

John B. Snyder, III
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EDUCATION

DUKE UNIVERSITY SCHOOL OF LAW, Durham, North Carolina
J.D., *cum laude*, May 2000

UNIVERSITY OF NEW MEXICO, Albuquerque, New Mexico
B.A. in Economics and English (Creative Writing Concentration), May 1997
Honors: *summa cum laude*
Honor society of Phi Beta Kappa

ACADEMIC EXPERIENCE

UNIVERSITY OF BALTIMORE SCHOOL OF LAW, Baltimore, Maryland
Director, Low Income Taxpayer Clinic
January 2015 to Present

Supervise student attorneys in their clinical representation of low-income taxpayers. Assign cases, review student writing, and provide individual feedback on students' performances. Teach weekly seminar classes covering legal skills such as interviewing, negotiation, counseling, and trial preparation, as well as aspects of tax controversy practice. Monitor clinic's activities under grant from the Internal Revenue Service's Taxpayer Advocate Service. Additionally, continue to teach graduate tax courses as described below.

UNIVERSITY OF BALTIMORE SCHOOL OF LAW, Baltimore, Maryland
Adjunct Professor
January 2009 to December 2014

Teach graduate tax courses in Tax Practice and Procedure, discussing the law of tax assessment and collection, as well as legal aspects of tax controversy practice, and in Tax Research and Writing, discussing aspects of drafting and legal research in tax cases. Draft scholarship, teach doctrinal classes, and prepare and grade assignments and final examination. Class topics include Tax Court and Federal District Court procedure, the statutory framework of tax assessment, and statutory mitigation.

**UNIVERSITY OF THE DISTRICT OF COLUMBIA DAVID A. CLARKE
SCHOOL OF LAW, Washington, D.C.**
Adjunct Professor
January 2012 through May 2012

Taught course in Bankruptcy and Debtor-Creditor Law. Drafted scholarship, taught doctrinal classes, and prepared and graded assignments and final examination. Class topics included the statutory framework of the bankruptcy code, bankruptcy litigation, and other forms of debtor relief and creditors' remedies.

UNIVERSITY OF BALTIMORE SCHOOL OF LAW, Baltimore, Maryland

Clinical Fellow

July 2006 through
July 2009

Taught seminar classes and supervised student attorneys in their clinical representation of low-income taxpayers. Prepared scholarship, reviewed student writing, and assessed students' performances. Weekly seminar classes covered legal skills such as interviewing, negotiation, counseling, and trial preparation, as well as aspects of tax controversy practice before the Internal Revenue Service and the federal courts.

PRACTICE EXPERIENCE

U.S. DEPARTMENT OF JUSTICE, TAX DIVISION, Washington, D.C.

Trial Attorney

September 2000
through June 2006

Held responsibility for all aspects of litigating a variety of civil tax cases. Drafted motions and other court documents, conducted discovery, negotiated settlements, and argued before Federal District and Bankruptcy Courts.

DISTRICT ATTORNEY'S OFFICE, Raleigh, North Carolina

Law Intern

Spring 2000

As student-attorney in Criminal Litigation Clinic, tried misdemeanor cases in state courts.

UNITED STATES ATTORNEY'S OFFICE, Denver, Colorado

Law Intern

Summer 1999

Performed research and composed legal memoranda on a variety of subjects.
Contributed to revision of Grand Jury Practice Manual.

UNITED STATES ATTORNEY'S OFFICE, Milwaukee, Wisconsin

Law Intern

Summer 1998

Drafted motions, briefs, and memoranda for both civil and criminal cases.

SCHOLARLY PUBLICATIONS

Dispositions Unsettled: What Tax Court Procedure Can Teach Us About Federal Civil Procedure, 36 Ohio Northern U. L. Rev. 359 (2010). Compares the attitudes of the Federal District Courts and the U.S. Tax Court toward trials, dispositive motions, and settlements, concluding that each of the three forms of disposition can and should provide dignified resolutions to cases.

Barbarians at the Gate?: the Law of Frivolity as Illuminated by Pro Se Tax Protest Cases, 54 Wayne L. Rev. 1249 (2008). Examines the normative basis of the legal concept of frivolity, using tax protest cases as examples, and provides suggestions for better handling of frivolous arguments in the courts.

OTHER PUBLICATIONS

Effectively Representing Your Client Before the IRS, Chapter 33, Applying Administrative Law in Tax Cases (8th Ed., forthcoming). Co-author of chapter of American Bar Association manual for low income taxpayer clinics and other tax controversy practitioners. This chapter, new in the 8th edition, discusses the intersection of administrative law and tax law.

Effectively Representing Your Client Before the IRS, Chapter 2, Practicing Before the IRS and Professional Responsibility in Tax Practice (7th Ed.). Co-author of chapter of American Bar Association manual for low income taxpayer clinics and other tax controversy practitioners. The chapter in question discusses ethical controls on tax practitioners, particularly the provisions of IRS Circular 230, which regulates practice before the IRS.

“Bringing Maryland’s Shadow ‘Currently Not Collectible’ Status into the Light,” Maryland State Bar Association Section of Taxation Newsletter, January 2016. Discusses the lack of formal authority for the Comptroller’s placing taxpayer accounts in uncollectible status and the pitfalls this lack of authority creates for taxpayers.

