

Stephanie Hunter McMahon
University of Cincinnati College of Law
P.O. Box 210040
Cincinnati, OH 45221-0040
Phone: 513-556-4206
Fax: 513-556-1236
Email: stephanie.mcmahon@uc.edu

TEACHING EXPERIENCE:

University of Cincinnati College of Law, Cincinnati, OH

Professor of Law with tenure, 2013-present; *Associate Professor*, 2011-2013; *Assistant Professor*, 2008–2011 (Federal Income Tax; Business Tax; Taxation of Mergers and Acquisitions; Tax Policy Seminar; American Legal History; Tax Through Film)

EDUCATION:

University of Virginia, Charlottesville, VA

M.A. (2004) and Ph.D. (2008), American History

Dissertation: “Money, Sex, and Tax Politics: Developments in Tax Avoidance and Joint Filing, 1913-1948”

Teaching Assistant, 2004-2006, Julian Bond (History of the Civil Rights Movement); Gerald Haines (U.S. in Latin America in the 20th Century); Joseph Kett (American History Through 1861); and Olivier Zunz (American History After 1861)

Harvard Law School, Cambridge, MA

J.D. (2000), cum laude

Oglethorpe University, Atlanta, GA

B.A. (1997), summa cum laude

PUBLICATIONS:

PRINCIPLES OF TAX POLICY, Concise Hornbook series (1st ed. 2017; 2d ed. 2018; 3d ed. 2023 forthcoming).

“What Law Schools Must Change to Train Transactional Lawyers,” *Pace Law Review* (forthcoming).

“Prison Work is Taxing and Should Be Taxed,” *Tax Notes Federal* (forthcoming).

“Using the Tax System to Ease Some of the *Dobbs* Hardship,” *Tax Notes Federal* 176 (August 15, 2022) 1105-1114.

“Freed from Prison and Unemployed: What Happens After Your Prison Job Ends?” *Kentucky Law Journal* 110 (2022): 739-768.

“Teaching Tax Through Film: It’s Not as Crazy as It Sounds,” *Pittsburgh Tax Review* 19 (2022): 183-210.

“Employment Taxes in Crisis: In Practice, Enforcement, and Insolvency,” *The Tax Lawyer* 75 (2021): 187-232.

“Inmates May Work, But Don’t Tell Social Security,” *South Carolina Review* 72 (2021): 757-782.

- “The Taxpayer Bill of Rights and the Right to Be Informed: The Positive or Negative Way You Look at It,” *The Tax Lawyer* 74 (2021): 195-230.
- “U.S. Inbound Employment Tax Matters: Windfall Elimination Meets Totalization,” *Tax Notes International* (2020) (With Galina Seregina).
- “Classifying Tax Guidance According to End Users,” *The Tax Lawyer* 73 (2020): 245-297.
- “Tax as Part of a Broken Budget: Good Taxes are Good Cause Enough,” *Michigan State Law Review* 2018: 513-586.
- “Pre-enforcement Litigation Needed for Taxing Procedures,” *Washington Law Review* 92 (2017): 1317-1405.
- “The Perfect Process Is the Enemy of the Good Tax: Tax’s Exceptional Regulatory Process,” *Virginia Tax Review* 35 (2016): 553-613.
- “Should Divorce Be More Taxing?: Structuring Tax Reduction to Reduce Inequality,” *Indiana Journal of Law & Social Equality* 3 (2015): 74-125 (symposium).
- “Gendering the Marriage Penalty,” in *Controversies in Tax Law: A Matter of Perspective* (edited by Anthony Infanti, 2015): 27-46.
- “Bundle of Confusion for the Income Tax: What It Means to Own Something,” *Northwestern Law Review* 109 (2014): 959-88.
- “What Innocent Spouse Relief Says About Wives and the Rest of Us,” *Harvard Journal of Law and Gender* 37 (2014): 141-84.
- “An Empirical Study of Innocent Spouse Relief: Do Courts Implement Congress’s Legislative Intent?” *Florida Tax Review* 12 (2012): 629-707 (peer review).
- “Political Hot Potato: How Closing Loopholes Can Get Policymakers Cooked,” *Journal of Legislation* (Notre Dame) 37 (2012): 142-178.
- “To Have and to Hold: What Does Love (of Money) Have to Do with Federal Tax Filing?” *Nevada Law Journal* 11 (2011): 718-758.
- “London Calling: Does the U.K.’s Experience with Individual Taxation Clash With the U.S.’s Expectations?” *St. Louis University Law Journal* 55 (2010): 159-220 (symposium).
- “California Women: Using Federal Taxes to Put the ‘Community’ in Community Property,” *Wisconsin Journal of Law, Gender, & Society* 25 (2010): 35-72.
- “A Law with a Life of Its Own: The Development of the Federal Income Tax Statutes Through World War I,” *Pittsburgh Tax Review* 7 (2009): 1-41 (peer review).
- “To Save State Residents: States’ Use of Community Property for Federal Tax Reduction, 1939-1947,” *Law and History Review* 27 (2009): 585-625 (peer review).
- “You Pay For What You Get: Fitting the U.S. Virgin Islands Within the American Territorial Structure During the Period 1917 through 1936,” *Journal of Caribbean History* 41 (2007): 109-141 (peer review).

