Curriculum Vitae (abbrev.)

J. T. MANHIRE

TEXAS A&M UNIVERSITY SCHOOL OF LAW 1515 COMMERCE STREET FORT WORTH, TX 76102 jmanhire@tamu.edu

RECENT PUBLICATIONS (available at https://ssrn.com/abstract=2907459)

Tax Compliance as a Wicked System, 18 FLA. TAX REV. 235 (2016)

What Does Voluntary Tax Compliance Mean?: A Government Perspective, 164 U. PA. L. REV. ONLINE 11 (2015)

There Is No Spoon: Reconsidering the Tax Compliance Puzzle, 17 FLA. TAX REV. 623 (2015)

Beyond the U.S. News Index: A Better Measure of Law School Diversity, 101 IOWA L. REV. ONLINE 1 (2015)

When Do You Report Cash Payments Over \$10,000?, 40 CAYMAN FIN. REV. 48 (2015)

Deriving the Expected Value of the Tax Underreporting Rate, 2 J. ON POL'Y & COMPLEX SYSTEMS 4 (2015)

Do Audits Affect Voluntary Tax Compliance?, 39 CAYMAN FIN. REV. 40 (2015)

Toward a Perspective-Dependent Theory of Audit Probability for Tax Compliance Models, 33 VA. TAX REV. 629 (2014)

WORKING PAPERS (available at https://ssrn.com/abstract=2907459)

"Predicting Stock Market Prices with Physical Laws"

"The Most (and Least) Representative Law Schools for Gender, Race, and Ethnicity"

"A Comprehensive Approach to Tax Practitioner Discipline"

RECOMMENDATIONS TO THE UNITED STATES CONGRESS

The Failure of the Office of Appeals to Adequately Document Prohibited Ex Parte Communications May Violate Taxpayer Rights and Damage the Public's Perception of its Independence, Nat'l Taxpayer Advocate 2010 Ann. Rep. to Cong. 110 (lead author).

The IRS's Over-Reliance on its "Reasonable Cause Assistant" Leads to Inaccurate Penalty Determinations, Nat'l Taxpayer Advocate 2010 Ann. Rep. to Cong. 198 (lead author).

Amend Internal Revenue Code Section 3402(p) to Allow Voluntary Withholding on Payments Made for Lost Earnings or Profits Resulting from Disasters, NAT'L TAXPAYER ADVOCATE 2010 Ann. Rep. to Cong. 387 (lead author).

EXPERIENCE

Texas A&M University School of Law

Director, Program Development & Senior Lecturer in Law (2015-Present)

U.S. Department of the Treasury, Treasury Executive Institute

Resident Faculty & Program Manager, Executive Education Programs (2015) Visiting Faculty (2013-2014)

Internal Revenue Service

Chief, Legal Analysis Branch, Office of Professional Responsibility (2012-2015)

Director, Technical Analysis & Guidance (2011-2012)

Attorney-Advisor to the National Taxpayer Advocate (2010-2011)

Appeals Officer, Office of Appeals (2009-2010)

U.S. Coast Guard Auxiliary

Division Chief, Tax Law (2007-2009, volunteer)

American Tax Solutions

Senior Tax Associate (2004-2009)

Solo Practice, Tax Controversies

Tax Attorney (1999-2004)

University of Central Florida

Adjunct Professor of Legal Studies (1997-1998)

TASC

In-house Counsel (1997-1999)

First Judicial Circuit of Virginia

Law Clerk (summer) to Hon. E. Preston Grissom, Judge (1996)

EDUCATION

Yale University

University Fellow (Ph.D. program), Political Science *Yale Journal of Law & the Humanities* (Editor)

Regent University

J.D. cum laude

Regent University Law Review (Managing Editor)

Saint Leo University

B.A. magna cum laude

ADMITTED

The Florida Bar (since 1998)