***Kimberly S. Stanley, Esq.***

Emeritus Professor of Law

Golden Gate University School of Law

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**ACADEMIC EXPERIENCE**

**GOLDEN GATE UNIVERSITY SCHOOL OF LAW** – San Francisco, California

Associate Dean of Academic Affairs, July 2013 – July 2017

Associate Dean and Director, LLM Tax Program, July 2003 – July 2013

Professor of Law, April 2008 – June 2019

Associate Professor of Law, July 2003 – March 2008

Visiting Professor of Law, January 2021 – May 2022

**TEACHING RESPONSIBILITIES:** Tenured Professor of Law, JD Program – Property, Real Estate Transactions, Federal Income Taxation, Corporate Taxation, Taxation of Business Enterprises, Family Wealth Transfer Taxation; LLM Tax Program – Characterization of Income and Expenditures, Corporate Taxation.

**ADMINISTRATIVE RESPONSIBILITIES:** Associate Dean of Academic Affairs, with direct responsibility for all academic programs of the law school, including establishment of curriculum, course scheduling, faculty assignments, student conduct, faculty evaluations, hiring of adjunct professors, management of budgets, and compliance with accreditation standards. Associate Dean and Director of the LLM Tax Program, with direct responsibility for establishing degree requirements, developing curriculum, hiring adjunct professors, establishing pro bono tax clinic, admitting and advising students, scholarship awards, community outreach, management of budgets, supervision of staff, and program marketing; Faculty Chair, chair of faculty meetings, responsible for law school faculty relations with law school dean, University administration and Board of Trustees, supervision over functionality of faculty committees and faculty governance.

**CHAPMAN UNIVERSITY FOWLER SCHOOL OF LAW** – Orange, California

Lecturer in Law, Spring Semester 2023 (Federal Income Tax)

Lecturer in Law, Spring Semester 2021 (Taxation of Business Organizations)

Lecturer in Law, Fall Semester 2020 (Ethics of Tax Practice)

Lecturer in Law, Spring Semester 2020 (Taxation of Business Organizations)

**UNIVERSITY OF SAN FRANCISCO SCHOOL OF LAW** – San Francisco, California

Adjunct Professor, 2021 – present (Legal Principles of Federal Income Tax) [Online Graduate Tax Program]

**SANTA CLARA SCHOOL OF LAW –** Santa Clara, California

Visiting Professor, Spring Semester 2019 (Real Estate Conveyancing)

Visiting Professor, Spring Semester 2010 (Property)

**HASTINGS COLLEGE OF THE LAW** – San Francisco, California

Visiting Professor, Spring Semester 2014 (Federal Income Taxation)

Visiting Professor, Fall Semester 2009 (Family Wealth Transfer Taxation)

Visiting Professor, Spring Semester 2006 (Taxation of Business Enterprises)

**PRIVATE LEGAL PRACTICE**

**LAUTANTEN & STANLEY, APLC** – San Diego, California

Founder and Shareholder (1995 to 2000)

**GRAY CARY WARE & FREIDENRICH, LLP** – San Diego, California (presently DLA Piper)

Of Counsel, Business Tax Group (2001 to 2003)

Associate, Tax & Trusts Group (1993 to 1994) (formerly Gray Cary Ames & Frye, LLP)

Responsibilities at both law firms:

* Represented high net-worth individuals and corporate clients in a wide range of federal and state tax controversy matters, including litigation in the United States Tax Court and in administrative hearings before the Internal Revenue Service and California tax boards.
* Advised clients about individual and corporate income taxes, estate and gift taxes, employment taxes, and California taxes; expert in tax procedure.
* Advised and represented clients regarding the tax aspects of business planning, including business formation, corporate structural changes, mergers and acquisitions, corporate division, liquidation and dissolution, and changes to partnership and LLC arrangements.
* Advised start-up companies on business planning issues and implemented corporate, partnership, and LLC formation; drafted corporate, partnership and LLC agreements.
* Represented clients in federal and state tax collection disputes including abatement of penalties, offers in compromise, and removal of tax liens, levies, and wage garnishments.