SHORTER PUBLICATIONS:

Book review, AMERICAN TAXATION: GOLD DIGGER: MARRIAGE, MONEY, AND THE LAW FROM THE ZIEGFELD FOLLIES TO ANNA NICOLE SMITH, *Law & Society Review* (forthcoming 2021) (reviewing Brian Donovan's *American Gold Digger*).

"The Tax Law System is Only Incomprehensible to Some," *The Regulatory Review*, April 1, 2020, <https://www.theregview.org/2020/04/01/mcmahon-tax-incomprehensible-to-some/> (reviewing Wendy Wagner's *Incomprehensible!*)

Book review, RACIAL TAXATION: SCHOOLS, SEGREGATION, AND TAXPAYER CITIZENSHIP, 1868-1973, *Journal of Southern History* 85 (2019): 466-467 (reviewing Camille Walsh's *Racial Taxation*).

A Tax Professor's Take on Merit Decision of Taxation of Promotional Giveaways at Cincinnati Reds Games, Legally Speaking Ohio, Nov. 29, 2018, available at <https://www.legallyspeakingohio.com/2018/11/guest-post-a-tax-professors-take-on-merit-decision-of-taxation-of-promotional-giveaways-at-cincinnati-reds-games-cincinnati-reds-l-l-c-v-testa/>.

What's on Their Minds: Must the Cincinnati Reds Pay Tax on Bobbleheads, Legally Speaking Ohio, July 21, 2018, available at <http://www.legallyspeakingohio.com/2018/06/guest-post-whats-on-their-minds-must-the-cincinnati-reds-pay-tax-on-bobbleheads-cincinnati-reds-l-l-c-v-testa/>.

Court Upholds Application of Ohio's Commercial Activity Tax, Legally Speaking Ohio, Dec. 6, 2016, available at <http://www.legallyspeakingohio.com/2016/12/merit-decision-guest-post-court-upholds-application-of-ohios-commercial-activity-tax-crutchfield-corp-v-testa/>.

(Un)intended Consequences of Death Tax Repeal, The Hill, April 29, 2015, available at <http://thehill.com/blogs/congress-blog>.

National Public Radio, *Getting Married Can Cost You at Tax Time*, April 6, 2015, available at <http://www.marketplace.org/topics/economy/getting-married-can-cost-you-tax-time>.

"Limited In Its Sphere, Infinite In Its Power," in *Teaching Legal History: Comparative Perspectives* (edited by Robert Jarvis, 2014): 137-40.

"Fiscal and Budgetary Policy," "Securities and Exchange Commission," "United States Women's Bureau," and "Social Welfare Policy," in *Encyclopedia of U.S. Political History, 1921-1945*, Volume 5, (MTM Publishing, 2010).

"Tracking Tracking Stock" in *Tax Strategies for Corporate Acquisitions, Dispositions, Spin Offs, Joint Ventures, Corporate Reorganizations and Restructurings 2002*, written in cooperation with Stuart Finkelstein and Joseph Todd.

Book Review of *More Guns, Less Crime: Understanding Crime and Gun Control Laws*, by John R. Lott, *Harvard Journal on Legislation* 37 (2000): 293-306.

