

KRISTIN E. HICKMAN

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ACADEMIC APPOINTMENTS

University of Minnesota Law School

Minneapolis, MN

Distinguished McKnight University Professor	since 2016
Harlan Albert Rogers Professor of Law	since 2013
Associate Director, Corporate Institute	since 2013
Professor of Law	since 2011
Stanley V. Kinyon Tenured Teacher of the Year	2016-2017
2010 Julius E. Davis Professor of Law	2010-2011
Associate Professor of Law with Tenure	2008-2011
Associate Professor of Law	2004-2008

Courses Taught: Administrative Law; Advanced Administrative Law (Course and Seminar); Corporate Tax; International Tax; Legislation and Regulation; Regulated Industries; Statutory Interpretation; Tax I (Basic Federal Income Tax)

Significant Law School Service: Organizer, Perspectives on Taxation Lecture Series (since 2013); Clerkships Committee (Chair, 2010-2012; Acting Chair, Spring 2007; Member, 2004-2012, 2013-present); Law Review Advisor (2010-2012, 2013-present); Squaretable Summer Presentation Series (Organizer, since 2006); Chair, Faculty Works in Progress Committee (2006-08)

Significant University Service: University Senate Judicial Committee (Chair, 2018-2019; member since 2014); Parliamentarian, University and Faculty Senates (2006-2012)

Queensland University of Technology Business School

Brisbane, Australia

Visiting Fellow

April 2018

iLawVentures

United States

Faculty for summer online courses offered in partnership with several U.S. law schools.

Course Taught: Administrative Law 2014, 2015, 2016, 2017

Harvard Law School

Cambridge, MA

Donald C. Alexander Visiting Professor in Tax Law 2012-2013

Courses Taught: Administrative Law; Legislation & Regulation; Tax Administration Seminar

Northwestern University School of Law

Chicago, IL

Visiting Assistant Professor of Law

2003-2004

Courses Taught: Administrative Law, Business Associations

PUBLICATIONS

Books and Book Chapters

ADMINISTRATIVE LAW TREATISE (Wolters Kluwer) (with Richard J. Pierce, Jr.).

- * SIXTH EDITION (2018).
- * FIFTH EDITION Annual Cumulative Updates (since 2014).

FEDERAL ADMINISTRATIVE LAW: CASES AND MATERIALS, SECOND EDITION (Foundation Press 2014) (with Richard J. Pierce, Jr.); FIRST EDITION (2010).

- * Associated Teacher's Manuals (2015 and 2011, respectively).
- * Supported by materials and updates at www.hickmanpierce.com.

Forthcoming: UNDERSTANDING ADMINISTRATIVE LAW, SEVENTH EDITION (Carolina Academic Press, under contract and anticipated 2019)

Administering Tax Complexity versus Simplicity, in TAX SIMPLIFICATION 167–80 (Chris Evans, Richard Krever, & Peter Mellor eds., 2015).

The Promise and the Reality of U.S. Tax Administration, in THE DELICATE BALANCE: TAX DISCRETIONS AND THE RULE OF LAW 39–62 (Chris Evans, Judith Freedman, & Richard Krever eds., 2011).

Law Review Articles and Essays

From Capital Gains To Tax Administration, With Much In Between: In Honor of Chris Evans, __ E JOURNAL OF TAX RESEARCH __ (forthcoming 2018) (peer review journal published by the Australian School of Taxation and Business Law, University of New South Wales).

SOPRA? So What? Chevron Reform Misses the Target Entirely, 14 U. St. Thomas L.J. 580–590 (forthcoming 2018).

Symbolism and Separation of Powers in Agency Design, 93 NOTRE DAME L. REV. 1475–1500 (2018).

Panel Effects in Administrative Law: A Study of Rules, Standards, and Judicial Whistleblowing, 71 SMU L. REV. 445–476 (2018) (with Morgan Hazelton & Emerson Tiller).

Restoring the Lost Anti-Injunction Act, 103 VA. L. REV. 1683–1764 (2017) (with Gerald Kerska).

Chevron's Inevitability, 85 GEO. WASH. L. REV. 1392–1471 (2017) (with Nicholas R. Bednar).

- * Reviewed by Prof. Adrian Vermuele at <https://adlaw.jotwell.com/chevron-as-a-legal-framework/>

Administrative Law's Growing Influence on U.S. Tax Administration, 3 J. TAX ADMIN. 82–94 (2017) (peer review journal published by the Tax Administration Research Centre, University of Exeter).

Pursuing a Single Mission (or Something Closer To It) for the IRS, 7 COLUM. J. TAX L. 169–193 (2016).

Open Minds and Harmless Errors: Judicial Review of Post-Promulgation Notice and Comment, 101 CORNELL L. REV. 261–323 (2016) (with Mark Thomson).

- * Reviewed by Prof. Daniel Hemel at <http://www.yalejreg.com/blog/notice-and-comment-ex-post-and-ex-ante-by-daniel-hemel>

The (Perhaps) Unintended Consequences of King v. Burwell, 2015 PEPP. L. REV. 56–71.

The Three Phases of Mead, 83 FORDHAM L. REV. 527–554 (2014).

Administering the Tax System We Have, 63 DUKE L.J. 1717–1770 (2014).

- * Reviewed by Prof. Chris Walker at <http://adlaw.jotwell.com/taking-administrative-law-to-tax-exceptionalism/>
- * Republished at 1 J. TAX ADMIN. 46 (2015) (inaugural issue of peer review journal published by the Tax Administration Research Centre, University of Exeter).
- * Republished at ETHICAL DUTIES TO THE TAX SYSTEM: A HANDBOOK 67 (Scott A. Schumacher & Michael Hatfield, eds. 2015).

Unpacking the Force of Law, 66 VANDERBILT L. REV. 465–546 (2013).

- * Reviewed by Prof. Donald Tobin at <http://tax.jotwell.com/2013/05/>

Navigating a Transition in U.S. Tax Administration, 10 EJOURNAL OF TAX RESEARCH 329–344 (2012) (peer review journal published by the Australian School of Taxation and Business Law, University of New South Wales).

The Myth of the Magic Circle: Rejecting a Single Governance Model, 2 UC IRVINE L. REV. 537–574 (2012) (with Trey Hickman).

Agency-Specific Precedents: Rational Ignorance or Deliberate Strategy?, 89 TEXAS L. REV. SEE ALSO 89–102 (2011).