Editor, *Effectively Representing Your Client Before the IRS*, Chapter 7, Litigation in the Tax Court (5th ed.). Co-editor of chapter of American Bar Association manual for low income taxpayer clinics and other tax controversy practitioners. This chapter deals with practice before the U.S. Tax Court and other fora for tax disputes.

“Settling Tax Litigation with the United States: Pitfalls and Prescriptions,” Maryland State Bar Association Section of Taxation Newsletter, May 2011. Discusses the settlement regulations and practices of the United States and provides advice to private attorneys for navigating them.

PRESENTATIONS, AWARDS, AND MEDIA APPEARANCES

Quoted in “Horsford, allies urge IRS to increase EITC notifications,” David van den Berg, *MLex U.S. Tax Watch*, June 24, 2019. Quoted on state and federal requirements that employers notify workers about the Earned Income Tax Credit.

Panelist, Maryland Volunteer Lawyer Service, “The Intersection Between Tax Law and Human Trafficking,” June 20, 2019, Baltimore, Maryland. Provided overview of tax controversy law as it impacts trafficking victims.

Panelist, Low-Income Taxpayer Clinic Grantee Conference, “Effective Tax Administration Offers-in-Compromise,” December 6, 2018, Washington, D.C. Discussed legal and strategic aspects of submitting offers to compromise tax liabilities on bases other than collectability and liability, including economic hardship and public policy.

Panelist, Low-Income Taxpayer Clinic Grantee Conference, “Representing Taxpayers in

Refund Suits,” December 17, 2016, Washington, D.C. Presentation to academic and legal aid tax clinicians on litigating tax cases in U.S. District Court.

Quoted in “Of Service: UB Law Tax Clinic helps low-income people in disputes with the IRS,” Joe Surkiewicz, *The Daily Record*, December 30, 2015. Discussion of the Clinic’s work and taxpayers’ rights.

Quoted in “Social Justice: Changing Minds and Communities,” Casey Boyer, *Baltimore Sun*, September 6, 2015. Discussion of the University of Baltimore Tax Clinic’s work in the community.

Panelist, American Bar Association Section of Taxation Annual Meeting, “Communicating with Third Parties,” May 8, 2014, Washington, D.C. Survey of legal regimes governing means for low income taxpayers and their representatives to gather information from entities and agencies other than the Internal Revenue Service. Presented again on December 8, 2014, in conjunction with the Taxpayer Advocate Service’s annual LITC Grantee Conference.

Recipient, Teaching Excellence Award, University of Baltimore Graduate Tax Program, April 18, 2012. Received award for teaching ability in advanced tax courses.

Panelist, American Bar Association Section of Taxation, Representing Your Client Before the U.S. Tax Court, February 1, 2012. Telephonic. Survey of recent changes to Tax Court rules of significance to practitioners in Tax Court. This reunion of the panel presented on October 22, 2011, below, dealt generally with the rule changes, rather than focusing specifically on low income taxpayers.

Panelist, American Bar Association Section of Taxation, “Representing Your Client Before the U.S. Tax Court,” October 22, 2011, Denver, Colorado. Survey of recent changes to Tax Court rules and other areas of procedural law of significance to low income taxpayers and their representatives.

Presenter to Weil, Akman, Baylin & Coleman, “IRS Practice and Procedure,” July 27, 2010, Timonium, Maryland.

Panelist, American Bar Association Section of Taxation Annual Meeting, May 7, 2009, Washington, D.C. Participated in panel discussion of Collection Due Process hearings before the Internal Revenue Service.

Presenter, 2009 Association of American Law Schools Annual Meeting, “(Mis)communicating with Our Students: Reflecting on Ambiguity in Supervision Sessions,” January 8, 2009, San Diego, California. Poster presentation.

Presenter to Professional Development Convention of the National Council of Philippine American Canadian Accountants, “The Role of the Accountant in Tax Controversies,” August 31, 2008, Washington, D.C.

Presenter, 2008 Conference on Clinical Legal Education, “(Mis)communicating With Our Students: Reflecting on Ambiguity in Supervision Sessions,” May 7, 2008, Tucson, Arizona.

Presentation to Taxpayer Advocacy Panel, April 24, 2008, Baltimore, Maryland. Explained the role of low-income taxpayer clinics in the tax controversy process to citizen panel.

Presenter to Chinese Finance and Taxation delegation, October 19, 22-24, 2007, Baltimore, Maryland. Provided training to delegation from China’s Bureau of Finance and Taxation in various aspects of the U.S. tax system.

Presentation to Maryland Congressional delegations on the work of low-income taxpayer clinics, May 15, 2007, Baltimore, Maryland.

Presenter, 2007 Conference on Clinical Legal Education, “Challenging Assumptions About (Non)directiveness in Supervision,” May 4, 2007, New Orleans, Louisiana.

Quoted in “Taxation: Cheat Sheet: ‘I Ain’t Rich – Ask My Butler!’ and Other Tax Time Tall Tales,” Christina Breda Antoniadis, *Baltimore* magazine, April 2007. Discussion of frivolous arguments used in attempts to evade taxes.

Panelist, American Bar Association Section of Taxation, October 19, 2006, Denver, Colorado. Assisted in presenting a mock trial of a tax controversy case.

BAR MEMBERSHIPS

Virginia, Maryland, U.S. Tax Court, U.S. District Court for the District of Maryland, U.S. Court of Appeals for the Fourth Circuit.