

KAELYN J. ROMNEY

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ACADEMIC, GOVERNMENT & PRIVATE EMPLOYMENT

GOLDEN GATE UNIVERSITY SCHOOL OF LAW: Associate Professor & Director of Litigation

2017-2020

Director of Litigation Center: Director of nationally-recognized center focused on practical trial skills excellence. Taught Evidence, Tax Litigation, Advanced Trial Advocacy, Civil Litigation, Depositions, and Expert Witnesses. Acted as liaison between law school and legal community, provided weekly MCLE seminars in tax, litigation, and advocacy.

- **Litigation Center Curriculum:** Recruited and supervised 30+ adjuncts, and rolled-out eight new litigation courses including eDiscovery, Jury Selection, Advanced Persuasion, and Experts. Committed to ensuring the highest level of professionalism, and mentoring students to become ethical and dedicated contributors to the legal community.
- **Technology Summit:** Spearheaded Golden Gate's first litigation technology summit which including curriculum in blockchain, smart contracts, AI, courtroom technology, social networking, and legal technology careers.
- **Honors Litigation Program:** Directed and restructured all aspects of full-time intensive summer litigation program designed to arm students with litigation fundamentals elevating them above their peers through skills mastery. Summer courses included Evidence, Trial Advocacy, Performance and Persuasion, and Motions Practice.
- **National Trial Team:** Hosted annual national tournaments, directed the national trial team, and increased participation by 250% by restructuring more diverse coaching teams and developing advanced training initiatives. Improved overall national team success winning multiple national titles during 2018-2020 tenure.

DEPARTMENT OF TREASURY: IRS Office of Chief Counsel, Senior Counsel

2006-2017

SPECIAL ASSISTANT U.S. ATTORNEY: U.S. Bankruptcy Court, Northern District of California

2007-2016

Senior Counsel Litigation Specialist: Experienced litigator skilled in tax controversy disputes, developed and drove litigation strategic initiatives while advising and representing the IRS in complex tax matters before the U.S. Tax Court. Conducted 23+ trials in fraud, international penalties, FBAR, cannabis industry taxation, and abusive transactions.

- **Litigation:** Successfully litigated numerous high-profile and complex cases while balancing a demanding caseload of 65-80 matters in a fast-paced environment. Implemented effective trial strategy in significant multi-million dollar cases. Most notably, *Rutter v. Comm'r T.C. Memo. 2017-174*, *Hahn v. Comm'r T.C. Memo. 2018-100*, *Putanec v. Comm'r T.C. Memo 2116-221*, *Romanowski v. Comm'r T.C. Memo. 2013-55*, and *Alterman v. Comm'r T.C. Memo. 2018-83*. Lead multiple trial teams in case development, depositions, motions, extensive discovery, and trial briefing.
- **Settlement:** Skilled in negotiating resolution of domestic and international tax disputes. Effectively managed case settlement initiatives and achieved a high rate of settlement by balancing the needs and mission of the organization with the expectations of taxpayers. Recognized for negotiation and communication skills and for curating new attorney training programs and litigation efficiency initiatives.
- **Bankruptcy:** Represented U.S. in Bankruptcy Court. Advised and presented legal updates to IRS collection and insolvency specialists, drafted objections to plan confirmations, and conducted technical research.
- **Tax Compliance:** Counseled and advised international audit teams delivering insightful development strategies and technical tax research. Evaluated and strategized on tax positions involving international collection efforts, fraud, voluntary compliance, evidentiary disputes, summons enforcement, structured transactions, and penalties.

LANAHAN & REILLEY, LLP: Business & Tax Associate

2005-2006

Transactional tax attorney with an emphasis on real estate transactions. Drafted and reviewed leases, purchase and sale agreements, letters of intent, and escrow instructions. Consulted small businesses on tax and choice of entity formation.

INDEPENDENT TAX REPRESENTATIVES: Real Property Tax Analyst

2004-2005

Specialized in real property tax appeals, change of ownership valuation, and decline-in-value contests. Provided tax consultation, tax assessments, and tax analysis for major hotels, commercial office buildings, and residential properties. Organized and created office systems to streamline and expand clientele development.

ADVANCED LEGAL INSTRUCTION

- **HASTINGS SCHOOL OF LAW - Trial Advocacy & Depositions Adjunct Professor** (FALL 2021, SPRING 2022)
- **SANTA CLARA SCHOOL OF LAW - Evidence Adjunct Professor** (FALL 2021)
- **JOHN MARSHALL ATLANTA LAW SCHOOL - Trial Advocacy Adjunct Professor** (SPRING & SUMMER 2021)
- **UNIVERSITY OF SAN FRANCISCO SCHOOL OF LAW - Summer Trial Advocacy Instructor** (SUMMER 2018, 2019)
- **GOLDEN GATE UNIVERSITY LLM TAXATION PROGRAM - Tax Adjunct Professor** (2014-2017)

TRIAL ADVOCACY & CONSULTING TRAINING (TACT) - Instructor (2020-2021)

NATIONAL INSTITUTE OF TRIAL ADVOCACY (NITA) - Instructor (2016-2021)

U.S. Tax Court Litigation, Depositions, Trial Advocacy, ONLINE Trial Advocacy, and ONLINE Depositions

GREGORY & ASSOCIATES, CPA PRACTITIONERS TAX ADVOCACY TRAINING - Evidence Instructor (2019-2021)

