

DARRYLL K. JONES

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EXPERIENCE

Law School Administration and Teaching: Extensive law school administrative and scholarly experience at public and private universities.

PROFESSOR OF LAW, Florida A&M University College of Law. January 4, 2016 to present. My scholarship and teaching revolve around federal tax law – business and non-profit entities, and tax policy – and business entities.

INTERIM DEAN, July 1, 2015 – January 4, 2016. **Florida A&M University College of Law.** As Interim Dean I was responsible for the overall management and supervision of the College of Law and the program of legal education. In addition to the myriad duties associated with service as academic dean (see below), I focused on immediately re-establishing important relationships with external and internal stakeholders, including faculty, students, alumni, practicing attorneys, bench and bar associations, and University administrators. I utilized quick initiative, humility, confidence and determination to begin realizing that goal, to include obtaining financial contribution commitments. My primary goal was to reinvigorate the College’s progress towards a program of legal education entirely devoted to the Mission *as originally envisioned*. Vibrant, respectful, honest communication and transparency are necessary to the establishment of a “3L” (Living, Learning, Loving) community of scholars.

ASSOCIATE DEAN FOR ACADEMIC AFFAIRS & PROFESSOR OF LAW, July 2011 – January 4, 2016. **Florida A&M University College of Law.** Responsible for overall day to day supervision of the program of legal education, including the scheduling of classes, monitoring curricular content, implementing academic rules, supervision of registrar’s office, clinical staff, and academic success program, counseling students, advising and assisting faculty with regard to learning outcomes, coordinating faculty initiatives with respect to curriculum, strategic planning, and faculty development. Consult with and advise Dean regarding faculty committee assignments, approval of faculty travel requests and summer research stipends. Appoint adjunct faculty to supplement the curriculum with practitioner-taught courses. Prepare law school’s ABA Annual Questionnaire.

Committee Service:

- Retention, Promotion and Tenure Committee
- Curriculum Committee, ex officio
- Strategic Planning Committee, ex officio
- Faculty Recruitment Committee, Chair
- Admissions Committee
- Academic Standards Committee, ex officio
- Budget Committee
- Chair, Self-Study Committee
- Step 1 University Grievance Officer

ASSOCIATE DEAN FOR RESEARCH AND FACULTY DEVELOPMENT AND PROFESSOR OF LAW, July 2009 – July 2011, **Florida A&M University College of Law**. In addition to teaching a Partnership Tax Course, I had primary responsibility for advising and mentoring tenure track faculty, developing research, teaching and scholarship programs for all faculty members, and serving as a primary resource for a dynamic, publishing faculty.

Committee Service:

- Coordinator, Brown Bag Luncheon Series
- Chairperson, Faculty Retreat Committee
- Retention, Promotion and Tenure Committee
- Faculty Recruitment Committee
- Strategic Planning Committee
- Retention, Promotion and Tenure Committee

PROFESSOR OF LAW, August 2006 – July 2009, **Stetson University College of Law**. I taught Federal Income Tax I and II, Partnership Taxation, Corporate Tax, Business Associations, and The Taxation of Exempt Organizations.

Committee Service:

- Admissions Committee, Spring 2007
- Self-Study Committee Fall 2007 – present
- Faculty Recruitment Committee, Fall 2008
- Faculty Recruitment Committee

ASSOCIATE DEAN FOR ACADEMIC AFFAIRS & ASSOCIATE PROFESSOR OF LAW September, 2003 – August 2006, **University of Pittsburgh School of Law**. As Associate Dean, I served (from January 2004 – June 2006) as the Dean's chief academic officer of the law school, responsible for the implementation of procedures relating to student academic affairs and faculty policies. As Associate Professor of Law (with tenure), I taught Federal Income Tax, Partnership Tax, Corporate Tax, Business

