

JACQUELINE LAÍNEZ FLANAGAN

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EXPERIENCE

**Visiting Associate Professor of Clinical Law and Acting Director,
Small Business & Community Economic Development Clinic** July 2025–Present
THE GEORGE WASHINGTON UNIVERSITY LAW SCHOOL Washington, DC

- Responsible for teaching transactional law course including corporate, contract, copyright, nonprofit, and tax law.
- Direct students in representation of entrepreneurs in technology, arts, culinary, and nonprofit sectors, involving start-up counseling, preparation of corporate documents, contract review and drafting, trademark prosecution, and applications for state and federal tax exemption.

CENTER FOR TAXPAYER RIGHTS October 2023 – July 2025
Deputy Director January 1, 2024 – July 2025
Consultant October 1 – December 31, 2023

- Represent taxpayers across the U.S., including administrative practice and U.S. Tax Court litigation.
- Assist in the daily operations of a 501(c)(3) nonpartisan, nonprofit including supporting low income taxpayer clinic (LITC) practitioners nationwide.
- Provide in-house supervision of staff attorneys and mentor pro bono attorneys, CPAs, and EAs.
- Engage in systemic advocacy, rendering legal and tax expertise by way of written comments, tax publications, proposed guidance, and co-counseling on amicus briefs.
- Frequent presenter on domestic and international taxpayer issues.

Independent Nonprofit Consultant May 2021 – January 2024

- Provide counsel and support to new and established domestic and international nonprofit organizations ranging from refugee resettlement, faith-based, and educational organizations, to academically affiliated think tanks and research centers.
- Counsel on early formation and compliance issues, including tax, finance, contract, and intellectual property issues.
- Advise on operational and organizational planning and strategic development goals.
- Advance nonprofit organization interests before Treasury's Office of Tax Policy and state agencies.
- Assist nonprofits to identify potential tax compliance concerns in the distribution of charitable program funds to individuals, especially unconditional direct cash transfers (DCTs).

Director, Tax Policy Clinic (pilot) January 2023 – September 2023

Director, Tax Clinic June 2014 – December 2022 *

Founding Director, Low Income Taxpayer Clinic December 2005 – May 2008

UNIVERSITY OF THE DISTRICT OF COLUMBIA DAVID A. CLARKE SCHOOL OF LAW

*on leave June 2018 – 2020 and June 2021 – 2022

- Founded and previously directed the Low Income Taxpayer Clinic (LITC), a seven-credit course. LITC duties required financial management of IRS LITC funds, including full and non-competing continuation grant applications, site visits, and interim and year-end financial reports.

- Provide comprehensive training to law students enrolled in Tax Clinic programs, most recently a Tax Policy Clinic pilot, a seven-credit course comprised of a classroom seminar and fieldwork interpreting administrative guidance in IRC provisions, treasury regulations, and revenue rulings.
- Provide advice and recommendations on the management of tax policy initiatives at the state and local level, especially proposed and pending legislation impacting underserved communities.
- Supervise clinic students, modeling best practices in the delivery of direct client services and federal tax controversy practice, including litigation before U.S. Tax Court.
- Oversee client deliverables, including legal analysis and research memos of federal and state legislative developments regarding potential tax treatment of direct cash transfers.
- Teach Contracts and Federal Personal Income Tax as a tenure-track faculty member since 2016 (tenure awarded Spring 2023).

Acting Director, Federal Tax Clinic (Visiting Associate Professor) June 2021 – June 2022
Visiting Faculty, Federal Tax Clinic June 2018 – June 2020
AMERICAN UNIVERSITY WASHINGTON COLLEGE OF LAW Washington, DC

- Directly supervised an average of twenty-four (24) tax clinic students each academic year, including summer clinic coverage.
- Maintained IRS LITC grant, including yearly grant application, and interim and year end reports.
- As visiting law faculty and member of the Technology Committee, conferred on IT policy and developed content on public-facing platform.
- Coached and prepared law students for national moot court competitions, including intellectual property and entertainment law competitions.
- Taught State and Local Taxation, a two-credit course with a focus on Supreme Court jurisprudence (Spring 2022).

