short term tax programs, subregulatory and unpublished tax guidance, and taxpayer expectations in the context of the tax relief provided to alleviate the economic harm caused by Covid-19. It also explores some of the ways the IRS has addressed the challenges, making recommendations to further strengthen taxpayers’ ability to determine their rights and obligations with a greater degree of certain, thereby improving the tax system.

SELECTED PANELS AND PRESENTATIONS

Using Zotero a Research Management Tool, Albany Law Faculty Workshop, November 2021

Ephemeral Tax Rules and Covid-19 Tax Relief, Law and Society, Virtual Tax Conference, June 2021

Symposium: *The State's Role in Mitigating Disasters*, Moderator, Albany Government Law Review, March 2021

Rising Storms, Falling Equity: Social Justice and Temporary, Partisan Tax Benefits Following Major Disasters, Law and Society, Washington, D.C., June 2019

Three Storms: Opportunities Lost to Improve Victims' Relief and Improve the Tax Code, Touro Law School Faculty Workshop, October 2018

"*What Next for Feminist Theory*" panelist at The U.S. Feminist Judgments Project: Rewriting the Law, Writing the Future, at the Center for Constitutional Law at the University of Akron School of Law, October 2016

Dream or Nightmare? Securities and Tax Law Compliance for Crowdfunded For-Profit Businesses, Law and Society, New Orleans, LA, June 2016

Taxpayer Motivations: The Role of Tax Law and Administrative Procedure in Taxpayer Compliance, Public Lecture, Central University of Finance and Economics, Department of Taxation, Beijing, China, May 2016

Tax Administrators' Collection Powers: Do Procedural Limitations Improve Revenue? Faculty Lecture, Central University of Finance and Economics, Department of Taxation, Beijing, China, May 2016

The Common Law of Contracts: In Three Parts, Shanghai University of International Business and Economics, Shanghai, China, June 2015

The Long and the Short of the Effects of Long-Term Capital Gains, ABA Tax Section, Real Estate Committee panel, Washington, D.C., May 2015

Peeling Back the Layers: Oversight of Tax Administration in the United States

- Law and Society, Seattle, WA, May 2015
- Critical Tax Conference, Northwestern Law School, Chicago, IL, April 2015
- University of Pittsburgh, Faculty Workshop Series, Pittsburgh, PA, January 2015

Charity Begins at Home? An Exploration of the Systemic Distortions Resulting from Post-Disaster Giving Incentives,

- Law and Society, Boston, MA, June 2013
- Georgia State University, J. Mack Robinson School of Business Faculty Presentation, October 2013

Let's Get Together: What Tax Should Learn About Collaborative Regulation Development, 2013 Pittsburgh Law School Tax Symposium, Pittsburgh, PA, March 2013

Collaborative Spaces: What Tax Can Learn From Other Areas

- Law and Society, Honolulu, HI, June 2012
- Critical Tax Conference 2012, Seton Hall University, Newark, NJ, March 2012

Tax Ethics for Real Estate Lawyers, New York State Bar Association, Albany, NY, November 2011

Equitable Innocent Spouse: Is There Any Equity?

- Central States Law Schools Association 2011 Annual Conference, University of Akron School of Law, Toledo, OH, October 2011
- Law and Society, San Francisco, CA, June 2011
- Critical Tax Conference 2011, Santa Clara Law, Santa Clara, CA, April 2011

Lien on Me: Virtual Debtors Prisons, The Practical Effects of Tax Liens and Proposals for Reform, Central States Law Schools Association 2010 Annual Conference, University of N. Dakota Law School, Grand Forks, ND, September 2010

Volunteer Income Tax Assistance, the Treasury Inspector General for Tax Administration Reports, and the Internal Revenue Service's Response: A Story of Good Intentions, Miscommunications, and Cross Purposes, Law and Society, Chicago, IL, May 2010

Lien on Me: Virtual Debtors Prisons, The Practical Effects of Tax Liens and Proposals for Reform, Critical Tax Conference, St. Louis University School of Law, April 2010

Does the Appointment and Reappointment Process for Tax Court Judges Strengthen the Tax Court?

- Central States Law Schools Association 2009 Annual Conference, Capital University Law School, October 2009
- Critical Tax Conference, Indiana University, Maurer School of Law, Bloomington, IN, April 2009

Tax Court Practice, Cleveland Legal Aid Society, Low Income Taxpayer Clinic, Cleveland, Ohio, October 2007

Disaster Relief, Charitable Giving, and Tax Legislation, Faculty Development Series, Akron University Law School, Akron, Ohio, April 2007

Is Tax Special? Administrative Law and Judicial Review of IRS Collection Decisions,

- Central States Law School Conference, Louisville, KY, October 2006
- Ohio Legal Scholars Workshop, Cincinnati, Ohio, June 2006

Collection Due Process Practice, 24th Annual Advanced Tax Course, Texas Bar Association, Dallas, TX, September 2006

Due Diligence in Asset Purchases, Business Tax Section, Columbus Bar Association, Columbus, Ohio, March 2006

HONORS AND ACKNOWLEDGEMENTS

2022 Distinguished Educator of Excellence in Service at Albany Law School
Visiting Scholar, Central University of Finance and Economics, Beijing, China, May 2016
American College of Tax Counsel, fellow (elected) 2015 - present

JUDICIAL CLERKSHIP

United States Tax Court, Washington, DC June 2000 – June 2002
Attorney-Adviser to Judge Maurice B. Foley

BAR ADMISSIONS

Washington State 1998 (resigned 2019)
U.S. District Court, Western District of Washington 1999
New York State 2002
United States Tax Court 2010

SERVICE TO THE PROFESSION

American Bar Association, Tax Section
Teaching Taxation Committee
Chair, July 2013 – July 2015
Chair Elect, July 2011 – July 2013
Vice Chair, May 2009 – July 2011
Technology Liaison, December 2008 – May 2009
American Association of Law Schools
Section on Post-Graduate Legal Ed, Executive Committee 2007-09
Central States Law Schools Association
President 2008-09
Vice President 2007-08
Secretary 2006-07
Fed. Court Bar Association, N. District of NY, Albany Law School Liaison to the Board of Trustees
Pittsburgh Tax Review (Faculty Edited Tax Law Review)
Faculty Editor 2014-15, 2016-17
Chief faculty Editor 2015-16
Special Faculty Editor 2020 vol. 2
Volunteer Income Tax Assistance (VITA) Faculty Advisor, August 2002-14, 2017-2022

OTHER LEGAL EXPERIENCE

KPMG, LLP, New York, NY
State and Local Tax

September 1999 – April 2000

Brohier & Wotipka, Seattle, Washington
Associate, Civil Litigation and Bankruptcy

December 1998 – August 1999