Organizations, and Taxation of Private Foundations. I have also taught a short summer Criminal Law course for CLEO students. My research interests primarily involving partnership tax and tax exempt organizations. **ASSISTANT PROFESSOR OF LAW** September 1999 – 2003, University of Pittsburgh School of Law. As Assistant and Associate Professor of Law, I participated in the following activities and awards:

Committee Service:

- Chair, Faculty Steering Committee 2002-2003
- Chair, Faculty Budget Committee 2001-2002
- Member, Faculty Appointments Committee 2001-2002
- Member, Admission Committee 2000-2001
- Member, Petitions and Academic Affairs Committee, 2000-2001
- Faculty Senator, College of Law 2002-05

University Administration and Legal Practice: Extensive experience at university level administration, having worked closely with University Presidents, administrators at all levels, and, in the case of my most recent university service, directly with a University governing body.

GENERAL COUNSEL July 1995 to September 1999, **Columbia College Chicago**, 600 S Michigan Ave, Chicago, Illinois 60605. I served as primary counsel for 8,500-student private, tax exempt college. I was responsible for overall supervision of legal affairs, including selection and coordination of outside counsel. Representative issues include corporate governance (e.g., ensuring the Board of Trustees policy compliance), copyright (e.g., fair use doctrine), taxation (e.g., employment tax, scholarships, fringe benefits, UBIT and private inurement), contract and internal policy drafting and review, student and faculty grievance investigations, employment litigation (e.g., Title VII) and federal compliance issues (e.g., sexual harassment policy, student financial aid refund policies, Campus Security Act, etc).

- Member, National Association of College and University Attorneys
- Chairperson, Tax Section, National Association of College and University Attorneys
- Weekly Columnist, NACUANET (“Tax and Spend”)
- Consultant, LSAC responsible for reviewing proposed LSAT questions

ASSOCIATE GENERAL COUNSEL April 1991 to July 1995, **University of Florida**, Office of the General Counsel, 207 Tigert Hall, Gainesville, Florida 32611. I served as associate counsel for 35,000-student public university. I was primarily responsible for tax issues related to UBIT, foreign scholars, physician/faculty compensation, scholarships

and fellowships, and taxation of fringe benefits. I was also involved in environmental compliance, copyright, administrative hearings on student and faculty grievances, student residency determinations, and contract drafting and review.

Military Service and Legal Practice:

JAG ATTORNEY January 1987 to April 1991, **United States Army Judge Advocate General's Corp**, HQ, 101st Airborne Division (Air Assault), Ft. Campbell, Kentucky 42223. I was a member of a five-person litigation team responsible for representing soldiers in criminal trials under the Uniform Code of Military Justice, and administrative reduction and discharge hearings according to Department of Army policy and regulations. I also served as Chief, Trial Defense Services and Chief, Legal Assistance Division, in both instances with supervisory responsibilities over attorneys and staff.

EDUCATION

JURIS DOCTORATE, University of Florida 1986

- **American Jurisprudence (Book) Award – Constitutional Law**

MASTER OF LAWS (TAXATION), University of Florida 1994

112th U.S. Army Judge Advocate Officer Basic Course, 1987

National Institute of Trial Advocacy, 1992

PUBLICATIONS

BOOKS:

1. Beyond Economic Efficiency in United States Tax law (Ed., 2013 CCH Inc.) (with David Brennen and Karen Brown)
2. THE THEORY AND PRACTICE OF PARTNERSHIP TAXATION (2ND ED., Thomson-West 2007)
3. THE TAX LAW OF CHARITIES AND OTHER EXEMPT ORGANIZATIONS (with Willis, Brennen, and Moran) (3rd Ed., Lexis-Nexis, 2014).

CHAPTERS:

1. *Property Tax Exemptions*, in BENDER'S STATE TAXATION: PRINCIPLES & PRACTICE, 22-1 (Charles W. Swenson, ed. 2009) (with David A. Brennen).

2. *Federal Income Tax*, in OVERVIEW OF UNITED STATES LAW, 287 – 203 (E. Podgor and J. Cooper, eds. Lexis-Nexis 2009).

