ERIC S. SMITH

Associate Professor of Taxation
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EDUCATION

May 2009 — **Georgetown University Law Center,** Washington, DC
Master of Laws in Taxation, *with distinction*
- Dean's List
- Note Mentor – *The Tax Lawyer* (2008-2009)

May 2008 — **University of Kentucky College of Law**, Lexington, KY
Juris Doctor
- Member – *Kentucky Law Journal* (2006-2008)

December 2004 — **Weber State University**, John B. Goddard School of Business and Economics, Ogden, UT
Bachelor of Arts in Accounting, *cum laude*, Spanish Minor

PUBLICATIONS

Due Process Implications Related to State Notice and Economic Nexus Laws, 70 THE TAX LAWYER 833 (2017).

The PACT Act as Indicium of the Due Process Validity of the Marketplace Fairness Act, 19 FLORIDA TAX REVIEW 1 (2016).

A Historical Review and Prospective Modern-Day Assessment of the Non-Itemizer Charitable Contribution Deduction, 14 THE ATA JOURNAL OF LEGAL TAX RESEARCH 20 (2016).

A Deduction Properly Extinguished? The Live-Burn Donation: A Proposed Sequence of Analysis and Policy Evaluation. 33 VIRGINIA TAX REVIEW 459 (2014).

Distinguishing the 'Live-Burn' and 'Deconstruction' Donations, PRACTICAL TAX STRATEGIES Apr. 2014, at 171, (republished as *Deductions for Homes that Cease to Be*, TAXATION OF EXEMPTS, May/June 2014, at 41).

Subpart F Inclusions under Code Sec. 951 Are Not Qualified Dividends, TAXES, Jan. 2014 at 35.

Are Supplemental Unemployment Benefits Subject to FICA?, 19 THE JOURNAL OF TAXATION, 225 (2013).

An Analysis of the Medical Expense Deduction Post-O'Donnabhain, 10 THE ATA JOURNAL OF LEGAL TAX RESEARCH 43 (2012) (with R. Pace).

Supreme Court Clarifies Itself: Department of Treasury is Entitled to Chevron *Deference*, THE CPA JOURNAL, Feb. 2012 at 46.

Student or Employee?—The Status of Medical Residents in Relation to FICA Taxes, 12 MOUNTAIN PLAINS JOURNAL OF BUSINESS AND ECONOMICS 1 (2011).

Seventh Circuit Does not Hear 'Audible Silence'—Innocent Spouses Must Comply with Two-Year Deadline, THE CPA JOURNAL, Oct. 2010 at 48.

Meeting their Professional Obligations?—A Comparison of the Professional Obligations of Enron's Attorneys and Accountants. 2010 ETHICS AND CRITICAL THINKING JOURNAL 35 (2010).

The Creation of a Groundless Exception to the Dormant Commerce Clause: An Expansion on the Dissenting Opinion in Department of Rev. v. Davis, 11 JOURNAL OF ACCOUNTING, ETHICS & PUBLIC POLICY 341 (2010).

WORKING PAPERS

"The effects of individual values on fairness perception and willingness to pay use tax on Internet purchases" (with L. Zhang and A. Gouldman)

"An argument for hypersalience as a fiscal policy tool."

TEACHING EXPERIENCE

July 2009 – present

Weber State University, John B. Goddard School of Business and Economics, Ogden, UT
Associate Professor, School of Accounting & Taxation

Courses:

Undergraduate Accounting Program (Avg. Course Eval.)
ACTG 3400—Taxation of Individuals (6.22/7.00)

Master of Taxation Program (Avg. Course Eval.)
MTAX 6480—Retirement Planning and Employee Benefits (5.98/7.00)
MTAX 6410—International Taxation (6.20/7.00)
MTAX 6440—Exempt Entities and State and Local Taxation (6.24/7.00)
MTAX 6400—Tax Research and Communication (5.94/7.00)
MTAX 6425—Tax Practice & Procedure (6.41/7.00)
MTAX 6430—Advanced Individual Taxation (6.64/7.00)

Other
BSAD 4850—Study Abroad: Rome, Italy (Spring 2017)

Dec. 2015, May 2017

Hochschule Hof (Hof University of Applied Sciences), Hof, Germany
Guest Lecturer, Business Department

Course: An Introduction to U.S. Corporate Tax

June – July 2013, 2014

University of Seoul, Seoul, Republic of Korea
Guest Lecturer, Graduate School of Science in Taxation

