

# Patrick W. Thomas

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## EXPERIENCE

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### University of Notre Dame

*Associate Clinical Professor, Notre Dame Law School*

*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
- Advocate systemically on federal and state tax policy affecting individual taxpayers
- 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* (6<sup>th</sup> 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

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**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**

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- *Roundtable Discussion for Academic Tax Clinics*, 2020 Low Income Taxpayer Clinic Grantee Conference (Dec. 2019)
- *The IRS Violated My Client's Religious Liberties: When is This Unlawful and What Can We Do About It?*, ABA Section of Taxation Fall Meeting 2019 (moderator)
- *Advocating Before State Taxing Agencies*, 2019 Low Income Taxpayer Clinic Grantee Conference (Dec. 2018)
- *Recent U.S. Tax Court Designated Orders*, 2019 Low Income Taxpayer Clinic Grantee Conference (Dec. 2018)
- *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**

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- EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (with C. Speidel, eds., 8<sup>th</sup> ed., forthcoming 2021).
- ABA Section of Taxation, Comments on Guidance Regarding Draft 2018 Form 1040 and Related Schedules (principal author of public commentary on proposed Form 1040)
- *Assisting Taxpayers with Disabilities* (with C. Thompson), in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (T. Keith Fogg, ed., 7<sup>th</sup> 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](http://ProcedurallyTaxing.com)

## **MEMBERSHIPS & CIVIC ACTIVITIES**

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- Commissioner's Tax Advisory Council, Indiana Department of Revenue (2018 – Present)
- Community Engagement Coordinating Council, University of Notre Dame (2018 – Present)
- Loan Repayment Assistance Program Committee, Notre Dame Law School (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
  - Vice Chair, Individual and Family Taxation Committee (2019 – Present)
- Indiana State Bar Association
  - Leadership Development Academy, Class of 2019
  - Section of Taxation
- St. Joseph County Bar Association