Concepts, Categories, and Compliance in the Regulatory State, 94 MINN. L. REV. 1151–1201 (2010) (with Claire Hill).

IRB Guidance: The No Man’s Land of Tax Code Interpretation, 2009 MICH. ST. L. REV. 239–272.

A Problem of Remedy: Responding to Treasury’s (Lack of) Compliance with Administrative Procedure Act Rulemaking Requirements, 76 GEO. WASH. L. REV. 1153–1215 (2008).

In Search of the Modern Skidmore Standard, 107 COLUM. L. REV. 1235–1320 (2007) (with Matthew Krueger).

Coloring Outside the Lines: Examining Treasury’s (Lack of) Compliance with Administrative Procedure Act Rulemaking Requirements, 82 NOTRE DAME L. REV. 1727–1808 (2007).

Of Lenity, Chevron, and KPMG, 26 VA. TAX REV. 905–942 (2007).

The Need for Mead: Rejecting Tax Exceptionalism in Judicial Deference, 90 MINN. L. REV. 1537–1619 (2006).

How Did We Get Here Anyway? Considering the Standing Question in DaimlerChrysler v. Cuno, 4 GEO. J.L. & PUB. POL'Y 47–72 (2006).

Foreword: DaimlerChrysler v. Cuno and the Constitutionality of State Tax Incentives for Economic Development, 4 GEO. J.L. & PUB. POL'Y 15–32 (2006) (with Sarah L. Bunce).

Chevron's Domain, 89 GEO. L.J. 833–922 (2001) (with Thomas W. Merrill).

Note, *The More Things Change, The More They Stay The Same: Interpreting the Pennsylvania Uniformity Clause*, 62 ALB. L. REV. 1695–1720 (1999).

Note, *Should Advance Pricing Agreements Be Published?*, 19 J. INT'L L. & BUS. 171–194 (1998).

Bar and Trade Journal Contributions

Star Forum: The Upsides and Downsides of Ending Chevron Deference, 154 TAX NOTES 1287 (Mar. 6, 2017) (with Steve R. Johnson, Joseph B. Judkins, & Donald B. Susswein).

Separation of powers bill has wrong target, San. Fran. Daily Journal, Aug. 30, 2016, at 10.

The Proposed Separation of Powers Restoration Act: Why?, 41 Admin. & Reg. L. News 6 (Summer 2016).

The IRS's Multi-Mission Mismatch Problem, 150 TAX NOTES 1349 (Mar. 14, 2016).

Home Concrete: Impressions from Oral Argument, 134 TAX NOTES 579 (Jan. 24, 2012).

Goodbye Tax Exceptionalism, ENGAGE (Vol. 12, Issue 3) (2011).

Swallows Holding Ltd. v. Commissioner: Limited Progress in Rejecting Tax Exceptionalism in Administrative Law, ENGAGE (Vol. 9, Issue 2) (2008).

The Administrative Law of Borrowed Regulations: Legal Questions Regarding the Bankruptcy Law's Incorporation of IRS Standards, 2008 NORTON BANKR. L. ADVISER 1 (with Matthew Stephenson).

Letter to the Editor: Chevron Isn't the Answer to APA Question, 117 TAX NOTES 533 (Oct. 29, 2007).

Evaluating DaimlerChrysler v. Cuno: The Constitutionality of State Tax Incentives, and Standing to Challenge Them, LEGAL TIMES (March 6, 2006).

DaimlerChrysler v. Cuno and the Constitutionality of State Tax Incentives for Economic Development, ENGAGE (Vol. 7, Issue 1) (2006).

Taxpayer Standing and DaimlerChrysler v. Cuno: Where Do We Go from Here?, 110 TAX NOTES 863 (Feb. 20, 2006), with Donald B. Tobin.

Online Commentaries

Bridging Exceptionalism and Anti-Exceptionalism With The JCT Canon (JOTWELL, forthcoming 2018).

Administrative Law Scholarship In Our Present Political Moment (JOTWELL, May 15, 2018), <https://adlaw.jotwell.com/administrative-law-scholarship-in-our-present-political-moment/>

Altera Meets Chamber of Commerce (TaxProf Blog, Oct. 17, 2017), http://taxprof.typepad.com/taxprof_blog/2017/10/hickman-altera-meets-chamber-of-commerce.html

Chamber of Commerce v. IRS—The Post-Mayo Shakeout Continues (TaxProf Blog, Oct. 5, 2017), http://taxprof.typepad.com/taxprof_blog/2017/10/hickman-chamber-of-commerce-v-irs-the-post-mayo-shake-out-continues.html

Thoughts on Statutory Interpretation—For Tax Specialists, Too (JOTWELL, Jan. 10, 2017), <http://tax.jotwell.com/thoughts-on-statutory-interpretation-for-tax-specialists-too/>

Contemplating a Weaker Auer Standard (Yale J. on Reg. Notice & Comment Blog, Sept. 23, 2016), <http://yalejreg.com/nc/contemplating-a-weaker-auer-standard-by-kristin-e-hickman/>

Beyond Leg/Reg: Designing A Broader Regulatory Practice Curriculum (RegBlog, Aug. 15, 2016), <http://www.regblog.org/2016/08/15/hickman-designing-a-broader-regulatory-practice-curriculum/>

What Is The Tax Court? Congress Speaks. (TaxProf Blog, Dec. 28, 2015), http://taxprof.typepad.com/taxprof_blog/2015/12/hickmanwhat-is-the-tax-court-congress-speaks.html#more

Exploring the “How” of Tax Legislation (JOTWELL, Dec. 14, 2015), <http://tax.jotwell.com/?p=1916>

Altera Corp. & Subs v. Commissioner: The Tax Court Delivers an APA-Based Smackdown (TaxProf Blog, July 28, 2015), http://taxprof.typepad.com/taxprof_blog/2015/07/hickman-altera-corp-subs-v-commissioner-the-tax-court-delivers-an-apa-based-smackdown.html#more

The D.C. Circuit Continues to Chip Away at the Anti-Injunction Act (TaxProf Blog, June 22, 2015), http://taxprof.typepad.com/taxprof_blog/2015/06/the-irs-scandal-day-774-the-dc-circuit-continues-to-chip-away-at-the-anti-injunction-act.html

Evaluating the Efficacy of Nonmonetary Tax Penalties (JOTWELL, Oct. 21, 2014), <http://tax.jotwell.com/evaluating-the-efficacy-of-nonmonetary-tax-penalties/>