Director, Intellectual Property & Transactional Law Clinic August 2013 – May 2014
UNIVERSITY OF RICHMOND SCHOOL OF LAW Richmond, VA

- Directed six-credit transactional law clinic focused on intellectual property issues.
- Managed participation in the United States Patent and Trademark Office Law School Certification Pilot Program.
- Trained law students in the provision of direct legal services, primarily trademark prosecution, including filing basis, trademark strength, World Intellectual Property Organization international goods and services analysis, and post-registration procedures.
- Provided students with foundation in start-up and business law counseling, contract review and drafting, and limited financing analysis for entrepreneurs, social enterprises, and nonprofit organizations.

**Friedman Fellow and Visiting Associate Professor of Clinical Law,
 Small Business & Community Economic Development Clinic July 2010–July 2013**
THE GEORGE WASHINGTON UNIVERSITY LAW SCHOOL Washington, DC

- Responsible for co-teaching transactional law course including corporate, contract, copyright, nonprofit, and tax law.
- Directed students in representation of entrepreneurs in technology, arts, culinary, and nonprofit sectors, involving start-up counseling, preparation of corporate documents, contract review and drafting, trademark prosecution, and applications for state and federal tax exemption.

- Directed policy projects related to the creative economy, workforce development, and social entrepreneurship.

Director of Clinical Programs

July 2008 – July 2009

UNIVERSITY OF MEMPHIS – CECIL C. HUMPHREYS SCHOOL OF LAW

Memphis, TN

- Supervised clinical and externship programs, including development of new clinical and externship courses.
- Regular pro bono volunteer with Memphis Area Legal Services and Memphis Bar Association’s monthly legal clinic.
- Collaborated with Memphis Bar Association on community and economic development project.
- Directed the Tax and Small Business Clinic as a pilot program.

EDUCATION

LL.M. (Friedman Fellow) The George Washington University Law School

LL.M. (Taxation) Georgetown University Law Center

Juris Doctor University of Illinois Chicago School of Law

BA (English) The College of New Jersey

LAW SCHOOL EMPLOYMENT & ACTIVITIES

The George Washington University Law School

Summer 2009 *Pro Bono* Attorney, Immigration Clinic

Georgetown University Law Center

Fall 2007 *Pro Bono* Attorney, Office of Public Interest and Community Service

University of Illinois Chicago School of Law

Fall 1999 Contributing Writer, Executive Board, *The Decisive Utterance*

Spring 1999 Business Manager, Executive Board, *The Decisive Utterance*

Spring 1998 Editor-in-Chief, *The Decisive Utterance*

Fall 1997 Staff Writer and Editor, *The Decisive Utterance*

Fall 1997 Secretary, Hispanic Law Student Organization

Summer 3L Law Clerk, General Accident Insurance Co., now Liberty Mutual Insurance

2L Full Time Paralegal, Lord Bissell & Brook, London litigation - toxic tort div.

AWARDS

- Nominee, Professor of the Year Award, UDC-DCSL (2014 – 2015)
- Outstanding Leadership, Public Action Law Society, University of Memphis (2008–2009)
- Outstanding Faculty, National Black Law Students Association (Hon. William C. Pryor Chapter), UDC-DCSL, (2006–2007)

PROFESSIONAL AFFILIATIONS

Associate, J. Edgar Murdock American Inn of Court, 2014-2017

PROFESSIONAL SERVICE

University of the District of Columbia

Member, Admissions Committee, 2022-2023

Member, Academic Standards Committee, 2022-2023

Member, Teaching Working Group Subcommittee, 2022-2023

Faculty Advisor, Latino/a Law Students Association, 2006–2008, 2022-2023

Co-Chair, Clinical Affairs Committee, 2016–2017

Member, Clinical Affairs Committee, 2020–2021

Career & Professional Development Committee, *ex officio*, 2016–2017

Member, Assessment Task Force, 2016–2017

Member, Strategic Planning Committee, 2015–2016

Member, Clinical Studies Committee, 2006–2008

Member, Academic Affairs Committee, 2006–2008

University of Richmond

Member, Library and Technology Committee

University of Memphis

Member, Finance Advisory Committee (elected)

