

## CURRICULUM VITAE

### **ANN M. MURPHY**

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**Profile:** Professor of Law (with tenure), Gonzaga University School of Law

**Education:** J.D., DePaul University College of Law, Chicago, Illinois  
M.A., Economics, Western Illinois University, Macomb, Illinois  
B.A., Law Enforcement Administration, Western Illinois University

### **Publications:**

#### **Books:**

Wright, Graham, and Murphy, *Federal Practice and Procedure* (known as Wright & Miller), Volumes 23 – 26A, Evidence Privileges. Thomson Reuters. 2017-2024.

Murphy, *People of the State of California v. Phillip Spector, Case File* (Aspen Publishers 2010). ISBN 978-07355-9795-2.

[http://www.aspenlawschool.com/books/murphy\\_spector/default.asp](http://www.aspenlawschool.com/books/murphy_spector/default.asp)

Murphy, et al., *Federal Tax Practice and Procedure* 2003 - 2022 (Matthew Bender (LexisNexis), Rev. Ed.). ISBN 978-0-8205-5344-3.

<http://www.lexisnexis.com/store/catalog/booktemplate/productdetail.jsp?pageName=relatedProducts&prodId=44313>.

Murphy, Rewritten Opinion in *Lucas v. Earl*, Chapter Four in *Feminist Judgments: Rewritten Tax Opinions*, with Francine Lipman as commentator (Bridget J. Crawford & Anthony C. Infante, eds., 2017 Cambridge University Press), ISBN: 978-1-316-51020-9.

Murphy, et al., *Beyond Elder Law, New Directions in Law and Aging*, Israel Doron (University of Haifa) and Ann Soden (Founding Chair, National Elder Law Society, Canadian Bar Association) Editors, Springer Publications, 2012. Author of Chapter 9, *Aid in Dying, United States and Around the World*. ISBN 978-3-642-25971-5, <http://www.springer.com/law/book/978-3-642-25971-5>.

Murphy, et al., *Perspectives on American Law*, Joint Project of the Fulbright Foundation and the Hong Kong America Center, Peking University Press, Beijing, 2013 (ISBN 13: 9787301217887) available in Chinese at: <http://www.abebooks.fr/servlet/BookDetailsPL?bi=9715653052&searchurl=n%3D200000044%26tn%3DPerspective>

Online Book - Murphy, Member of the Editorial Board - The LexisNexis Topical Federal Tax Service, 2005 (LexisNexis, Ed.).

Book Chapter – Murphy, Tax Aspects of Divorce, Washington Law and Practice Manual, Chapter IX, Domestic Relations Practice, (Washington State Bar Association, Ed.).

Book Chapter – Murphy, Community Property Deskbook, Chapter 7, Taxation, (Washington State Bar Association, Ed.).

#### Law Review Articles:

Murphy, *The Chamber of Secrets: The Death of Judicial Review of State Secrets*, 55 Colum. Hum. Rts. L. Rev. 331 (2024). Available at: <https://hrlr.law.columbia.edu/hrlr/the-chamber-of-secrets-the-death-of-judicial-review-of-state-secrets/>

Murphy, *All the President's Privileges*, 27 J. L. & Pol'y 1 (2018).

Murphy, *We Don't Need No Education – Is the U.S. at Risk of Losing its Edge in Higher Education*, 5 Penn. St. J.L. & Int'l Aff. 464 (2017).

Murphy, *Is It Safe? The Need for State Ethical Rules to Keep Pace with Technological Advances*, 81 Fordham Law Review 1651 (2013).

Murphy, *Vanishing Point: Alzheimer's Disease and Its Challenges to the Federal Rules of Evidence*, 2012 Mich. St. L. Rev. 1245.

Murphy, *Federal Rule of Evidence 502 – Inadvertent Disclosure – The “Get-Out-Of-Jail-Free Provision” – Or Is It?*, 41 New Mexico Law Review 193 (2011).

Murphy, *Please Don't Bury Me Down in that Cold Cold Ground: The Need for Uniform Laws on the Disposition of Human Remains*, 15 Elder Law Journal 381 (2007).