Kuretski v. Commissioner: A Fun and Fascinating Bit of Academic Folderol? (TaxProf Blog, June 23, 2014), http://taxprof.typepad.com/taxprof_blog/2014/06/hickman-kuretski-v-commissioner-.html

Are IRS Revenue Rulings Eligible for Chevron Review? (RegBlog, Nov. 25, 2013), <http://www.regblog.org/2013/11/25-hickman-irs-revenue-rulings.html>

Recognizing and Rethinking Federal-State Tax-Base Conformity (JOTWELL, Sept. 25, 2013), <http://tax.jotwell.com/recognizing-and-rethinking-federal-state-tax-base-conformity/>
Tax Administration and the “Force of Law” (RegBlog, June 24, 2013), <https://www.law.upenn.edu/blogs/regblog/2013/06/24-hickman-force-of-law.html>

Don’t Overlook City of Arlington, Texas v. FCC (TaxProf Blog, May 22, 2013), http://taxprof.typepad.com/taxprof_blog/2013/05/hickman-dont-.html

The Taxpayer Wins and the Court Avoids the Hard Questions (TaxProf Blog, Apr. 25, 2012), http://taxprof.typepad.com/taxprof_blog/2012/04/kristin-hickman-steve-johnson.html

Dissecting Cohen v. United States (TaxProf Blog, July 13, 2011), http://taxprof.typepad.com/taxprof_blog/2011/07/hickman-on-.html

Hickman on D.C. Circuit’s Intermountain Decision (TaxProf Blog, June 22, 2011), http://taxprof.typepad.com/taxprof_blog/2011/06/hickman-on-.html

Dismayed by Mayo? Check Out the Mannella Dissent (TaxProf Blog, Jan. 20, 2011), http://taxprof.typepad.com/taxprof_blog/2011/01/hickman--1.html

Goodbye National Muffler! Hello Administrative Law? (TaxProf Blog., Jan. 11, 2011), http://taxprof.typepad.com/taxprof_blog/2011/01/hickman-.html

D.C. Circuit Delivers a Doozy (TaxProf Blog, Aug. 8, 2009), http://taxprof.typepad.com/taxprof_blog/2009/08/hickman-dc-circuit.html

Swallows Holding: The Third Circuit Gets It Right, Mostly (TaxProf Blog, Feb. 22, 2008), http://taxprof.typepad.com/taxprof_blog/2008/02/hickman-on-swal.html

SELECTED JUDICIAL CITATIONS AND COURT BRIEFS

(Professor Hickman’s scholarly work has been cited in more than 140 judicial opinions and court briefs, including the following:)

Selected Citations in Judicial Opinions

E.I. du Pont de Nemours & Co. v. Smiley, 138 S. Ct. 2563 (2018) (Gorsuch, J., respecting the denial of certiorari) (citing *In Search of the Modern Skidmore Standard*, 107 COLUM. L. REV. 1235 (2007)).

City of Arlington, Tex. v. FCC, 133 S. Ct. 1863 (2013) (Roberts, C. J., dissenting) (citing *Chevron’s Domain*, 89 GEO. L.J. 833 (2001)).

United States v. Mead Corp., 533 U.S. 218 (2001) (citing *Chevron’s Domain*, 89 GEO. L.J. 833 (2001)).

Catskill Mountains Chapter of Trout Unlimited, Inc. v. EPA, 846 F.3d 492 (2d Cir. 2017) (citing *In Search of the Modern Skidmore Standard*, 107 COLUM. L. REV. 1235 (2007)), & *id.* (Chin, J., dissenting) (citing same and *Chevron’s Domain*, 89 GEO. L.J. 833 (2001)).

Price v. Stevedoring Servs. of Amer., Inc., 697 F.3d 820 (9th Cir. 2012) (citing *Chevron's Domain*, 89 Geo. L.J. 833 (2001)).

Hagans v. Comm'r of Social Sec., 694 F.3d 287 (3d Cir. 2012) (citing *In Search of the Modern Skidmore Standard*, 107 COLUM. L. REV. 1235 (2007)).

AKM LLC v. Secretary of Labor, 675 F.3d 752 (D.C. Cir. 2012) (Brown, J. concurring) (citing *Chevron's Domain*, 89 Geo. L.J. 833 (2001)).

Burks v. United States, 633 F.3d 347 (5th Cir. 2011) (citing *A Problem of Remedy*, 76 GEO. WASH. L. REV. 1154 (2008)).

Cohen v. United States, 578 F.3d 1 (D.C. Cir. 2009) (citing *A Problem of Remedy*, 76 GEO. WASH. L. REV. 1154 (2008)).

Doe v. Leavitt, 552 F.3d 75 (1st Cir. 2009) (citing *In Search of the Modern Skidmore Standard*, 107 COLUM. L. REV. 1235 (2007)).

Matadin v. Mukasey, 546 F.3d 85 (2d Cir. 2008) (citing *Chevron's Domain*, 89 GEO. L.J. 833 (2001)).

Olson v. Federal Mine Safety & Health Review Comm'n, 381 F.3d 1007 (10th Cir. 2004) (citing *Chevron's Domain*, 89 GEO. L.J. 833 (2001)).

Air Brake Systems, Inc. v. Mineta, 357 F.3d 632 (6th Cir. 2004) (citing *Chevron's Domain*, 89 GEO. L.J. 833 (2001)).

Kornman & Assoc. Inc. v. United States, 527 F.3d 443 (5th Cir. 2008) (citing *Coloring Outside the Lines*, 82 NOTRE DAME L. REV. 1727 (2007), and *The Need for Mead*, 90 MINN. L. REV. 1537 (2006)).

15 West 17th Street LLC v. Comm'r, 147 T.C. No. 19 (Dec. 22, 2016) (citing *Coloring Outside the Lines*, 82 NOTRE DAME L. REV. 1727 (2007)).

Intermountain Ins. Serv. of Vail, LLC v. Comm'r, 134 T.C. 211 (2010) (Halpern & Holmes, JJ., concurring) (citing *A Problem of Remedy*, 76 GEO. WASH. L. REV. 1154 (2008), and *Coloring Outside the Lines*, 82 NOTRE DAME L. REV. 1727 (2007)).

Selected Citations in Court Briefs

Brief for Petitioners, *City of Arlington, Texas v. United States*, 133 S. Ct. 1863 (2013), No. 11-1545 (citing *Chevron's Domain*, 89 GEO. L.J. 833 (2001)).

