

**SUSAN PACE HAMILL**  
University of Alabama School of Law  
University of Alabama Honors College  
(205) 348-5931 / [shamill@law.ua.edu](mailto:shamill@law.ua.edu)

## **THE UNIVERSITY OF ALABAMA SCHOOL OF LAW**

### **Professor of Law (1994-present)**

Classes: Business Organizations, Personal Income Tax, Business Tax, Business Ethics Seminar, Advanced Study of Limited Liability Companies, Corporate Finance, Securities Regulation and State and Local Tax.

## **THE UNIVERSITY OF ALABAMA HONORS COLLEGE**

### **Honors Professor (2014-present)**

Class—Alabama's Characteristics: Designed seminar for undergraduate students at the University of Alabama's Honors College exploring the state's history, public policy, culture and reform efforts. Since Fall 2017, class offered each semester. Students read four books, a set of materials I created from scratch, write two short papers, have a required conference after each short paper, and write one longer final paper.

## **EDUCATION**

### **Beeson Divinity School, Samford University, Birmingham, Alabama**

M.T.S. (Master of Theological Studies), May 2002.

GPA 3.9/4.0; Dean's Scholar. Pursued during first sabbatical.

### **New York University School of Law, New York, New York**

LL.M. (Taxation), June 1986.

GPA 3.4/4.0; Gerald Wallace Fellowship; Graduate Editor, *Tax Law Review*.

### **Tulane University School of Law, New Orleans, Louisiana**

J.D. *magna cum laude*, May 1985.

GPA 3.7/4.0; Order of the Coif; Research Editor, *Tulane Law Review*; Published Note, *United States v. Villamonte-Marquez*, 59 TULANE LAW REVIEW 812-825 (1985).

Taught Legal Research and Writing to First Year Students.

### **Emory University, Atlanta, Georgia**

B.A., English and History, June 1982 (received A.A. in June 1980 from Oxford College of Emory University).

GPA 3.5/4.0; Phi Alpha Theta History Honor Society.

## **LEADERSHIP & FUNDRAISING EXPERIENCE AND SERVICE CONTRIBUTIONS**

### **Candidacy for the Alabama Legislature**

Candidate for House District (63), Alabama Legislature in the 2010 election. Over a sixteen-month campaign, worked with a professional political consultant and managed a staff of over thirty volunteers, which included a fourteen-week field effort where I spoke to 2,431 regular voters at their doors. Utilized a professional fundraising consultant and raised almost \$300,000, ninety percent from 1,114 individuals (534 former students) in 40 states. Made nearly 12,000 telephone calls and sent handwritten thank you notes after each donation. Final fundraising report available on request.

### **Research Assistant Teams**

Body of scholarship (three books, two book chapters, twenty-five law review articles, two book reviews, and twenty-seven essays and editorials) required managing large teams of research assistants. The two legal history articles and the article and book documenting and morally evaluating the tax structures and K-12 funding in all fifty states each involved managing teams of over thirty research assistants for a three-year period.

### **Faculty Review for HARVARD LAW REVIEW, Pro Bono Work, and Congressional Testimony**

Evaluated merits of article HARVARD LAW REVIEW considered publishing (2020). Led workshop for Doug Jones campaign (2019). Ghost wrote editorials for the Obama Campaign (2008). Donated hundreds of hours as an expert witness, author of Eleventh Circuit *amicus curiae* brief and consultant, for the plaintiffs in *Knight v. Alabama* and *Lynch v. Alabama*, which challenged Alabama's property tax structure on race-based Equal Protection grounds (2004-2014). Testified before the U.S. Finance Committee on proposed legislation related to subchapter S corporations (1995).

### **Founding Fellow and Board of Directors**

Founding Fellow of the American College of LLC and Partnership Attorneys. Served on the board of directors for Alabama Possible (formerly Alabama Poverty Project), the Wesley Foundation, and Turning Point (serves domestic violence and sexual assault victims in West Alabama). Responsibilities included maintaining budgets and aiding the executive directors in strategic planning. Facilitated a relationship between the law school's clinic and Turning Point's clients, which led to the law school establishing its first domestic violence clinic.