Murphy, *Spin Control and the High-Profile Client – Should the Attorney-Client Privilege Extend to Communications with Public Relations Consultants?*, 55 Syracuse Law Review 545 (2005).

Cited in *In re: New York Renu with Moistureloc Prod. Liab. Litig.*, U.S. District Court, May 6, 2008, Report of Daniel J. Capra, Special Master, 2008 U.S. Dist LEXIS 88515.

Murphy, *Campaign Signs and the Collection Plate – Never the Twain Shall Meet?*, 1 Pittsburgh Tax Review 35 (Fall 2003).

Murphy, *The Continuing Trials of Kevin Coe*, 57 Gonzaga Law Review 103 (2022).

Additional Articles/Publications (selected):

Article –Murphy, *A Sea Change in Court Analysis of Treasury Regulations: How the Treasury Department Won the Battle but Lost the War*, American Bar Association, Tax Times, Volume 35, No. 2 (2016).

Article - Murphy, *Washington State Supreme Court: The Legislature’s Adoption of Special Sexual Offense Character Rules is Unconstitutional*, Washington State Bar Association, Criminal Law Section Newsletter, Volume 14, No. 1, June 2012

Article –Murphy, *Oral Arguments Heard in the Civil Commitment of Kevin Coe (the “South Hill Rapist”) in February*, Washington State Bar Association, Criminal Law Section Newsletter, Volume 14, No. 1, June 2012

Article - Murphy, *Use High-Profile Cases to Illustrate the Federal Rules of Evidence*, The Law Teacher, Vol. XVIII, No. 2, Spring 2012, pp. 6-7.

Article –Murphy, *Cheshire: Putting the Brakes on Innocent Spouse Relief?*, November 6, 2000 (Tax Analysts, Tax Notes Today, Ed.).

Article –Murphy and David Higer, *Send the 10 Deadly Sins List to Expurgatory*, August 5, 2002. (Tax Analysts, Tax Notes Today, Ed.).

Article –Murphy and Xiong Wei, *A Comparison of Tax Filing Procedures in the United States and China*, Practitioners’ Corner, Tax Notes International, September 8, 2008, p. 837.

Article –Murphy, *The Attorney-Client Privilege and Inadvertent Disclosure*, Washington State Bar Association, Litigation News, Special Edition: Evidence, Spring 2010.

Article –Murphy *New Tax Court Rules and Practices*, LexisNexis Emerging Issues Analysis, February 23, 2010, available at: <http://law.lexisnexis.com/lawcentermobile/ContentDetails.aspx?contentId=2&topicId=47>

[&count=135&selectedId=56951&siteNavigation=Tax&contentType=Insights](#). (Password needed for full access)

Article –Murphy, *Gender Reassignment Surgery and Hormone Therapy: Section 213 Medical Expense Deduction Upheld*, February 3, 2010, LexisNexis Tax Law Community website, available at:

[http://www.lexisnexis.com/Community/taxlaw/blogs/practitionerscorner/archive/2010/02/03/Gender-Reassignment-Surgery-and-Hormone-Therapy\\_3A00\\_-Section-213-Medical-Expense-Deduction-Upheld.aspx](http://www.lexisnexis.com/Community/taxlaw/blogs/practitionerscorner/archive/2010/02/03/Gender-Reassignment-Surgery-and-Hormone-Therapy_3A00_-Section-213-Medical-Expense-Deduction-Upheld.aspx). (Password needed for full access)

Article –Murphy, *FRE 502: The Lawyer-Saving Provision for Inadvertent Waivers of Privileges*, LexisNexis Emerging Issues Analysis, June 7, 2010, available at:

<http://www.lexisnexis.com/Community/taxlaw/blogs/emergingissues/archive/2010/06/07/fre-502-the-lawyer-saving-provision-for-inadvertent-waivers-of-privileges.aspx>.

(Password needed for full access)

Article –Murphy, *Tax Court Rejects the “Geithner Defense:” Lam and Chang v. Commissioner*, May 4, 2010, available at:

<http://www.lexisnexis.com/Community/taxlaw/blogs/taxlawblog/archive/2010/05/04/tax-court-rejects-the-quot-geithner-defense-quot-lam-and-chang-v-commissioner.aspx>.

