

Kerry A. Ryan
Saint Louis University School of Law
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ACADEMIC APPOINTMENTS

Associate Professor of Law (with Tenure) St. Louis, MO
Saint Louis University School of Law 2010-Current

Courses: Income Taxation, Estate & Gift Taxation, Trusts & Estates, Estate Planning,
Income Taxation of Trusts & Estates, Comparative Tax Law, Accounting for Lawyers,
and Tax Policy

Committees: Appointments, Curriculum & Academic Standards (Chair), Retention, and University
Faculty Senate Compensation and Fringe Benefits, University Graduate Academic
Affairs Committee (GAAC), Summer Workshop Series (Co-Chair)

Advisor: Taxation Concentration, Corporate Tax Externship

Assistant Professor of Law 2005-2010
Saint Louis University School of Law

Visiting Assistant Professor of Law Gainesville, FL
University of Florida, Frederic G. Levin College of Law 2004-2005

Courses: Income Taxation (J.D.), Corporate Taxation (J.D.), and Federal Tax Research (LL.M.)

Advisor: Volunteer Income Tax Assistance (VITA) Program

EDUCATION

University of Florida, Frederic G. Levin College of Law Gainesville, FL
LL.M. in Taxation August 2002
Honors: Graduate Tax Scholar

Tulane Law School New Orleans, LA
Juris Doctor, *magna cum laude* May 2001
Honors: Order of the Coif
Tulane Tax Institute Award
Highest Grade: Income Taxation, Wills Trusts and Estates

Tulane University, A. B. Freeman School of Business New Orleans, LA
Master of Accounting August 1998
Honors: Merit Scholarship Recipient

Cornell University Ithaca, NY
Bachelor of Science, *with distinction* May 1994
Honors: Dean's List

LEGAL EXPERIENCE

Associate, Estate and Business Succession Planning Indianapolis, IN
Bose McKinney & Evans LLP 2002-2004

Developed and implemented estate and business succession plans for closely-held business owners. Monitored legislative and administrative developments in pertinent areas of tax law and analyzed potential impact on client base. Prepared research memoranda on numerous federal income and transfer tax issues.

PROFESSIONAL ASSOCIATIONS/APPOINTMENTS

- Member: Indiana Bar, ABA, ABA Tax Section, ABA Real Property, Trust & Estate Law Section, and Society of American Law Teachers (SALT)
- ABA Tax Section, Vice-Chair, Teaching Taxation Committee,
- JOTWELL (Journal of Things We Like), Contributing Editor, Trusts & Estates Section
- Tax Notes, Columnist, *Estate & Gift Tax Rap*
- *Florida Tax Review*, Board of Advisors

PUBLICATIONS

LAW REVIEW ARTICLES

- *EITC as Income (In)Stability?* 15 FLA. TAX. REV. 583 (2014)
* Winner: Thompson Coburn Faculty Award for Exceptional Legal Scholarship (2014)
- *Human Capital and Transfer Taxation*, 62 OKLA. L. REV. 223 (2010)
* Cited as one of ten noteworthy estate and gift tax law review articles published in 2010 in “*Law Review Articles You Should've Read (but Probably Didn't) in 2010*” by Bridget Crawford (2011 TAX NOTES TODAY 45-10)
- *Access Assured: Restoring Progressivity in the Tax and Spending Programs for Higher Education*, 38 SETON HALL L. REV. 1 (2008)
* Winner: Thompson Coburn Faculty Award for Exceptional Legal Scholarship (2008)

TAX NOTES ARTICLES

- *Merger is Indirect Gift in Cavallaro*, 146 TAX NOTES 139 (January 5, 2015)
- *Valuation Lessons from Estate of Adell*, 144 TAX NOTES 1455 (September 22, 2014)
- *Tax Court Sends Message on Valuation in Richmond*, 142 TAX NOTES 1361 (March 24, 2014)
- *Kite: IRS Wins the QTIP Battle But Loses the Annuity War*, 141 TAX NOTES 1111 (Dec. 9, 2013)

