

DONALD BRUCE TOBIN
The University of Maryland
Francis King Cary School of Law
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EDUCATION

GEORGETOWN UNIVERSITY LAW CENTER, Washington, D.C.
J.D., 1996
Honors: *Magna cum laude*
Order of the Coif

DUKE UNIVERSITY, Durham, NC
B.A., 1989
Majored in economics

ACADEMIC APPOINTMENTS

The University of Maryland Francis King Carey School of Law
Gordon, Wolf & Carney Professor of Law. Jan. 2024-Present
Professor of Law. Aug. 2022- Jan. 2024
Dean and Professor of Law. 2014-2022

The University of Maryland College Park
University of Maryland Professor, Department of Government and Politics, MPowering the State. 2017 to Present

Georgetown University Law Center
Visiting Professor of Law. August 2022-December 2022
Taught Federal Income Tax and Tax Policy

The Ohio State University, The Michael E. Moritz College of Law
John C. Elam/Vorys Sater Professor of Law. 2013-2014
Frank E. and Virginia H. Bazler Designated Professor in Business Law. 2009-2013
Professor of Law. 2008-09
Associate Professor of Law. 2005-2009
Assistant Professor of Law. 2001-2005

- Research focus on tax law with an emphasis on tax policy and the interaction between the tax code and other areas of law.
- Courses: Federal Income Taxation, Taxation of Business Enterprises, Tax Policy, Tax Ethics, Legislation, Legal Analysis and Writing.

Founding Co-Director, Program on Law and Leadership. 2007-2014

- Responsible for implementing leadership program designed to encourage students to explore their leadership potential and develop leadership skills.

Associate Dean for Faculty. 2009-2013

- Served as senior associate dean and worked with the Dean on all aspects of law school operations, including budget matters, strategic planning, human resources issues, and promotion of diversity and inclusion for an academic unit with 600 students, 50 full-time faculty, and a total operating budget of approximately \$24 million. (2009-2011)

Associate Dean for Academic Affairs. 2006-09

American University, Washington College of Law

Adjunct Professor. Fall 2000

Course: National Economic Policy and the Law.

- Taught seminar on the ways in which the President, Congress, Judiciary, and independent agencies use law and their legal powers to influence economic policy.

OTHER EMPLOYMENT

Academic Consulting,

Member, LSAC, Legal Education Consulting group. 2023-Present

Carpenter, Lipps & Leland LLP

Of Counsel. 2013-2014

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.

Senate Committee on the Budget, United States Senate

Professional Staff Member. 1993-1994

Specialized in macroeconomic issues, tax, and budget.

Joint Economic Committee of Congress

Professional Staff Member. 1991-1992

PUBLICATIONS

Donald B. Tobin and Ellen P. Aprill, *The Taxing Question of Income: Historical Insights on the Meaning of "Income" May Preserve the Income Tax*, 84 MLR Online (2024), Available at: <https://digitalcommons.law.umaryland.edu/endnotes/103>

Andrew Blair-Stanek, Patricia Campbell, Donald G. Gifford, Guha Krishnamurthi, Robert V. Percival, Jeff Sovern, Maureen Sweeney, Donald B. Tobin, Liza Vertinsky, *GPT Gets Its First Law School B-pluses* (February 5, 2024).

FEDERAL INCOME TAXATION: A CONTEMPORARY APPROACH, 4th edition (with Samuel A. Donaldson and Rebecca Morrow) (WEST 2023).

Amicus Brief in Support of the United States, No. 22-800, United States Supreme Court, *Moore v. United States* (with Ellen P. Aprill).

Tribute to Chief Judge Mary Ellen Barbera, 81 MD. L. REV. 394 (2021)

FEDERAL INCOME TAXATION: A CONTEMPORARY APPROACH, 3d edition (with Samuel A. Donaldson) (WEST 2018).

PRINCIPLES OF FEDERAL INCOME TAX, THE CONCISE HORNBOOK SERIES (with Samuel A. Donaldson) (8th Edition) (West Academic 2017).

Citizens United and Taxable Entities: Will Taxable Entities Be the New Stealth Dark Money Campaign Organizations? 49 Valparaiso U. L. REV. 583 (2015).

The 2013 IRS Crisis: Where Do We Go From Here? 142 TAX NOTES 120 (2014).

