# GOLDBURN P. MAYNARD, JR.

Professor of Law University of Connecticut School of Law 55 Elizabeth Street/Hartford, CT 06105 (860) 570-5398/goldburn.maynard@uconn.edu

## ACADEMIC APPOINTMENTS

University of Connecticut School of Lav	V. Hartford, CT	2025-Present
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Professor of Law

Courses: Trusts & Estates

Federal Income Taxation Estate & Gift Taxation

Research: Tax policy, wealth inequality, equality law

INDIANA UNIVERSITY KELLEY SCHOOL OF BUSINESS, Bloomington, IN	2020-2025
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Assistant Professor of Business Law & Ethics

UNIVERSITY OF SOUTH CAROLINA SCHOOL OF LAW, Columbia, SC 2019-2020

Visiting Associate Professor of Law

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Associate Professor of Law (untenured)

Assistant Professor of Law

Founder and Director of the Estate Planning and Elder Law Program

2019-2020

2015-2019

2016-2019

FLORIDA STATE UNIVERSITY COLLEGE OF LAW, Tallahassee, FL

Visiting Assistant Professor of Law 2014-2015

WASHINGTON UNIVERSITY SCHOOL OF LAW, St. Louis, MO

Visiting Assistant Professor of Law 2012-2014

## **EDUCATION**

## NORTHWESTERN UNIVERSITY SCHOOL OF LAW

LL.M. in Taxation, with honors, 2007

#### UNIVERSITY OF CHICAGO LAW SCHOOL

J.D., 2005

Staff member of the University of Chicago Law Review

American Constitution Society Comment Writing Competition 2005 for Tradition and

Neutrality: Examining Government Aid to the Scouts National Jamboree (Runner-up)

## **ATLANTIC UNION COLLEGE**

B.A. History, B.A. English, and B.A. Religion, summa cum laude, 2002

History Thesis: The Korean War: Controversial and Unknown

English Thesis: Visions of the New Woman: Gudrun and Mansfield

#### **PUBLICATIONS**

## Forthcoming Articles & Works in Progress

Black Women & the Retirement Bait & Switch, PITT. TAX REV. (forthcoming 2025) (part of the American Tax Policy Institute Symposium) (invited submission) (submitted for publication)

Oligarchy, Inclusion, & Taxation (co-author with David Gamage) (writing in progress)

The Ongoing Sabotage of Social Security (writing in progress)

## Published Articles & Essays

Penalizing Precarity, 123 MICH. L. REV. 423 (2025) (co-author with Clint Wallace).

Reviewed at: Emily Satterthwaite, Hardship Withdrawals from 401(k)s: A Trap for the Unwary,

JOTWELL (Sep. 9, 2024), https://tax.jotwell.com/hardship-withdrawals-from-401ks-a-trap-for-the-unwary/.

Enforced Colorblindness, 81 WASH. & LEE L. REV. 1749 (2025) (part of the Black Scholars Book).

Rebooting the Community Reinvestment Act, 61 Am. Bus. L.J. 167 (2024) (co-author with Lindsay Sain Jones) (peer-reviewed publication).

Selected for 2023 Huber Hurst Research Seminar in Business Law and Ethics.

Unfulfilled Promises of the Fintech Revolution, 111 CALIF. L. REV. 801 (2023) (co-author with Lindsay Sain Jones). Business Law & Ethics Department Research Award (2023).

Killing the Motivation of the Minority Professor, 107 MINN. L. REV. 245 (2022).

Wage Enslavement: How the Tax System Holds Back Historically Disadvantaged Groups, 110 Ky. L.J 665 (2022) (coauthor with David Gamage) (part of The Racial Wealth Gap Symposium) (invited submission).

Reviewed at: Michael Yu, *Towards Tax and Racial and Equal Justice*, JOTWELL (May 22, 2024), https://trustest.jotwell.com/towards-tax-and-racial-and-equal-justice/.

Biden's Gambit: Advancing Racial Equity While Relying on a Race Neutral Tax Code, YALE L.J. F. (Nov. 28, 2021), https://www.yalelawjournal.org/forum/bidens-gambit-advancing-racial-equity (part of a collection titled The Tax Revolution of the American Rescue Plan Act).

Reviewed at: Dorothy Brown, *The Biden Administration's Racial Equity Challenges*, JOTWELL (June 9, 2022), https://tax.jotwell.com/the-biden-administrations-racial-equity-challenges/.

Perpetuating Inequality by Taxing Wealth, 84 FORDHAM L. REV. 2429 (2016) (part of the We Are What We Tax Symposium) (invited submission).

