

DONALD BRUCE TOBIN
The Ohio State University
Michael E. Moritz College of Law
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ACADEMIC EMPLOYMENT

The Ohio State University, The Michael E. Moritz College of Law

Associate Dean for Academic Affairs and
Associate Professor of Law. 2006-present
Associate Professor of Law. 2005-2006
Assistant Professor of Law. 2001- 2005
Courses: Federal Income Tax, Tax Policy, Taxation of Business Enterprises, Legislation.
Research focus on tax law with an emphasis on tax policy and the interaction between the
tax code and other areas of law.

American University, Washington College of Law

Adjunct Professor. Fall 2000
Course: National Economic Policy and the Law.

PUBLICATIONS

Political Advocacy and Taxable Entities, Are They the Next "Loophole"?, 6 FIRST AMEND. L. REV. 41 (2007).

Political Campaigning by Churches and Charities: Hazardous for 501(c)(3)s; Dangerous for Democracy, 95 Geo. L.J. 1313 (2007).

Taxpayer Standing and DaimlerChrysler v. Cuno: Where Do We Go From Here?, 110 TAX NOTES 863 (2006).

PRINCIPLES OF FEDERAL INCOME TAX, THE CONCISE HORNBOOK SERIES (7th Edition), with Daniel Posin (West 2005).

Investing in Children: A Not So Radical Proposal, 73 U. Cinn. L. Rev. 457 (Dec. 2004).

Regulate, Don't Eliminate, 527s (with Edward B. Foley), 2004 TNT 170-22 (Sept. 2004).

Tax Code Section 527 Groups Not an End-Run Around McCain-Feingold (with Edward B. Foley), 72 U.S. LAW WEEK 2403 (January 20, 2004), also printed in 6 DAILY TAX REPORT J-1 (January 12, 2004).

PRINCIPLES OF FEDERAL INCOME TAX, THE CONCISE HORNBOOK SERIES, with Daniel Posin (West 2003).

Anonymous Speech and Section 527 of the Internal Revenue Code: Can Congress Use the Tax Code as a Mechanism for Campaign Finance Reform, 37 GA. L. REV. 611 (2003).

Campaign Finance Disclosure and Section 527 of the Code: A Look at the District Court's Opinion in National Federation of Republican Assemblies, 38 EXEMPT ORG. TAX REV. 43 (2002), reprinted in 97 TAX NOTES 407 (2002).

Less is More: A Move Toward Sanity in the Budget Process, 16 ST. LOUIS U. PUB. L. REV. 115 (1996).

The Balanced Budget Amendment: Will Judges Become Accountants? A Look at State Experiences, 12 J.L. & POL. 153 (1996).

Note, *The Tax Court Revisits the Golsen Rule: Lardas v. Commissioner*, 47 TAX LAW. 559 (1994).

ELECTION LAW @ MORITZ PUBLICATIONS

Don't Play Poker with All Saints Church, October 23, 2007, available at <http://moritzlaw.osu.edu/electionlaw/comments/articles.php>.

The IRS and Secret Campaign Regulation, November 22, 2005, available at <http://moritzlaw.osu.edu/electionlaw/comments/2005/051122.php>.

New 527 Bill Plugs Some Major Holes, but is it Constitutional?, February 22, 2005, available at <http://moritzlaw.osu.edu/electionlaw/comments/2005/050222.php>.

The Legislature Can Do Better and the Citizens of Ohio Deserve Better, December 14, 2004, available at <http://moritzlaw.osu.edu/electionlaw/comments/2004/041214.php>.

Lying to Win (with Edward B. Foley), September 21, 2004, available at <http://moritzlaw.osu.edu/electionlaw/comments/archive-author.php>.

Permissible Election Activities of 501(c)(3) Organizations, July 13, 2004, available at http://Moritzlaw.osu.edu/electionalawe/book/part3/campaign_tax01.html.

Point-Counterpoint on Election Activities of Churches and Charities, August 24, 2004, available at <http://moritzlaw.osu.edu/electionlaw/comments/2004/040824.php>.

PREVIOUS EMPLOYMENT

Tax Division, United States Department of Justice

Attorney, Appellate Staff. 1997-2001
Honors Program

The Honorable Francis Murnaghan, Jr., United States Court of Appeals for the Fourth Circuit

Law Clerk. 1996-1997

Office of Senator Paul Sarbanes, United States Senate

Legislative Assistant. 1991, 1995-1996, Staff Assistant 1989-1990
Specialized in economic issues including tax, budget, monetary policy and trade.
Prepared the Senator for hearings and mark-ups. Delivered speeches and briefings to public and private organizations.

Senate Committee on the Budget, United States Senate

Professional Staff Member. 1993-1994
Specialized in macro-economic issues, tax, and budget. Prepared a member of the Committee for hearings and mark-ups. Drafted legislation, speeches, and committee report language.

Joint Economic Committee of Congress

Professional Staff Member. 1991-1992
Advised Chair of the Committee on matters before the Committee. Specialized in economic issues including tax, budget, monetary policy, and trade. Prepared the Chair for hearings, drafted legislation, speeches, and committee reports.