Brief for Respondents, *United States v. Home Concrete & Supply, LLC*, 132 S. Ct. 1836 (2012), No. 11-139 (citing *Coloring Outside the Lines*, 82 NOTRE DAME L. REV. 1727 (2007)).

Brief for Petitioners, *Long Island Care at Home, Ltd. v. Coke*, 551 U.S. 158 (2007), No. 06-593 (citing *Chevron's Domain*, 89 GEO. L.J. 833 (2001)).

Brief for Petitioner, *Watters v. Wachovia Bank, N.A.*, 550 U.S. 1 (2007), No. 05-1342 (citing *Chevron's Domain*, 89 GEO. L.J. 833, 873 (2001)).

Brief for Petitioner DaimlerChrysler Corp., *DaimlerChrysler Corp. v. Cuno*, 547 U.S. 332 (2006), No. 04-1704 (citing *How Did We Get Here Anyway? Considering the Standing Question in DaimlerChrysler v. Cuno*, 4 GEO. J.L. & PUB. POL'Y 47 (2006)).

Brief for Respondent, *DaimlerChrysler Corp. v. Cuno*, 547 U.S. 332 (2006) (citing *How Did We Get Here Anyway? Considering the Standing Question in DaimlerChrysler v. Cuno*, 4 GEO. J.L. & PUB. POL'Y 47 (2006)).

Brief for the Cable-Industry Petitioners, *National Cable & Telecomm. Ass'n v. Brand X Internet Serv.* 545 U.S. 967 (2005), Nos. 04-277, 04-281 ((citing *Chevron's Domain*, 89 GEO. L.J. 833, 916, 917 (2001)).

Brief of the Chamber of Commerce of the United States of America as Amicus Curiae in Support of Petitioner-Appellee and Affirmance, *Altera Corp. & Subs. v. Comm'r*, Nos. 16-70496, 16-70497 (9th Cir. Sept. 20, 2016) (citing *The Need for Mead*, 90 MINN. L. REV. 1537 (2006)).

Amicus Curiae Brief of Mountain States Legal Foundation in Support of Appellees, *Texas v. United States*, 809 F.3d 134 (5th Cir. 2015), No. 15-40238 (citing *Unpacking the Force of Law*, 66 VAND. L. REV. 465 (2013)).

Brief for Appellant, *Perez v. Postal Police Officers Ass'n*, 736 F.3d 736 (6th Cir. 2013), No. 12-4390 (citing *In Search of the Modern Skidmore Standard*, 107 COLUM. L. REV. 1235 (2007)).

Brief for Petitioner, *U.S. Department of the Air Force v. Federal Labor Relations Authority*, 648 F.3d 841 (D.C. Cir. 2011), No. 10-1299 (citing *In Search of the Modern Skidmore Standard*, 107 COLUM. L. REV. 1235 (2007)).

Brief of Amicus Curiae Bausch & Lomb Inc. in Support of Appellees and Affirmance, *Comm'r v. MITA Partners*, 633 F.3d 347 (5th Cir. 2010), No. 09-60827 (citing *Coloring Outside the Lines*, 82 NOTRE DAME L. REV. 1727 (2007)).

Appellant's En Banc Brief, *Franks Investment Co., LLC v. Union Pacific Railroad Co.*, 593 F.3d 404 (5th Cir. 2010) (en banc), No. 08-30236 (citing *In Search of the Modern Skidmore Standard*, 107 COLUM. L. REV. 1235 (2007)).

Amicus Briefs Filed

Florida Bankers Association v. United States Department of the Treasury, No. 15-969, Brief of Amicus Curiae Professor Kristin E. Hickman In Support of Petitioners (Sup. Ct. Feb. 29, 2016).

- * Reported by Erin McManus, *IRS Overstepped With Nonresident Account Rules, Brief Says*, BLOOMBERG BNA DAILY TAX REPORT (Mar. 2, 2016).
- * Republished at 2016 TAX NOTES TODAY 43-14 (Mar. 4, 2016).

United States v. Quality Stores, Inc., 134 S. Ct. 1395 (2014), Brief of Prof. Kristin E. Hickman as *Amicus Curiae* in Support of Neither Party.

- * Reported by Erin McManus, *Amicus Brief in 'Quality Stores' Argues Revenue Rulings Not Entitled to Deference*, BLOOMBERG BNA DAILY TAX REPORT (Nov. 19, 2013).
- * Republished at 2013 TAX NOTES TODAY 224-17 (Nov. 20, 2013).

United States v. Home Concrete & Supply, LLC, 132 S. Ct. 1836 (2012), Brief of *Amicus Curiae* Professor Kristin E. Hickman in Support of Respondents.

- * Republished at 2011 TAX NOTES TODAY 247-15 (Dec. 23, 2011).

Mayo Foundation for Medical Education and Research v. United States, 131 S. Ct. 704 (2011), Brief of Prof. Kristin E. Hickman as *Amicus Curiae* in Support of Respondent.

Cohen v. United States, 650 F.3d 717 (D.C. Cir. 2011), Brief of Prof. Kristin E. Hickman as *Amicus Curiae* in Support of Plaintiffs-Appellants on Rehearing *En Banc*.

- * Republished at 2010 TAX NOTES TODAY 128-16 (July 6, 2010).

PRESENTATIONS

Faculty Research Workshops and Student Colloquia/Seminars (various papers presented)