FELLOWSHIPS AND AWARDS:

Harold C. Schott Scholarship Award, 2022

Faculty Excellence Award, 2021

Goldman Prize for Excellence in Teaching, 2017, 2018

Harold C. Schott Foundation summer research grant, 2009-2022

Samuel I. Golieb Fellow in Legal History, New York University School of Law, 2006-2007, 2007-2008

University of Virginia Summer Travel Grant, 2006, 2007
Robert J. Huskey Travel Fellowship, 2007
University of Virginia Summer Foreign Language Fellowship, 2004
Graduate Fellowship from the University of Virginia, 2003-2006

CONFERENCES / PRESENTATIONS:

“Freed From Prison and Unemployed”

- University of Kentucky College of Law, October 12, 2022 (invited as part of the Racial Wealth Gap symposium).
- Seton Hall Faculty Colloquium, March 16, 2022.

“Teaching Tax Through Film”

- Association for Mid-Career Tax Law Professors, June 9, 2021.
- Law and Society annual meeting, July 16, 2022.

“Employment Taxes in Crisis: In Practice, Enforcement, and Insolvency,” University of California Irvine, February 22, 2021 (invited as part of the Third Annual UCI Tax Symposium).

“Inmates May Work, But Don’t Tell Social Security,” South Carolina School of Law, February 19, 2021 (invited as part of the Taxation, Finance, and Racial (in)Justice symposium).

“What Difference Does It Make: Deciphering the Meaning of Tax Guidance Categories,” Portland Tax Forum, January 14, 2021.

“Classifying Tax Guidance According to End-Users”

- Fourth Annual International Taxpayer Rights Conference, May, 23, 2019.
- Law and Society Annual Conference, May 31, 2019.
- Southeastern Association of Law Schools Annual Conference, August 2, 2019.

“Five Things You Should Know About William Howard Taft,” University of Cincinnati College of Law, September 12, 2019.

Constitution Day lecture, “History of the Vice Presidency and the 25th Amendment,” Betts House, Cincinnati, September 15, 2018.

“Tax as Part of a Broken Budget: Good Taxes are Good Cause Enough”

- Maurer School of Law, Indiana University Bloomington, February 28, 2018.
- University of Houston Law Center, October 1, 2018.

“Pre-Enforcement Litigation Needed for Taxing Procedures”

- Protecting Taxpayers Rights, University of Washington School of Law’s Graduate Tax Program, October 7, 2016.
- University of Dayton, School of Law, October 12, 2016.

“Tax Under Attack: A Little Less Exceptional Every Day”

- Indiana University Robert H. McKinney School of Law, February 18, 2016.
- Michigan State University College of Law, October 22, 2015.
- Law and Society Annual Meeting, May 29, 2015.
- Association for Mid-Career Tax Law Professors, June 4, 2015.

“Justices Holmes and Roberts: Federalizing the Federal Income Tax”

- University of Virginia School of Law, November 1, 2015.

“What is So *Taxing* About Divorce?”

- Indiana Journal of Law and Social Equality Conference, April 4, 2014.
- Law and Society Annual Meeting, May 31, 2014.

“Bundle of Confusion for the Income Tax: What It Means to Own Something”

- Northwestern University School of Law, 100 Years Under the Income Tax, April 5, 2013.
- Law and Society Annual Meeting, May 31, 2013.

“Tax Policy Issues in the Upcoming Presidential Election,” Harvard Law School Association of Cincinnati, June 21, 2012; University of Cincinnati College of Law, October 29, 2012.

“I Want Credit for My Deduction: A New Theory Shaping Tax Expenditures” (tentative title)

- Critical Tax Conference, hosted by Seton Hall University School of Law, March 31, 2012.

“What Innocent Spouse Relief Says about Women and the Rest of Us” (originally titled “A Normative Evaluation of Innocent Spouse Relief: A New Rule for Joint and Several Liability”)

- University of Kentucky College of Law, April 13, 2012.
- Junior Tax Scholars Conference, hosted by University of California Hastings College of Law, May 31, 2012.

“An Empirical Study of Innocent Spouse Relief: Do Courts Implement Congress’s Legislative Intent?” (originally titled “Joint and Several Liability: I Do Not Think that Statute Means What You Think It Means”)

- Law and Society Annual Meeting, June 27, 2011.
- Junior Tax Scholars Conference, June 3, 2011.
- Critical Tax Conference, hosted by Santa Clara School of Law, April 9, 2011.

“Limited In Its Sphere, Infinite in Its Power: American Legal History”

- Ohio Academy of History Annual Meeting, April 8, 2011.

