

Nicholas A. Mirkay III

Academic & Teaching Experience

- **William S. Richardson School of Law, University of Hawai‘i at Mānoa**
 - Associate Dean for Academic Affairs* June 2021 to August 2025
 - Director of Faculty Research* August 2018 to June 2021
 - Carlsmith Ball Faculty Scholar* August 2018 to August 2020
 - Professor of Law* August 2017 to present
- Courses: Federal Income Tax, Trusts & Estates, Nonprofit Organizations, State & Local Tax, Lawyering Fundamentals, Second Year Seminar
- **Creighton University School of Law** Omaha, Nebraska
 - Senior Associate Dean for Administration & Planning* July 2015 to July 2017
 - Professor of Law* January 2012 to July 2017
 - Visiting Associate Professor of Law* August 2011 to July 2012
- Courses: Federal Income Tax, State & Local Tax, Trusts & Estates, Nonprofit Organizations, Business Associations, Intro to Law
- **Delaware Law School of Widener University** Wilmington, Delaware
 - Associate Professor of Law* (tenured, 2009) July 2003 to July 2012
- Courses: Federal Income Tax, Nonprofit Organizations, Wills & Trusts, Business Organizations, Introduction to Law
- **Delaware Bar Review** Wilmington, Delaware
 - Lecturer, Delaware Wills & Trusts* 2007 to 2015

Legal Experience

- **Lewis, Rice & Fingersh, L.C.** St. Louis, Missouri
 - Member (Partner), Tax Department* February 2001 to June 2003
 - Associate, Tax Department* October 1999 to January 2001
- **Thompson Coburn LLP** St. Louis, Missouri
 - Associate, Tax Practice Group* July 1996 to October 1999
- **Internal Revenue Service, Office of Chief Counsel** Washington, D.C.
 - Attorney, Disclosure Litigation* May 1994 to June 1996
- **United States Tax Court, The Honorable Carolyn Miller Parr** Washington, D.C.
 - Attorney-Advisor* August 1992 to April 1994

Education

- **Georgetown University Law Center**
LL.M. in Taxation, *with distinction*, May 1996
- **University of Missouri School of Law**
Juris Doctor, May 1992
 - Associate Editor-in-Chief, *Missouri Law Review*
 - *Missouri Law Review* Best Production Award (1991)
- **Saint Louis University**
B.S. Business Administration, *magna cum laude*, May 1989
Major: Accounting Minor: History (undeclared)
 - Beta Gamma Sigma Business School Honor Society
 - Alpha Sigma Nu Jesuit Honor Society
 - Beta Alpha Psi Accounting Fraternity
 - Pre-Law Scholars Program

Distinctions, Honors & Awards

- Outstanding Faculty Awards: William S. Richardson School of Law (2020); Creighton University School of Law (2013); Delaware Law School of Widener University (2011)
- Richardson School of Law Faculty Commencement Speaker (class elected 2019, 2021)
- Fellow, American Bar Foundation (elected 2025)
- Fellow, American College of Tax Counsel (elected 2015)
- Creighton University Award for Strategic Planning (November 25, 2014)
- Delaware Law School Student Bar Association: President's Award – Wills for Heroes project (2011), Faculty Member of the Year (2007)
- Red Ribbon Humanitarian Award, Delaware HIV Consortium (pro bono legal work) (2010)

Scholarship

BOOK CHAPTERS

- *Ali'i Trusts*, in *NATIVE HAWAIIAN LAW: A TREATISE* (MacKenzie, Serrano, Sproat & Tuteur eds., 2d ed. forthcoming 2026), with Ashley K. Obrey & Susan Serrano.
- *Economic Dignity in Tax Policy & Systems*, in *A RESEARCH AGENDA FOR HUMAN DIGNITY AND THE LAW* (Daly, ed., December 2025).

