

Patrick W. Thomas

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EXPERIENCE

University of Notre Dame

Director, Notre Dame Tax Clinic, South Bend, IN (2016 – Present)

- Train and supervise Notre Dame law students in representing low-income clients in controversies with the Internal Revenue Service, including IRS examinations, collection matters, US Tax Court and federal court litigation, innocent spouse relief, and worker classification petitions, among other areas
- Create and administer Tax Clinic policies and procedures for case management, intake, grading/student evaluation, and general clinic management
- Teach the clinical seminar course on lawyering skills, ethics, the use of technology in legal practice, and federal tax procedure
- Responsible for federal grant application, financial and program reporting, and overall grant compliance

Neighborhood Christian Legal Clinic

LITC Staff Attorney, ABA Section of Taxation Public Service Fellow, Indianapolis, IN (2014 – 2016)

- Negotiated settlements, payment plans, and hardship status with the IRS; represented clients in IRS examinations and the U.S. Tax Court; and planned and delivered education sessions on taxpayer rights and responsibilities to the local community
- Edited drafts and conducted research for *Effectively Representing You Client Before the IRS* (6th ed.) and Saltzman & Book, *IRS Practice & Procedure*

Volunteer Intern/ Attorney (2013)

- Prepared tax returns and Offers in Compromise for taxpayers in controversies with the IRS
- Researched Affordable Care Act tax issues impacting low-income taxpayers
- Prepared applications for immigration relief, including asylum and U nonimmigrant status petitions

Immigration Law Intern (2011)

- Prepared humanitarian immigration petitions for victims of crime and human trafficking

State of Indiana, Office of the Solicitor General, *Law Clerk*, Indianapolis, IN (2013 – 2014)

- Drafted briefs and memoranda for trial and appellate litigation in federal and state courts

Indiana University, *Research Assistant to Professor Jayanth Krishnan*, Bloomington, IN (2012 –2013)

- Researched the expansion of the legal profession markets in India and Africa, historical and modern-day access-to-justice initiatives in India, and the development of legal education in Africa

EDUCATION

Indiana University Maurer School of Law, Bloomington, IN, J.D., 2013

Bloomington, IN

- Indiana Journal of Global Legal Studies, *Managing Editor*
- Indiana University Volunteer Income Tax Assistance (VITA) – *Site Director*
 - Planned, coordinated, and executed all IU VITA operations, including volunteer training and recruitment, daily site operations, and liaising with community partners
 - Reviewed preparation of federal and state tax returns
 - Trained students and developed institutional expertise in preparing foreign student tax returns
- Indiana University Pro Bono Immigration Project – *Co-Founder and Project Coordinator*
 - Founded student-led pro-bono organization, which partnered with non-profit legal organizations to assist clients and increase the practice-oriented immigration law opportunities for students

- Sherman Minton Moot Court, Brief Writing Honors (Fall 2011)

Indiana University, Bloomington, IN

B.A in Germanic Studies, International Studies, Near Eastern Languages and Cultures (Arabic), 2009

- General Honors Notation, Summa Cum Laude, Phi Beta Kappa
- *Certificate*: Liberal Arts and Management Program (LAMP)

SELECTED PRESENTATIONS

- *Crafting Tax-Compliant Divorce & Custody Agreements After Tax Reform*, St. Joseph County Bar Association, Mar. 2018
- *Section 104(a)(2) and the Taxation of Damages Received Pursuant to a Settlement Agreement*, ABA Section of Taxation Midyear Meeting 2018 (moderator)
- *Tax Effects of the DACA Repeal on Immigrant Families*, ABA Section of Taxation Midyear Meeting 2018 (moderator)
- *Civil Rights Responsibilities and Serving People with Mental Illness*, 2018 Annual LITC Grantee Conference (Dec. 2017)
- *Crafting Tax-Compliant Divorce & Custody Agreements*, St. Joseph County Bar Association, Oct. 2017
- *Operation of a Small Business*, Low Income Taxpayer Representation Workshop May 2017 (moderator)
- *Section 152 Proposed Regulations*, ABA Section of Taxation May Meeting 2017 (panelist)
- *IRS Notice 2017-15: Same-Sex Marriage and Retroactivity*, ABA Section of Taxation May Meeting 2017 (moderator)
- *Deductible Medical Expenses under Section 213*, ABA Section of Taxation Midyear Meeting 2017 (moderator)
- *EITC Bans under IRC Section 32(k)*, 2017 Annual LITC Grantee Conference (panelist)
- *Jurisdictional Issues: The EITC Ban*, ABA Section of Taxation May Meeting 2016 (panelist)
- *The PATH Act: Changes Affecting Immigrant Families and the Challenges Ahead*, ABA Section of Taxation May Meeting 2016 (panelist)
- *Ethical Issues for Newer Attorneys*, ABA Section of Taxation Fall Meeting 2015 (panelist)
- *Handling Cases with Potential Criminal Issues*, ABA Section of Taxation May Meeting 2015 (panelist)

PUBLICATIONS

- EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (with C. Speidel, eds., 8th ed., forthcoming 2020).
- *Representing Disabled Taxpayers* (with C. Thompson), in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (T. Keith Fogg, ed., 7th ed. 2018).
- ABA Section of Taxation, Comments on the Definition of Dependents [Reg-137604-07] (contributor to public commentary on proposed IRS regulations)
- Being Your Own Boss: The Career Trajectories and Motivations of India's Newest Corporate Lawyers (with J.K. Krishnan), in THE INDIAN LEGAL PROFESSION IN THE AGE OF GLOBALIZATION (eds., David B. Wilkins, Vikramaditya Khanna, & David Trubek, Cambridge University Press, 2017).
- *Surveying Key Aspects of Sociolegal Scholarship on India: An Overview*, 11 ANN. REV. L. SOC. SCIENCE 337 (2015) (with J.K. Krishnan)
- Note, *The Recurring Native Response to Global Labor Migration*, 20 IND. J. GLOBAL LEGAL STUD. 1393 (2013)
- Guest Blogger at ProcedurallyTaxing.com

MEMBERSHIPS & CIVIC ACTIVITIES

- Commissioner's Tax Advisory Council, Indiana Department of Revenue (2018 – Present)
- Loan Repayment Assistance Program Committee (2016 – Present)
- Bar Memberships
 - State of Indiana
 - United States Tax Court
 - U.S. District Court for the Northern District of Indiana
- American Bar Association, Section of Taxation
- Indiana State Bar Association, Section of Taxation
- St. Joseph County Bar Association