Member, Admissions Committee

Member, Clinical Studies Committee

Member, Ad Hoc Building Committee

Faculty Advisor, Public Action Law Society

EDITORIAL POSITIONS

Reviewer A Handbook for Transactional and Small Business Clinics, by Steven M. Virgil, Carolina Academic Press

Chapter Editor Effectively Representing Your Client Before the IRS (6th Edition, 2015)

Member Editorial Advisory Board, *The Tax Lawyer*, (Fall 2012 – 2020)

Contributing Editor Clinical Law Prof Blog (Law Professor Blogs Network), 2008 – 2009

Assoc. Writer Analyst Wolters Kluwers/CCH Inc., State Tax Dept., 2000 –2002

Full Time Editor The Chicago Law Bulletin Publishing Co., *The Jury Verdict Reporter* and *Sullivan's Judicial Profiles*, Illinois and Wisconsin editions, 3L – Post Grad

PUBLICATIONS

DCT's for Microenterprise (Work in Progress)

[AMICUS BRIEF OF THE CENTER FOR TAXPAYER RIGHTS](#), United States Supreme Court, *In re: Salvador*, co-authored with and represented by the Tax Litigation Clinic at the Legal Services Center of Harvard Law School, (Aug. 29, 2024)

Contributor, [Group Advises on Treatment of Direct Cash Transfer Payments](#), TAX NOTES FEDERAL, 2024 TNIF 50-27, (Mar. 1, 2024)

[Against Taxing Direct Cash Transfers](#), 111 TAX NOTES STATE 113 (Jan. 08, 2024)

[DACA's Tax Benefits Highlight the Need for Broader Immigration Reform](#), 107 TAX NOTES STATE 955 (March 13, 2023)

[Maximizing Direct Cash Transfers to Youth Experiencing Homelessness: Tax Implications](#). S. Berger Gonzalez, M. Morton, & A. Farrell, (Eds.), *A Toolkit on Cash Transfers for Youth and Young Adults*. Chicago, IL: Chapin Hall at the University of Chicago, (2022)

[Seeking Tax Justice for Undocumented Immigrant Workers](#), 172 TAX NOTES FED. 1459 (AUG. 30, 2021)(TAX ANALYSTS GLOBAL ROUNDTABLE, TAX NOTES INTERNATIONAL, Vol. 103 (Aug. 30, 2021); TAX NOTES STATE, Vol. 101 (Aug. 30, 2021); and TAX NOTES FEDERAL, Vol. 172 (Aug. 30, 2021), [TAXPROF BLOG](#), Sept. 8, 2021)

[Reframing Taxigration in the Search for Tax Justice](#), TAX ANALYSTS, 100 TAX NOTES STATE 703 (May 17, 2021)

Written Comments on RIN 1125-AA94; EOIR Docket No. 18-0002, OMB Control Number 1615-0067; Comments in Opposition to Proposed Rulemaking: Procedures for Asylum and Withholding of Removal; Credible Fear and Reasonable Fear Review; 8 CFR Parts 208 and 235 RIN 1615-AC42, EOIR Docket No. 18-0002; A.G. Order No. 4714-2020 (Submitted July 15, 2020)

[Reframing Taxigration](#), 87 Tenn. L. Rev. 629 (2020). (Hayes Holderness, Weekly SSRN Tax Article Review and Roundup: Holderness Reviews Flanagan's 'Reframing Taxigration', [TAXPROF BLOG](#), Dec. 13, 2019).