(Password needed for full access).

### **Professional Experience:**

2000 - Present	Professor (since 2010) with tenure, Gonzaga University School of Law, Spokane, Washington
Spring 2023	Adjunct Professor, Southwest University of Finance and Economics, Chengdu, PRC and University of Delaware, Alfred Lerner College of Business & Economics, Data Institute for Science
Summer 2014 - 2016	International Professor, University of International Business and Economics, Beijing, PRC
2014 – 2015	Distinguished Chair, Fulbright Lecturer, Shanghai University of Finance and Economics, Shanghai, PRC
2007 – 2008	Fulbright Lecturer, Central University of Finance and Economics and Chinese University of Political Science and Law, Beijing, PRC
Fall 1999	Adjunct Professor, Northwestern School of Law at Lewis and Clark College, Portland, Oregon
1992 – 2000	Attorney, District Counsel, Internal Revenue Service, Portland, Oregon

1985 – 1992 Attorney, District Counsel, Internal Revenue Service, San Francisco, California

Additional Work History Upon Request

**Awards and Honors:**

Distinguished Chair, Fulbright Lecturer – Shanghai, People’s Republic of China, 2014-2015 academic year

Fulbright Lecturer – Beijing, People’s Republic of China, 2007 – 2008 academic year

Orland Professor of the Year: 2000 – 2001 (tie); 2001 – 2002; 2003 – 2004; 2004 – 2005; 2005 – 2006; 2006 – 2007, 2009 – 2010, and 2012-2013

Faculty Commencement Speaker May 2010, 2012, and 2018

Inland Northwest Blood Center, 2014 Chairperson of the Year (Higher Education)

Outstanding Economics Graduate Student Award, 1980

**Speaking Engagements** (selected):

Symposium on Federal Rule of Evidence 502. Testimony before the Advisory Committee to the Federal Rules of Evidence, October 5, 2012, Charleston, South Carolina. Other speakers included federal judges, practitioners, and fellow academics. Transcript of the proceedings appears in Volume 81 of the Fordham Law Review.

International Guest Speaker, Central University of Political Science and Law, Central University of Finance and Economics, and Beijing Foreign Studies University, Beijing, People’s Republic of China (PRC); Southwest University of Political Science and Law, Chongqing, PRC; Xinjiang Normal University, Xinjian Autonomous Region, PRC; Jinan University, Guangzhou, PRC; Lixin University, Shanghai, PRC; Nanjing University of Aeronautics & Astronautics, and Nanjing Normal University, Nanjing, PRC; and Academia Sinica, and National Taiwan University, Taiwan, Republic of China (2014-2015).

International Guest Speaker, Wuhan University, Wuhan, PRC; Fudan University and Eastern China University of Political Science and Law, Shanghai, PRC; University of Science and Technology, Nanjing, PRC; Xiamen University, Xiamen, PRC (2007-2008).

Panelist, American Bar Association, Section of Taxation, *Transforming Tax Law Through a Feminist Perspective*, 2018 May Meeting, Diversity Committee Program.

Roundtable Discussion of Feminist Judgments: Rewritten Tax Opinions Project, Law and Society Annual Meeting, June 21, 2017, Mexico City.

Panelist, Association of American Law Schools, 2017 Annual Meeting, *Narrating Evidence*.

Panelist, 60<sup>th</sup> Annual Judicial Conference, State of Washington, *Immigration's Impact on the Judiciary: Implementing New Evidence Rule ER 413*, September 2018.

Panelist, Evidence Summer Workshop, Vanderbilt Law School, Branstetter Litigation and Dispute Resolution Program, with Zhiyuan Guo, *Cross-Examination Witnesses in Chinese Criminal Courts*, 2021.

Speaker, Washington State Bar Association, Family Law Section, Mid-Year Meeting, *Tax Cuts and Jobs Act of 2017*, June 2018.

Panelist, *Flamenco, Fascism, and Legal Education: Intersecting with Country Context to Enhance Study Abroad*, 2017 International Legal Education Abroad Conference, American University, Washington College of Law.

