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Associate Professor of Law
George Mason University Antonin Scalia Law School
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EXPERIENCE

GEORGE MASON UNIVERSITY SCALIA LAW SCHOOL, Arlington, Virginia

Associate Dean for Academic Affairs, 2016 – present
Associate Professor of Law, 2015 – present
Assistant Professor of Law, 2008 – 2015
Courses: Federal Income Taxation
International Taxation
Corporate Taxation
Professional Responsibility

COLUMBIA LAW SCHOOL, New York, New York

Transactional Studies Research Fellow, 2006 – 2008

KING & SPALDING LLP, Washington, D.C.

Associate, Tax Department, 2004 – 2006

SIMPSON THACHER & BARTLETT LLP, New York, New York

Associate, Tax Department, 2002 – 2004
Summer Associate, Tax Department, Summer 2001

DECHERT LLP, New York, New York

Summer Associate, Corporate Department, Summer 2000

BOWLES HOLLOWELL CONNER & CO., Charlotte, North Carolina

Financial Analyst, Mergers & Acquisitions, 1997 – 1999

EDUCATION

YALE SCHOOL OF MANAGEMENT

Fostering Inclusion and Diversity Certificate Program (2020)

COLUMBIA LAW SCHOOL

Juris Doctor, June 2002
Honors: James Kent Scholar (2000 – 2002)
Activities: COLUMBIA BUSINESS LAW REVIEW
Moot Court Editor

EDUCATION CONT.

UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL

Bachelor of Science, Mathematical Sciences, May 1997

Honors: Joseph E. Pogue Scholar (four-year, merit-based full scholarship)
National Achievement Scholarship
IBM Thomas J. Watson Scholarship

ACADEMIC PUBLICATIONS

The Threat of Law: Regulatory Blackmail or an Answer to Congressional Inaction?
65 KANSAS LAW REVIEW 621 (2017)

Breaking the Spell of Tax Budget Magic
6 COLUM. J. TAX. L. 1 (2014)

Saliency and Sin: Designing Taxes in the New Sin Era
2014 B.Y.U. L. REV. 143 (2014)

Forcing Cooperation: A Strategy for Improving Tax Compliance
79 U. CIN. L. REV. 1415 (2011)

The Tax Lawyer as Gatekeeper
49 U. LOUISVILLE L. REV. 185 (Wntr 2010)

Deconstructing the Rules of Corporate Tax
25 AKR. TAX J. 1 (2010)

OTHER PUBLICATIONS

Final Regulations Apply TEFRA Regime to REMIC Residual Interest Holders
33 REAL ESTATE TAX'N 23 (Fourth Quarter 2005) (co-authored)

WORKS IN PROGRESS

The Tax Code and Sexual Predators: An Uneasy Alliance

The Tax Cuts and Jobs Act ushered in a number of tax reform changes, including a modest provision contained in I.R.C. § 162(q), which provides that settlements, payouts and lawyer's fees related to sexual harassment or sexual abuse cannot be deducted as a business expense if such payments are subject to a nondisclosure agreement. This provision was put into place in response to a plethora of allegations of sexual misconduct against high-profile individuals, spurred by the #metoo movement. Collectively, these allegations have shined a light on the millions of dollars that are paid out to potential accusers as so-called hush money. These agreements typically involve a large payment of money accompanied by the accusers' execution of a nondisclosure agreement, prohibiting them from making any public statements or claims against their alleged perpetrators. Many taxpayers may be startled to know that prior to this change in law in December 2017, payments made by the accused could potentially be deducted as ordinary and necessary business expenses. As a result, an uneasy alliance was created whereby taxpayers were (largely unknowingly) subsidizing the payments by alleged sexual predators through the tax code.

While I.R.C. § 162(q) may provide a step towards ending this uneasy alliance, in many ways it may create more problems than solutions. With no substantive guidance provided to date, as currently enacted this provision is running the risk of merely being a symbolic response to #metoo, rather than a vehicle to effect meaningful change. This article will address a number of critical outstanding issues, including: (i) whether or not this provision is effective for its stated purposes, (ii) what underlying policy concerns justify limiting deductions to only those arrangements subject to a nondisclosure agreement, (iii) whether the provision is in fact be detrimental to alleged victims, (iv) how much flexibility alleged perpetrators have in structuring nondisclosure agreements to avoid application of the provision, (v) how the Internal Revenue Service is enforcing the provision, and (vi) whether the policy behind this provision opens the door to carving other potentially problematic settlements from deductibility.