### **Other Service and Awards**

Founding Faculty Advisor for the Dorbin Association (serving women law students). Served on Faculty Development, Re-Admissions, Career Services, Curriculum, Public Interest, Diversity and Inclusion, Colloquium, Library and Business and Tax committees. Received Deans Scholar and Dean Thomas W. Christopher Awards.

## **EXPERIENCE PRACTICING LAW, GOVERNMENT SERVICE AND ADJUNCT TEACHING**

Associate attorney: Sullivan & Cromwell and Chadbourne & Parke (now Norton Rose Fulbright), New York City (1986-1990); Government attorney: Chief Counsel's Office, Internal Revenue Service, Washington DC (1990-1994); Adjunct Instructor: George Mason School of Law (now Antonin Scalia School of Law), Arlington, Virginia (1992-1993).

### **BAR MEMBERSHIPS**

New York (1987) and Alabama (2000).

## **SCHOLARSHIP: Thesis for Master of Theological Studies from the Beeson Divinity School**

Article, *An Argument for Tax Reform Based on Judeo-Christian Ethics*, 54 ALABAMA LAW REVIEW 1-112 (2002).

Book, THE LEAST OF THESE: FAIR TAXES AND THE MORAL DUTY OF CHRISTIANS (2003).

Empirical research proves that the paltry property taxes of Alabama's largest timber owners cause Alabama's regressive tax structure and inadequate K-12 funding. Biblical exegesis and hermeneutics judge this as immoral and commands that all Alabama's Christians use their political power to work for tax reform.

Inspired Governor Bob Riley's 2003 tax reform proposal and a United Methodist Church national resolution (2004). Subject of front-page story (with hedcut image) in the *Wall Street Journal* (2003) and a feature story in the American section of the *London Times* (2003). Included on the list of best ideas by the *New York Times* (2003). Stories were published in newspapers and magazines all over the country. Interviewed numerous times on radio and television. Received Joseph Awards from the Faith and Politics Institute and Sojourner's Call to Renewal (both in 2004).

### **Partial List of Widespread Press Coverage Generated by Above Scholarship**

Shailagh Murray, *Seminary Article Sparks Alabama Tax-Code Revolt*, WALL ST. J., Feb. 12, 2003 at A1 (front page hedcut image); National Public Radio "The Connection" (Feb.17, 2003); Jay Reeves, *Law Professor Summons Jesus as a Witness for Tax Reform*, WASH POST, Mar. 23, 2003 at A10; Adam Cohen, *What Would Jesus Do? Sock it to Alabama's Corporate Landowners*, N.Y. TIMES, June 10, 2003 at A28; Tony Allen-Mills, *Alabama Puts Bush Tax Cuts to Biblical Test*, LONDON TIMES, June 15, 2003 at 25, §1; ABC Nightline (Sept. 3, 2003); ABC Peter Jennings Show (Sept. 9, 2003); Collin Hansen, *"Jesus Tax" Plan Dies: Alabama Fiscal Debate Exposes a Divide Between Christians*, CHRISTIANITY TODAY, Nov. 2003 at 25-26; Jason Zengerle, *The 3<sup>rd</sup> Annual Year in Ideas: Biblical Taxation*, N.Y. TIMES MAG., Dec. 14, 2003 at 52-54; Julie Porter, *The Lawyer, the Bible and the Governor*, SOJOURNERS MAG., April 2004 at 12-17 (featured on the cover); Feature Article, *Unjustly Taxed: The Bible and Politics in Alabama*, CHRISTIAN CENTURY, Sept. 21, 2004; National Public Radio *Interfaith Voices* (Dec.13, 2005); Bob Kemper, *This Isn't Your Father's Moral Majority*, ATLANTA J. CONST., Jan. 22, 2006 at A7; NBC National News (Dec. 26, 2007); NOW PBS (Apr. 11, 2008); PBS Religion & Ethics Newsweekly, interviewed by Tim O'Brien (Jan. 28, 2011).

