

## **REBECCA N. MORROW**

morrowrn@wfu.edu

Wake Forest University School of Law  
1834 Wake Forest Road, Suite 3322 Winston-Salem, NC 27109  
(336) 758-3645

### **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

2021 Faculty Hooding Speaker, selected by the graduating class

2020 Joseph Branch Teaching Award

2019 Teacher of the Year, selected by the graduating class

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, Taxation of Business Entities, Business Tax Special Topics, Family Law, Professional Development

Service: University Budget Priorities Committee (years 2022/23, 2021/22, 2020/21, 2019/20);

Chair of Law Faculty Evaluations Committee (2019/20); Covid Response Taskforce (2019/20);

Dean Search Committee (2018/19); Admissions Committee (2024/25, 2023/24, 2020/21);

Appointments Committee (years 2025/26, 2022/23, 2021/22, 2020/21, 2017/18, 2016/17, 2015/16, 2014/15, 2013/14).

**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**

*Tax on Tips* (forthcoming in the *Yale Law & Policy Review*)

*The Income Tax as a Market Correction* (forthcoming in the *U.C. L.J.*) (Reviewed in Neil H. Buchanan, "I'm Not A Distortion, You're a Distortion", *JOTWELL* (Jul. 17, 2025) and Dorf on

Law, With the Income Tax Under Sustained Attack, Professor Rebecca Morrow's Insights Are Especially Welcome (Jul. 22, 2025)).

**FEDERAL INCOME TAX: A CONTEMPORARY APPROACH**, 4th ed. (West Academic Publishing 2024) (with Samuel A. Donaldson & Donald B. Tobin) (with Teacher's Manual)

*Taxing Employers for Imposing Mandatory Arbitration, Class Action Waiver, and Nondisclosure of Dispute Provisions*, 74 SMU L. REV. 59 (2021).

*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

### *The Income Tax as a Market Correction*

- Tax Policy Collaborative at the Boston College Law School, November 15, 2024, Boston, MA
- Critical Tax Conference at the University of Florida School of Law, May 10, 2024, Gainesville, FL

### *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*