

**Danshera Cords**  
**Associate Professor of Law**  
**Capital University Law School**  
[dcords@law.capital.edu](mailto:dcords@law.capital.edu)

Visiting Associate Professor (spring 2009)  
Seattle University School of Law  
901 12<sup>th</sup> Avenue  
Seattle, WA 98122

office: (206) 398-4034  
cell: (614) 256-3361  
email: cordsd@seattleu.edu

---

**ACADEMIC EXPERIENCE**

---

**RECENT COURSES**

CORPORATE TAX  
PARTNERSHIP TAX  
TAX POLICY

INDIVIDUAL INCOME TAX  
TAXATION OF BUSINESS ENTITIES

**CAPITAL UNIVERSITY LAW SCHOOL** **Columbus, Ohio**  
**Associate Professor of Law**, August 2005-Present (Tenured August 2006)  
**Assistant Professor of Law**, August 2002-August 2005

Major Service:

**Chair, University Faculty Senate** July 2006-January 2009  
Member, President's Cabinet  
Ex Officio Member Board of Trustees and Relevant Committees  
**Academic Director, Graduate Law Programs**, August 2004 – December 2008

**SEATTLE UNIVERSITY SCHOOL OF LAW** **Seattle, Washington**  
**Visiting Associate Professor of Law**, January 2009-May 2009

---

**EDUCATION**

---

**NEW YORK UNIVERSITY SCHOOL OF LAW** **New York, New York**  
Master of Laws (LL.M.) in Taxation, May 2000

**SEATTLE UNIVERSITY SCHOOL OF LAW** **Seattle, Washington**  
Juris Doctor, *Magna Cum Laude*, May 1998

**UNIVERSITY OF WASHINGTON** **Seattle, Washington**  
Bachelor of Arts, Business Administration, June 1991

---

**ARTICLES**

---

*Paid Tax Preparers, Used Car Dealers, Refund Anticipation Loans, and the Earned Income Tax Credit: The Need to Regulate Tax Return Preparers and Provide More Free Alternatives*, 59 CASE WESTERN RESERVE L. REV. \_\_\_\_ (2008) (Forthcoming)

*Targeting the Tax Gap: The Case of the RAL and the Advanced Notice of Proposed Rulemaking*, STANFORD L. AND POL. REV. \_\_ (2009) (Forthcoming)

*Charitable Contributions for Disaster Relief: Rationalizing Tax Consequences and Victim Benefits*, 57 CATHOLIC UNIV. L. REV. 428 (2008)

*Is Tax Special? Administrative Law and Judicial Review of IRS Collection Decisions*, 52 ST. LOUIS UNIV. L.J. 430 (2008)

*Counterpoint: Textualism and the Internal Revenue Code – More than Plain Meaning*, 25 ABA TAX SEC’N. NEWS QTRLY 17 (2006)

*Tax Penalties and Tax Protestors: Ensuring Perceived Fairness in Tax Collection and Mitigating Systemic Costs* 2006 BYU LAW REV. 1515 (2006)

*Reforming, Not Replacing, CDP*, 108 TAX NOTES 817 (2005)

*Collection Due Process: The Scope and Nature of Judicial Review*, 73 U. CINN. L. REV. 1021 (2005)

*How Much Process is Due? IRC Sections 6320 and 6330, Collection Due Process Hearings*, 29 VT. L. REV. 51 (2004)

Student Comment, *The Medical Savings Account Provision of the HIPAA: Is It Sound Health and Tax Policy?* 21 SEATTLE U. L. REV. 1217 (1998)

## **BOOK**

---

United States Tax Court Practice and Procedure (Work-in-Progress, Completed Manuscript Due to Publisher October 2009).

I am the sole author on this work, which is a treatise on practice in the United States Tax Court.