**GOVERNMENT LEGAL PRACTICE**

**UNITED STATES DEPARTMENT OF JUSTICE** – Washington D.C.

Appellate Attorney, Tax Division (1987 to 1992)

* Represented the United States and the Internal Revenue Service in appellate tax litigation in the federal circuit courts of appeals. Authored approximately 75 appellate briefs and appeared at oral argument in approximately 30 cases involving all types of federal taxes. Recognized as an “Outstanding Attorney” by the Tax Division in 1990.

**UNITED STATES TAX COURT** – Washington D.C.

Attorney Advisor to Hon. Stephen J. Swift (1985 to 1987)

Law Clerk to Hon. Stephen J. Swift (part-time 1984 to 1985)

* Drafted Tax Court opinions and other legal memoranda involving all areas of federal taxation, conducted extensive legal research and statutory analysis, attended trials and hearings conducted by Judge Swift, and assisted the Judge post-trial in analyzing and evaluating documentary and testimonial evidence.

**EDUCATION**

**GEORGETOWN UNIVERSITY LAW CENTER**, LLM Taxation (1989)

Graduate Student Advisor to *The Tax Lawyer*

Thesis: “Political Activities of Section 501(c)(3) Organizations”

**GEORGE WASHINGTON UNIVERSITY LAW CENTER,** JD with Honors (1985)

Articles Editor, *The G.W. Journal of International Law and Economics*

**BRIGHAM YOUNG UNIVERSITY,** BS Psychology, *magna cum laude* (1978)

Teaching Certificate for Utah Secondary Schools

**REPRESENTATIVE SCHOLARSHIP**

Stanley, Kimberly, “Tax Exemption for Religious Colleges after *Obergefell:* A Question of Law or Politics or Both?” Lexis Federal Tax Journal Quarterly, Matthew Bender (December 2015) (featured article).

Stanley, Kimberly, “No Experience Necessary! *Loving v. IRS* and Tax Return Preparer Regulations,” Lexis Federal Tax Journal Quarterly, Matthew Bender (September 2014) (featured article).

Stanley, Kimberly, “Did the American Tax Relief Act of 2012 Fix the Alternative Minimum Tax?” Lexis Federal Tax Journal Quarterly, Matthew Bender (December 2013) (featured article).

Stanley, Kimberly, “*Mayo* and *Home Concrete*: Defining Treasury’s Power as a Fourth Branch Player,” Lexis Federal Tax Journal Quarterly, Matthew Bender (September 2012).

Stanley, Kimberly, “Home Mortgage Interest Deduction for Unmarried Co-Owners Limited to $1.1 Million of Debt,” Real Property Law Reporter Tax Column (July 2012).

Stanley, Kimberly, “Transfer of Property for Services,” Lexis Tax Advisor, Federal Topical, section 1B.2D, Matthew Bender (2011) (treatise chapter).

Stanley, Kimberly, “*Mortgage Forgiveness Debt Relief Act of 2007*,” Real Property Law Reporter Tax Column (April 2008).

Stanley, Kimberly, “*Tax Evasion Confusion in the Ninth Circuit*,” California Tax Lawyer (Winter 2007).

Stanley, Kimberly, “*Estate of Bigelow v. Commissioner*,” Real Property Law Reporter Tax Column (October 2007).

Stanley, Kimberly, “*Beecher v. Commissioner*,” Real Property Law Reporter Tax Column (July 2007).

Stanley, Kimberly, “*Deductibility of Insurance Premiums and Other Insurance-Related Costs*,” LexisNexis Federal Tax Library (2006) (treatise chapter).

Stanley, Kimberly, “*Deduction of Travel Expenses*,” LexisNexis Federal Tax Library (2006) (treatise chapter).

**FACULTY SERVICE**

Chaired faculty committees on Curriculum, Assessment, Budget, Graduate Law Programs, and Student Discipline Hearings; service on Strategic Planning, Admissions, Appointments and various other ad-hoc committee assignments including revision of ABA Standards and ABA sabbatical review.

**BAR ADMISSIONS**

State of California (December 1985)

District of Columbia (January 1989)

**PROFESSIONAL AFFILIATIONS**

Vice Chair, Executive Committee, State Bar of California Taxation Section (1999-2002)

Chair, San Diego County Bar Association, Taxation Section (1995-1996)

Member, State Bar of California Taxation Section (1995 – present)

Member, ABA Taxation Section (1993 – present)