Scholarship, *Continued*

ARTICLES

- *Formulating Tax Policy Through the Lens of Economic Dignity* (forthcoming 2026).
- *Creating a Pro-Tax Story for Racial Equity*, 21 PITT. TAX REV. 109 (2023), with Palma Strand.
 - Condensed published version: *Creating a Pro-Tax Story for Racial Equity*, TAX NOTES STATE, p. 343 (April 24, 2023), with Palma J. Strand.
- *Interest Convergence & the Racial Wealth Gap: Defusing Racism's Divide-and-Conquer via Universal Basic Income*, 110 KY. L. J. 695 (2022), with Palma J. Strand.
- *U.S. Tax Systems Need Anti-Racist Restructuring*, 168 TAX NOTES FED. 855 (2020), with Francine J. Lipman & Palma J. Strand.
 - reprinted & condensed in: *#BlackTaxpayersMatter: Anti-Racist Restructuring of U.S. Tax Systems*, ABA HUM. RTS. MAG. (Vol 46: No. 1, Dec. 2020).
- *Racialized Tax Inequity: Wealth, Racism, and The U.S. System of Taxation*, 15 NW. J. L. & SOC. POL'Y 265 (2020), with Palma J. Strand.
- *Disruptive Leadership in Legal Education*, 22 RICH. PUB. INT. L. REV. 365 (2019), with Palma J. Strand.
- *50 Years of Loving: A Reflection on Seeking Justice Through Love and Relationships*, 50 CREIGHTON L. REV. 685 (2017).
- *Equality or Dysfunction? State Tax Law in a Post-Windsor World*, 47 CREIGHTON L. REV. 261 (2014).
- *Globalism, Public Policy, and Tax-Exempt Status: Are U.S. Charities Adrift at Sea?* 91 N.C. L. REV. 101 (2013).
- *Hall v. U.S.: Chapter 12 Debtors Liable for Post-Petition Taxes*, [considerchapter13.org](https://www.considerchapter13.org) (June 3, 2012) (invited).
- *It's All About Timing: Will Karns Impact the IRS Battles Over Advance Receipts?* 12 DEL. L. REV. 55 (2010) (invited).
- *Losing Our Religion: Reevaluating the §501(c)(3) Exemption of Religious Organizations That Discriminate*, 17 WM. & MARY BILL OF RTS. J. 715 (2009).
- *Return of "Charity Care": The Evolving Debate over Nonprofit Hospitals' Tax-Exempt Status*, 2008 WIDENER FORUM 1 (Fall 2008).

Scholarship, *Continued*

- *Is It Charitable to Discriminate? The Necessary Transformation of Section 501(c)(3) into the Gold Standard for Charities*, 2007 WIS. L. REV. 45 (2007).
- *Relinquish Control! Why the IRS Should Change Its Stance on Exempt Organizations in Ancillary Joint Ventures*, 6 NEV. L.J. 21 (2005).

Selected Other Publications

- Expert testimony for GAO Report 22104553 (May 18, 2022), *Tax Equity: Lack of Data Limits Ability to Analyze Effects of Tax Policies on Households by Demographic Characteristics*.
- Helix Bar Review by AccessLex, *Agency & Partnership* outlines (2020), with Michael Hussey.
- “U.S. Supreme Court Case to Watch: *Hall v. U.S.*,” considerchapter13.org (Oct. 23, 2011).
- Editorial, with Patricia D. Beebe, *Going Hungry in Delaware*, THE NEWS J. (Sep. 28, 2008).
- With Lisa D. McLaughlin, *Traps for the Unwary: Tax-Exempt Organizations’ Compliance with the Intermediate Sanctions Rules and Lobbying and Political Campaign Prohibitions*, 49 ST. LOUIS B.J. 18 (Spring 2003).
- *State Taxation of Nonresidents’ Deferred Income: The Eroding Future of Source Taxation*, 16 J. STATE TAX’N 9 (Summer 1997).
- *The Supreme Court’s Decision in Cheek: Does It Encourage Willful Tax Evasion?* 56 MO. L. REV. 1119 (1991).
- *Bankruptcy and Class Actions: The Continuing Conflict Over Class Proofs of Claim*, 56 MO. L. REV. 749 (1991).