Addressing Wealth Disparities: Reimagining Wealth Taxation as a Tool for Building Wealth, 92 DENV. U. L. REV. 145 (2014).

Emerging Scholar Award winner.

To Pay or Delay: The Nominee's Dilemma under Collection Due Process, 82 TULANE L. REV. 781 (2008) (co-author). John Minor Wisdom Award winner for best lead article in volume.

# Short Essays, Op-eds, Reviews & Interviews

Erin Schilling, IRS Effort to End Racial Bias Threatened by Trump DEI Mandate, BLOOMBERG LAW (March 18, 2025) (discussing the death of IRS effort to uncover racial bias), https://news.bloomberglaw.com/business-and-practice/irs-effort-to-end-racial-bias-threatened-by-trump-dei-mandate.

Cultural Lessons for Estate Planners, JOTWELL (July 4, 2024) (reviewing Shui Sum Lau, Filial Piety and U.S. Family Law: How Cultural Values Influence Caregiving, End-of-Life, and Estate Planning Decisions in Asian American Families, 26 ASIAN PAC. AM. L.J. 123 (2023)), https://trustest.jotwell.com/cultural-lessons-for-estate-planners/.

TikTok is Filled with Tax Advice. Is Any of It Worth Listening To?, PLANET MONEY (April 12, 2024) (discussing the deductibility of pet expenses), https://www.npr.org/2024/04/12/1197958760/tiktok-tax-advice-gambling-losses-pets-deductions-g-wagons.

Erin Schilling & Samantha Handler, *Warren, Democrats Target Estate Tax Dodges Ahead of 2025 Fight*, BLOOMBERG TAX (April 11, 2024) (discussing efforts to close estate tax loopholes), https://news.bloombergtax.com/daily-tax-report/warren-democrats-target-estate-tax-dodges-ahead-of-2025-fight.

Socially Distanced Wills, JOTWELL (November 9, 2023) (reviewing Richard F. Storrow, Legacies of a Pandemic: Remote Attestation and Electronic Wills, 48 MITCHELL HAMLINE L. REV. 826 (2022)), https://trustest.jotwell.com/socially-distanced-wills/.

Flying Blind: Planning for Death when Holding Illegal Assets, JOTWELL (August 15, 2022) (reviewing Jonathan G. Blattmachr, Bridget J. Crawford & Mitchell M. Gans, Estate and Gift Tax Valuation of Cannabis Business Interests, 16 TRUSTS & ESTATES 22 (2022)), https://trustest.jotwell.com/flying-blind-planning-for-death-when-holding-illegal-assets/.

Black Queers in Everyday Life, 30 TULANE J.L. & SEXUALITY 656 (2021) (invited submission).

Wealth, Inequality and Taxes, TAX NOTES TALK PODCAST, Nov. 4, 2021, Transcript: https://www.forbes.com/sites/taxnotes/2021/11/09/wealth-inequality-and-taxes-in-the-us/?sh=659d72ab191a.

For Those of Us Who Struggle with Writing, MEDIUM, Sep. 2, 2021, https://goldburnpmaynardjr.medium.com/for-those-of-us-who-struggle-with-writing-591610f96ac5.

It Takes a Village and a Structure to Live a Good Life, MEDIUM, Nov. 14, 2020, https://medium.com/@goldburnpmaynardjr/it-takes-a-village-and-a-structure-to-live-a-good-life-b9a8a582b6bb.

Should I Stay in Academia?, MEDIUM, Oct. 12, 2020, https://medium.com/@goldburnpmaynardjr/should-i-stay-in-academia-64e870bc8f75.

Killing Me Softly, MEDIUM, Sep. 27, 2020, https://medium.com/@goldburnpmaynardjr/killing-me-softly-with-introspection-10d6a10061b7.

When Your Writing Mentor Snatches Your Wig, MEDIUM, Sep. 13, 2020, https://medium.com/@goldburnpmaynardjr/when-your-writing-mentor-snatches-your-wig-566d2e4ab2ff.

I'm an Academic who Hates Writing, MEDIUM, Aug. 31, 2020, https://goldburnpmaynardjr.medium.com/im-an-academic-who-hates-writing-b1bb0ff2be60.

They're Watching You: How the NCAA Infringes on the Freedom of Families, 2018 WISC. L. REV. FORWARD 1, https://repository.law.wisc.edu/s/uwlaw/media/80526.

*Trump's taxes and you: Five questions answered*, THE HILL, Oct. 7, 2018, https://thehill.com/opinion/finance/410252-trumps-taxes-and-you-five-questions-answered.