FEDERAL INCOME TAXATION: A CONTEMPORARY APPROACH, 2d edition (with Samuel A. Donaldson) (WEST 2014).

The Internal Revenue Service and a Crisis of Confidence: A New Regulatory Approach for a New Era, 16 FLORIDA TAX REV. 429 (2014).

FEDERAL INCOME TAXATION: A CONTEMPORARY APPROACH (with Samuel A. Donaldson) (WEST 2012).

Campaign Disclosure and Tax-Exempt Entities: A Quick Repair to the Regulatory Plumbing, 10 ELECTION L. J. 427 (2011).

PROBLEMS IN TAX ETHICS (with Richard Lavoie and Richard E. Trogolo) (WEST 2009).

Congress Should Not Lower the Standard for Tax Return Preparers, 120 TAX NOTES 471 (2008).

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? (with Kristin Hickman), 110 TAX NOTES 863 (2006).

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

Investing in Children: A Not So Radical Proposal, 73 U. CINN. L. REV. 457 (2004).

Regulate, Don’t Eliminate, 527s (with Edward B. Foley), 46 EXEMPT ORG. TAX REV. 31 (2004).

Tax Code Section 527 Groups Not an End-Run Around McCain-Feingold (with Edward B. Foley), 72 U.S. LAW WEEK 2403 (Jan. 20, 2004).

PRINCIPLES OF FEDERAL INCOME TAX, THE CONCISE HORNBOOK SERIES (with Daniel Posin) (6th Edition) (West 2003).

Anonymous Speech and Section 527 of the Internal Revenue Code, 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).

COMMENTARY

DOGE and Conservatives Can’t Really Want to Shutter DOJ Tax, TaxProf, April 11, 2025.

Building a Better Mousetrap: There Must Be Something Better Than U.S. News, TaxProf Blog, April 9, 2025.

XPT Top 25 Law School Rankings, TaxProf Blog, April 9, 2025.

From Tax Lottery to Tax Credit: A Better Way to Help Disaster Victims, The Hill, Jan. 23, 2025.

The Silly U.S. News Law School Rankings, TaxProf Blog, April 9, 2024.

A Preliminary Analysis of the New U.S. News Law School Rankings, TaxProf Blog, May 12, 2023.

MTV the Challenge – Did Tori and Devin Just “Win” a Huge Tax Problem?, TaxProf Blog, March 4, 2023.

FAQs on 501(c)(4) Social Welfare Organizations, American Politics Common, May 20, 2013, available at http://digitalcommons.law.umaryland.edu/fac_pubs/1487.

Is Congress Politicizing the IRS and Its Enforcement Process? Letter to the Editor, 132 TAX NOTES 853 (2011).

The Application of the Gift Tax Provisions in the Internal Revenue Code to § 501(c)(4) Organizations, May 13, 2011, available at <http://moritzlaw.osu.edu/electionlaw/comments/index.php?ID=8335>.

CEOs Shouldn't Use Corporate Treasury as Personal Political Piggy Bank, ROLL CALL, November 1, 2010.

The Rise of 501(c)(4)s in Campaign Activity: Are They as Clever as They Think?, October 5, 2010, available at <http://moritzlaw.osu.edu/electionlaw/comments/index.php?ID=7667>.

Don't Play Poker with All Saints Church, October 23, 2007, available at <http://moritzlaw.osu.edu/electionlaw/comments/articles.php?ID=181>.

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/2004/040921.php>.

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

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

PRESENTATIONS

Presenter, “*Living Constitutionalism, Originalism, and the Sixteenth Amendment*,” Critical Tax Conference, April 2025.

Presenter, *Using Living Constitutionalism to Avoid Constitutional Quicksand: Moore, Interpretation, and Wealth*”, Feb. 20, 2025.

Presenter, *Moore, Loper Bright, Corner Post*, and the Future of the Federal Tax System, Florida Tax Review Symposium, Nov. 2024.

Presenter, *Have your Cake and Eat it Too, An Apportioned Wealth Tax*, Boston College Tax Policy Workshop, Oct. 2024.

Discussant, *Apportionment and the Sixteenth Amendment*, Critical Tax Conference, May 2024.

Presenter, *U.S. News Rankings*, AALS Deans Conference, Seattle University, July 2024.