### **Published Op-eds and Essays in Newspapers and Magazines Outside Alabama**

Tax Sin Stains State, ATLANTA J. CONST. (Sept. 12, 2003); Alabama's Fight for Tax Justice Will Never Die, NEWSDAY (Sept. 16, 2003); Why Tax Policy Matters, PRISM MAGAZINE (Sept./Oct. 2004); Tax Policy as a Moral Issue Under Judeo-Christian Ethics (SWIG LECTURE, Sept. 15, 2004); Biblical Perspectives on Taxation and the Poor, PHILADELPHIA INQUIRER (Nov. 7, 2004); Tax Policy Offends Christian Values, METRO (New York, Philadelphia & Boston, Mar. 15, 2006); A Fair Tax: How Bush's Policy Falls Short, CHRISTIAN CENTURY MAGAZINE (Apr. 18, 2006); Prayer for Fair Tax Policy, in PRAYERS FOR A NEW SOCIAL AWAKENING (May, 2008); Revelation Road: A Professor Hits the Campaign Trail, REFLECTIONS MAGAZINE, *Yale Divinity School* (Fall 2012); Letter to the Editor, NEW YORK TIMES (June 11, 2020); Religiously Based Ethical Arguments Favoring Estate Taxes, CANOPY FORUM, *Emory University* (April 13, 2021).

### **Published Op-eds and Essays in Alabama's Leading Newspapers and Encyclopedia of Alabama**

Christians Have a Moral Duty to Back Tax Reform (Sept. 1, 2002) (re-printed by the Samford University Press under the title of *The Least of These: Tax Reform and the Commands of Faith*); Constitutional Reform Essential for Real Progress (Nov. 10, 2002); Only Real Tax Reform Can Save Our Children (Mar. 2, 2003); The Governor's Proposal: A First Step in Alabama's Journey to Fair Taxes (May 25, 2003); Voting Yes on September 9<sup>th</sup> is the Only Right Thing to Do (Aug. 3, 2003); Lid Bill Shackles Alabama's Minorities (May 16, 2004); The Book That Could Change Alabama (Sept. 5, 2004); New Hope for the Old Problem of Poverty (Jan. 30, 2005); A Spiritual Quandary (Nov. 13, 2005); Alabama is a Long Way from Being Truly Pro-life (Apr. 23, 2006); The Entry Way into Alito's Judicial Soul (Feb. 18, 2007); Resegregation and Tax Policy (Sept. 30, 2007); Entry on *Knight v. Alabama*, in ENCYCLOPEDIA OF ALABAMA (February, 2008); Yertle Offers Lessons to Alabama (Dec. 7, 2008); The Alabama Supreme Court Affects the Lives of all Alabamians (Mar. 22, 2009); Entry on *Constitutional Reform*, in ENCYCLOPEDIA OF ALABAMA (Aug. 2010; updated Jan. 2018).

## **PRESENTATIONS: Tax Policy and Judeo-Christian Ethics**

A partial list of speaking engagements in 30 of Alabama's 67 counties and 28 states in forums outside individual churches appears below.

### Academic and legal institutions include:

Alabama's Bicentennial Celebration (10/30/19); Samford University (11/10/08, 11/9/07 & 11/12/04); Texas Tech Law School (2/27/08); Northern Kentucky University (1/16/08); University of South Alabama (9/17/07, 3/4/05 & 8/22/03); Oxford Roundtable Presentation, Oxford England (8/7/07); Jacksonville State University (4/19/07); Candler School of Theology (3/29/07, 2/23/06 & 7/6/04); Birmingham Southern College (11/29/06); University of Connecticut School of Law (11/14/06); Georgetown College, Lexington Kentucky (10/17/06); University of Montevallo (9/14/06); University of Toledo Law School and the Detroit Economic Club (10/31/05); American Association of University Women, Mobile (5/14/05); Alabama Collegiate Summit for ACCR (3/11/05); Springhill College (3/3/05); Baylor University (3/2/05); Judson College (2/24/05 & 11/11/04); University of North Alabama (1/18/05); University of Mississippi (11/20/04); Milligan College, Elizabethton, Tennessee (9/29/04); University of St. Thomas School of Law, Minneapolis (3/6/04 & 9/12/02); Paul J. Hartman State and Local Tax Forum, Nashville (10/23/03); Birmingham Tax Forum (9/2/03); University of Alabama at Birmingham (9/5/03); Tennessee State Tax Commission (8/31/03); Alabama Economic Development Conference (6/30/03); Notre Dame Law School (3/28/03); Anniston Bar Association (1/24/03).