[Holding U.S. Corporations Accountable: Toward a Convergence of U.S. International Tax Policy and International Human Rights](#), 45 Pepp. L. Rev. 685 (2018).

[Brief Amicus Curiae](#), United States Tax Court, *McLane v. Commissioner of Internal Revenue*, May 1, 2018.

Chapter Author, *Securing Relief from Joint and Several Liability - Section 6015, Effectively Representing Your Client Before the IRS* (7th Edition, March 27, 2018).

Contributor, [Parent Company Accountability: Ensuring Justice for Human Rights Violations](#) (by Professor Gwynne Skinner), International Corporate Accountability Roundtable (ICAR) Report, September 2015.

[Viewing Value Creation by Business Lawyers Through the Lens of Transactional Legal Clinics](#), 15 U.C. Davis Bus. L.J. 49 (2014) (with Professor Susan R. Jones).

[Enriching the Law School Curriculum: The Rise of Transactional Clinics in U.S. Law Schools](#), 43 Wash. U.J.L. & Pol'y 85 (2013) (with Professor Susan R. Jones).

[Measure for Measure: The Uneasy Marriage of Tax Policy and Immigration Reform](#), TAXES – THE TAX MAGAZINE, CCH Wolters Kluwer, Vol. 87, No. 4, April 2009.

[To File or Not to File: Tax Compliance Among Undocumented Immigrant Workers](#), American University Washington College of Law, Business Law Brief, Vol. 3, Issue 2, Spring 2007.

Contributing Author, “Comments on Sec. 7122 OIC Procedures,” Tax Analysts, Tax Notes Today, 2006 TNT 206-29, October 6, 2006.

Lead Author, [The IRS Individual Taxpayer Identification Number: An Operational Guide to the ITIN Program](#), Published by the Center for Economic Progress, underwritten by the Annie E. Casey Foundation, April 2004.

PRESENTATIONS / INTERVIEWS

Panelist, [Taxpayer Advocate/Ombuds/Tax Clinic Workshop: Role of Taxpayer Advocate-Ombuds and Clinics in Promoting Trust and Protecting the Rule of Law](#), 10th Annual International Conference on Taxpayer Rights, Panel Scheduled in Washington DC, June 4, 2025.

Guest, Radio Bilingue, Linea Abierta (Live Call-In Program), *IRS Chief Resigns Over Immigration Deal*, April 15, 2025.

Guest, Radio Bilingue, Linea Abierta (Live Call-In Program), *Taxpayer Anxiety Over DHS Threats and Protections Under IRC Section 6103*, March 20, 2025.

Panelist, Individual Taxation: Filing Season and Direct File, National Bar Association Webinar, March 6, 2025.

Guest, Radio Bilingue, Linea Abierta (Live Call-In Program), *How the Use of IRS Data to Aid Deportations Might Affect U.S. Tax Revenues*, February 20, 2025.

Panelist, [2025 Tax Filing Season and IRS Direct File Program](#), DC Bar Association, [Annual Tax Conference](#), Washington, DC, Jan. 16, 2025.

Panelist, [NYU 16th Annual Tax Controversy Forum, ELIMINATING BIAS IN REPRESENTING THE IMMIGRANT WORKER AND THEIR EMPLOYER](#), NYC, June 27, 2024.

Panelist, [Taxpayer Advocate and Ombuds, Tax Clinic Workshop: Implications of a Digitalized Tax System on Under and Unrepresented Taxpayers](#), 9th Annual International Conference on Taxpayer Rights, Antwerp, Belgium, June 4, 2024.

Panelist, [Racial Disparity in Tax Administration Beyond Audits](#), Tax Chat Series, Center for Taxpayer Rights, Webinar, May 8, 2024.

Presenter, Tax Rights and Responsibilities of H-2A and H-2B Workers (Spanish language Webinar), Sponsored by Justice in Motion, September 20, 2023.