ARTICLES:

Sophistry, Situational Ethics, and the Taxation of the Carried Interest, 29 *Northwestern Journal of International Law & Business*, 675 (2009)

The Taxation of Profit Interests and the Reverse Mancur Olson Phenomenon, 36 *CAPITAL UNIVERSITY LAW REVIEW* 853 (2009).

Third Party Profit-Taking In Tax Exemption Jurisprudence, 2007 *BRIGHAM YOUNG UNIVERSITY LAW REVIEW* 977 (Fall 2007).

Towards Equity and Efficiency In Partnership Allocations, 25 *VIRGINIA TAX REVIEW* 1047 (2006)

Special Allocations and Preferential Distributions in Joint Ventures Involving Taxable and Tax Exempt Entities, 31 *OHIO NORTHERN LAW REVIEW* 13 (2005)

Semantics and Substance in Partnership Mergers, 104 *TAX NOTES* 1523 (2004)

The Neglected Role of International Altruistic Investment in the Chinese Transition Economy, 36 *GEORGE WASHINGTON INTERNATIONAL LAW REVIEW* 71 (2003)

Some Hard Thinking and Harder Realities Regarding Joint Ventures, 36 *EXEMPT ORGANIZATIONS TAX REVIEW* 177 (2002)

"First Bite" And The Private Benefit Doctrine: A Comment on Temporary and Proposed Regulation 53.4958-4T(a)(3), 62 *PITTSBURGH L. REVIEW* 715 (2001)

Advertisements and Sponsorships in Charitable Cyberspace: Virtual Reality Meets Legal Fiction, 70 *MISSISSIPPI LAW JOURNAL* 1 (2001)

When Charity Aids Tax Shelters, 4 *FLORIDA TAX REVIEW* 769 (2001) (see “Legislative Influence” below regarding Congressional response to this article)

Private Benefit and The Unanswered Questions From Redlands, 89 *TAX NOTES* 121 (2000)

The Scintilla of Individual Profit: In Search of Private Inurement and Excess Benefit, 19 *VIRGINIA TAX REVIEW* 575 (2000)

Creating Complex Monsters: Joint Operating Agreements and the Logical Invalidity of Treasury Regulation 1.502-1(b), 3 *FLORIDA TAX REVIEW* 563 (1997)

Tax Exemption Issues Facing Academic Health Centers in the Managed Care Environment, 24 JOURNAL OF COLLEGE AND UNIVERSITY LAW 261 (1997)

Intermediate Sanctions, Revenue Sharing, and Too Many EO's Anyway, 69 TAX NOTES 1529 (1995)

The Lingering Demise of Tax Exempt Mutual and Captive Insurance Companies, FLORIDA BAR JOURNAL, June 1995 at 88.

An Education of Their Own: The Precarious Position of Publicly Supported Black Colleges After United States v. Fordice, 22 JOURNAL OF LAW AND EDUCATION 486 (1993)

Common Sense and Article 9: A Uniform Approach to Automobile Repossessions, ARMY LAWYER December 1988 at 8.

A Report and Analysis of the Military Mental Nonresponsibility Defense, 9 CRIMINAL JUSTICE JOURNAL 291 (1987).

COLUMNS:

From 2004 to 2007, I served as a regular contributor to TAX NOTES Magazine. My column was called "K Rations," because it concerned issues relating to the taxation of partners under Subchapter K of the United States Tax Code. TAX NOTES Magazine is the most widely read, discussed and cited U.S. legal tax periodical in the world. The following is a sample listing of my columns:

Complexity is Good, 105 TAX NOTES 1003 (November 15, 2004).

Nonrecourse Debt: Newspeak in The Tax Code, 106 TAX NOTES 117 (January 3, 2005).

Castle Harbour and The Hobgoblins of Little Minds, 106 TAX NOTES 605 (January 31, 2005).