Trump's family wealth: a case study in how to work the system, BALT. SUN, Oct. 5, 2018, https://www.baltimoresun.com/news/opinion/oped/bs-ed-op-1008-trump-wealth-20181005-story.html.

Reverse Robin Hood retirement system needs a reboot, THE HILL, Aug. 20, 2018, http://thehill.com/opinion/finance/402661-reverse-robin-hood-retirement-system-needs-a-reboot.

#MeToo movement helps to shed light on depression in men, THE HILL, Mar. 8, 2018, http://thehill.com/opinion/healthcare/377413-metoo-movement-helps-to-shed-light-on-depression-in-men.

Party now, pay later: New tax bill steals from future generations, THE HILL, Dec. 27, 2017, http://thehill.com/opinion/finance/366573-party-now-pay-later-new-tax-bill-steals-from-future-generations.

Commentary on Estate of Clack v. Commissioner, in FEMINIST JUDGMENTS: REWRITTEN TAX OPINIONS (Bridget J. Crawford & Anthony C. Infanti eds., 2017) (Cambridge University Press).

#### **PRESENTATIONS**

American Bar Association 2025 May Tax Meeting, Washington, D.C., May 2025 Panelist, "The Future of High-End Tax Enforcement"

Critical Tax Conference, Madison, Wisconsin, April 2025 Presenter, "The Ongoing Sabotage of Social Security" Discussant, "Tax Contrarians" by Blaine Saito

University of Missouri School of Law Tax Policy Colloquium, Virtual, March 2025 Presenter, "Penalizing Precarity"

American Tax Policy Institute Symposium, It's a Man's World: Revealing and Addressing Gender Bias in Tax Law and Policy, Washington, D.C., October 2024 Panelist, "Black Women & The Retirement Bait & Switch"

UC Law SF Center on Tax Law Speaker Series, San Francisco, September 2024 Presenter, "Penalizing Precarity"

Academy of Legal Studies in Business Annual Conference, Washington, DC, August 2024 Panelist, "Enforced Colorblindness"

American Bar Association 2024 May Tax Meeting, Washington, D.C., May 2024 Panelist, "The Inequality of Tax Cuts"

Georgetown University Law Center Tax Law & Public Finance Workshop, Washington, D.C., April 2024 Presenter, "Penalizing Precarity"

Wharton Workshop on DEI in Business: Legal & Ethical Issues, Philadelphia, PA, April 2024 Presenter, "Enforced Colorblindness"

- Pepperdine Caruso School of Law Tax Policy Workshop, Malibu, CA, March 2024 Presenter, "Penalizing Precarity"
- National Center for Faculty Development & Diversity, Virtual, March 2024 Panelist, "A Conversation on Faculty Well-Being"
- Brigham Young University J. Reuben Clark School of Law, Provo, UT, February 2024 Black History Month Keynote Speaker, "Taxation and Inequality"
- American Bar Association 2024 Midyear Tax Meeting, San Francisco, CA, January 2024 Panelist, "The Diversity Tax" Moderator, "Equitable Tolling"
- Boston College Tax Policy Workshop & Boston College Regulations and Market Workshop, Boston, MA, November 2023

Presenter, "Unfulfilled Promises of The Fintech Revolution"

- Equality Law Scholars' Forum, Boston, MA, November 2023 Commentator, "No Exit: Intimate Partner Violence and Tax-Based Social Support" Presenter, "Rebooting the Community Reinvestment Act"
- Academy of Legal Studies in Business Annual Conference, San Diego, CA, July 2023
  Panelist, "Oligarchy and Taxation"
  Discussant, "The Battle for Attention: Fostering Classroom Active Engagement"
- Morehouse Spelman Pre-Law Society, and Kostelanetz LLP, Virtual, April 2023 Speaker, "What's Tax Got to Do with It? How the U.S. Tax System Impacts Racial Inequities"
- The Federal Income Tax: Racially Blind but Not Racially Neutral Symposium, Washington, DC, February 2023
  Panelist, "Oligarchy and Racial Wealth Inequality"
- American Bar Association 2023 Midyear Tax Meeting, San Diego, CA, February 2023 Panelist, "Racial Wealth Inequality and Taxation"
- NYU School of Law Tax Policy & Public Finance Colloquium, New York, NY, November 2022
  Presenter, "Biden's Gambit: Advancing Racial Equity While Relying on a Race Neutral Tax Code" &
  "Wage Enslavement: How the Tax System Holds Back Historically Disadvantaged Groups"
- Academy of Legal Studies in Business Annual Conference, Louisville, KY, July 2022 Panelist, "Rebooting the Community Reinvestment Act"
- Big Ten & Friends, Ann Arbor, MI, June 2022 Presenter, "Regressive Early Withdrawal Penalties"
- Junior Tax XV, Champaign, Illinois, June 2022 Panelist/Commentator, "Regressive Early Withdrawal Penalties"
- Wharton Financial Regulation Workshop, Virtual, March 2022 Presenter, "Unfulfilled Promises of The Fintech Revolution"
- Critical Tax, Philadelphia, PA, February 2022 Presenter, "Regressive Early Withdrawal Penalties"