EDUCATION

GEORGETOWN UNIVERSITY LAW CENTER, Washington, D.C., J.D., 1996

Honors: *Magna cum laude*

Order of the Coif

Honors in Legal Research and Writing

Activities: *The Tax Lawyer*

DUKE UNIVERSITY, Durham, NC, B.A., 1989

Majored in economics

PRESENTATIONS

Panelist, *No Strings Attached? The First Amendment and Tax-Exempt Organizations*, University of North Carolina, February 16, 2007.

Moderator, *Regulation of Non-Profits in Political Campaigns*, Georgetown University Law Center, Oct. 13, 2006.

Speaker, *Political Intervention by Religious Organizations: Right or Wrong?*, Ohio Legal Scholarship Workshop, January 2006, Ohio State University, Moritz College of Law, February 2006.

Panelist, *Money & Politics 2004: New Rules, New Practices*, Ohio State University, Moritz College of Law, September 2004.

Witness, Federal Election Commission, Comments on Proposed Rulemaking Notice 2004-5, April 14, 2004.

Speaker, *Investing in Children: A Not So Radical Proposal*, University of Dayton, School of Law, Faculty Workshop, February 2004.

Speaker, *Investing in Children: A Not So Radical Proposal*, Ohio Legal Scholarship Workshop, University of Dayton, School of Law, Faculty Workshop, January 2004.

Speaker, *Social Security and our Children*, Summer Workshop Series, the Moritz College of Law, July 2003.

Participant in, *Campaign Finance Reform*, A panel discussion at the South East Association of Law Schools annual conference, August 24, 2003.

Speaker, *Of Corporate Corruption and Congressional Correction*, The Ohio State University, Winter College, March 1, 2003.

Participant in, *Lessons From Enron*, a panel discussion at the Moritz College of Law, February 2002.

Speaker, *Secret Speech and Section 527*, Summer Workshop Series, the Moritz College of Law, July 2002.

Participant in, *A Crisis in Corporate America?*, a panel discussion at the Moritz College of Law, August 2002.

Speaker, *Technology in the Classroom*, a brown bag workshop on teaching, Moritz College of Law, August 2002.

AWARDS

Department of Justice, Volunteer Service Award, 2001

Department of Justice, Tax Division, Outstanding Attorney Award, 1999

REPRESENTATIVE CASES

Director of Revenue v. CoBank, (Sup. Ct. No. 99-1792) (amicus curiae) - Whether Congress has exempted from state taxation the income of a privately- owned lending bank chartered as a federal instrumentality.

Nahey v. Commissioner, 196 F.3d 866 (7th Cir. 1999) - Whether a payment received in settlement of a breach of contract claim is ordinary income or capital gain to the recipient when the claim was acquired in conjunction with the purchase of a corporation's assets.

Lee v. Commissioner, 155 F.3d 584 (2d Cir. 1998) - Whether interest expenses incurred from participation in a tax shelter were deductible under I.R.C. § 163.

General Dynamics Land Systems v. Tracy, 700 N.E.2d 1242 (Ohio Sup. Ct. 1998) (amicus curiae) - Whether the State of Ohio could tax a government contractor's personal property that was located on a federal enclave.

**PROFESSIONAL
SERVICE**

Moritz College of Law, Academic Affairs Committee, Ex. officio, 2007-2008

Moritz College of Law, Long Range Planning, 2007-2008

The Ohio State University, Registrar's Faculty Advisory Committee, 2007-2008

The Ohio State University, IPC Advisory Group, 2007-2008

Moritz College of Law, Academic Affairs Committee, Ex. officio, 2006-2007

Moritz College of Law, Long Range Planning, 2006-2007

The Ohio State University, Registrar's Faculty Advisory Committee, 2006-2007

The Ohio State University, IPC Advisory Group, 2006-2007

Advisor, Business Law Moot Court Team, 2005-2006

Moritz College of Law, Chair, Administration Committee, 2005-2006

Moritz College of Law, Chair, Barrister's Club Committee, 2004

Moritz College of Law, Long Range Planning, 2003-2004

Moritz College of Law, Administration Committee, 2001-2003

Moritz College of Law, Administration Committee, Subcommittee on Technology and the Classroom, 2001-2003

Moritz College of Law, Administration Committee, Subcommittee on University Awards, 2002-2003

Advisor, Business Law Students, 2001 - present

Volunteer, South East Ohio Legal Services, Low Income Taxpayer Clinic, 2003-Present

BAR ADMISSIONS

Maryland Bar (1996)

United States District Court for Maryland (1996)

Maryland Court of Appeals (1996)

United States Court of Appeals for the Fourth Circuit (1997)

United States Court of Appeals for the Ninth Circuit (1997)

United States Court of Appeals for the Fifth Circuit (1998)

United States Supreme Court (2000)

United States Court of Appeals for the Second Circuit (2000)

United States Court of Appeals for the Tenth Circuit (2000)