Panelist, *The Psychology of Evidence Law*, University of Virginia School of Law, February 2017.

Speaker, The University of Montana Annual Tax Institutes, 2001, 2002, 2009, 2010, and 2011.

Speaker, Oregon Tax Institute, 2011 Annual Institute.

Speaker, Oregon State Bar Association CLE, Tax Controversies, 2004.

Speaker, Oregon Society of Certified Public Accountants, 2000 Tax Forum, and Federal Taxation Conference, 2008.

Panelist, Washington State Bar Association CLE on Community Property, 2003 and 2013.

Speaker, Washington State Bar Association CLE, Family Law Tax Issues, 2000.

Speaker, Idaho State Bar 2001 Annual Meeting.

Speaker, Idaho State Bar, Family Law Section – Family Law 2001.

Speaker, Idaho State University, College of Business 43<sup>rd</sup> Annual Idaho State Tax Institute, 2001.

**Media Appearances** (selected):

Op ed, *This Tax Season, Let the IRS Do the Work*, The Hill, Feb. 21, 2024, available at: <https://thehill.com/opinion/finance/4480771-this-tax-season-let-the-irs-do-the-work/>

Ellen Dennis, *Gonzaga Law Professor Says Trump’s Gag Order is ‘New Legal Ground,’* The Spokesman-Review, Oct. 17, 2023 (quoted extensively), available at: <https://www.spokesman.com/stories/2023/oct/16/gonzaga-law-professor-says-mondays-gag-order-again/>, reprinted in The Columbian, available at: <https://www.columbian.com/news/2023/oct/17/gonzaga-law-professor-says-mondays-gag-order-against-trump-is-new-legal-ground/>.

Austin Denean, *What Legal Jeopardy are Trump, Biden Facing in Documents Investigations?*, NBC Montana, The National Desk, January 13, 2023 (quoted), available at: <https://nbcmontana.com/news/nation-world/what-legal-jeopardy-are-donald-trump-joe-biden-facing-in-classified-documents-investigations-justice-department-merrick-garland-special-counsels>.

Carly Dykes, *We the People: Contrary to Popular Belief, the First Amendment Doesn’t Guarantee the Right to All Speech*, The Spokesman-Review, August 28, 2022 (quoted). Available at: <https://www.spokesman.com/stories/2022/aug/28/we-the-people-contrary-to-popular-belief-the-first/>

Anna Sanders, *For Depp Atty, Sudden Fame Can Bring Rewards – and Risk*, Law 360 Pulse, June 9, 2022 (quoted). Available at: <https://www.law360.com/pulse/articles/1500765/for-depp-atty-sudden-fame-can-bring-rewards-and-risk>

Nick Gibson, *We the People: One Federal Judge Can Issue a Sweeping Ruling Nationwide (Like Last Week’s One Revoking Mask Mandates), But Some Question the Authority*, The Spokesman-Review, April 24, 2022 (quoted). Available at: <https://www.spokesman.com/stories/2022/apr/24/we-the-people-one-federal-judge-can-issue-a-sweepi/>

John S. Kiernan, 2022 WalletHub Tax Survey, *Ask the Experts*, published on March 7, 2022 and available at: <https://wallethub.com/blog/tax-survey/20056>. Comments are available at: [https://wallethub.com/blog/tax-survey/20056#expert=Ann\\_Murphy](https://wallethub.com/blog/tax-survey/20056#expert=Ann_Murphy).

Fabien Deglise, *L’intoxication par la désinformation pour excuser l’insurrection*, LeDevoir (French Canadian), June 3, 2021 (quoted). Available at: <https://www.ledevoir.com/monde/etats-unis/606807/l-intoxication-par-la-desinformation-pour-excuser-l-insurrection>. (English translation: Intoxication with Fake News as an Excuse for Insurrection)

Fabien Deglise, *Une commission d’enquête pour pallier l’échec d’une destitution?*, LeDevoir (French Canadian), February 16, 2021 (quoted). Available at: <https://www.ledevoir.com/monde/etats-unis/595301/etats-unis-une-commission-d-enquete-pour-pallier-l-echec-d-une-destitution>. (English translation: A Commission of Inquiry to Compensate for the Failure of an Impeachment)