A Simple Regulation for Partnership Mergers and Mixing Bowls, 106 TAX NOTES 1453 (March 21, 2005)

George Patton Would Hate The Consumption Tax, 107 TAX NOTES 913 (May 3, 2005).

It's The Ceiling Rule, Stupid! 107 TAX NOTES 1579 (June 20, 2005).

Don't Burn The Partnership Audit Technique Guide, 108 TAX NOTES 829 (August 15, 2005).

Back to The Future With Forfeiture Allocations, 108 TAX NOTES 1457 (September 19, 2005).

The Venerable Firms Behind Santa Monica Pictures, 109 TAX NOTES 257 (October 10, 2005).

Criminalizing Tax Shelters and The 'Damn-Well' Reflex, 110 TAX NOTES 285 (January 16, 2006).

First Impressions and The Flexibility Fallacy, 110 TAX NOTES 995 (February 27, 2006).

Simplifying Section 751(b): *You Can't Get There From Here*, 111 TAX NOTES 99 (April 3, 2006).

The Labyrinthine and Expensive Partner Limitations Period, 112 TAX NOTES 681 (August 21, 2006).

BLOG:

Nonprofit Law Professors' Blog, <http://lawprofessors.typepad.com/nonprofit/> (Co-Editor with David A. Brennan)

AWARDS

- **Distinguished Faculty Scholar**, 2003-2005. Awarded in recognition of excellence in faculty scholarship at the University of Pittsburgh School of Law
- **Homer & Dolly Hand Award**, 2007. Awarded for excellence in faculty research at the Stetson University College of Law.
- **Outstanding Faculty Service Award**, 2008-09. Awarded for excellence in faculty service at the Stetson University College of Law.
- Army Service Ribbon
- Parachutist Badge
- Air Assault Badge
- National Defense Service Medal (Persian Gulf War)

CONGRESSIONAL TESTIMONY

Darryll K. Jones, *Testimony Concerning the Tax Treatment of Compensation Paid to Hedge, Private Equity, and Venture Capital Fund Managers Before the Senate Finance*

Committee on the Taxation of Carried Interest, 110TH CONG. 1ST SESS. (July 31, 2007), available at <http://www.finance.senate.gov/imo/media/doc/073107testdj.pdf>.

Darryll K. Jones, *Statement Before the House Ways and Means Committee Hearing on Fair and Equitable Tax Policy for America's Working Families*: 110TH CONG. 1ST SESS. (September 6, 2007) available at 2007 TNT 174-45 (Lexis); Also available at <http://www.gpo.gov/fdsys/pkg/CHRG-110hrg43307/html/CHRG-110hrg43307.htm>.

LEGISLATIVE INFLUENCE

My article, *When Charity Aids Tax Shelters*, 4 FLA TAX REV 769 (2001) led to the enactment of IRC 4965 (and parts of 6011, 6033, 6652). Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. 109-222 §516 (regarding Tax Involvement of Accommodation Parties in Tax Shelter Transactions).

DEPARTMENT OF TREASURY TESTIMONY

Darryll K. Jones, Comments and Outline Regarding Proposed and Temporary Regulation 53.4958-4T(a)(3) (July 31, 2001).

SUPREME COURT BRIEF

Amicus Curiae Brief of Darryll K. Jones in support of Petitioner, Vision Service Plan, Inc. v. United States, Case No. 08-164 (September 10, 2008). Vision Service Plan involved an eye care HMO denied federal tax exemption primarily as a result of its provision of services primarily to its subscriber members. In an unpublished opinion the Ninth Circuit Court of Appeals affirmed summary dismissal of petitioner's claim of entitlement to exemption under IRC 501. Because I have written extensively on the topic, the Petitioners requested and I agreed to submit an amicus brief in support of their petition for writ of certiorari. For a copy of the brief please go to lawprofessors.typepad.com/nonprofit/files/jones_amicus_brief_5.DOC.