Presentations

- *Formulating Tax Policy via the Lens of Economic Dignity* June 29, 2025
Transformative Justice in a World on Fire, Joint Conference of Asian Pacific American Law Faculty & Western Law Teachers of Color, Honolulu, HI
- *Formulating Tax Policy Through the Lens of Economic Dignity* April 5, 2024
Tax Policy Colloquium, University of Indiana Maurer School of Law
- *Creating a “Pro-Tax” Story for Racial Equity* February 24, 2023
with Palma J. Strand, American Tax Policy Institute Race/Tax Symposium
- *Racial Wealth Gap and Inequality* November 3-4, 2022
with Palma J. Strand, Racial Wealth Gap Workshop, Georgetown University Law Center

Presentations, *Continued*

- *Elimination of Bias: The Connection Between Wealth Inequality & Structural Racism in the U.S. Tax System*, with Palma J. Strand February 10, 2022
Minnesota CLE, Advanced Employee Benefits Workshop
- *Racial Wealth Gaps, Economic Inequality, & Democracy* October 22, 2021
with Palma J. Strand, Kentucky Law Review Symposium, “The Racial Wealth Gap”
- *An Introduction to Estate & Trust Planning* November 18, 2020
Āpana ‘Ōhana Workshop, Hanalei, Kaua‘i
- *States: The Lynchpin to Reducing Wealth Inequality?* April 22, 2020
Hawai‘i Estate Planning Council
- *En/Countering Race, Racism, and Racial Distinctions in Tax Law* January 5, 2020
AALS Annual Meeting, Open Source Panel, Washington, D.C.
- *De-Norming the Legal Culture of Privilege* January 2, 2020
AALS Annual Meeting, Balance in Legal Education Panel, Washington, D.C.
- *State Tax Systems: The Lynchpin to Reducing Wealth Inequality and Racial Wealth Disparities*
with Palma J. Strand, LatCrit Biennial Conference (Atlanta, Georgia) October 19, 2019
- *Tax Inequity: Federal and State Taxation As Structural Drivers of Wealth Inequality and Racism*, with Palma J. Strand, Critical Tax Conference (Malibu, California) April 6, 2019
- *Navigating Tax Law and Policy Post TCJA 2017* November 9, 2018
UH Foundation’s 2018 Professional Advisor Continuing Education Forum
- *Collective Federal & State Taxation: Contributing to Racial Inequality in America* June 9, 2018
with Palma J. Strand, Law & Society Association Annual Meeting, Toronto, Canada
- *Unitary Business Principle in State Taxation* April 26, 2018
Hawai‘i State Bar Association, Tax Section
- *50 Years of Loving: A Reflection on Seeking Justice Through Love and Relationships*
Creighton Law Symposium March 24, 2017
- *Eroding Autonomy Under the Unitary Business Principle* May 29, 2015
Law & Society Association Annual Meeting, Seattle, Washington
- *Tax-Exempt Organizations – Recent Developments* December 5, 2014
Great Plains Federal Tax Institute
- *Ethics and Tax-Exempt Organizations* December 6, 2013
Iowa State Bar Association – 2013 Bloethe Tax School

