

RACHELLE HOLMES PERKINS
Associate Dean for Academic Affairs
Associate Professor of Law
George Mason University Scalia Law School
3301 Fairfax Drive
Arlington, Virginia 22201
rholmes6@gmu.edu

EDUCATION

COLUMBIA LAW SCHOOL

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

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 EXPERIENCE

GEORGE MASON UNIVERSITY SCALIA LAW SCHOOL, Arlington, Virginia

Positions

Associate Dean for Academic Affairs & Programming, 2023 – present
Associate Dean for Academic Affairs, 2016 – 2022
Academic Director, Scalia-Hampton Program, 2022 – present
Associate Professor of Law, 2015 – present; Assistant Professor of Law, 2008 – 2015
Courses Taught: Federal Income Taxation, Corporate Taxation, International Taxation, Professional Responsibility, Legal Methods, Scholarly Writing, Civil Dialogue & Inclusive Lawyering

COLUMBIA LAW SCHOOL, New York, New York

Transactional Studies Research Fellow, 2006 – 2008

ACADEMIC PUBLICATIONS

AI Now, 97 TEMP. L. REV. (Forthcoming 2024)

The Threat of Law: Regulatory Blackmail or an Answer to Congressional Inaction?
65 U. KAN. L. REV. 621 (2017)

ACADEMIC PUBLICATIONS (cont.)

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 (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

(Un)Acceptable Noncompliance: The Elimination of Invisible Income Streams

There's No Place Like Work?: The Rise of Telework and the Precarious State of the Home Office Tax Deduction

SELECT PRESENTATIONS, WORKSHOPS & CONFERENCES

From Curriculum to Competence: Navigating AI's Role and Reach in the Legal Academy, Discussant, SEALS, July 2024

Hot Potato or Best Friend? Deciding Who in the Academy is Responsible for Generative AI, Presenter, SEALS, July 2024

(Un)Acceptable Noncompliance: The Elimination of Invisible Income Streams, Duke Law School, Lutie Conference, June 2024

AI Now (The Exigent AI Mandate for All Law Faculty), University of Florida Levin College of Law Marshall M. Criser Distinguished Faculty Workshop, April 2024

SELECT PRESENTATIONS, WORKSHOPS & CONFERENCES (cont.)

The Administrative Role in Using and Limiting Generative AI, AALS Annual Meeting, January 2024

AI Lawyering: Adapting to the Era of ChatGPT and Large Language Models, Panelist, SMU Tsai Center for Law, Science and Innovation and Wake Forest Law School, October 2023

ChatGPT for Law Professors, Law Students, and Life Panel, Panelist, SEALS 2023 Conference, July 2023

Second Annual Scalia–Cardozo Deans Leadership Academy, Participant, June 2022

First Annual Scalia–Cardozo Deans Leadership Academy, Participant, June 2021

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

Saliency 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

Saliency 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

SELECT PRESENTATIONS, WORKSHOPS & CONFERENCES (cont.)

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.

EDUCATIONAL TRAINING

YALE SCHOOL OF MANAGEMENT

Fostering Inclusion and Diversity Certificate Program (2020)

PENN STATE COLLEGE OF EDUCATION

Academic Leadership Academy (2018)

OTHER WORK EXPERIENCE

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

SELECT INSTITUTIONAL SERVICE

Law School Service (Select)

Chair, Artificial Intelligence Committee (2023–present) (assess and develop policies regarding the use of generative artificial intelligence by law school students)

Chair, ABA Committee (2021–2024)

Chair, Academic Standing and Student Affairs Committee (2022–2023, 2015–2016)

Dean’s DEI Advisory Board (2021–2023)

Chair, Curriculum Committee (2018–2019)

Chair, Admissions Committee (2017–2018)

Chair, Visiting Scholars Committee (2016–2017)

Faculty Selection Committee (2018–2022, 2016–2017)

Planning, Outcomes, & Assessments Committee (2015–2020)

Retention, Promotion and Tenure Committee (2019–2020)

Faculty Workshop Committee (2014–2015)

University Service (Select)

University Academic Council (2021 – present)

University Working Group on Faculty Annual Evaluations (Fall 2022)

University Faculty Senator (2020-2022) (elected by faculty to represent law school)

University Quality Enhancement Plan Committee (2021–2022)

University Graduate Council (2021–2022)

PROFESSIONAL MEMBERSHIPS

American Bar Association

District of Columbia Bar Tax Section, Corporate Tax Committee

Association of American Law Schools

BAR ADMISSIONS

New York (2003)

District of Columbia (2005)