

MICHELLE LYON DRUMBL

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Washington and Lee University School of Law
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ACADEMIC APPOINTMENTS

WASHINGTON AND LEE UNIVERSITY SCHOOL OF LAW, Lexington, VA

Associate Clinical Professor of Law and Director, Tax Clinic, July 2010-

Assistant Clinical Professor of Law and Director, Tax Clinic, July 2009-June 2010

Visiting Clinical Professor of Law and Director, Tax Clinic, July 2007-June 2009

Adjunct Professor of Law, January 2004-June 2007

Founded, developed, and direct all aspects of in-house legal clinic. Tax Clinic students represent low-income taxpayers in post-filing controversies with the Internal Revenue Service and engage in tax and administrative policy advocacy. Clinic includes a classroom component with focus on federal tax procedure, practice skills, and ethics. Successfully obtained external matching funding from the IRS Low Income Taxpayer Clinic grant program for four consecutive years.

In addition, teach one upper-level course each year, which has included International Income Tax, Federal Income Taxation of Individuals, and Immigration Law.

BUCERIUS LAW SCHOOL, Hamburg, Germany

Visiting Lecturer of Law, Bucerius/WHU Master of Law and Business Program, Fall 2006

Taught one-week intensive course in Principles of International Taxation

LEGAL PRACTICE AND OTHER EXPERIENCE

WASHINGTON AND LEE UNIVERSITY, Lexington, VA

Special Assistant to the Provost, January 2006-June 2007

Provided legal services for Office of General Counsel in areas of tax and regulatory compliance. Served as liaison between Office of Corporate and Foundation Relations and the School of Law, which included researching and preparing grant proposals to private foundations and federal agencies.

OFFICE OF ASSOCIATE CHIEF COUNSEL (INTERNATIONAL)

INTERNAL REVENUE SERVICE, Washington, DC

Attorney, September 2002-September 2005

Performance Award, 2004; Special Act Award, 2003

Provided legal advisory services on the international provisions of the Internal Revenue Code and other international tax matters, with particular emphasis on interpretation of bilateral income tax treaties to which the United States is a party. Involvement with a number of public guidance projects involving issues such as the sourcing of cross-border pension distributions and the international aspects of regulations on nonqualified deferred compensation plans.

DOUGLAS W. COY, P.A., Little Rock, AR
Attorney, September 1999-July 2001
Summer Associate, May 1998-August 1998

Private practice in tax and business planning. Counseled and assisted clients with respect to income, estate and gift taxation, tax controversies, structuring and planning of small businesses, real estate transactions, estates, and probate.

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY
Master of Laws (LL.M.) in Taxation, May 2002

GEORGE WASHINGTON UNIVERSITY SCHOOL OF LAW, Washington, DC
Juris Doctor *with Honors*, May 1999

Dean's Fellow, August 1998-May 1999: Taught Legal Research to first year law students
Staff Member: *Public Contract Law Journal*
Legal Fellow: Consumer Mediation Clinic

EMORY UNIVERSITY, Atlanta, GA
Bachelor of Arts, Political Science, May 1996

PUBLICATIONS

SKILLS AND VALUES: FEDERAL INCOME TAX (with Deborah Kearns) (LexisNexis/Matthew Bender, 2011).

Update and revision of Chapter 2, "Practice Before the IRS and Professional Responsibility in Tax Practice", *Effectively Representing Your Client Before the IRS*, American Bar Association Section of Taxation, 5th edition (forthcoming 2011).

WORK IN PROGRESS

Decoupling Taxes & Marriage: Beyond Innocence and Income Splitting

ACADEMIC PANELS AND PRESENTATIONS

"*Negusie v. Mukasey*", Panelist, ACS Supreme Court Preview, Washington and Lee University School of Law, October 2008.

"Documenting Undocumented Work: Encouraging Tax Compliance in the Absence of Immigration Compliance", Mid-Atlantic Clinical Theory and Practice Workshop Series, Georgetown University Law Center, December 2008.

Panelist, "Taking It to Scale: Best Practices and Beyond in the 21st Century", Southeastern Clinicians Regional Workshop, Southeastern Association of Law Schools Conference, August 2009.

MAJOR GRANT AWARDS

*Low Income Taxpayer Clinic Grant from IRS Office of Taxpayer Advocate
Calendar Years 2008, 2009, 2010, 2011*

Total funds awarded: \$202,760

Successfully drafted proposal for matching grant awards from the IRS Low Income Taxpayer Grant Program for calendar years 2008 (received \$50,000), 2009 (received \$48,026), 2010 (received \$49,734), and 2011 (received \$55,000) on behalf of the Washington and Lee University School of Law Tax Clinic. Oversee and manage administration of grant, the responsibility for which includes compliance with federal guidelines as well as preparation and submission of annual interim and final reports.

UNIVERSITY SERVICE

Faculty Coordinator, Volunteer Income Tax Assistance (VITA) Program, January 2006-present
Supervise annual program co-sponsored by the Internal Revenue Service and the School of Law that provides free federal and state tax return preparation assistance to low-to moderate-income taxpayers in the Rockbridge County area. VITA coordination responsibilities include overseeing approximately 30-40 student volunteers. In 2008, expanded program to a one-credit curricular offering; up to six students may enroll and earn an ungraded credit for serving in leadership and supervisory positions.

Chair, Library Committee, 2011-2012
Faculty Administrators Evaluation Committee, 2011-2014
Clinical Programs Committee, 2007- present
Faculty Advisor, Tax Law Society, 2006- present

COMMUNITY SERVICE

Woods Creek Montessori School
Member, Board of Directors, 2011-2014
Board Secretary, 2011-2012

Legal Aid Society of Roanoke Valley
Member, Board of Directors, November 2008-2009

BAR ADMISSIONS

Virginia (2007)
Arkansas (1999)
United States Tax Court (2007)