- ABLJ Symposium on The Changing Faces of Business Law and Sustainability, Virtual, February 2022 Panelist, "Unfulfilled Promises of The Fintech Revolution"
- Equity Now Speaker Series, Virtual, October 2021 Presenter, "Biden's Push for Racial Equity in a Colorblind World"
- Kentucky Law Journal Vol. 110 Symposium: "The Racial Wealth Gap"
  Panelist, "Wage Enslavement: How the Tax System Holds Back Historically Disadvantaged Groups"
- Academy of Legal Studies in Business Annual Conference, Virtual, August 2021 Panelist, "Unfulfilled Promises of The Fintech Revolution"
- Junior Tax XV, Virtual, June 2021
  Panelist/Commentator, "Biden's Gambit: Advancing Racial Equity While Relying on a Race Neutral Tax Code"
- IU Maurer Tax Policy Colloquium, Virtual, April 2021 Panelist, "Bring Back My Meals: Deductions and American Approach to Stimulus"
- ABLJ Symposium: Ethical Leadership and Legal Strategies for Post-2020 Organizations, Virtual, March 2021 Panelist, "Imagining a Black Lesbian Centered Leadership"
- Ohio State Business Law Journal Symposium, Virtual, March 2021 Panelist, "Bring Back My Meals: Deductions and American Approach to Stimulus"
- American Bar Association Civil Rights Section Webinar, Virtual, February 2021

  Moderator: "#BlackEconomistsMatter: Economic Justice Recommendations for the Biden Administration"
- COVID Care Crisis Symposium, Virtual, January 2021 Presenter, "A Clean Well-Lighted Place for the Junior Radical Scholar"
- Lutie-Langston Joint Winter Workshop, Virtual, December 2020 Presenter, "Caste: The Potential for a Détente on Class versus Race"
- CPA Academy, Virtual, November 2020 Moderator, "State Budget Woes: Problems and Solutions"
- Junior Tax XIV, Virtual, October 2020 Panelist/Commentator, "Enjoying Luxury While Black"
- Legal Studies Junior Faculty Workshop, Virtual, July 2020
  Presenter, "Bioanthropological & Cognitive Underpinnings of Fiduciary Duty: A Normative and Psychobiological Framing for Increased Diversity on Corporate Boards"
- Creighton Law Review Symposium, The 21st Century Trust: Evolution, Innovation, Adaptation, Omaha, NE, February 2020

Panelist, "Policing Mutual Funds"

University of California Davis Faculty Workshop, January 2020
Presenter, "Hurray for Wealth Taxation but Remember How the Estate Tax Turned Out"

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- University of Toronto Faculty Workshop, November 2019

  Presenter, "Hurray for Wealth Taxation but Remember How the Estate Tax Turned Out"
- LatCrit Biennial Conference, Atlanta, GA, October 2019 Panelist, "Tax Reform Gone Wrong"
- Third Annual Junior Faculty Works-In-Progress Conference, Orange, CA September 2019 Presenter, "Legislating with Tall Tales" (one of eight junior scholars invited)
- Critical Tax Conference, Malibu, CA, April 2019 Panelist, "Policing Tax Subsidies"
- University of Louisville Delphi Center, March 2019 Presenter, "Mid-Semester Feedback"
- Pepperdine University School of Law Tax Policy Workshop, Malibu, CA, February 2019 Presenter, "Legislating with Tall Tales"
- University of Arizona College of Law Work in Progress Forum, Tucson, AZ, January 2019 Keynote Presenter, "Legislating with Tall Tales"
- Second Annual Equality Law Scholars' Forum, Davis, CA, November 2018

  Presenter, "Legislating with Tall Tales" (One of six junior scholars selected from a pool of 60 applicants)
- Western Law Professors of Color Conference, Las Vegas, NV, October 2018 Panelist, "Tax Reform Gone Wrong"
- 2018 Wisconsin Law Review "Wills, Trusts and Estates Meets Gender, Race and Class" Symposium, Madison, WI, October 2018
  Panelist, "Dying While Black"
- John Mercer Langston Conference, Los Angeles, CA, July 2018