Presenter, *You can Apportion a Tax*, Critical Tax Conference, University of Florida, May 2024.

Panelist, *The Taxing Question of Income*, Presenter, 6th Annual UCI Law Tax Symposium, April 2024.

Faculty Workshop, *The Breadth of the word “income” in the 16th Amendment*, University of Maryland Carey School of Law, Fall 2023.

Discussant, *Disclosure in the Court’s new era*, Rocket Panel Workshop, Georgetown University Law Center, Nov. 2022.

Co-Facilitator, *Democracy and Division: Reflecting on the November 3 Election*, Association of America Law Schools Annual Meeting: The Power of Words,” January 2021

Panelist, LSAC Deans Dialogue, *Dean’s Perspective on Plans to Support Faculty Teaching and Scholarship this Summer*, Virtual Meeting, June 2020.

Facilitator, *Deans Forum: Engaging Advisory Boards*, AALS Annual Meeting, Washington, DC,

January 2020.

Discussant, *Civic Education*, Webinar for Legal Educators, Law School Admissions Counsel and iLaw Distance Education, now BARBRI, Washington, DC, September 2019.

Discussant, *Deans Giving Advice Panel; Campus Speech Repression; Fundraising and Development Workshop: Biggest Challenges (and possible solutions) for Deans Regarding Alumni & Development; Fundraising and Advancement Workshop: The Role of the Dean in Successful Fundraising; What & Why: Deciding to Become a Dean*, Southeastern Association of Law Schools Annual Meeting (SEALS), Boca Raton, Florida, August 2019.

Co-Presenter, “*From the Law School Deans: Why Law School and Why Now?*” Law School Admissions Council DC Forum, Washington, DC, July 2019.

Presenter, *From Freddie Gray to Gender Identity: What a Dean has learned from His Students*, Lawyers’ Round Table, Baltimore, Maryland, February 2019.

Discussant, *The Deans’ Roundtable, The LSAC Equality Conference: Building, Maintaining, and Promoting LGBTQ-Inclusive Law Schools*, Orlando, Florida, December 2018.

Co-Testified with Dean Ron Weich, University of Baltimore, *Amendment to Bar Admission Rules Proposed in the One hundred ninety eighth Report of the Standing Committee on Rules of Practice and Procedure to the Maryland Court of Appeals*, Annapolis, Maryland, December 2018.

Discussant, *Making the Case for Legal Education and Explaining the Impact and Importance of Giving*, Southeastern Association of Law Schools (SEALS) Annual Meeting, Fort Lauderdale, Florida, August 2018.

Discussant, *Legal Education and Debate in Politically Charged Times*, First Amendment Workshop/Discussion Group, Southeastern Association of Law Schools (SEALS) Annual Meeting, Fort Lauderdale, Florida, August 2018.

Panelist, *State of the Profession Plenary Session*, Maryland State Bar Association Legal Summit and Annual Meeting, Ocean City, Maryland, June 2018.

Moderated panel discussion, *Your Justice...Your Rights...Your Responsibility*, The Roszel C. Thomsen Lecture, Goucher College, Towson, Maryland, April 2018.

Discussant, *Building Relationships with the Practicing Bar*, AALS Leadership Development Program Small Group Discussion, AALS Annual Meeting, San Diego, CA, January 2018.

Co-Presenter with Dean Ron Weich, University of Baltimore, *What is new and coming in Law School*, Tenth Biennial Bench-Bar Conference of the U.S. District Court of Maryland, October

2017.

Discussant, Workshop on Legal Education, Discussion Group: *What I'd Like to Ask a Dean – An Opportunity for Newer Law Professors to Ask Questions and Get Advice*, Southeastern Association of Law Schools (SEALS) Annual Meeting, Boca Raton, Florida, August 2017.

Co-Presenter with Dean Garry Jenkin, *Management Challenges for Deans – Small Group 1: Budgeting*, ABA Deans Workshop, Washington, DC, July 2017.

Facilitator, *Association of American Law Schools Deans Forum Workshop Co-Plenary: Dealing with a Crisis*, AALS Annual Meeting, San Francisco, California, January 2017.

Presenter, *Campaign Finance Regulation*, "Southeastern Association of Law Schools (SEALS) Annual Meeting, Amelia Island, Florida, August 2016.