JOTWELL REVIEWS

- *Law on the Books Meets Law in Action*, JOTWELL (April 7, 2015) (reviewing David Horton, *Wills Law on the Ground: Empirically Assessing Probate Reform*, 62 **UCLA L. Rev.** (forthcoming, 2015), available at [SSRN](http://ssrn.com)), <http://trustest.jotwell.com/law-on-the-books-meets-law-in-action/>.
- *Are Inheritance Taxes Special?*, JOTWELL (Feb. 7, 2014) (reviewing Luc Arrondel & André Masson, *Taxing more (large) family bequests: why, when, where?*, available at [HAL-SHS](http://hal-shs.fr)), <http://trustest.jotwell.com/are-inheritance-taxes-special/>.
- *Repeal the Grantor Trust Rules*, JOTWELL (Mar. 14, 2012) (reviewing Mark L. Ascher, *The Grantor Trust Rules Should Be Repealed*, 96 IOWA L. REV. 885 (2011), <http://trustest.jotwell.com/repeal-the-grantor-trust-rules/>).

ACADEMIC PRESENTATIONS

- *The Limits of the EITC as an Anti-Poverty Tool*, Indiana University Maurer School of Law, “Living Without In America” Symposium, Bloomington, IN (April 2015)
- *EITC as Income (In)Stability?*, AALS Annual Meeting, Section on Taxation, Washington, D.C. (January 2015)
- *EITC as Income (In)Stability?*, Loyola Los Angeles, Tax Policy Colloquium, Los Angeles, CA (October 2013)
- *EITC as Income (In)Stability?*, Law & Society Conference, Boston, MA (May 2013)
- *EITC as Income (In)Stability?*, University of Florida Levin College of Law, Tax Policy Colloquium, Gainesville, FL (March 2013)

- *EITC as Income (In)Stability?*, Indiana University Maurer School of Law, Tax Policy Colloquium, Bloomington, IN (January 2013)
- “Collateral Estoppel in Tax Cases,” Critical Tax Conference, Seton Hall Law School, Newark, NJ (April 2012)
- “EITC as Income Insurance,” Critical Tax Conference, Santa Clara Law, Santa Clara, CA (April 2011)
- *Access Assured: Restoring Progressivity in the Tax and Spending Programs for Higher Education*, Teaching Taxation Committee, ABA Tax Section Meeting, Washington, D.C. (May 2010)
- “EITC: Defaulting on Advance Payment,” Critical Tax Conference, Saint Louis University School of Law, St. Louis, MO (April 2010)
- *Human Capital & Transfer Taxation*, Law & Society Conference, Denver, CO (May 2009)
- *Human Capital & Transfer Taxation*, Critical Tax Conference, Indiana University – Bloomington, IN (April 2009)
- *Human Capital & Transfer Taxation*, University of Missouri, Columbia, MO, Faculty Workshop Series (February 2009)
- *Access Assured: Restoring Progressivity in the Tax and Spending Programs for Higher Education*, Texas Junior Scholars Conference, Dallas, TX (August 2007)

OTHER PRESENTATIONS

- “Bitcoins and Virtual Currency: Tax and Regulatory Implications of the Growing World of Digital Currency,” Organizer and Moderator, ABA Tax Section Meeting, Denver, CO (September 2014)
- “EITC: A More Complete Story of Error Rates, Compliance, and Recipients,” Organizer and Moderator, ABA Tax Section Meeting, Washington, D.C. (May 2014)
- Thinking Big About Tax Policy, Discussant, Law & Society Conference, Denver, CO (May 2009)
- “Ethics in A Hostile Tax Environment,” ABA/IPT Advanced Income Tax Seminar (with Janette M. Lohman and Maurice J. Robichaux, III), New Orleans, LA (March 2007)

AWARDS

- Thompson Coburn Faculty Award for Exceptional Legal Scholarship (2015)
- Women’s Justice Legal Scholar Award, Missouri Lawyers Weekly (2014)
- Thompson Coburn Faculty Award for Exceptional Legal Scholarship (Runner-Up) (2008)

CONFERENCE ORGANIZER

- Critical Tax Conference, Saint Louis University School of Law, St. Louis, MO (April 2010)

PEER REVIEWS

- U.S. Federal Income Taxation of Individuals, Deborah A. Geier, CALI (Textbook Chapter – 2014)
- University of Toledo Law School (Rank and Tenure – 2014)
- Suffolk University Law School (Rank and Tenure – 2011)

PUBLIC SERVICE

- Board of Directors, Volunteer Lawyers and Accountants for the Arts (VLAA)