### Advocacy organizations include:

Sojourners Conference, Washington DC (5/21/09); Alabama Poverty Project Faith Forum, Huntsville (11/17/08); Georgia Association of Educators (2/25/07); Keynote Speaker, National Association of Legislative and Political Specialist for Education Annual Meeting (11/19/06); Tax Justice Summit, Harrisburg, Pennsylvania (7/28/06); Alabama Exchange Club Convention, Florence (6/11/06); Justice & Advocacy Ministries, Nebraska (11/19/05); Randolph County United Way (9/23/05); Selma Democracy Project (8/4/05); Wilcox County Children's Policy Council (3/3/05); Lowndes County Children's Policy Council (1/5/05); Good Schools Pennsylvania (11/4/04); Community Affairs on Race Relations, Birmingham (10/6/04); Alabama ARISE Cluster Meeting, Mobile (8/9/04); Missouri IMPACT (2/16/04); Geneva Rotary Club (11/5/03); Arkansas Advocates for Children (8/27/03); Conference of Alabama School Superintendents (3/4/03); Legislative Advocacy Day of Alabama PTA (2/1/03); PARCA Roundtable (1/17/03); Alabama County Commissioners Annual Meeting (12/4/03).

### Faith-based organizations include:

South Carolina Christian Action Council (5/21/09); Cooperative Baptist Fellowship Annual Meeting, Memphis (6/19/08); Baptist Center for Ethics, Samford University (10/8/08); Lutheran Association of Campus Ministers (2/3/07); Iowa Ecumenical Council of Churches (1/23/07); Lutheran Services In America Executive Retreat, New York (10/8/06); Mobile Interfaith Conference (6/1/06); Episcopal Kanuga Conference, Ashville (3/14/06); National Conference of Lutheran Bishops, Wisconsin, (3/3/06); New Jersey Council of Churches (1/21/06); United Methodist Regional School of Christian Mission, Montgomery (6/17/05); California Council of Churches, Sacramento (5/25/05); Texas Baptist Christian Life Commission, Austin (2/7/05); Annual Meeting of Lutheran Evangelical Church, Chicago (11/6/04); Central Dallas Ministries (4/22/04); Catholic Archdiocese of Omaha (2/28/04); North Alabama United Methodist Church Conference (6/3/03).

## **Academic Endowed Lectureships**

J.J. Millican Ethics Symposium, Oklahoma Christian University (February 6, 2009)

Distinguished Whiteside Lecture, Emory University (October 10, 2006)

Star and Stan Bloom Lecture, University of Alabama (April 3, 2006)

Markoe-DePorres Social Justice Lecture, Creighton University (Feb. 3, 2005)

Swig Lecture, University of San Francisco (September 14, 2004)

Jim MacDonald Lecture, University of Virginia (February 12, 2004)

Seasontoogood Fellow on Law & Ethics, University of Cincinnati College of Law (February 24, 2003)

## **SCHOLARSHIP: Moral Evaluation of Tax Policy and K-12 Funding Beyond Alabama**

Article, *A Moral Perspective on “Big Businesses’” Fair Share of America’s Tax Burden*, 1 UNIVERSITY OF ST. THOMAS LAW JOURNAL 857-908 (2004).

Article, *Evaluating Federal Tax Policy Based on Judeo-Christian Ethics*, 25 VIRGINIA TAX REVIEW 671-764 (2006).

Book Chapter: *They’re a moral obligation*, in TEN EXCELLENT REASONS NOT TO HATE TAXES 22-30 (2007).

Article, *The Potential of Applying Judeo-Christian Ethics to Tax Policy in Foreign Countries*, 34 JOURNAL OF EDUCATION FINANCE 139-155 (2008) (presented at Oxford Roundtable, Oxford England in August of 2007).