  Commentator, "Will Recent First Amendment Jurisprudence Exacerbate Racism in Payment Environments?"
- Junior Tax XII, Boulder, CO, June 2018
  Panelist/Commentator, "Legislating with Tall Tales"
- Law and Society Annual Meeting, Toronto, ON, June 2018
  Panelist/Discussant, "They're Watching You: How the NCAA Infringes on the Freedom of Families"
- Critical Tax Conference, Columbia, SC, April 2018
  Panelist, "Hold on to your Student Loan . . . I'll Take the Cash Instead"
- University of Louisville Delphi Center, October 2017

  Presenter, "Designing Active Learning Assignments"
- John Mercer Langston Conference, Philadelphia, PA, July 2017 Commentator, "Isis and the Limits of the Law"
- Junior Tax XII, Irvine, CA, June 2017

- Panelist/Commentator, "On the Limits of Tax Justice"
- University of Louisville Delphi Center, January 2017
  Presenter, "How Can I Collect Meaningful Data to Inform What- and How I Teach?"
- Class Crits IX Conference, Chicago, IL, October 2016 Panelist, "On the Limits of Tax Justice"
- Moritz College of Law Ohio State University Faculty Workshop, Columbus, OH, August 2016 Presenter, "On the Limits of Tax Justice"
- John Mercer Langston Conference, Miami, FL, July 2016
  Presenter, "A Plea for Courts to Abolish the Judicially Created Right of the Wealthy to Avoid Estate Taxes"
- Junior Tax XII, Irvine, CA, June 2016
  Panelist/Commentator, "A Plea for Courts to Abolish the Judicially Created Right of the Wealthy to Avoid Estate Taxes"
- Law and Society Annual Meeting, New Orleans, LA, June 2016
  Panelist/Discussant, "A Plea for Courts to Abolish the Judicially Created Right of the Wealthy to Avoid Estate Taxes"
- American Bar Association Section of Taxation Meeting, Los Angeles, CA, January 2016 Panelist, "Inequality and Taxation"
- Fordham Law Review "We Are What We Tax" Symposium, New York, NY, November 2015 Panelist, "Perpetuating Inequality by Taxing Wealth"
- Class Crits VIII Conference, Knoxville, TN, October 2015
  Panelist, "What is America's 'Ideal Vision' for the Distribution of Wealth by Race?"
- Southeastern Association of Law Schools Conference, Boca Raton, FL, August 2015 Panelist, "What is America's 'Ideal Vision' for the Distribution of Wealth by Race?"
- Law and Society Annual Meeting, Seattle, WA, May 2015
  Panelist, "What is America's 'Ideal Vision' for the Distribution of Wealth by Race?"
- Class Crits VII Conference, Davis, CA, November 2014 Panelist, "Addressing Wealth Disparities"
- Washington University Faculty Workshop, St. Louis, MO, April 2014 Workshop, "Addressing Wealth Disparities"
- Washington University Faculty Workshop, St. Louis, MO, September 2013 Workshop, "Addressing Racial Wealth Disparities"
- Developing Ideas Conference, Lexington, KY, May 2013 Workshop, "The Vanishing Death Tax"
- Critical Tax Conference, San Francisco, CA, April 2013 Panelist, "Addressing Racial Wealth Disparities"

Washington University Junior Faculty Workshop, St. Louis, MO, November 2012 Workshop, "Addressing Racial Wealth Disparities"

# **DISCIPLINE SERVICE**

**ABA Section of Taxation Loretta Collins Argrett Fellow** (2023-2026) (seeks to create a more accessible and equitable pipeline into the Tax Section and the tax bar)

American College of Tax Counsel Fellow (2025-Pressent)

ABA Section of Taxation, Teaching Taxation Committee (2024-2027), Vice-Chair (2024-Present)

**Jotwell Contributing Editor** (2022-Present)

Reviewer for American Business Law Journal (2020-2025), Columbia Law Review (2023), Yale Law Review (2023), Critical Sociology (2024)

Judge for ALSB Ethics Maurer Prize (2023)

Ethics Section Officer for Academy of Legal Studies in Business (2023-2025)

## LEGAL EMPLOYMENT

INTERNAL REVENUE SERVICE, Oakland, CA

Estate Tax Attorney 2008-2012

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP, Chicago, IL

Associate, Tax Group 2007-2008

# **BAR ADMISSIONS**

Illinois, 2007 (inactive)