Spending Taxes

While lawmakers may enjoy the budgetary benefits that tax expenditures can afford, there are consequences to this congressional predisposition towards using tax expenditures as a legislative tool. This article explores the impact of the systemic use of what I call “spending taxes,” i.e. tax expenditure provisions enacted in lieu of equivalent direct expenditure measures when there is no clear advantage to do so. The impact of spending taxes is two-fold. First, from a procedural perspective, tax expenditures tend to be less salient to the general public and thus are able to proliferate with limited legislative accountability. Second, from an implementation perspective, most tax expenditures enjoy little to no meaningful oversight post enactment. The Internal Revenue Service is structured to support its primary function of raising revenue, not administer public policy programs. This article assumes that this preference for tax expenditures will persist and explores structural and procedural changes that the Internal Revenue Service should consider in order to better ensure the ultimate efficacy of the underlying tax expenditures’ goals.

SELECTED PRESENTATIONS, WORKSHOPS & CONFERENCES

Panelist on Legal Education, Third Annual Women of Color Conference, Columbia Law School, March 2017, transcript published in *Columbia Journal of Gender and Law* (2018)

The Threat of Law, Presenter, Robert A. Levy Fellows Workshop in Law & Liberty, George Mason University School of Law, March 2015

Breaking the Spell of Tax Budget Magic, Presenter, Robert A. Levy Fellows Workshop in Law & Liberty, George Mason University School of Law, April 2014

Salience and Sin: Designing Taxes in the New Sin Era, Presenter, Robert A. Levy Fellows Workshop in Law & Liberty, George Mason University School of Law, January 2013

University of Chicago 64th Annual Federal Tax Conference, Participant, November 2012

Salience and Sin: Designing Taxes in the New Sin Era, Presenter, Washington University School of Law Tax Colloquium, November 2012

Foreign Account Tax Compliance Act (FATCA) JICL Symposium, Moderator, George Mason School of Law, October 2012

The New Shaming Taxes: No Sin Left Behind, Presenter, Junior Tax Scholars Workshop, University of California, Irvine School of Law, June 2011

Discussant on Stephanie McMahon, *An Empirical Study of Innocent Spouse Relief*, Junior

Tax Scholars Workshop, University of California, Irvine School of Law, June 2011

Discussant on Susan Morse, *Tax Imperialism*, Junior Tax Scholars Workshop, University of California, Irvine School of Law, June 2011

Saliency and Sin: Designing Taxes in the New Sin Era, Presenter, Henry G. Manne Faculty Forum, George Mason School of Law, September 2012

Virginia Tax Study Group, Participant, University of Virginia School of Law, March 2011

The New Shaming Taxes: No Sin Left Behind, Presenter, Robert A. Levy Fellows Workshop in Law & Liberty, George Mason University School of Law, February 2011

University of Chicago 63rd Annual Federal Tax Conference, Participant, November 2010

Forcing Cooperation: A Strategy for Improving Tax Compliance, Presenter, Henry G. Manne Faculty Forum, George Mason University School of Law, September 2010

Forcing Cooperation: A Strategy for Improving Tax Compliance, Presenter, Robert A. Levy Fellows Workshop in Law & Liberty, George Mason University School of Law, April 2010

Northwestern Law School Empirical Scholarship Workshop, Participant, July 2009

The Tax Lawyer as Gatekeeper, Presenter, Robert A. Levy Fellows Workshop in Law & Liberty, George Mason University School of Law, April 2009

The Tax Lawyer as Gatekeeper, Presenter, Junior Tax Scholars Workshop, Brooklyn Law School, April 2009

Tax Policy and Tax Administration for the 21st Century Roundtable, Participant, Columbia Law School, October 2008.

BAR ADMISSIONS

New York (2003)

District of Columbia (2005)

PROFESSIONAL MEMBERSHIPS

American Bar Association

District of Columbia Bar Tax Section, Corporate Tax Committee

Association of American Law Schools, Tax Section