Book, AS CERTAIN AS DEATH: A FIFTY STATE SURVEY OF STATE AND LOCAL TAX LAWS (2007).

Article, *The Vast Injustice Perpetuated by State and Local Tax Policy*, 37 HOFSTRA LAW REVIEW 117-156 (2008) (*New York Times* story; See David Cay Johnston, *Professor Cites Bible in Faulting Tax Policies*, N.Y. TIMES, Dec. 25, 2007, at C3).

Article, *A Moral Perspective on the Role of Education in Sustaining the Middle Class*, 24 NOTRE DAME JOURNAL OF LAW, ETHICS & PUBLIC POLICY 309-325 (2010) (symposium included Arne Duncan).

Article, *Tax Policy Inside the Two Kingdoms*, 14 ACCOUNTING, ETHICS & PUBLIC POLICY JOURNAL 1-58 (2013).

Article, *Moral Reflections on 21<sup>st</sup> Century Tax Policy Trends* [forthcoming, Vol. 52 CUMBERLAND LAW REVIEW]

## **SCHOLARSHIP: Alabama History and Alabama Issues Beyond Tax Policy**

Article, *Constitutional Reform in Alabama: A Necessary Step Towards Achieving a Fair and Efficient Tax Structure*, 33 CUMBERLAND LAW REVIEW 437-462 (2003).

Book Review, *The Book That Could Change Alabama: INSIDE ALABAMA: A PERSONAL HISTORY OF MY STATE* by Harvey H. Jackson III, 56 ALABAMA LAW REVIEW 219-246 (2004).

Book Review, *A Tale of Two Alabamas: ALABAMA IN THE TWENTIETH CENTURY* by Wayne Flynt, 58 ALABAMA LAW REVIEW 1103-1160 (2007).

Article, *An Argument for Providing Drug Courts in all Alabama Counties Based on Judeo-Christian Ethics*, 59 ALABAMA LAW REVIEW 1305-1321 (2008).

Article, *Ethics Reform in Alabama*, 61 ALABAMA LAW REVIEW 807-826 (2010).

## **UNPUBLISHED MANUSCRIPT: Literary Portrayal of Injustice Embedded in the Law**

Memoir: PRETTY HAIR: *DISCOVERING THE GRASSROOTS ON THE CAMPAIGN TRAIL* (approximately 73,000 words). Interdisciplinary project uses the story of my 2010 campaign for the Alabama legislature to make a literary case for my scholarship and illustrate the difficult challenges, given the mindset of the average voter, of achieving progressive goals. Worked with professional editor and graduate nonfiction workshop at MFA program of the English Department.

## Partial List of Media Inquiries Since 2015 Related to Alabama History, Ethics and Politics

Jan. 13, 2015, AL.COM (interviewed by Mike Cason about Gov. Bentley's first term performance); June 8, 2015, AL.COM (quoted, Brendan Kirby, *Alabama's income tax hits poor harder than most, but it wasn't always so*); Mar. 28, 2016, MONTGOMERY ADVERTISER (interviewed by Brian Lyman about Gov. Bentley's improper use of funds); Feb. 5, 2017, MONTGOMERY ADVERTISER (quoted, Brian Lyman, *Slave Tax: A Permanent Wound*); Apr. 2, 2017, ANNISTON STAR (quoted, Tim Lockette, *What to expect as investigations of governor heat up*); Oct. 20, 2017, MONTGOMERY ADVERTISER (quoted, editorial board, *'Everybody does it' is no excuse for Auburn's nepotism shenanigans*); Dec. 4 & 13, 2017 interviewed on live radio by NPR and on live television by Richard Quest of CNN (both times about Roy's Moore's negative impact on Alabama's economic development); Mar. 19, 2019 WALLETHUB.COM (quoted, John Kiernan, *2019's Most & least federally dependent states*); May 14, 2019 WASHINGTON POST (quoted, Emily Wax-Tibodeaux, *Alabama Senate passes nation's most restrictive abortion ban, which makes no exceptions for victims of rape and incest*); May 15, 2019 CANADIAN BROADCASTING CORPORATION (interviewed by Stephen Quinn on live radio regarding Alabama Senate approving near abortion ban); Aug. 5, 2019 ABC 33/40 (television interview with Cynthia Gould about Alabama ethics issues); Oct. 6, 2019, AL.COM (quoted, John Archibald, *How to pay \$1.25 an acre in taxes*); May 16, 2020, AL.COM (quoted, Dennis Pillion, *Can you still sue someone in Alabama if you get coronavirus?*); May 8, 2020, AL.COM (interviewed by John Sharp regarding liability potential for cancellation and reopening decisions during pandemic); July 29, 2020, AL.COM (interviewed by Amy Yurkanin regarding lumber industry); Oct. 29, 2020, WVUA 23 (interviewed by Shanaya Daughtrey for story on Alabama's 1901 Constitution); Aug. 19, 2021, HUFFINGTON POST (quoted, Josephine Harvey, *An Alabama Doctor Is Refusing to See Patients Unvaccinated Against COVID-19. Can He?*).