Presentations, *Continued*

- *Taxing times: What does the future hold for tax-exemptions at not-for-profit hospitals?*
MODERN HEALTHCARE webcast (co-presenter) February 7, 2012
- *Recent Developments Affecting Tax-Exempt Health Care Organizations* November 18, 2011
St. Louis Area Health Lawyers Association
- *International Philanthropy and the Public Policy Doctrine* June 2, 2011
Law and Society Annual Meeting, San Francisco, California
- *The Changing Worlds of Trusts and Estates: Pedagogy* August 2, 2010
Southeastern Association of Law Schools Annual Meeting (Moderator)
- *Churches, Taxes & Politics* October 26, 2010
Widener University School of Law “Brown Bag Luncheon” series
- *Overview of Delaware Wills & Trusts Law* 2010 & 2011
Wills for Heroes, CLE portion of volunteer event
- *Wills & Trusts: Basic Information & Strategies on Estate Planning* October 22, 2009
ING North America (West Chester, PA; teleconferenced to 11 other U.S. locations) (Co-presenter)
- *Developments Affecting Discharge of Indebtedness & Utilization of NOLs* January 30, 2009
Delaware Tax Institute (Moderator & co-presenter)
- *Recent Developments Affecting Tax-Exempt Health Care Organizations* March 7, 2008
St. Louis Area Health Lawyers Association
- *Changes Affecting Tax-Exempt Organizations and Planned Giving* November 9, 2007
Delaware Tax Institute (Moderator & co-presenter)
- *Legal Obligations & Hazards of Nonprofit Board Members* February 7, 2007
Pro Bono Inns of Court (Delaware)
- *2006 Developments in Federal Income Taxation* November 14, 2006
Delaware Tax Institute
- *Tax-Exempt Organizations in Delaware* May 31, 2006
Lorman Education Services (Co-presenter)
- *Nonqualified Deferred Compensation: The New Landscape under §409A* November 30, 2005
Delaware Tax Institute (Co-presenter)
- *Current Issues Affecting Tax-Exempt Nonprofits* November 24, 2004
CPA Club of New Castle County

Presentations, *Continued*

- *Circular 230 and Other Developments Affecting the Ethics of Tax Practice* November 18, 2004
Delaware Tax Institute (Co-presenter)
- *Current Issues for Tax-Exempt Health Care Organizations* November 12, 2004
St. Louis Area Health Lawyers Association
- *Developments Involving Like-Kind Exchanges* November 20, 2003
Delaware Tax Institute (Co-presenter)
- *Boardwork: A Capacity Building Workshop for Directors, Managers,
Board Members, and Advisors of Nonprofit Organizations* (Lorman Education Services) April 30, 2002
- *Current Tax Issues in Health Care Law* January 4, 2002
St. Louis Area Health Lawyers Association
- *Practice Skills for New Lawyers: Representing the Small Business* October 16, 2001
Assisting the Entrepreneur Start-Up: Keys to Success February 15, 2001
Bar Association of Metropolitan St. Louis

Professional Affiliations/Memberships

- Nonprofit Law Prof Blog, *Contributing Editor* March 2010 to present
- American Bar Association, Section of Taxation – Exempt Organizations, Individual Income Tax
- Association of American Law Schools – Sections on Nonprofit Law and Philanthropy, Taxation
- Missouri Bar Association
- Delaware Tax Institute, Chair & Member of Planning Committee 2008 to 2012
- Bar Association of Metropolitan St. Louis – Member 1996 to 2003; Tax Section Chair 2000 to 2001
- Bar Admissions: Missouri (1992); United States Tax Court (1993); Delaware (pro bono/
limited practice, Delaware Supreme Court Rule 55 (2006))

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Law School Service

William S. Richardson School of Law

- *Chair* (2026), Ad-Hoc Self Study Committee
- *Chair* (2020-2021) and *Vice Chair* (2019-2020), Department Personnel Committee
- *Chair*, Bar Success Committee (January 2020 to June 2021)
- *Co-Faculty Advisor*, *University of Hawai'i Law Review* (January 2020 to June 2023)
- *Director of Faculty Research* (August 2018 to June 2021)
- *Chair* (Spring 2018) & *Member* (Fall 2018, Fall 2019), Faculty Appointments Committee
- *Co-Faculty Advisor*, Advocates for Public Interest Law (Fall 2017 to August 2025)

Creighton University School of Law

- *Faculty Advisor*, *Creighton Law Review* (2016 to 2017)
- *Member*, Administration & Finance Committee (2014 to 2017)
- *Member*, Law School Dean Search Committee (Spring to Fall 2014)
- *Faculty Advisor*, Gay Straight Law Alliance (Fall 2013 to 2017)
- *Chair*, Strategic Planning & Assessment Committee (2012-13 and 2013-14)
- *University Faculty Advisory Group*, Faculty Compensation Review (2013-2014, 2015)
- *Law School Representative*, University Faculty Council (2012-2014)
- *Member*, Faculty Appointments Committee (2014-2015, 2016-2017)
- *Member*, Rank & Tenure Committee (2012 to 2015)
- *Member*, Admissions Committee (2012 to 2016); Curriculum Committee (2011-2012)

