

MELINDA LEE DUNMIRE, Esq.
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EDUCATION

LL.M., Tax

University of Baltimore School of Law

May 2011

J.D., *cum laude*

University of Baltimore School of Law

Honors: Recipient of 2010 Marc Geraci Tax Scholarship Award

University of Baltimore Law Forum, staff editor

May 2010

B.S., Business Management and M.I.S., *cum laude*,

University of Baltimore, Merrick School of Business

Aug 2001

Certificate, Nonprofit Management

Community College of Baltimore County

Dec 2020

PROFESSIONAL EXPERIENCE

Professor of the Practice and

Director of Low-Income Taxpayer Clinic

University of Baltimore School of Law

June 2021 - Present

- Supervise students in handling cases for low-income taxpayers before the IRS and Comptroller of Maryland, and in federal tax litigation before the U.S. Tax Court and U.S. District Court.
- Teach seminars on lawyering skills.

Assistant to Director (Assistant State Comptroller II)

Comptroller of Maryland Compliance Division

Feb 2019 – Apr 2020

- Provided general counsel regarding legal and policy matters to the directorate and Deputy Comptroller.
- Identified, monitored, and analyzed federal tax law changes. Prepared reports and descriptive memoranda describing the implications of federal law changes on existing state tax law and regulations, taxpayer reporting, Agency administrative procedures, and revenue.
- Initiated, composed, and published Agency guidance on the Comptroller's website, including Tax Alerts and Administrative Releases.
- Provided Maryland Tax Controversy training at seminars sponsored by the Maryland Association of CPAs and at training events held by the Maryland Volunteer Lawyers Service.
- Co-authored the University of Baltimore's graduate tax course, Maryland Taxes, and presented as a guest lecturer in 2019 and 2020. Guest lectured for University of Maryland Tax Clinic in 2019 and 2020.
- Participated and led legislative workgroups. Workgroups revised proposed bills and commented on proposed legislation, working closely with the Department of Legislative Service and Maryland legislators.

- Served as Chairman of the Case Review Board. I implemented procedures to more-closely align Maryland's Offer-in-Compromise review procedures with federal procedures. I worked with Compliance directors and the Collections section manager to define the parameters of the new hardship relief programs for low-income taxpayers.
- Acted as Liaison between the tax practice community and the Agency.
- As an active member of the Federation of Tax Administrators, engaged with other state tax administrators on listservs and in conferences to share knowledge and experiences.

Hearing Officer II (Tax Consultant II)

Dec 2014 – Feb 2019

Comptroller of Maryland, Hearings & Appeals

- Conducted administrative hearings and issued final determinations and orders with respect to various tax types, including personal income tax, business income tax, withholding tax, admissions and amusement tax, and sales and use tax assessments.
- Counseled taxpayers and their representatives on the intricacies of administrative law, federal and state tax law, and the methods available to them to prove compliance with applicable laws.
- Reviewed taxpayer returns and records provided by the taxpayer to determine the extent of their compliance with state and federal tax laws and regulations.
- Researched and analyzed tax law, regulations, policies, and precedential case decisions. Prepared Final Orders and Notices of Final Determination based on the application of federal and state tax laws and regulations.
- Prepared written guidance explaining the agency's interpretation of legal issues to various organizations, such as the Maryland Association of Counties, the Maryland Municipal League, and the AICPA.
- Mentored and trained new hearing officers. Training included best sources of federal authority and updates to federal and state tax law.
- Participated in legislative workgroups revising proposed bills submitted by the Maryland General Assembly.

Attorney

Oct 2012 – Nov 2014

Law Office of Melinda Lee Dunmire

- Counseled clients on choice of business entity and registered businesses.
- Counseled clients on nuances of business, commercial, and tax law.
- Prepared Articles of Incorporation, Operating Agreements, and Bylaws.
- Reviewed and negotiated various contracts.
- Prepared UCC filings.
- Counseled on matter estate planning, Medicaid planning, and probate matters.