Presenter, ITIN Challenges: Effective Advocacy on a Changing Terrain, 2023 ABA May Tax Meeting, Washington DC, May 6, 2023.

Lead Presenter, Tax Issues for Immigrants and Their Families, New York Immigration Coalition Webinar, March 31, 2023.

Lead Presenter, Everything You Need to Know About Individual Taxpayer Identification Numbers (ITINs), New York Immigration Coalition Webinar, March 7, 2023.

WIP Presenter, Taxing Direct Cash Transfers, 2022 Inaugural Graciela Olivárez Latinas in the Legal Academy ("GO LILA") Workshop, Stanford Law School, June 24-25, 2022.

Speaker, [Incorporating Clinical Lessons in the Broader Law School Curriculum, 2022 AALS Conference on Clinical Education](#), May 12, 2022.

Expert Commentator, [2022 WalletHub Tax Survey](#), WALLETHUB, Mar. 7, 2022.

Expert Presenter, Tax Implications of Direct Cash Transfers, Webinar, Chapin Hall at the University of Chicago, Jan. 28, 2022.

Invited Speaker, *Empowering Women in Law*, UDC BLSA Annual International Women's Brunch, Apr. 3, 2021.

Expert Commentator, [145 Million Americans Cannot Afford Another Year Like 2020](#), WALLETHUB, Mar. 18, 2021.

Interviewed by Roxanne Bland, [Low Income Taxpayer Clinics: Pushing Through the Pandemic](#), TAX NOTES, STATE & LOCAL, Dec. 17, 2020.

Panelist, CARES Act Economic Impact Payment: Tax Discussion for Immigrant Survivors, National Immigrant Women's Advocacy Project (NIWAP), Washington DC, Jul. 8, 2020.

Interviewed by Meena Duerson, [This Woman and Her Kids Are U.S. Citizens — But They Can't Get Any Coronavirus Stimulus Money](#), VICE NEWS, April 16, 2020.

Presenter, The Abused Spouse in Innocent Spouse and Collection Contexts, Federal Bar Association, 44th Annual Tax Law Conference, Washington DC, Mar. 5, 2020.

Ipsé Dixit Podcast, [Tax Policy and Human Rights](#), Interview by Luce Nguyen, Oberlin Policy Research Institute, June 30, 2019.

Presenter, Tax Issues for Immigration Attorneys, Cornell Law School and the New York Immigration Coalition, Morrison Foerster, New York City, June 10, 2019.

Presenter, Innocent Spouse Relief, New Hampshire Bar Association CLE, Concord NH, June 7, 2019.

Panelist, Tax Issues for Low Income and Immigrant Workers, Cornell University Law School, SC Johnson College of Business, Washington DC, June 3, 2019.

Panelist, Business Law Scholarship: The Year Ahead – What Practitioners Need, How Scholars Can Help, American University Business Law Review, Women in Business Leadership Conference, Washington DC, May 7, 2019.

Panelist, DC Bar WEBINAR - Tax Audits and Litigation Tax Lunch Series: Pro Bono Representation of Taxpayers in Examinations and Litigation, Mar. 27, 2019.

Testimony before DC Council in Support of Bill 23-41, the “Taxpayer Advocate Act of 2019,” Washington DC, Mar. 18, 2019.

Podcast, [Perspectives on Immigration Reform](#), Interview by Sean O’Neill, Immigrant Tax Inquiry Group (ITIG), Mar. 12, 2019.

Interviewed by [Will Fitzgibbon, International Consortium of Investigative Journalists \(ICIJ\) on Corporate Accountability in Koidu, Sierra Leone Diamond Mining, Panama Papers Trail Offers Hope To West African Villagers Seeking Compensation](#), Mar. 11, 2019 article.

Panelist, Making the Case: Resolving Complex Innocent Spouse Cases, 2019 Annual LITC Conference, Washington DC, Dec. 6, 2018.