- * Boardroom Series, Queensland University of Technology Business School, April 13, 2018.
- * Squaretable Speaker Series, University of Minnesota Law School, June 28, 2017.
- * Tax Law & Policy Workshop, University of British Columbia Peter A. Allard School of Law, Mar. 24, 2017.
- * Faculty Workshop, BYU Law School, Feb. 17, 2017.
- * Faculty Workshop, University of Utah S.J. Quinney College of Law, Sept. 22, 2016.
- * Faculty Colloquium, Notre Dame Law School, Sept. 8, 2016.
- * Squaretable Speaker Series, University of Minnesota Law School, Aug. 3, 2016.
- * Faculty Workshop, Brooklyn Law School, Mar. 28, 2016.
- * Tax Policy Colloquium, University of Colorado Law School, Feb. 25, 2016.
- * Tax Policy Colloquium, Duke Law School, Jan. 14, 2016.
- * Squaretable Speaker Series, University of Minnesota Law School, Aug. 5, 2015.
- * Tax Policy Colloquium, University of Florida Fredric G. Levin College of Law, Apr. 10, 2015.
- * Tax Program Speaker Series, Northwestern University School of Law, Apr. 2, 2015.
- * Faculty Workshop, University of Iowa College of Law, Mar. 5, 2015.
- * Public Law Workshop, University of Chicago Law School, Feb. 24, 2015.
- * Legal Theory Workshop, University of Miami School of Law, Nov. 21, 2014.
- * Faculty Workshop, University of California-Irvine School of Law, Oct. 23, 2014.
- * Faculty Workshop, University of St. Thomas School of Law, Feb. 3, 2014.
- * Squaretable Speaker Series, University of Minnesota Law School, July 31, 2013.
- * Tax Scholars Workshop, University of Pittsburgh School of Law, Mar. 20, 2013.
- * Seminar on Law and Political Science, Harvard Law School, Mar. 1, 2013.
- * Faculty Workshop, University of Illinois College of Law, Feb. 21, 2013.
- * Faculty Workshop, Harvard Law School, Dec. 6, 2012.
- * Tax Policy Seminar, Harvard Law School, Nov. 28, 2012.
- * Faculty Workshop, University of Washington School of Law, Oct. 2, 2012.
- * Tax Policy Colloquium, Loyola Law School Los Angeles, Oct. 1, 2012.
- * Faculty Colloquia Series, University of San Diego Law School, Sept. 21, 2012.

- * Tulane Tax Roundtable, Tulane Law School, Apr. 13-14, 2012.
- * Public Law Workshop, University of Minnesota Law School, Apr. 9, 2012.
- * Tax Policy Colloquium, Indiana University Bloomington Maurer School of Law, Mar. 8, 2012.
- * Faculty Workshop Series, Willamette University College of Law, Sept. 26, 2011.
- * Tax Program Speaker Series, Northwestern University School of Law, Mar. 31, 2011.
- * Squaretable Speaker Series, University of Minnesota Law School, July 21, 2010.
- * Tax Scholars Workshop, Columbia Law School, June 3, 2010.
- * Faculty Colloquium Series, University of Texas School of Law, Oct. 2, 2009.
- * Squaretable Speaker Series, University of Minnesota Law School, July 29, 2009 (with Claire Hill).
- * Tax Scholars Workshop, University of Colorado Law School, June 12-13, 2009.
- * Legislation Seminar, Yale Law School, Apr. 2, 2008.
- * Faculty-Student Statutory Colloquium, Georgetown University Law Center, Jan. 28, 2008.
- * Faculty Workshop Series, Washington & Lee University School of Law, Oct. 15, 2007.
- * Faculty Workshop Series, Florida State University College of Law, Sept. 6, 2007.
- * Junior Administrative Law Scholars Mini-Conference, University of California, Berkeley, School of Law–Boalt Hall, Aug. 14, 2007.
- * Junior Tax Scholars’ Workshop, Boston University Law School, June 8, 2007.
- * Tax Law Colloquium, Washburn University School of Law, Feb. 9, 2007.
- * Faculty Works-in-Progress, University of Minnesota Law School, Dec. 7, 2006
- * Faculty Presentation Series, Cumberland School of Law, Samford University, Nov. 10, 2006.
- * Faculty Presentation Series, University of Florida Levin College of Law, Sept. 8, 2006.
- * The First Big Ten Untenured Conference, Indiana University School of Law–Bloomington, Aug. 2, 2006.
- * Squaretable Speaker Series, University of Minnesota Law School, July 12, 2006.
- * Junior Tax Scholars’ Workshop, University of Colorado Law School, June 17, 2006.
- * Faculty Colloquia Series, University of San Diego Law School, Mar. 24, 2006.

Symposia/Conferences (papers presented and/or presentations delivered on various topics)

- * Forthcoming: Symposium on Taxpayer Rights, Temple University Beasley School of Law, Oct. 26, 2018.
- * National Tax Association Spring Symposium, Washington, D.C., May 18, 2018.
- * 13th International Conference on Tax Administration, Australian School of Business, University of New South Wales, Sydney, Australia, Apr. 5-6, 2018.
- * Conference: *The Administrative-Private Law Interface in IP*, Harvard Law School, Mar. 29, 2018.
- * Symposium: *Life After Scalia: Justice Gorsuch and Modern Textualism on the Supreme Court*, University of Alabama Law School, Mar. 23, 2018.
- * Conference: *Beyond Deference: Emerging Issues in Judicial Review of Administrative Action*, George Mason University Center for the Study of the Administrative State, Washington, D.C., Dec. 6, 2017.
- * Symposium: *Administrative Lawmaking in the 21st Century*, Notre Dame Law School, South Bend, IN, Nov. 10, 2017.
- * Research Roundtable, *Beyond Deference: Judicial Review and Agency Accountability*, George Mason University Center for the Study of the Administrative State, Washington, D.C., Sept. 14-15, 2017.

