

Bryan T. Camp

Bibliography of Publications and Presentations
As of March 20, 2008

Publications

Note: Word counts are LEXIS word counts where available, rounded to nearest 500. Other word counts are WordPerfect word counts.

Articles

24. *The Problem of Tax Return Preparer Fraud*

___ Tax Notes ___ (ready for submission) (10,000 words) (exploring doctrinal and policy arguments for and against attributing tax return preparer fraud to innocent taxpayers and critiquing recent Tax Court case on the subject)

23. *The Failure of Adversary Process in the Administrative State*

(ready for submission)(35,000 words)(study of 976 judicial opinions to see whether tax procedure provisions titled "Collection Due Process" fail to provide meaningful review of IRS tax collection activity).

22. *The Play's the Thing: A Theory of Taxing Virtual Worlds*

59 Hastings L. J. 1 (November 2007) (33,000 words) (Presented at NYLS, December 2006 and at SEALS annual conference, August 4, 2007) (arguing that economic activity occurring solely within virtual worlds should not be taxed until such time as the "fourth wall" between in-world and real-world breaks down)

21. *Proceduralist Reflections on Home Mortgage Foreclosures*

117 Tax Notes 483 (October 29, 2007)(5,000 words)(commenting on the futility of proposed legislation to provide relief for the targeted taxpayer population because of procedural barriers).

20. *Tax Return Preparer Fraud and the Assessment Limitation Period*

116 Tax Notes 687 (August 20, 2007) (10,500 words) (reviewing the interplay of the assessment limitation period with fraud penalties and their intertwined statutory history since 1862).

18. *The Equal Protection Problem in Innocent Spouse Procedures*

112 Tax Notes 281 (July 17, 2006)(13,000 words)

17. *The Function of Forms in the Substitute-For-Return Process*

111 Tax Notes 1511 (June 26, 2006) (12,000 words)

16. *The Never-Ending Battle*

111 Tax Notes 373 (April 17, 2006) (11,000 words)

15. *The Function of Forms*
110 Tax Notes 531 (January 30, 2006)(12,000 words)
14. *The Unhappy Marriage of Law and Equity in Section 6015*
108 Tax Notes 1307 (September 12, 2005) (14,000 words)
13. *Between a Rock and a Hard Place*
108 Tax Notes 359 (July 18, 2005) (13,000 words)
12. *Replacing CDP*
107 Tax Notes 1039 (May 23, 2005) (10,000 words)
11. *The Costs of CDP*
105 Tax Notes 1445 (December 6, 2004) (9,000 words)
10. *The Failure of Collection Due Process, Pt. 2: Why It Adds No Value*
104 Tax Notes 1567 (September 27, 2004) (6,000 words)
9. *Failure of Collection Due Process, Pt. 1: The Collection Context*
104 Tax Notes 969 (August 30, 2004) (9,000 words)
8. *The Evil That Men Do Lives After Them...*
104 Tax Notes 439 (July 26, 2004) (5,000 words)
7. *The Inquisitorial Process of Tax Administration*
103 Tax Notes 1549 (June 21, 2004) (8,000 words)
6. *Tax Administration As Inquisitorial Process & the Partial Paradigm Shift of the IRS Restructuring and Reform Act of 1998*
56 Fla. L. Rev. 1-133 (2004)(re-conceiving 1998 legislation as unwittingly inserting adversarial provisions into an otherwise inquisitorial agency process)(64,000 words).
5. *Form Over Function in Fifth Circuit Tax Cases, 2001-2002*
34 Texas Tech Law Rev. 733 (Winter 2003)(critiquing Fifth Circuit Tax cases for excessive formalism)(Winner of Review's "Best Article" award for book)(43,500 words).
4. *Bound By the BAP: The Stare Decisis Effects of BAP Decisions*
34 San Diego L. Rev. 1643 (Fall 1997)(proposing proper role for Bankruptcy Appellate Panel decisions)(22,000 words).
3. *Avoiding the Ex Post Facto Slippery Slope of Deer Park*
3 Am. Bankr. Inst. L. Rev. 329 (Winter 1995)(critiquing developing doctrine on use of equity in bankruptcy plan confirmation process)(15,000 words).
2. *Dual Construction of RICO: The Road Not Taken in Reves*
51 Wash. & Lee L. Rev. 61 (Winter 1994)(proposing anti-rule-of-lenity for statutory construction of RICO)(18,000 words).