## SCHOLARSHIP: Business Organizations and Business Tax

Article, *The Limited Liability Company: A Possible Choice for Doing Business?* 41 UNIVERSITY OF FLORIDA LAW REVIEW 721-771 (1989). This was the first substantial law review article exploring limited liability companies.

Article, *Final Regulations Concerning Liabilities Join Substantial Economic Effect Rules*, 9 JOURNAL OF PARTNERSHIP TAXATION 99-129 (1992).

Article, (with Keatinge, et al), *The Limited Liability Company: A Study of the Emerging Entity*, 47 BUSINESS LAWYER 375-460 (1992).

Book and Instructor's Manual, MCKEE, NELSON & WHITMIRE'S FEDERAL TAXATION OF PARTNERSHIPS AND PARTNERS: STUDY PROBLEMS, (285 pages) (Warren Gorham Lamont, June 1993).

Article, *The Limited Liability Company: A Midpoint Evaluation*, 52 NEW YORK UNIVERSITY INSTITUTE ON FEDERAL TAXATION 1-43 (1994).

Article, *The Taxation of Domestic LLCs and Limited Partnerships: A Case for Eliminating the Partnership Classification Regulations*, 73 WASHINGTON UNIVERSITY LAW QUARTERLY 565-608 (1995).

Article, *The Limited Liability Company: A Catalyst Exposing the Corporate Integration Question*, 95 MICHIGAN LAW REVIEW 393-446 (1996).

Article (with Boles), *Agency Powers and Fiduciary Duties Under the Alabama Limited Liability Company Act: Suggestions for Future Reform*, 48 ALABAMA LAW REVIEW 143-173 (1996) (supervised student co-author).

Article, *The Origins Behind the Limited Liability Company*, 59 OHIO STATE LAW JOURNAL 1459-1522 (1998).

Article (with Farrar), *Dissociation from Alabama Limited Liability Companies in the Post Check-The-Box Era*, 49 ALABAMA LAW REVIEW 909-940 (1998) (supervised student co-author).

Article, *From Special Privilege to General Utility: A Continuation of Willard Hurst's Study of Corporations*, 49 AMERICAN UNIVERSITY LAW REVIEW 81-180 (1999).

Article (with Stover), *The LLC Versus LLP Conundrum: Advice for Businesses Contemplating the Choice*, 50 ALABAMA LAW REVIEW 813-847 (1999) (supervised student co-author).

Article (with Strong), *Allocations Attributable to Partner Nonrecourse Liabilities: Issues Revealed by LLCs and LLPs*, 51 ALABAMA LAW REVIEW 603-672 (2000) (supervised student co-author).

Book Chapter, *The Story of LLCs: Combining the Best Features of a Flawed Business Tax Structure*, in BUSINESS TAX STORIES: AN IN-DEPTH LOOK AT TEN LEADING DEVELOPMENTS IN CORPORATE AND PARTNERSHIP TAXATION 295-315 (Foundation Press 2005).

Article, *Untangling the Mystery of Teaching Business Organizations*, 59 SAINT LOUIS UNIVERSITY LAW JOURNAL 793-822 (2015).