Chad Sokol, *Hundreds Become Lawyers in Washington State Without Taking Bar Exam Due to COVID-19 Exemption*, The Spokesman Review, July 30, 2020 (quoted). Available at: <https://www.spokesman.com/stories/2020/jul/30/hundreds-become-lawyers-in-washington-state-withou/>

Lisa Burke, *Washington Supreme Court Rules that Trial Court Judges Must Thoroughly Investigate Allegations of Juror Misconduct Based on Racial Bias*, MBE Law Group Blog, July 23, 2019 (quoted). Available at: <http://mbelg.com/blog/2019/7/23/washington-supreme-court-rules-that-trial-court-judges-must-thoroughly-investigate-charges-of-juror-misconduct-based-on-racial-bias>.

Evan Bush, *Washington Supreme Court Sends Murder, Assault Case Back to Trial Court after Allegations of Jury Bias*, Seattle Times, July 18, 2019 (quoted). Available at: <https://www.seattletimes.com/seattle-news/supreme-court-sends-murder-assault-case-back-to-trial-court-after-allegations-of-jury-bias/>.

Vidya Kauri, *Executive Privilege, A Poor Shield for Trump's Tax Docs*, (quoted), 2019 Law360 8-179.

Vidya Kauri, *Issuing Tax Refunds During Gov't Shutdown May Be Unlawful*, (quoted), 2019 Law360 142-176.

Isolde Raftery & Sydney Brownstone, *9 Law Experts on what Brett Kavanaugh Means for the Future of America*, KUOW, Seattle, October 10, 2018, available at: <https://www.kuow.org/stories/9-law-experts-on-what-brett-kavanaugh-means-for-the-future-of-america>.

David L. Hudson, Jr., *Celebrity Attorneys Face Challenges, Ethical Pitfalls*, American Bar Association Journal, August 2018 (quoted). Available at: [http://www.abajournal.com/magazine/article/celebrity\\_attorneys\\_ethical\\_pitfalls/P1](http://www.abajournal.com/magazine/article/celebrity_attorneys_ethical_pitfalls/P1).

Vidya Kauri, *Divide on Donor Reporting Warrants Congressional Action*, Law360, July 18, 2018 (quoted). Available at: <https://www.law360.com/cybersecurity-privacy/articles/1063992/divide-on-donor-reporting-warrants-congressional-action>

Rick Anderson, *Is it OK to Mention a Person's Immigration Status in Court? Washington State Says No*, Los Angeles Times, November 21, 2017 (quoted). Available at: <http://www.latimes.com/nation/la-na-seattle-immigration-20171121-story.html>.

Evan Bush, *State Supreme Court Rules Immigration Status is "Generally Inadmissible" in Legal Proceedings*, Seattle Times, November 18, 2017 (quoted). Available at: <http://www.thenewtribune.com/news/local/article185306153.html>.

KHQ News, interviewed on Henrickson murder trial, See: <http://www.khq.com/clip/12172468/professor-of-law-discusses-henrickson-trial-from-lawyers-perspective>.



Eric Larson, *Preachers Stumping for Trump Needn't Fear the IRS*, Bloomberg News, February 19, 2016 (quoted).

Amanda Hess, *Dear Judge: Looking Happy on Facebook is a Lie*, Tampa Bay Times, April 30, 2015 (quoted).

*American Justice Delayed*, Al Jazeera, May 2014 (interviewed and quoted).

*Becoming a Lawyer: How Law Students Can Prepare for the Workforce*, WoltersKluwer Legal Ed, [https://www.youtube.com/watch?v=aMzMpmQQ\\_9M](https://www.youtube.com/watch?v=aMzMpmQQ_9M).

KIRO Radio, Seattle, March 27, 2013 – interviewed on the two cases then pending before the Supreme Court on same-sex marriage/DOMA. See: <http://kiroradio.com/listen/9954057/>.

Commentator, *IRS' Officials Failure to Disclose Targeting Could Lead to Criminal Charges*, 2013 Tax Notes Today 96-2 (2013) (quoted).