- * Tax Administration Research Centre 5th Annual Workshop, University of Exeter Business School, Exeter, United Kingdom, Apr. 26-27, 2017.
- * Symposium: *Presidential Executive Power Under the Constitution: Uses, Abuses, and Prospects for the Future*, University of St. Thomas School of Law, Apr. 6, 2017.
- * 2nd International Conference on Taxpayer Rights, Vienna University of Economics and Business, Vienna, Austria, Mar. 13-14, 2017.
- * International Association of Legislation Annual Conference, Washington, D.C., Nov. 17-18, 2016.
- * Tax Policy Conference, Centre for Tax Law, University of Cambridge, UK, Apr. 13, 2016.
- * *The State of Chevron: 15 Years After Mead*, American University, Washington College of Law, Washington, D.C., Mar. 24, 2016.
- * National Tax Association Annual Conference on Taxation, Boston, MA, Nov. 19-21, 2015.
- * Eighth Annual Transatlantic Law Forum, George Mason University School of Law, Washington, D.C., Oct. 24, 2015.
- * Third Annual Tax Symposium, University of Washington School of Law, Oct. 9, 2015.
- * Tax Administration Research Centre 3rd Annual Workshop, University of Exeter Business School, Exeter, United Kingdom, Apr. 20-21, 2015.
- * Symposium: *Reforming the IRS*, University of Minnesota Law School, Mar. 27, 2015 (organizer, presenter).
- * Empirical Rulemaking Conference, University of Wisconsin, Feb. 20, 2015.
- * Federalist Society 17th Annual Faculty Conference, Washington, D.C., Jan. 12, 2015 (panelist, *The Administrative State: Within the Bounds of Law?*)
- * Symposium: *Tax System Complexity*, Prato, Italy, Sept. 29-30, 2014.
- * Law and Economics Center Public Policy Conference: *Administration Unbound? Delegation, Deference, and Discretion*, George Mason School of Law, Sept. 12, 2014.
- * Law & Society Association Annual Meeting, Minneapolis, MN, May 29-31, 2014 (presenter, chair/discussant).
- * Atax 11th International Tax Administration Conference, Australian School of Business, University of New South Wales, Sydney, Australia, Apr. 14-15, 2014.
- * Symposium: *Chevron at 30: Looking Back and Looking Forward*, Fordham Law School, Mar. 7, 2014.
- * Symposium: *Taking Administrative Law to Tax*, Duke Law School, Feb. 21, 2014.
- * Symposium: *Duties to the Tax System*, University of Washington School of Law, Oct. 4, 2013.
- * Law & Society Association Annual Meeting, Boston, MA, May 31, 2013 (presenter, chair/discussant).
- * Conference on Empirical Legal Studies, Stanford Law School, Nov. 9-10, 2012.
- * Atax 10th International Tax Administration Conference, Australian School of Business, University of New South Wales, Sydney, Australia, Apr. 2-3, 2012.
- * *Tax Law and Administrative Law: The Implications of Mayo Foundation v. United States*, American Tax Policy Institute Round Table Program, Washington, D.C., Mar. 1, 2012.
- * Law & Society Association Annual Meeting, San Francisco, CA, June 6, 2011 (presenter, chair/discussant).
- * Symposium: *Law and Regulation of Virtual Worlds*, University of California-Irvine School of Law, Apr. 8, 2011 (with Trey Hickman).
- * Symposium: *Celebrating A Republic of Statutes: The New American Constitution*, Villanova University School of Law, Feb. 11, 2011.
- * Symposium: *The Delicate Balance: Revenue Authority Discretions and the Rule of Law*, Prato, Italy, Sept. 22-24, 2010.

- * Law & Society Association Annual Meeting, Chicago, IL, May 28, 2010 (presenter, chair/discussant).
- * Law & Society Association Annual Meeting, Denver, CO, May 29, 2009 (presenter).
- * Symposium: *Administrative Statutory Interpretation*, Michigan State University College of Law, Nov. 7, 2008.
- * Midwestern Law and Economics Association Annual Meeting, Northwestern University School of Law, Oct. 4, 2008 (with Claire Hill).
- * Midwestern Law and Economics Association Annual Meeting, University of Minnesota Law School, Oct. 12, 2007 (with Claire Hill).
- * Canadian Law and Economics Association Annual Meeting, University of Toronto, Sept. 29, 2007 (with Claire Hill).
- * Tax Policy Conference: *The Future of Tax Shelters*, University of Minnesota Law School, Oct. 27, 2006 (co-organizer with Claire Hill, presenter).
- * Tax Policy Conference: *State Tax Incentives for Economic Development*, University of Minnesota Law School, Oct. 7, 2005 (organizer, moderator).

Bar Presentations and Other CLE

- * Forthcoming: Federalist Society National Lawyers Convention, Nov. 17, 2018 (showcase panelist, *Does Agency Regulatory Power Extend Beyond Its Formal Power, and Should It?*).
- * Forthcoming: American Bar Association 2018 Administrative Law Conference, Nov. 1, 2018 (panelist, *Is Guidance Reviewable?*).
- * Texas Office of Attorney General 2018 Constitutional Law Conference, July 17, 2018 (panelist, *The Current Contours of Separation of Powers and Federal Administrative Law*).
- * American Bar Association Tax Section 2018 Midyear Meeting, Feb. 9, 2018 (Teaching Taxation panel, *Evolving Constraints on Tax Administration*).
- * American Bar Association 2017 Administrative Law Conference, Oct. 19, 2017 (panelist, *Reinvigorating Congress's Oversight Role of the Federal Bureaucracy*).
- * Texas Office of Attorney General 2017 Constitutional Law Conference, July 19, 2017 (panelist, *The Past, Present and Future of Judicial Deference to Federal Agencies*).
- * Minnesota State Bar Association Administrative Law Section, May 16, 2017 (speaker: *Chevron Review and Update, Including Chevron's Inevitability*).
- * American Bar Association Tax Section May Meeting, May 12, 2017 (Tax Policy & Simplification panel, *Treasury Regulations and Guidance: Impact of the Administrative Procedure Act (APA) and Other Regulatory Guidance Processes*).
- * Federalist Society Post-Decision SCOTUScast: *NLRB v. SW General, Inc.*, May 16, 2017.
- * American Bar Association Administrative Law & Regulatory Practice Section Fall Meeting, Dec. 8-9, 2016 (panelist, *Your Agency Is Not That Special: The Decline of Administrative Law Exceptionalism*; and panelist, *The Continuum of Judicial Review in the Realm of Administrative Law*).
- * Federalist Society Post-Argument SCOTUScast: *NLRB v. SW General, Inc.*, Nov. 15, 2016, available at <http://www.fed-soc.org/multimedia/detail/national-labor-relations-board-v-sw-general-inc-post-argument-scotuscast>.
- * University of Chicago 69th Annual Federal Tax Conference, Nov. 11-12, 2016 (dinner speaker, *Trends in Evaluating Treasury Regulations Under the Administrative Procedure Act*).
- * Federalist Society Administrative Law & Regulation Practice Group Podcast, Oct. 13, 2016 (panelist, *How Should "Administrative Law" Be Taught Today?*), available at

<http://www.fed-soc.org/multimedia/detail/how-should-administrative-law-be-taught-today-podcast>.