Article, *Some Musings as LLCs Approach the Fifty-Year Milestone*, 51 CUMBERLAND LAW REVIEW 1-41 (2020).

### **Partial List of Media Inquiries Since 2015 Related to Business Issues and Federal Income Tax Policy**

Feb. 7, 2015, NEW YORK TIMES (quoted, Louise Story, *Stream of Foreign Wealth Flows to Elite New York Real Estate*); July 9, 2015 (interviewed by HUFFINGTON POST about tax policy positions of presidential candidates); Sept. 28, 2015, TAX NOTES (quoted, David Cay Johnston, *Tithing and Taxes*); June 12, 2016, ATLANTA JOURNAL CONSTITUTION (quoted, Willoughby Mariana, *How corporate secrecy harms neighborhoods*); June 20, 2016, THOMSON REUTERS (interviewed by Suzanne Barlyn about Delaware's Secretary of State influencing U.S. policy on shell corporations); Aug. 2016, VANITY FAIR (quoted, Nicholas Shaxson, *Snakes on a Campaign*); Mar. 15, 2017, BBC WORLD SERVICE, WORLD BUSINESS REPORT (interviewed by Vivienne Nunnis addressing questions what the Trump tax cuts reveal); May 30, 2017, USA TODAY (interviewed by Stephen Reilly about the increasing use of LLCs to purchase Trump organization real estate); June 14, 2017, HUDSON INSTITUTE'S KLEPTOCRACY INITIATIVE (quoted, Michel Casey, *Development of LLCs in U.S.*); Nov. 30, 2017, POLITICO MAGAZINE/HUDSON INSTITUTE (quoted, Ben Judah & Belinda Li, *Money Laundering for 21<sup>st</sup> Century Authoritarianism*); Apr. 30, 2018, NEW YORK TIMES (quoted, Emily Badger, *Anonymous Owner LLC: Why it has become so easy to hide in the housing market*); May 2, 2018 BOSTON GLOBE (interviewed by Laura Krantz about a shadowy LLC lending money to a college president); May 22, 2018 HARTFORD COURANT (interviewed by Matt Ormseth about affordable housing being bought by faceless LLCs); May 31, 2018 DETROIT FREE PRESS (quoted, Phoebe Wall Howard, *Property Law Expert: Ford deal for Detroit train depot seems complete*); Aug. 21, 2018 REAL DEAL MAGAZINE (interviewed by Will Parker about the use of LLCs to hide the true owner of real estate and the effect LLCs have on the corporate tax base); Mar. 1, 2019 PHILADELPHIA INQUIRER (interviewed by Caitlin McCabe about LLC ownership of Philadelphia real estate); Mar. 2019 ABA JOURNAL (quoted, Jason Tashea, *Wyoming and Vermont hope to attract tech entrepreneurs by passing laws favorable to blockchain*); Dec. 16, 2019 THE REAL DEAL (interviewed by Sylvia Varnham O'Regan about anonymous LLCs owning New York City Real estate); Jan. 17, 2020 THE INTERCEPT (quoted, Rebecca Burns, *Oakland's Moms 4 Housing Were Evicted by a Giant Corporation That Runs National Home-Flipping Operation*); June 4, 2020 OUR AMERICAN STORIES NATIONAL RADIO PROGRAM (interviewed by Alex Cortes for the "Rule of Law" series); Nov. 2, 2020 VICE NEWS (interviewed by Sophie Kazis about rental properties owned by LLCs connected to pandemic evictions in Kansas City); Mar. 9, 2021 WALLETHUB (quoted, John Kiernan, *2021 WalletHub Tax Survey*); Apr. 9, 2021 NEW YORK TIMES (interviewed by Liz Day and Samantha Stark about LLCs set up for Britney Spears).

### **PERSONAL**

Married for 39 years to William Bradford Roane Jr. and mother of two adult children, William Bradford Roane III and Nancy Lee Roane (Indivar Jonnalagadda). Member of the United Methodist Church (since 1983), Trinity United Methodist Church, Tuscaloosa (since 1995). Owner of two mix breed dogs (Finn and Izzy), both rescues.