New Tax Court Rules and Practices, podcast of interview available at: [http://www.lexisnexis.com/Community/taxlaw/blogs/podcasts/archive/2010/03/09/LexisNexis\\_AE00\\_Tax-Law-Center-Podcast-featuring-Professor-Ann-Murphy\\_2C00\\_Associate-Professor-at-the-Gonzaga-University-School-of-Law\\_2C00\\_on-Recent-U.S.-Tax-Cou.aspx](http://www.lexisnexis.com/Community/taxlaw/blogs/podcasts/archive/2010/03/09/LexisNexis_AE00_Tax-Law-Center-Podcast-featuring-Professor-Ann-Murphy_2C00_Associate-Professor-at-the-Gonzaga-University-School-of-Law_2C00_on-Recent-U.S.-Tax-Cou.aspx).

Leonard Wiener, *Spouses are Guilty until Proven Innocent to the IRS*, U.S. News and World Report, February 19, 2001, at 64 (quoted).

**Other Professional Activities** (selected):

Podcast: *All Rise Podcast*, Episode 1: Bob Ferguson: Washington State Attorney General (interview of Attorney General), released, Nov. 8, 2019.

Chair (2022-2023 and 2015-2016) and Member of the Executive Committee, Evidence Section, American Association of Law Schools.

U.S. Scholar Alumna, Fulbright Pre-Departure Orientation, East Asia and the Pacific, 2016.

Evaluation Board, Fulbright Senior Award 2016-2017 (Polish professor applicants).

Member, Judicial Candidates Evaluation Panel, Spokane County Bar Association, 2018.

## *Amici Curiae*

Murphy, et al., *U.S. v. Husayn (aka Abu Zubaydah)*, Docket No. 20-827, Brief Of Evidence Law Professors As *Amici Curiae* In Support Of Respondents, available at: [https://www.supremecourt.gov/DocketPDF/20/20-827/187951/20210819171109624\\_Brief%20of%20Amici%20Curiae%20ISO%20Respondents.pdf](https://www.supremecourt.gov/DocketPDF/20/20-827/187951/20210819171109624_Brief%20of%20Amici%20Curiae%20ISO%20Respondents.pdf)

Decided by the United States Supreme Court on March 3, 2022. See: [https://www.supremecourt.gov/opinions/21pdf/20-827\\_i426.pdf](https://www.supremecourt.gov/opinions/21pdf/20-827_i426.pdf)

*Joseph Colone v. The Superior Court of the State of California, for the County of San Francisco*, (GitHub, Inc.), U.S. Supreme Court, No. 20-1474, Brief *Amici Curiae* of Legal Scholars and Scientists in Support of Petitioner, On Petition for a Writ of Certiorari to the Supreme Court of the State of California, filed May 20, 2021 (signatory). Cert. den. 2021.

*South Dakota v. Wayfair, Inc. et al.*, 585 U.S. \_\_\_, 138 S. Ct. 2080 (2018), signatory on Brief of *Amici Curiae* Law Professors and Economists in Support of Petitioner.

U.S. Supreme Court majority opinion cites *Amici* brief, pp. 19 and 22.

*Elashi, et al. v. U.S.*, signatory on Brief of *Amici Curiae* Professors of Evidence in Support of a Petition for Certiorari. Cert. den. 2012.

*Kenneth E. Fairley v. U.S.*, signatory on Brief of *Amici Curiae* Professors of Evidence in Support of Petitioner. Cert. den. 2018.

## **Expert Witness** (selected)

*John Gabor and Kay Gabor v. Rebecca Harris and Kristin Humphrey*, No. 2:18-cv-0312-TOR, United States District Court for the Eastern District of Washington, ECF No. 170, filed October 3, 2019, Order Dismissing Certain Defendants, Granting in Part Plaintiffs' Motion for Summary Judgment.

**Courses**: Civil Procedure, Evidence, Advanced Evidence, Individual Federal Income Tax, Wills & Trusts, Law and Social Issues in Business, Elder Law, Litigation Skills & Professionalism, Comparative Elder Law, and Taxation of Exempt Organizations