BIBLIOGRAPY FOR BRYAN T. CAMP (CONTINUED)

1. *Note, Retroactivity of Treasury Regulations: Paths to Finding Abuse of Discretion* 7 Va. Tax Rev. 509 (Winter 1988)(evaluating meanings of “abuse of discretion”)(12,000 words).

Editorials and General Practice Pieces

7. *Comments on Proposed Treas. Reg. 1.152-4*

Reprinted by Tax Analysts at: **2007 TNT 183-17**

Lead drafter and task force chair for ABA Tax Section Comments to IRS regarding proposed rules for allocating dependency deduction between divorced parents. Submitted September 17, 2007.

6. *Comments on Proposed Form 8857 (“Request for Innocent Spouse Relief”)*

Reprinted by Tax Analysts at: **2007 TNT 63-52** www.taxanalysts.com.

Lead drafter and task force chair for ABA Tax Section Comments to IRS. Submitted March 20, 2007.

5. *Telephone Excise Tax Credit*

General educational article explaining how taxpayers can take the one-time refundable tax credit for telephone excise taxes paid between 2003 and 2006. Written for the ABA Section of Taxation Website, February 2007. Available at:

<http://www.abanet.org/tax/taxtips4u/individual.html> (last visited 03/09/2007)

4. *Education Tax Benefits for Students for the 2004 Tax Year*

General educational article explaining each education tax benefit (exclusions, deductions, and credits) and their interplay. (approximately 4,500 words).

ABA Section of Taxation Website, February 2005. Available at:

<http://www.abanet.org/tax/taxtips4u/individual.html> (last visited 03/09/2007).

3. *CDP Should Be Repealed*

Point/Counterpoint Editorial

24 ABA Section of Taxation NewsQuarterly No. 1 at 11 (Fall 2004) (approx. 3,000 words)

2. *Primer on Basic Summons Law (Including Hypothetical Summons Cases with Analysis)*, co-authored with Kathleen Parkenham, White & Case LLP. (approx. 7,000 words)

ABA Section on Taxation, Meeting Materials, May 2004

Available on LEXIS in “TAXPUB” file.

1. *Why Tax Experience Is Necessary for Tax Court Appointment*

Point/Counterpoint Editorial

22 ABA Section of Taxation NewsQuarterly No. 4 at 15 (Summer 2003) (approx. 3,000 words).

Book/Treatise Chapters

BIBLIOGRAPY FOR BRYAN T. CAMP (CONTINUED)

3. *Limitations Periods Applicable to Government Action*, Chapter 8 in *Federal Tax Practice and Procedure* (Leandra Lederman, Ann Murphy eds.)(LEXIS/NEXIS 2003)(approx. 34,000 words).
2. *Taxpayer Refunds*, Chapter 10 in *Federal Tax Practice and Procedure* (Leandra Lederman, Ann Murphy eds.)(LEXIS/NEXIS 2003)(approx. 12,000 words).
1. *Judicial and Statutory Doctrines that Avoid Limitations Periods*, Chapter 12 in *Federal Tax Practice and Procedure* (Leandra Lederman, Ann Murphy eds.)(LEXIS/NEXIS 2003)(approx. 14,500 words).

Scholarly Presentations

7. *Regulation of Virtual Worlds*

University of Hamburg Workshop on Regulation of Virtual Worlds, Berlin, Germany (May 28, 2008)

6. *The Taxation of Virtual World Transactions*

SEALS Annual Conference, Amelia Island, FL (August 4, 2007)

5. *The Taxation of Virtual Trades in Online Role-Playing Games*

"State of Play IV" Conference, New York Law School, N.Y.C. (December 3, 2006)

4. *An Imposter's View of Scholarship*

3. *Why The Supreme Court of New York is Not the Supreme Court of New York*

Haverford Journal Conference, Haverford, Pa. (February 24, 2006)

2. *Abolition of the Court for Correction of Error by the New York Constitutional Convention of 1846 (40 minutes)*

Twenty-Fifth Annual Conference on NY State History, Saratoga Springs, NY (June 11, 2004)

1. *Law and Politics in N.Y. Constitutional Convention of 1846*

Supreme Court Historical Society Summer Seminar (June 2003)

The Supreme Court Historical Society sponsors 12 young scholars each summer for a three week intensive seminar. The 12 spots are highly competitive. The purpose of the seminar is to allow the scholars to present their works in progress and receive feedback from other participants as well as the seminar leaders. In 2003, the two seminar leaders were Gordon Wood, the pre-eminent historian of the early republic, and Larry Kramer, currently dean at Stanford University School of Law.