Course: An Introduction to U.S. Corporate Tax

PROFESSIONAL EXPERIENCE

January 2015 – Present	**Durham Jones & Pinegar**, Salt Lake City, UT Of Counsel
Summer 2008, Summer 2009	**Kentucky Court of Appeals**, 5th District, 2nd Division, Lexington, KY Law Clerk – The Honorable Glenn E. Acree, Chief Judge
August 2007 – May 2008	**University of Kentucky College of Law**, Lexington, KY Research and Writing Assistant: Pension and Employee Benefit Law– Professor Kathryn Moore
Fall 2008	**Fayette County Commonwealth's Attorney's Office** Prosecutorial Intern
Summer 2006	**Kentucky Circuit Court**, 18th Judicial Circuit, Cynthiana, KY Judicial Internship – The Honorable Robert W. McGinnis

AWARDS

Faculty/Staff Mentor Award—2011/2012

ACADEMIC AND OTHER SERVICE

American Taxation Association (ATA)

Member: Legal Research Committee: 2012-2013; 2013-2014
Member: Tax Policy Committee: 2014-2015

Referee (Submissions for Journal Publication)

ATA Journal of Legal Tax Research
Mountain Plains Journal of Business & Economics

Paper Reviewer (Submissions for Conference Presentation)

ATA Mid-Year Meeting, San Diego, CA (February 2013)
BYU Accounting Research Symposium, Provo, UT (September 2011)
Mountain Plains Management Conference, Layton, UT (October 2010)

Textbook Reviewer

Individual Income Taxes, 2014 Edition, 2015 Edition. Cengage.
Hoffman/Smith

Taxation of Individuals and Business Entities, 2013 Edition. McGraw-Hill.
Spilker/Ayers/Robinson/Outslay/Worsham/Weaver

University Level

Curriculum Committee—September 2012 – Present.
Admissions, Standards and Student Affairs Senate Committee—July 2010 – September 2012.
University Scholarship Committee—July 2011 – July 2013.

College Level

Curriculum Committee—September 2012 – Present.
Assurance of Learning Committee—January 2011 – August 2016.

Department Level

VITA (Volunteer Income Tax Assistance) Co-Site Coordinator, Davis Campus—2017 – Present (with Darcie Costello)
Master of Accounting/Taxation Scholarship Committee—Sept 2010 – Present
Master of Accounting/Taxation Admission Committee—August 2017 – Present
Assurance of Learning Coordinator—January 2011 – August 2016.
Faculty Search Committee—Summer 2011 – Spring 2015
Beta Alpha Psi Faculty Advisor—July 2010 – March 2014
VITA (Volunteer Income Tax Assistance) Site Coordinator, Ogden Campus—2010 – 2013
Coordinator, Normal Jones Golf Tournament—April 2010 – April 2012

PRESENTATIONS

"Due Process Implication Related to State Notice and Economic Nexus Laws." Utah State Bar—Tax Law Section, Salt Lake City, UT, September 28, 2017.

"A Historical Review and Prospective Modern-Day Assessment of the Non-itemizer Charitable Contribution Deduction." ATA Mid-Year Meeting: Journal of Legal Tax Research Conference, Washington, DC, February 2015.

"An Analysis of the Medical Expense Deduction Post-*O'Donnabhain*." ATA Mid-Year Meeting: Journal of Legal Tax Research Conference, New Orleans, LA, February, 2012.

"A Survey of International Taxation Course Offerings Among Graduate Accounting Programs." BYU Accounting Research Symposium, Provo, Utah, September, 2011.

"Student or Employee?—The Status of Medical Residents in Relation to FICA Taxes." Mountain Plains Management Conference, Layton, Utah, October, 2010.

"A 'New Look' at the Deductibility of Medical Expenses: The O'Donnabhain Case and Gender Identity Disorder." Mountain Plains Management Conference, Layton, Utah, October 2010.

CONFERENCE ATTENDANCE

2015 American Taxation Association Mid-Year Meeting, February, 2015, Washington, DC.
2013 American Taxation Association Mid-Year Meeting, February, 2013, San Diego, CA.
2012 American Accounting Association Annual Meeting, August 4-8, 2012, Washington, DC.
2012 Beta Alpha Psi Annual Meeting, Baltimore, MD.
2012 American Taxation Association Mid-Year Meeting, February, 2012. New Orleans, LA.
2011 BYU Research Symposium, September 2011, Provo, UT.
2010 Mountain Plains Management Conference, Layton, UT.

ADDITIONAL SKILLS

Speak, read, and write Spanish

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

Licensed Attorney, Utah State Bar
Admitted to Practice, United States Tax Court
Member, Academy of Legal Studies in Business
Utah State Bar—Tax Section