

NICHOLAS A. MIRKAY III

Widener University School of Law
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EDUCATION

- **Georgetown University Law Center**
LL.M. in Taxation, *with distinction*, May 1996
- **University of Missouri-Columbia School of Law**
Juris Doctor, May 1992
 - *Missouri Law Review*, Associate Editor-in-Chief; *Missouri Law Review* Best Production Award;
 - Academic Achievement Award, Pensions & Profit Sharing Seminar; Professor Henry T. Lowe Scholarship
- **St. Louis University**
B.S. Business Administration, *magna cum laude*, May 1989
Major: Accounting Minor: History (undeclared)
 - Beta Gamma Sigma Business School Honor Society; Alpha Sigma Nu Jesuit Honor Society;
 - Beta Alpha Psi Accounting Fraternity; Pre-Law Scholars Program

PROFESSIONAL EXPERIENCE

- **Widener University School of Law** Wilmington, Delaware
Associate Professor of Law July 2003 to Present
 - Courses: Federal Income Tax, Business Organizations, Nonprofit Organizations, Introduction to Law
 - Faculty Advisor, Delaware Journal of Corporate Law
- **Lewis, Rice & Fingersh, L.C.** St. Louis, Missouri
Member (Partner), Tax Department February 2001 to June 2003
Associate, Tax Department October 1999 to January 2001
- **Thompson Coburn LLP** St. Louis, Missouri
Associate, Tax Practice Group July 1996 to October 1999
- **Internal Revenue Service, Office of Chief Counsel** Washington, D.C.
Attorney, Disclosure Litigation May 1994 to June 1996
- **United States Tax Court, The Honorable Carolyn Miller Parr** Washington, D.C.
Attorney-Advisor August 1992 to April 1994

ADMISSIONS TO PRACTICE

- Missouri Bar, October 1992
- Delaware, Limited Practice under Delaware Supreme Court Rule 55 (pro bono) (August 2006)
- United States Tax Court, May 1993

PROFESSIONAL ORGANIZATIONS

- American Bar Association, Section of Taxation – Exempt Organizations & Individual Income Tax Committees
- Missouri Bar Association
- Association of American Law Schools
- Bar Association of Metropolitan St. Louis – Chair, Tax Section, 2000 to 2001

PUBLICATIONS

- *Is It Charitable to Discriminate? The Necessary Transformation of Section 501(c)(3) into the Gold Standard for Charities* (forthcoming in 2006).
- *Relinquish Control! Why the IRS Should Change Its Stance on Exempt Organizations in Ancillary Joint Ventures*, 6 NEV. L.J. 21 (Fall 2005).
- With Lisa D. McLaughlin, *Traps for the Unwary: Tax-Exempt Organizations' Compliance with the Intermediate Sanctions Rules and Lobbying and Political Campaign Prohibitions*, 49 ST. LOUIS B.J. 18 (Spring 2003).
- *State Taxation of Nonresidents' Deferred Income: The Eroding Future of Source Taxation*, 16 J. STATE TAX'N 9 (Summer 1997).
- *The Supreme Court's Decision in Cheek: Does It Encourage Willful Tax Evasion?*, 56 MO. L. REV. 1119 (1991).
- *Bankruptcy and Class Actions: The Continuing Conflict Over Class Proofs of Claim*, 56 MO. L. REV. 749 (1991).

PRESENTATIONS

- *Tax-Exempt Organizations in Delaware* May 31, 2006
Lorman Seminar
- *Nonqualified Deferred Compensation: The New Landscape under Section 409A* November 30, 2005
Delaware Tax Institute
- *Current Issues Affecting Tax-Exempt Nonprofits* November 24, 2004
CPA Club of New Castle County
- *Circular 230 and Other Developments Affecting the Ethics of Tax Practice* November 18, 2004
Delaware Tax Institute
- *Current Issues for Tax-Exempt Health Care Organizations* November 12, 2004
St. Louis Area Health Lawyers Association
- *Developments Involving Like-Kind Exchanges* November 20, 2003
Delaware Tax Institute

PRESENTATIONS, *Continued*

- *Boardwork: A Capacity Building Workshop for Directors, Managers, Board Members, and Advisors of Nonprofit Organizations* April 30, 2002
Lorman Education Services
- *Current Tax Issues in Health Care Law* January 4, 2002
St. Louis Area Health Lawyers Association
- *Practice Skills for New Lawyers: Representing the Small Business* October 16, 2001
Bar Association of Metropolitan St. Louis
- *Assisting the Entrepreneur Start-Up: Keys to Success* February 15, 2001
Bar Association of Metropolitan St. Louis

COMMUNITY INVOLVEMENT

- Delaware HIV Consortium, Wilmington, Delaware
Secretary, Board of Trustees, September 2005 to present
- Food Bank of Delaware, Newark, Delaware
Vice Chair, Board of Directors, June 2004 to present
- United Way of Greater St. Louis, Counseling and Support Services Allocation Panel
Vice Chair, 2002 to 2003; *Member*, 1999 to 2001
- Pride St. Louis, Inc., St. Louis, Missouri
Legal Advisor & Committee Member, 1998 to 2000
- Progressive Youth Center, St. Louis, Missouri
Board Member, 1997 to 1998