IRS CHIEF COUNSEL ADVANCED LITIGATION & CROSS EXAMINATION TRAINING - Instructor Cadre (2013-2016)

SELECTED INVITED SPEAKING ENGAGEMENTS

- ENFORCEMENT ACTION ON CROSS BORDER ESTATES, *28 Annual Estate & Gift Tax Conference* (*postponed) 2020*
 - EVIDENCE BASICS ON-LINE, *Queen's Bench Webinar* 2021
 - ON-LINE VIRTUAL HEARINGS & DEPOSITIONS, *Queen's Bench Webinar* 2021
 - TRANSFER TAX CONTROVERSIES IN TAX COURT, *27 Annual Estate & Gift Tax Conference* 2019
 - EFFECTIVE VIRTUAL HEARINGS ON ZOOM, *Queen's Bench Webinar* 2020
 - ETHICS IN REPRESENTING CLIENTS IN THE CANNABIS INDUSTRY, *RJS Tax Controversy Institute* 2018, 2019
 - INTERNATIONAL ISSUES UPDATE, *IRS Special Agents & Chief Counsel Training* 2012, 2016
 - SUMMONS ENFORCEMENT, AND PROPER SUMMONS PROCEDURES, *IRS Agents, Counsel, Appeals* 2007, 2016
 - WILLFUL FBAR PENALTIES "OVERVIEW AND UPDATES," *IRS Special Agents & Chief Counsel* 2014, 2015
 - LITIGATION BOOT CAMP "ADVANCED LITIGATION TIPS," *California State Bar Tax Annual Meeting* 2014, 2015
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PUBLICATIONS

No More Document Dumps or Secret Subpoenas: Amending the U.S. Tax Court Rules to Conform to the Federal Rules of Civil Procedure, Streamlining Pretrial Discovery, 4 BUS. ENTREPRENEURSHIP & TAX L. REV. 107 (2020); available at <https://scholarship.law.missouri.edu/ber/vol4/iss1/45>.

Tips from the Bench – Closing Arguments, ABA LITIGATION NEWSLETTER, (Aug. 2018)

The EXHIBIT, LITIGATION CENTER - *Quarterly Newsletters*, <https://digital commons.law.ggu.edu/litigation/8>

AWARDS & CERTIFICATIONS

- QUEENS BENCH BAR ASSOCIATION, **2019 ROOKIE OF THE YEAR** - *Outstanding Dedication & Service*.
 - NATIONAL INSTITUTE OF TRIAL ADVOCACY, **2016 MASTER ADVOCATE DESIGNATION** - *Advanced Trial Training*.
 - BAR ASSOCIATION OF SAN FRANCISCO (BASF), **2011 BARRISTER OF THE YEAR** - *Outstanding Years of Service*.
 - CONFLICT RESOLUTION CENTER OF SAN DIEGO, **MEDIATION CERTIFICATE** - *Trained Court Volunteer*.
 - SAN DIEGO SMALL CLAIMS COURT, **2001-2003** - *Court Volunteer Mediator*.
 - THE PROPERTY TAX INSTITUTE CERTIFICATE, **TAX ASSESSMENT & VALUATION CERTIFICATE**.
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EDUCATION

UNIVERSITY OF SAN DIEGO SCHOOL OF LAW (2001-2002)

JURIS DOCTOR, LL.M. MASTERS IN TAXATION

UNIVERSITY OF CALIFORNIA, SANTA BARBARA (1995)

BACHELOR OF SCIENCE, LAW & SOCIETY, HONORS

BAR ADMISSIONS

STATE BAR OF CALIFORNIA, *Bar No. 216580*

UNITED STATES TAX COURT

UNITED STATES DISTRICT COURT, NORTHERN DISTRICT OF CALIFORNIA

PROFESSIONAL LEADERSHIP & CIVIC ACTIVITIES

NATIONAL ASSOCIATION OF LEGAL ADVOCACY EDUCATORS (NAELA), *Member*.

2020-CURRENT

GENERATION CITIZEN NON-PROFIT BOARD, *Board Member*.

2020

U.S. TAX COURT PRO-BONO VOLUNTEER, *Calendar Call Volunteer*.

2019-2020

AMERICAN BAR ASSOCIATION (ABA)

2001-CURRENT

LITIGATION SECTION, *Criminal Tax Co-Chair*.

EVIDENCE & TAXATION SECTION, *Member*.

CALIFORNIA BAR ASSOCIATION (*AKA CALIFORNIA LAWYER'S ASSOCIATION)

2013-2020

TAX EXECUTIVE COMMITTEE, *Advisor, Board Member*.

ANNUAL MEETING PLANNING COMMITTEE, *Speaker Chair*.

DC DELEGATION COMMITTEE, *Chair & Vice-Chair*.

QUEEN'S BENCH BAR ASSOCIATION

2019-2021

EDUCATION COMMITTEE, *Board Member*.

SAN FRANCISCO BAR ASSOCIATION, BARRISTERS (BASF)

2003-2014

EXECUTIVE BOARD, *Treasurer*.

FINANCE COMMITTEE, *Board Member*.

TAXATION SECTION, *Chair & Vice-Chair*.

UNIVERSITY OF SAN DIEGO SCHOOL OF LAW, LOW INCOME TAXPAYER CLINIC

2000-2001