Hearing Officer I (Tax Consultant I)

Jul 2011 – Oct 2012

Comptroller of Maryland, Hearings & Appeals

- Conducted administrative hearings and issued final determinations and orders with respect to various tax types, including personal income tax, business income tax, withholding tax, admissions and amusement tax, and sales and use tax assessments.
- Counseled taxpayers and their representatives on the intricacies of administrative law, federal and state tax law, and the methods available to them to prove compliance with applicable laws.

- Reviewed taxpayer returns and records provided by the taxpayer to determine the extent of their compliance with state and federal tax laws and regulations.
- Researched and analyzed tax law, regulations, policies, and precedential case decisions. Prepared Final Orders and Notices of Final Determination based on the application of federal and state tax laws and regulations.

Intern

Oct 2010 – Jun 2011

Comptroller of Maryland, Hearings & Appeals

- Prepared summary analysis of the appellant’s position and applicable legal authority on new appeals. Prepared memoranda recommending actions to be taken by the Hearing Officers on the appeal.
- Drafted correspondence on behalf of the Hearing Officers.

TEACHER/PRESENTER ENGAGEMENTS

University of Maryland, School of Law

Guest Lecturer for Tax Clinic on Maryland Tax Controversy Academic years 2019 and 2020

University of Baltimore, School of Law

Guest Lecturer in Maryland Taxes Course Academic years 2019 and 2020

American Bar Association

Offer in Compromise Seminar Presenter 2020

Maryland Association of CPAs

Maryland Tax Controversy Seminar Presenter 2020

PUBLICATIONS

- *Tax Notes* Journal, “Voting Colony Off the Island,” main article, June 20, 2011.
- Edited chapters in the next edition of the treatise, *Maryland Taxes*. Updated version pending publication.
- Newly-appointed Editor of Maryland State Bar Association’s quarterly newsletter, *Tax Talk*.

PROFESSIONAL AFFILIATIONS AND VOLUNTEER WORK

Maryland State Bar Association Tax Section Council

Legislative Committee Chair

Sep 2018 – Sep 2020

Communications Committee Chair

Sep 2020 – Sep 2021

- Attended monthly council meetings to discuss various projects including networking events for students, educational events for students and peers, and increasing diversity in the council.
- During the 2019 and 2020 legislative sessions conducted weekly meetings of the legislative committee to review as subject matter experts, the statutory language of proposed legislation. The committee screened for substantive errors, inconsistent positions, unintended consequences, and policy issues.
- Prepared and submitted reports to the Tax Council identifying and summarizing the results of the committee’s review and its recommended course of action.

- Authored and submitted testimony to the General Assembly on behalf of the Tax Council. Last session, testimony I wrote resulted in changes to a bill that violated the Maryland Constitution. Another resulted in increased funding to the Maryland Volunteer Lawyers Service.

Araminta Freedom Initiative

Survivor Services Mentor and Legislative Committee Member Jul 2020 - present

- Held a weekly standing call with a teenage mentee to lend support as a friend and help her see a life apart from her trafficker.
- Met mentee in-person at least once a month for a special activity.
- Spearheaded attempt to pass into law a bill similar to 2020 Utah bill HB 243 which would require a warning label before the display of obscene pornographic material to minors. I drafted a bill for Maryland, devised strategy for finding a legislative sponsor, and am in the process of seeking the bill’s proposal in the 2022 legislative session.

Committee to Elect Baltimore County Orphans’ Court Judges

Treasurer 2012 – present

- Attended fundraising events for the judges.
- Balanced the committee’s books.
- Filed campaign reports with the Maryland State Election Board.

University of Baltimore 2018 and 2019

- Panelist at student networking events in 2019 and 2020.
- Provided direct feedback to students pertaining to their networking skills.

Federation of Tax Administrators Member Dec 2019 – Present