

## **REBECCA N. MORROW**

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Wake Forest University School of Law  
1834 Wake Forest Road, Suite 3322 Winston-Salem, NC 27109  
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### **TEACHING EXPERIENCE**

**Wake Forest University School of Law**, Winston-Salem, NC, Fall 2012-present

*Professor of Law* 2018-present

*Associate Professor of Law* 2015-2018

*Assistant Professor of Law* 2012-2015

2018 Teacher of the Year, selected by the graduating class

2016 Teacher of the Year, selected by the graduating class

2016 Faculty Hooding Speaker, selected by the graduating class

Courses: Federal Income Tax, Corporate Tax, Partnership Tax, Family Law, Professional Development

Service: Appointments Committee (years 2013/14, 2014/15, 2015/16, 2016/17, and 2017/18);

Dean Search Committee (2018/19)

**University of Washington School of Business**, Seattle, WA, Winter 2010-Spring 2012

*Adjunct Professor*

Course: Estate Tax, Gift Tax, and Income Taxation of Trusts and Estates

### **EDUCATION**

**University of Washington School of Law**, Seattle, WA

*LL.M., Taxation, June 2010*

**Yale Law School**, New Haven, CT

*J.D., June 2003*

**Santa Clara University**, Santa Clara, CA

*B.S., June 2000*

### **PUBLICATIONS**

*Noncompetes as Tax Evasion*, 96 WASH. U. L. REV. 265 (2018).

*TCJA: Teaching a Code Just Adopted*, 8 WAKE FOREST L. REV. ONLINE 57 (2018).

*Government as Investor: The Case of Immediate Expensing*, 106 KY. L.J. 1 (2017).

*Accelerating Depreciation in Recession*, 19 FLA. TAX REV. 465 (2016).

*Valuation in Light of Uncertainty: How Stock Option Pricing Models Can Inform More Accurate Valuation Discounts for Built-In Gains*, 102 KY. L.J. 653 (2014).

*Mediating Parental Relocation Cases Behind a Veil of Ignorance*, 49 WAKE FOREST L. REV. 771 (2014).

*Billions of Tax Dollars Spent Inflating the Housing Bubble: How and Why the Mortgage Interest Deduction Failed*, 17 FORDHAM J. CORP. & FIN. L. 751 (2012).

*Income Tax Savings May Be Becoming Available for Registered Domestic Partners*, KCBA BAR BULLETIN (October 2010).

*A Strange Behavior of Friction*, 37(7) THE PHYSICS TEACHER 412 (October 1999) (with Alistair Grant and David P. Jackson).

## **RECENT PRESENTATIONS**

### ***Tax and the Deep End of the Tip Pool***

- Southeastern Association of Law Schools, Aug. 10, 2018, Fort Lauderdale, FL

### ***Noncompetes as Tax Evasion***

- Southeastern Association of Law Schools, Aug. 10, 2018, Fort Lauderdale, FL

### ***Government as Investor: The Case of Immediate Expensing***

- University of Kentucky School of Law, Oct. 13, 2017, Lexington, KY
- Junior Tax Conference at the University of Toronto, June 17, 2017, Toronto, Canada
- University of Washington School of Law, Feb. 16, 2017, Seattle, WA
- University of North Carolina at Chapel Hill School of Law, Jan. 12, 2017, Chapel Hill, NC
- Wake Forest University School of Law, Sept. 29, 2016, Winston-Salem, NC

### ***Accelerating Depreciation in Recession***

- Critical Tax Conference at Tulane University School of Law, Apr. 1, 2016, New Orleans, LA
- William & Mary School of Law, Oct. 22, 2015, Williamsburg, VA
- Future of Tax Law Symposium at the University of Washington School of Law, Oct. 3, 2014, Seattle, WA
- Southeastern Association of Law Schools, Aug. 4, 2014, Amelia Island, FL
- “Junior Tax” Conference at American University, June 6, 2014, Washington, DC

### ***Valuation in Light of Uncertainty: How Stock Option Pricing Models Can Inform More Accurate Valuation Discounts for Built-In Gains***

- Washington & Lee University School of Law, Feb. 17, 2014, Lexington, VA
- University of Kentucky School of Law, Jan. 31, 2014, Lexington, KY
- Emory University School of Law, Nov. 16, 2013, Atlanta, GA
- Southeastern Association of Law Schools, Aug. 8, 2013, West Palm Beach, FL
- Georgia State University School of Law, Aug. 23, 2012, Atlanta, GA
- Wake Forest University School of Law, July 18, 2012, Winston-Salem, NC

***Mediating Parental Relocation Cases Behind a Veil of Ignorance***

- Wake Forest University School of Law “Law As Violence” Colloquium on Apr. 11, 2014, Winston-Salem, NC

***Factors Affecting IRS Acquiescence***

- Wake Forest University School of Law, June 5, 2013, Winston-Salem, NC

**PROFESSIONAL EXPERIENCE**

**Skellenger Bender, P.S.**, Seattle, WA, Summer 2006-Summer 2012

*Associate*

Rising Star 2011, 2010, 2009

**Preston, Gates & Ellis, LLP**, Seattle, WA, Fall 2004-Summer 2006 & Summer 2002

*Associate*

Rising Star 2005

**Columbia Legal Services**, Seattle, WA, Fall 2003-Fall 2004

*Public Interest Fellow*

**National Public Radio**, Washington, DC, Summer 2001

*Intern to Nina Totenberg*