Moderator and Discussant, Tax Works in Progress, AALS Section on Clinical Legal Education Annual Conference, Chicago IL, May 2, 2018.

Co-Facilitator, Tax, Small Business, and Transactional Law Working Group, AALS Section on Clinical Legal Education Annual Conference, Chicago IL, April 29-May 2, 2018.

Panelist, Using the Law to Affect Change, Latino Law Conference, UDC David A. Clark School of Law, Washington DC, Mar. 23, 2018.

Panelist, Exploring Innocent Spouse Relief: Beyond the Basics, Annual LITC Conference, Washington DC, Dec. 5, 2017.

Panelist, Inception and Operation of a Small Business, ABA Section of Taxation, Low Income Taxpayer Representation Workshop, McDermott, Will & Emery, Washington DC, Dec. 4, 2017.

Panelist, Cutting Edge Diversity Issues, ABA Tax Section May Meeting, Washington DC, May 12, 2017.

Panelist, Operation of a Small Business, ABA Tax Section May Meeting, Pro Bono and Tax Clinics Committee, Low Income Taxpayer Representation Workshop, Washington DC, May 11, 2017.

Moderator, Careers in Tax Law Panel, UDC – David A. Clarke School of Law, Mar. 23, 2017.

On-Set Interview, Social Security Taxes and Undocumented Immigrant Workers, CTV, Prince George’s County, MD, Mar. 7, 2017.

Lead Panelist, Educating Taxpayers, 2017 IRS LITC Conference, Washington DC, Dec. 15, 2016.

Presenter, Tax Practice & Procedure: Exams, Tax Court, Collections and Appeals, Pro Bono Attorney Training, Morgan Lewis, Washington DC, Nov. 4, 2016.

Panelist, Promoting Effective Representation of Low Income Taxpayers, Area 2 IRS Counsel CLE Presentation, Washington DC, Aug. 25, 2016.

Facilitator, Tax and Securities Arbitration Working Group, AALS Section on Clinical Legal Education Annual Conference, Baltimore MD, April 30-May 3, 2016.

Presenter, Parent Company Liability Project Report, International Corporate Accountability Roundtable (ICAR) Conference, Georgetown University Law Center, September 10, 2015.

On-Set Interview, *Sound Advice*, UDC–Cable TV 98, Interviewed on low income taxpayer issues and the role of the LITC, Washington, DC, May 12, 2015.

Moderator and Discussant, AALS Section on Clinical Legal Education Works in Progress Panel, AALS Clinical Conference, Chicago IL, April 29, 2014.

Moderator, Law Practice Technology, University of Richmond, 2nd Annual Technology Boot Camp, Richmond VA, March 20, 2014.

Presenter, Value Creation by Business Lawyers in the 21st Century, Transactional Law and Skills Section, AALS Annual Meeting, New York City, January 4, 2014.

Presenter, SCORE – Richmond Chapter, Retail Merchants Association, Richmond VA, September 19, 2013.

Legal Expert, Small Business Coaching Event, Co-sponsored by the Latino Economic Development Center (LEDC), Accion USA, and the Samuel Adams Microloan Fund, Washington DC, November 14, 2012.

Presenter, Bank of America, Small Business Leadership Series, Co-sponsored by Merrill Lynch and the DC Department of Small and Local Business Development (DSLBD), Washington DC, June 1, 2012.

Presenter, Tax Issues for Small Business Owners, Latino Economic Development Corporation (LEDC), Washington DC, March 28 & April 4, 2012.

Presenter, Preconference: Legal Issues in Social Entrepreneurship, United States Association for Small Business and Entrepreneurship (USASBE), 26th Annual Conference, New Orleans LA, January 12, 2012.
Co-Presenter with Professor Susan Jones, Social Justice in Action – Action Research, 10th Annual Transactional Clinician’s Conference, Northwestern University Law School, April 16, 2011.

ADMISSIONS

District of Columbia
United States Tax Court

LANGUAGES

Native Spanish speaker