- * *Trends in Tax Exceptionalism and Tax Litigation*, July 14, 2016 (panelist at London program sponsored by Journal of Tax Administration and Centre for Tax Law, Cambridge).
- * Minnesota State Bar Association Tax Section Conference, June 8, 2016 (speaker, *Developments in Administrative Law*).
- * NYU Graduate Tax Program, Panel: *Using the Administrative Procedure Act to Challenge IRS Guidance: Why Today's Tax Lawyers Must Also Be Administrative Law Experts*, Feb. 4, 2016.
- * American Bar Association Tax Section Fall Meeting, Sept. 18, 2015 (Teaching Taxation Committee panel on *Kuretski v. Commissioner*).
- * American Bar Association Tax Section Administrative Practice Committee Teleconference, July 15, 2015 (panelist discussing implications of Supreme Court's decision in *King v. Burwell*).
- * American Bar Association Section of Administrative Law & Regulatory Practice Teleconference, July 8, 2016 (panelist discussing implications of Supreme Court's decision in *King v. Burwell*).
- * American Bar Association Section of Administrative Law & Regulatory Practice Teleconference, Dec. 2, 2014 (panelist previewing *Department of Transportation v. Association of American Railroads*).
- * Federalist Society Administrative Law & Regulation and Federalism & Separation of Powers Practice Groups Podcast, July 17, 2014 (panelist, *Who Judges Who is a Judge?*), available at <http://www.fed-soc.org/multimedia/detail/who-judges-who-is-a-judge-podcast>).
- * Federalist Society Federalism & Separation of Powers Practice Group Podcast, June 27, 2014 (panelist, *Recess Appointments Case Decided: NLRB v. Noel Canning*), available at <http://www.fed-soc.org/multimedia/detail/recess-appointments-case-decided-nlr-v-noel-canning-podcast>.
- * University of Minnesota Summer CLE XXXV, June 6, 2014 (speaker, *Chevron and Beyond: Administrative Law Review and Update*).
- * Federalist Society Post-Decision SCOTUScast: *United States v. Quality Stores*, Apr. 8, 2014, available at <http://www.fed-soc.org/multimedia/detail/united-states-v-quality-stores-post-decision-scotuscast>.
- * Minnesota State Bar Association Tax Section, Nov. 21, 2013 (speaker, *Beyond Mayo: Exploring Limitations on Treasury and IRS Regulatory Efforts*).
- * Federalist Society National Lawyers Convention, Nov. 16, 2013 (showcase panelist, *Formalism and Deference in Administrative Law*), remarks published at 39 U. Dayton L. Rev. 353 (2015).
- * Southern Federal Tax Institute, Oct. 17, 2012 (speaker, *Exploring the Limits to Treasury's Regulatory Powers*).
- * New York State Bar Association Tax Section Summer Meeting, July 22, 2012 (panelist, *Hiding Elephants in Mouseholes: The Home Concrete Case*).
- * NYU 4th Annual Tax Controversy Forum, June 15, 2012 (panelist, *Is the IRS Always Right? Judicial Deference to Treasury Regulations and Other IRS Positions*).
- * University of Minnesota Summer CLE Week XXXIII, June 6, 2012 (speaker, *Chevron and Beyond: Administrative Law Review and Update*).
- * Federalist Society Post-Decision SCOTUScast: *United States v. Home Concrete & Supply, LLC*, May 7, 2012, available at <http://www.fed-soc.org/multimedia/detail/united-states-v-home-concrete-supply-llc-post-decision-scotuscast>.
- * American Bar Association Tax Section Winter Meeting, Feb. 17, 2012 (Administrative Practice Committee panel on Administrative Procedure Act applicability in the tax context).

- * American Bar Association Tax Section CLE Teleconference, Jan. 25, 2012 (panelist, *Taxpayer Reliance on “Formal” and “Informal” IRS Guidance*).
- * American Bar Association Administrative Law Conference, Nov. 17-18, 2011 (panelist, *Judicial Review in the Roberts Era*).
- * American Bar Association Tax Section Fall Meeting, Oct. 21, 2011 (Administrative Practice Committee panel on informal tax guidance).
- * Minnesota State Bar Association Tax Section Annual Judges Conference, St. Paul, MN, June 15, 2011 (panel on *Mayo Foundation v. United States*).
- * University of Minnesota Summer CLE Week XXXII, June 6, 2011 (speaker, *Chevron and Beyond: Administrative Law Review and Update*).
- * American Bar Association Tax Section Spring Meeting, May 6-7, 2011 (Low Income Taxpayer Committee panel on *Mayo Foundation v. United States*; Bankruptcy and Workouts Committee debate on administrative law issues in tax cases).
- * Iowa Association of Administrative Law Judges, Apr. 18, 2011 (keynote speaker, *Judicial Review of Agency Legal Interpretations*).
- * University of Minnesota 31st Annual Summer CLE Program, June 1, 2010 (speaker, *Administrative Law Review and Update*).
- * American Bar Association Tax Section Spring Meeting, May 8, 2010 (Low Income Taxpayer Committee debate on administrative law challenges to Treasury regulations).
- * Federalist Society Administrative Law & Regulation Practice Group Podcast: Internet Sales Tax, Aug. 5, 2009 (moderator), available at <http://www.fed-soc.org/multimedia/detail/internet-sales-tax-podcast>.
- * Federalist Society Post-Decision SCOTUScast: *United States v. Eurodif*, July 14, 2009, available at <http://www.fed-soc.org/multimedia/detail/scotuscast-7-14-09-featuring-kristin-hickman>.
- * Office of the Minnesota Attorney General, 22nd Annual CLE Seminar, June 5, 2009 (speaker, *Overview of Contested Case Proceedings*).
- * University of Minnesota 30th Annual Summer CLE Program, May 25, 2009 (speaker, *Administrative Law Review and Update*).
- * United States Tax Court Judicial Conference, Apr. 3, 2009 (panelist discussing judicial deference doctrine).
- * American Bar Association Tax Section CLE Teleconference, Feb. 25, 2009 (panelist, *This Treas. Reg. is Wrong! Substantive and Procedural Challenges and Standards of Review for Attacking Department of Treasury Tax Regulations*).
- * Federalist Society Post-Argument SCOTUScast: *United States v. Eurodif*, Jan. 27, 2009, available at <http://www.fed-soc.org/multimedia/detail/scotuscast-1-27-09-featuring-kristin-hickman>.
- * D.C. Bar Association Tax Section, Dec. 3, 2008 (panel on judicial deference and administrative law compliance in the tax context).
- * Department of Justice Tax Division, Dec. 2, 2008 (speaker, *Judicial Deference Doctrine: Tax and Otherwise*).
- * Federalist Society National Lawyers Convention, Nov. 22, 2008 (panelist, *Reflections on Twenty-Five Years of Chevron*).
- * American Bar Association Tax Section Fall Meeting, Sept. 13, 2008 (Section Program panelist, *This Treas. Reg. is Wrong! Substantive and Procedural Challenges and Standards of Review for Attacking Department of Treasury Tax Regulations*).
- * Federalist Society SCOTUScast: *United States v. Clintwood Elkhorn Mining Co.*, Apr. 28, 2008, available at <http://www.fed-soc.org/multimedia/detail/scotuscast-4-28-08-featuring-kristin-hickman>.