Delaware Law School of Widener University:

- *Faculty Advisor & Co-Coordinator*, Wills for Heroes (2010, 2011)
- *Chair*, Appointments Committee (2008-2011); *Member* (2007-2008)
- *Coach*, Interscholastic Moot Court Teams (2010 (Trademark) & 2011 (Cultural Heritage))

Law School Service, *Continued*

- *Coach*, Tax Moot Court Team (2009); Co-Coach (2004, 2007, 2008)
- *Co-Faculty Advisor*, *Delaware Journal of Corporate Law* (2003 to 2007)
- *Member*, Professionalism Day Committee (2007-2008); panel moderator (2007-2011)
- *Member*, Public Interest Resource Center Advisory Committee (2005 to 2011)
- *Member*, Admissions Committee (2005-2006, 2008-2009, 2009-2010)
- *Faculty Sponsor/Problem Advisor*, DiBona Moot Court Competition (Fall 2005)

Community Service

- Representation of various nonprofit organizations on a *pro bono* basis, 2003 to present
- University Health Partners of Hawai'i, Honolulu, Hawai'i
Board Member & Secretary, April 2024 to present
- Research & Institutional Review Board, The Queen's Medical Center, Honolulu, Hawai'i
Member, November 2018 to present
- AIDS Community Care Team, Honolulu, Hawai'i
President, January 2020 to present
- Dignity Rights International, Wilmington, Delaware
Secretary & Treasurer, January 2020 to August 2023
- Nebraska ACLU, Lincoln, Nebraska
Board Member, Vice President, December 2014 – July 2017
- Academics at Jesuit Universities and Schools, Omaha, Nebraska
Board Member, 2013 – 2017
- Food Bank of Delaware, Newark, Delaware
Chair, Board of Directors, April 2007 to June 2011; *Member*, June 2004 to June 2011
- Mid-Atlantic Environmental Law Center, Wilmington, Delaware
Member, Board of Directors, September 2010 to July 2011
- Delaware HIV Consortium, Wilmington, Delaware
Secretary, Board of Trustees, May 2006 to May 2007; *Member*, September 2005 to May 2007
- United Way of Greater St. Louis, Counseling and Support Services Allocation Panel
Vice Chair, 2002 to 2003; *Member*, 1999 to 2001

Community Service, *Continued*

- George Mason University School of Law & Pre-Law Program, Fairfax, Virginia
Phi Alpha Delta Alumni Advisor, 1992 to 1996
- Dinner Program for Homeless Women, Washington, D.C.
Volunteer, 1992 to 1994
- Good Shepherd's Teen Center, Washington, D.C., *Tutor*, 1992 to 1994

Public Education & Commentary

- 4/2/2025: "What to know before filing your taxes" KHON2 (Honolulu), *What's The Law podcasts* with Coralie Chun Matayoshi.
- 4/11/2024: "Things to know before filing your taxes this year" KHON2 (Honolulu)
What's The Law podcasts with Coralie Chun Matayoshi
- 3/6/2023: "Taxes: What credits and deductions can I take this year?" KHON2 (Honolulu)
What's The Law podcasts with Coralie Chun Matayoshi
- 6/9/2022: *NPR Marketplace.org*, "What would it take for the NRA to lose its tax-exempt status?"
- 4/26/2022: *What it means to be LGBTQ+ and in the Law*, Rainbow Townhall
Hawai'i LGBT Legacy Foundation & Lambda Law, University of Hawai'i
- 3/14/2022: "Red flags, fraud and the IRS," KHON2 (Honolulu) *What's The Law podcasts* with Coralie Chun Matayoshi
- 3/7/2022: "Is COVID-related income taxable; what deductions, credits I can take?"
KHON2 (Honolulu) *What's The Law podcasts* with Coralie Chun Matayoshi
- 5/3/2021: *The Nonprofit Times*, "Equilibrium Between Taxes And A Universal Charitable Deduction"
- 4/24/2020: *Honolulu Civil Beat*, "Kamehameha Schools Faces A Spate of Sex Abuse Claims."
- 1/29/2020: *Honolulu Civil Beat*, "Judge: Attorney General Can Get Bank Records of Mauna Kea Protest Group"
- 11/5/2019: *APNews.com & Fortune.com*, "Airbnb Agrees to Provide Host Records to Hawaii's Department of Taxation"
- 5/13/2019: *MLex US Tax Watch*, "IRS gives edge to nine states for low-income tax clinic grants."