COMMUNITY SERVICE

Faculty Editor, Pittsburgh Tax Review, 2003 – 2006. I, along with Professor Anthony Infanti, was one of the co-founding faculty editors of a tax law specialty journal at the University of Pittsburgh College of Law, responsible for article review and selection. Volume 1 issued in 2003 and the journal is still ongoing.

Chairperson, Addison Behavioral Care, Inc. Board of Directors, 2004-2006. A community based, non-profit 501 C (3) multicultural substance abuse prevention, intervention, and treatment agency and incorporated in 1983. Addison was the result of the United States Department of Housing & Urban Development's initiative to combat the increasing drug problems in public housing communities. Addison Terrace, located

in the Hill District of Pittsburgh and the Watts community in California were the two (2) communities in the United States chosen for this project.

Member, Domestic Abuse Counseling Center, Inc. Board of Directors, 2005-2006. Founded in 1992, Domestic Abuse Counseling Center (DACC) was created to provide information, skills and support to men who were trying to change their abusive attitudes and behaviors. Recognizing the need for these services, DACC started with one group located in Pittsburgh and two volunteer staff members.

Editorial Board, *The Practical Tax Lawyer*, 2006 – 2008. “Produced with the cooperation of the [Section of Taxation of the American Bar Association](#), this useful magazine offers concise, practice-oriented articles to assist lawyers with all aspects of tax law. The articles are written by practitioners and are reviewed by an expert board of editorial advisors who are members of the ABA Tax Section and are appointed by the Section.”

Editorial Board, *Business Entities*, 2004 – 2008.

Director, Council on Legal Education Opportunity (CLEO), Attitude is Essential Summer Pre-law Program, summer 2004, 2005.

Professor, Council on Legal Education Opportunity (CLEO), Pre Law Institute, University of Pittsburgh, summer 2001, 2003.

Executive Board Member, AALS Nonprofit and Philanthropy Law Section (2006-2008).

Qualified Civilian Defense Counsel, designated in 2003. Throughout the second gulf war and the war in Afghanistan, the United States detained “enemy combatants” at Guantanamo Bay Cuba and established procedures for war crime trials before Military Tribunals. The Department of Defense requested the participation of Civilian Defense Counsel and I volunteered. After completing background security checks I was designated as qualified civilian defense counsel, making me eligible to serve as defense counsel for detainees. *See generally* 68 FR 39392, July 1, 2003

Member, Coordinated Transportation Systems Board of Directors, Gainesville, Florida, 1992-93. This nonprofit organization was administered federal and state grant monies to provide transportation to people who “because of physical or mental disability, income status, or age are unable to transport themselves or purchase transportation and are, therefore dependent on others to obtain access to health care, employment, education, shopping, social activities, or other life-sustaining activities or children who are handicapped or high-risk or at-risk.” *See* Fla. Stat. Chapter 427 (1990).

Member, Central Florida 100 – November 2015 – Present. As a member of the *Orlando Sentinel* Central Florida 100, “Central Florida’s most influential people in

government, politics, and culture.” I am asked to provide weekly commentary on stories of local significance. See <http://www.orlandosentinel.com/opinion/central-florida-100/>.

SELECTED PRESENTATIONS

Panelist, Legal Administration (with Epps and Witherspoon), SE/SW POC Conference, Florida A&M University College of Law, February 25, 2016.

Panelist, *Taxing Hedge Funds, Private Equity Funds, Private Equity Funds and Their* Washington, DC (September 2007).

Speaker, *Taxing Matters; How laws in Congress will change the game for venture capitalists, private equity shops, entrepreneurs, investors and life as we know it in Silicon Valley*, Fortune Magazine Conference, Menlo Park, California

Speaker, *Service Partners: From Rough Diamonds to Carried Interests*, Capital University College of Law, Columbus, Ohio (November 2007)

Panelist, *New Tax Preparer Penalties & Enhanced Circular 230 Enforcement: An Advanced Seminar*, ALI-ABA Webcast, Philadelphia, PA (July 11, 2008)

I have participated as a speaker or moderator on many more panels but have long since stopped keeping track.