CLE Presentations

BIBLIOGRAPY FOR BRYAN T. CAMP (CONTINUED)

24. Presentation: Herding Tax Issues through Bankruptcy
24th Annual Farm, Ranch & Agribusiness Bankruptcy Institute, Lubbock, Texas
(October 23, 2008)
23. Panel: *Why Commercial Lawyers Should Care About Virtual Worlds and Online Games*
ABA Section of Business Law, Dallas, Texas (April 10, 2008)
22. Panel: *Legal Issues in Virtual Property*
Virtual Law Conference and Virtual Worlds 2008 Conference and Expo, New York, New York (April 3, 2008)
21. Panel: *Making Money While Having Fun: Taxation of Online Gaming*
ABA Tax Section, Las Vegas, Nevada (January 18, 2008)
20. Panel: *The Awkward Adolescence of the Uniform Definition of Child in Section 152*
ABA Tax Section, Vancouver, Canada (September 28, 2007)
19. Panel: *Remodeling the Home Mortgage Interest Deduction*
ABA Tax Section, Washington, D.C. (May 5, 2007)
18. Panel: *The Effect of Murphy on Section 104(a) Deductions*
ABA Tax Section, Hollywood, Florida (January 19, 2007)
17. Panel: *Virtual Income or Just Plain Fun: Taxing On-Line Gaming*
ABA Tax Section, Denver, Co. (October 18, 2006)
16. Panel: *It's Not Easy Collecting Green (impact of privatizing tax collection)*
ABA Tax Section, Washington, D.C. (May 6, 2006)
15. Panel: *The Impact of RRA 98 on IRS Operations*
The Virginia Tax Group, University of Virginia (November 11, 2005)
Others on Panel include: Don Korb, current IRS Chief Counsel; Mortimer Caplin, former IRS Commissioner; Richard Skillman, former IRS Chief Counsel.
14. Presentation: *"Property of the Estate" Post-Confirmation in Chapters 13, 11*
Twenty First Annual Farm, Ranch & Agribusiness Bankruptcy Institute, Lubbock, Texas (September 15, 2005).
13. Panel: *Reform or Repeal of CDP*
ABA Tax Section, Washington, D.C. (May 21, 2005)
12. Presentation: *Ethical Tax Practice Under the New Circular 230 Rules*
Midland Business and Estates Council, Midland, Texas (May 10, 2005).
11. Panel: *The Post RRA 98 IRS: Grand Tax Inquisitor or Monty Python?*

BIBLIOGRAPY FOR BRYAN T. CAMP (CONTINUED)

ABA Tax Section, Boston, MA (October 2, 2004)

10. Presentation: *Tax Consequences of Chapter 13 Plans*
Twentieth Annual Farm, Ranch & Agribusiness Bankruptcy Institute, Lubbock, Texas
(September 17, 2004).

9. Presentation: *Common Issues in Tax Procedure*
Midland Business and Estates Council, Midland, Texas (May 11, 2004).

8. Panel: *Liability Issues With Third Party Summonses*
ABA Tax Section Meeting, Washington D.C. (May 9, 2004).
Court Practice and Procedure Committee

7. Panel: *Evidentiary Privileges in Tax Controversies*
ABA Tax Section National Webcast CLE (January 28, 2004).

6. Presentation: *Tax Claims in Bankruptcy*
Nineteenth Annual Farm, Ranch & Agribusiness Bankruptcy Institute, Lubbock,
Texas (September 18, 2003).

5. Panel: *Theories on the § 7525 Tax Advice Privilege*
ABA Tax Section Meeting, Chicago, Illinois (September 13, 2003).
Standards of Tax Practice Committee

4. Panel: *Critique of Internal Revenue Service's Proposed Changes Regulations governing practice before the Service*
ABA Tax Section Meeting, Washington D.C. (May 10, 2003).
Standards of Tax Practice Committee

3. Presentation: *Basics Of Bankruptcy*
2002 Joint National Conference of States' Association of Bankruptcy Attorneys (SABA) and National Association of Attorneys General (NAAG), Santa Fe, N.M. (September 9, 2002)

2. Presentation: *Tax Claims in Bankruptcy*
West Texas Bankruptcy Association, Lubbock, Texas (August 29, 2002)

1. Presentation: *Collecting Post-Petition Taxes in Chapter 13*
States' Association of Bankruptcy Attorneys National Conference, Santa Fe, N.M.
(September 12, 2000).