Public Education & Commentary, *Continued*

- 1/27/2019: *Law.com*, “Ahead of the Curve: When Disruption Get Disrupted.”
- 12/28/2017: *The Washington Post*, “Six years later, Penn State is still at war over the Sandusky Scandal.”
- 9/25/2016: *BusinessInsider.com*, “What you need to know about the controversies surrounding the Trump and Clinton Foundations.”
- 2/29/2016: *HuffingtonPost.com*, “Clinton and Trump Should’ve Reported Some Gift to Their Charities as Personal Income, Tax Experts Say.”
- 6/03/2013: *Cardhub.com*, “Ask The Experts: What to Make of the IRS ‘Tea Party’ Scandal.”
- 1/20/2012: *The Jewish Daily Forward*, “Kars4Kids Charity Loses Big on Real Estate.”
- 4/20/2011: *The Jewish Daily Forward*, “JNF Challenged on Discrimination.”
- 12/02/2010: *The Jewish Exponent*, “New Group, Z Street, Pushes Its Case for Tax-Exempt Status.”
- 11/05/2010: Interviewed by Alan Loudell on WDEL 1150 AM; discussed implications of U.S. Supreme Court’s recent oral arguments regarding an Arizona case involving state tax credits issued for the support of primarily religious schools.
- 7/05/2010: *The News Journal*, “Helping heroes plan for the worst” (Wills for Heroes).
- 7/04/2010: Interviewed, along with Delaware Law student Damiano del Pino, on WDEL 1150 AM, discussing Delaware Law’s Wills for Heroes Program.
- 5/11/2010: *Caesar Rodney Institute Blog*, “CRI EXCLUSIVE: Insurance Department’s biggest contractor evading taxes.”
- 5/03/2010: *Modern Healthcare*, “Tax invasion: Hospitals increasingly have to defend exempt status.”
- 4/26/2010: Interviewed on KBIA Radio (PBS station in Columbia, Missouri) about political campaign intervention by Columbia Chamber of Commerce and tax-exempt organizations.
- 1/06/2010: *The Jewish Daily Forward*, “Can Tax-Free Donations Fund Settlements?”
- 11/13/2009: Interviewed on John Watson Show (1450 WILM-AM) about the constitutionality and effect on tax-exempt status of religious organizations and churches engaging in the political process; specifically, current health care legislation and certain states’ gay-marriage initiatives.
- 11/02/2009: Interviewed on WDEL 1150 AM (evening news program); discussed Delaware’s status as a tax haven.

Public Education & Commentary, *Continued*

- 10/06/2009: *The Dover Post*, “U.S. Supreme Court upholds ruling in Ford tax case.”
- 6/16/2009: *Swissinfo.ch*, “US must chase disappearing dollars, critics say.” Reprinted on June 17, 2009 in *Journal of Turkish Weekly* (turkishweekly.net), “Delaware: Tax Haven or Just ‘advantageous’?”
- 9/28/2008: Editorial, with Patricia D. Beebe, *The News Journal*, “Going Hungry in Delaware.”
- 7/1/2007: *The News Journal*, “Why property taxes are unfair in Delaware owners of mansions, manufactured homes pay similar bills.”
- 8/19/2006: *The News Journal*, “Lehman says bank taxes unconstitutional Investment giant says Del. can't tax all of subsidiary's income; ruling could lead to other suits.”
- 6/02/2006: *The News Journal*, “No-interest loans by town scrutinized Middletown employees eligible for perk, granted under only mayor's discretion.”