## **OTHER PUBLICATIONS**

---

CCH Tax Research Consultant, *Individuals: Planning for Individual Life Stages*

*PLANIND: 100 Fundamental Concepts*

*PLANIND: 3000 Planning for Minors and Students*

*PLANIND: 6000 Planning for Young Adults*

*PLANIND: 9000 Planning for Adults in Middle Age*

CCH Interactive Research Aids for Tax Research Consultant

*Choosing an Entity Decision Tree*

*Computing Gain Under Installment Sale Interactive Example*

*Electing Section 338 to Treat Stock Purchase as Asset Acquisition Decision Tree*

*Meeting Requirements for Tax-Free Reorganization Decision Tree*

*Electing Out of Subchapter K Decision Tree*

**SELECTED PRESENTATIONS**

---

Disaster Relief Panel, Teaching Taxation Committee, ABA Taxation Section, January 2009 Meeting, New Orleans

Presentation at Stanford Law and Policy Review October 2008, Panel on the Refund Anticipation Loans and the Earned Income Tax Credit

Capital University Law School, Faculty Development Series, Columbus, Ohio, October 2007, *Regulation of Paid Preparers and the Effect of Paid Preparers on Low Income Tax Payers*

Cleveland Legal Aid Society, Low Income Taxpayer Clinic, Cleveland, Ohio, October 2007, *Tax Court Practice*

Akron University Law School, Faculty Development Series, Akron, Ohio, April 2007, *Disaster Relief, Charitable Giving, and Tax Legislation*

Capital University Law School, Faculty Development Series, Columbus, Ohio, October 2006, *Administrative Law and Judicial Review of IRS Collection Decisions*

Central States Law School Conference, Louisville, KY, October 21 2006, *Is Tax Special? Administrative Law and Judicial Review of IRS Collection Decisions*

American Bar Association, Section on Taxation, Low Income Taxpayer Clinic Workshop, Denver, CO, October 2006, Panel on Tax Refund Litigation

Texas Bar Association, 24th Annual Advanced Tax Course, September 2006, Dallas, TX, *Collection Due Process Practice*

Ohio Legal Scholars Workshop, Cincinnati, Ohio, June 2006, *Is Tax Special? Administrative Law and Judicial Review of IRS Collection Decisions*

Columbus Bar Association, Business Tax Section, March 2006, Columbus, Ohio, *Due Diligence in Asset Purchases*

American Bar Association, Section on Taxation, Administrative Practice Committee, September 2005, Panel on Collection Due Process

American Bar Association, Section on Taxation, Low Income Taxpayer Clinic Workshop, September 2005, Panel on Collection Due Process

Ohio Legal Scholars Workshop, June 2005, Presentation of *Tax Penalties and Tax Protestors: Ensuring Perceived Fairness in Tax Collection and Mitigating Systemic Costs*

American Bar Association, Section on Taxation, Low Income Taxpayer Clinic Workshop, May 2005, Panel on Collection Due Process

Columbus Association of Tax Professionals, May 2004, Corporate Taxation: Mergers

Columbus Bar Association, September 2003, Annual Business Tax Conference, 2003  
Tax Act

### **SELECTED ACTIVITIES AND ORGANIZATIONS**

---

#### **Central States Law Schools Association**

President 2008-2009: Capital University Law School will host the Central States Conference in October 2009, providing a venue for faculty from Central States schools to present their works and receive feedback in a supportive, collaborative environment.

Vice President 2007-2008

Secretary 2006-2007

#### **ABA Tax Section, Teaching Taxation Committee**

Fourth Vice Chair Elect, May 2009

Technology Liaison, December 2008- May 2009

**Editor, Tax Lawyer, Current Developments in Administrative Practice and Procedure, 2005-present**

**AALS, Section on Post-Graduate Legal Education, Executive Committee Member 2007-2009**

### **BAR ADMISSIONS**

---

New York State Bar, Admitted to Practice 2000

Washington State Bar, Admitted to Practice 1998 (current status, inactive)

U.S. District Court, Western District of Washington, Admitted to Practice 1999