Testimony, *Forum: Corporate Political Spending and Foreign Influence*, "Federal Election Commission, hosted by Commissioner Ellen L. Weintraub, Washington, DC, June 2016.

Presenter, *The Intersection of Business and Law*, "Tsinghua University; China University of Political Science and Law (CUPL); Peking University; Shanghai Jiaotong University; East China University of Political Science and Law (ECUPL), March 2016.

Presenter, *The Tax System and Democracy*, "Southeastern Association of Law Schools Annual Meeting, Amelia Island, Florida, August 2014.

Presenter, *Politically Active Nonprofits: What We've Learned about Dark Money*, Center for Responsive Politics, December 2013.

Presenter, *Politics, Tax-Exempt Entities, the IRS, and a Crisis of Confidence: A New Regulatory Approach for a New Era*, Loyola Tax Policy Colloquium, September 2013.

Witness, *Hearing on Public Charity Organizational Issues*, Committee on Ways and Means, Subcommittee on Oversight, July 2012.

Presenter, *Tax and the First Amendment*, American Bar Association, Tax Section, February 2012.

Presenter, *Constitutional Amendment to Balance the Budget*, Columbus Inns of Court, November 2011.

Presenter, *Campaign Disclosure and Tax-Exempt Entities*, Louisiana State University Paul M. Hebert Law Center, October 2011.

Presenter, *Campaign Disclosure and Tax-Exempt Entities*, Moritz College of Law, June 2011.

Presenter, *Politics in the Pulpit*, The Federalist Society, Washington, D.C., May 2009.

Presenter, *Pulpit Freedom?: On Taxes, Elections, And Religious Freedom*, American Association of Law Schools, January 2009.

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

Presenter, *Regulation of Non-Profits in Political Campaigns*, Georgetown University Law Center, October 2006.

Presenter, *Political Intervention by Religious Organizations: Right or Wrong?*, Ohio Legal Scholarship Workshop, January 2006.

Presenter, *Money & Politics 2004: New Rules, New Practices*, Moritz College of Law, September 2004.

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

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

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

Participant, *Campaign Finance Reform*, Southeastern Association of Law Schools, August 2003.

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

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

Participant, *A Crisis in Corporate America?* Moritz College of Law, August 2002.

AWARDS AND HONORS

Fellow, American Bar Association, 2017-present

Baltimore City Bar Foundation, Fellows Award, 2022

The Daily Record, Influential Marylanders Award, 2017

The Daily Record, Leadership in Law Award, 2015

Department of Justice, Volunteer Service Award, 2001

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

PROFESSIONAL SERVICE

Member, American Law Institute, 2025

Workgroup on Judicial Elections. Maryland Judicial Center, 2023-2024

Attorney General Anthony Brown transition committee, co-chair, 2023.

LSAC Board of Directors, Board Member, 2022.

Levitas Foundation, Board Member, 2021-present

University of Maryland Strategic Plan “Maryland Forward” Steering Committee, 2021

Inspector General Advisory Board, City of Baltimore, 2021-2022

University of Maryland, Baltimore University Chief of Police Search Committee, 2021

Maryland Attorney General’s COVID-19 Task Force on Access to Justice, 2020

University of Maryland, Baltimore Co-chair, School of Social Work Dean Search Committee, 2019-2020

LSAC Assessments Committee, 2019-2021

University of Maryland, Baltimore University Chief of Police Search Committee, 2017-2018

Uniform Bar Exam Advisory Committee, 2016-2018

Maryland Professionalism Center, Board of Directors, 2014-2017

Access to Justice Commission, 2014-present

Moritz College of Law, Co-Chair, Search Committee, Assistant Dean for International Affairs, 2013

The Ohio State University, Chair, Search Committee, Director, Kirwan Institute for the Study of Race and Ethnicity, 2011

Volunteer, South East Ohio Legal Services, Low Income Taxpayer Clinic, 2003-2005

**BAR
ADMISSIONS**

Maryland Bar (1996)

Ohio Bar (2013, inactive)

United States Tax Court (2015)

United States Supreme Court (2000)

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

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

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

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

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

United States District Court for Maryland (1996) (re-instated 2015)

Maryland Court of Appeals (1996)