“Political Hot Potato: How Closing Loopholes Can Get Policymakers Cooked” (originally titled “Political Hot Potato: When No One Wanted Responsibility for the Joint Tax Return”)

- University of Kansas School of Law faculty workshop, October 8, 2010.

“London Calling: Does the U.K.’s Experience with Individual Taxation Clash With the U.S.’s Expectations?” (originally titled “Tax Filing in the U.K.: A Guide for the U.S. When Eliminating the Marriage Penalty”)

- Loyola L.A. Tax Policy Colloquium, September 13, 2010.
- Critical Tax Conference, hosted by St. Louis University College of Law, April 9, 2010.
- Indiana University, Maurer School of Law, Tax Policy Colloquium, April 8, 2010.
- University of Pittsburgh faculty workshop, January 19, 2010.

“California Women: Using Federal Taxes to Put the ‘Community’ in Community Property”

- Ohio Legal History Seminar, October 16, 2009.
- Law and Society Annual Meeting, May 30, 2009.

“To Have and to Hold: What Does Love (of Money) Have to Do with Federal Tax Filing?” (originally titled “To Have and to Hold and to Shift Between Us: Rethinking Marital Property for Federal Income Tax Return Filings”)

- Law and Society Annual Meeting, May 28, 2009.
- Critical Tax Conference, hosted by Indiana University Maurer School of Law, April 2-4, 2009.
- Villanova University School of Law faculty workshop, February 20, 2009.

“A Law with a Life of Its Own: The Development of the Federal Income Tax Statutes Through World War I” (originally titled “What Does It All Mean? The Rhetorical Power of the Income Tax in the United States, 1861-1918”)

- National Tax Association Annual Meeting, November 20-22, 2008.
- 2008 Policy History Conference, May 29-June 1, 2008.

“To Save State Residents: States’ Use of Community Property for Federal Tax Reduction, 1939-1947”

- UCLA Tax History Conference, July 15-16, 2007.
- Legal History Colloquium, New York University School of Law, January 24, 2007.

“You Pay For What You Get: Fitting the U.S. Virgin Islands Within the American Territorial Structure During the Period 1917 through 1936”

- University of Massachusetts, Amherst, Graduate Student Conference, April 30, 2005.

RELATED EXPERIENCE:

Nixon, Peabody LLP, Washington, D.C., Contract Tax Attorney, Summer 2005

Skadden, Arps, Slate, Meagher & Flom LLP, New York, NY, Tax Associate, 2001-2003

Cravath, Swaine & Moore, LLP, New York, NY, Tax Associate, 2000-2001

PROFESSIONAL AFFILIATIONS:

New York State Bar (admitted 2001)

Law and Society Association

National Tax Association

LAW SCHOOL AND PUBLIC SERVICE:

Academic Policy Committee (2020-2021, 2022-2023)

Reappointment, Promotion and Tenure Committee (elected) (2014-2015, 2016-2017, 2022-2023)

Ad Hoc Curriculum Committee (2019-2021, chair)

Board of Directors of Friends of the William Howard Taft Historic Site (2018-2020)

Honors Council (2014-2020, as chair 2015-2020)

Faculty Advisory Committee (elected) (2016-2017, 2017-2018, 2019-2020)

College of Law Dean Search Committee (2018-2019)

Taft Scholars faculty advisor (2018-2019)

Interim Associate Dean for Faculty (2018)

University’s Cross-Disciplinary Research Task Force Committee (2018)

University’s Research Advisory Board (2018)

University Wellness Ambassador (2015-2016)

Center for Professional Development (2015-2016)

Health and Wellness Committee (2015-2016)

Faculty Research and Development Committee (2013-2014)

Appointments Committee (2010-2011, 2012-2013)

Ohio Supreme Court Commission on the Certification of Attorneys as Specialists (2010-2013)

Advisory Council of the Center for Enhancement of Teaching and Learning (2010-2012)

Academic Policy and Curriculum Committee (2008-2009, 2012)

University of Cincinnati Faculty Senate (2009-2011)

Merit Pay Faculty Appeals Committee (2011, 2014, 2015)

University of Cincinnati Faculty Cabinet (2010-2011)

Chairperson of Research and Scholarship Committee, University of Cincinnati Faculty Senate (2010-2011)
Admissions and Financial Aid Committee (2009-2010)
Center for Professional Development Committee (2009-2010)
Bar Passage Committee, ad hoc committee (2008-2009)
University of Cincinnati Course Redesign Seminar (2008-2009)