- * Minnesota State Bar Association Tax Section, Mar. 20, 2008 (speaker, *Recognizing and Responding to Treasury's Noncompliance with the Administrative Procedure Act*).
- * American Bar Association Administrative Law Conference, Washington, D.C., Oct. 25, 2007 (presenter, *George Washington University Law Review's Annual Scholars Review of Administrative Law*).
- * Minnesota State Bar Association Tax Section, Apr. 20, 2007 (speaker, *The Need for Mead: Rejecting Tax Exceptionalism in Judicial Deference*).

GRANTS, AWARDS, HONORS, AND OTHER RECOGNITION

Named Stanley V. Kinyon Tenured Teacher of the Year for 2016-17, University of Minnesota Law School.

Recognized as one of four “highly-cited scholars who work partly” in tax for the years 2013-2017 in scholarly impact study published online by Brian Leiter in August 2018, <http://leiterlawschool.typepad.com/leiter/2018/08/10-most-cited-tax-faculty-in-the-us-for-the-period-2013-2017.html>

Recognized as among top ten “Most Cited Scholars” at University of Minnesota Law School in Gregory Sisk, et al., *Scholarly Impact of Law School Faculties in 2018*, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3230371

Recognized among legal scholars cited frequently in judicial opinions in Farris, et al., *Judicial Impact of Law School Faculties*, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2826048 (draft Table 6).

Recognized as among top ten “Most Cited Scholars” at University of Minnesota Law School in Gregory Sisk, et al., *Scholarly Impact of Law School Faculties in 2015*, 12 U. St. Thomas L.J. 100 (2015).

Recognized as one of four “[h]ighly cited scholars who work partly in tax” for the years 2009-2013 in scholarly impact study published online by Brian Leiter in June 2014, http://www.leiterrankings.com/faculty/2014_scholarlyimpact.shtml

Recognized as among top ten “Most Cited Scholars” at University of Minnesota Law School in Gregory Sisk, et al., *Scholarly Impact of Law School Faculties in 2012*, 9 U. St. Thomas L.J. 838 (2012).

Recognized as second of four “Highly Cited Scholars Whose Cites Are Not Exclusively In” the area of tax law for the years 2005-2009, in scholarly impact study published online by Brian Leiter in Spring 2010, http://www.leiterrankings.com/new/2010_scholarlyimpact.shtml.

Awarded \$14,500 Grant-In-Aid of Research, Artistry and Scholarship by the Office of the Vice President for Research, University of Minnesota..

- * Project title: *Treasury and IRS Rulemaking Practices: A Comprehensive Evaluation*.

Named runner up, *Tax Notes* 2010 Person of the Year, 130 TAX NOTES 7 (Jan. 3, 2011).

OTHER PROFESSIONAL & ACADEMIC MEMBERSHIPS AND SERVICE

Administrative Conference of the United States Public Member	2017-2019
American Bar Association Administrative Law & Regulatory Practice Section Executive Council Member	2018-2021 since 2000
American College of Tax Counsel Fellow	since 2017
Association of American Law Schools Chair, Administrative Law Section Executive Board Member, Administrative Law Section	2015-2016 2012-2017
Editorial Board, <i>Journal of Tax Administration</i> (peer review journal published by the Tax Administration Research Centre, University of Exeter, United Kingdom)	since 2015
Federalist Society for Law & Public Policy Studies Executive Committee, Administrative Law & Regulation Practice Group Member	since 2003 since 2000
Minnesota State Bar Association Administrative Law Executive Council Member	since 2017 since 2017
Lecture Series Organized:	
* Perspectives on Taxation Lecture Series, University of Minnesota Law School	since 2013
* Squaretable Summer Presentation Series, University of Minnesota Law School	since 2006
Conferences and Symposia Organized:	
* Forthcoming: <i>4th International Taxpayer Rights Conference</i> , University of Minnesota Law School, May 23 & 24, 2019 (with Nina Olson)	
* <i>Reforming the IRS</i> , University of Minnesota Law School, Mar. 27, 2015	
* <i>Federalist Society Tax Policy Conference: Our Nation's Founding Principles and Our Tax Code—Consistent or In Conflict?</i> , National Press Club, Washington, D.C., May 7, 2008 (with Hon. Eileen O'Connor)	
* <i>The Future of Tax Shelters</i> , University of Minnesota Law School, Oct. 27, 2006 (with Claire Hill)	
* <i>State Tax Incentives for Economic Development</i> , University of Minnesota Law School, Oct. 7, 2005	
* <i>Federalist Society Tax Policy Conference</i> , National Press Club, Washington, D.C., March 28, 2003 (with Jennifer Bonar)	

EDUCATION

Northwestern University School of Law

Chicago, IL

J.D. *magna cum laude* 1999; Order of the Coif

- * Raoul Berger Prize (awarded for *Chevron's Domain*)
- * Lowden Wigmore Prize for Significant Contribution to Legal Scholarship (awarded for *Should Advance Pricing Agreements Be Published?*)
- * Editor and Member, *Journal of International Law and Business*
- * Teaching Assistant to Prof. Martin Redish

Trinity University

San Antonio, TX

B.S. 1991, Business Administration, Concentration in Accounting, Second Major in History

BAR ADMISSIONS AND PROFESSIONAL CERTIFICATION

Bar Admissions

Illinois

Minnesota

United States Supreme Court

United States Court of Appeals for the D.C. Circuit

United States Court of Appeals for the Seventh Circuit

Certified Public Accountant

Texas

OTHER LEGAL AND PROFESSIONAL EXPERIENCE

Office of Information and Regulatory Affairs

Special Adviser to the Administrator

Washington, D.C.

2018

Kristin Hickman Consulting, LLC

Principal

St. Paul, MN

2008-present

Skadden, Arps, Slate, Meagher & Flom (Illinois)

Associate Attorney, Tax Department

Summer Associate

Chicago, IL

2000-2003

Summers 1997, 1998, 1999

United States Court of Appeals, District of Columbia Circuit

Law Clerk for Judge David B. Sentelle

Washington, D.C.

1999-2000

Goodwin, Procter & Hoar

Summer Associate

Boston, MA

Summer 1998

Farmer, Fuqua, Hunt & Munselle, P.C.
Tax Manager

Dallas, TX
1993-1996

Dollinger, Smith & Co.
Staff Accountant

Denver, CO
1991-1993