

# ALICE E. KEANE

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## **EDUCATION**

### **Georgetown University Law Center – Washington, DC**

**LL.M. (Taxation) with distinction**, May 2003

Thesis: *Targeting the International Telecommunications Industry for U.S. Taxation: Selected Issues Regarding the Proposed Regulations for Sourcing International Communications Income*, 35-1 GEO. J. INT'L. L. 149 (Oct. 1, 2003).

Honor: Commencement Speaker for U.S. LL.M. Program Graduates

### **University of Illinois College of Law – Champaign, IL**

**J.D. *magna cum laude***, May 1993

Honors & Scholarship: Harno Fellow; Dean's List; Moot Court Honors; Legal Writing Honors; Hewlett International Programs and Studies Scholarship

Assistantships: Research Assistant (Constitutional Law) to Professor Gerard Bradley, August 1991 - May 1992; Graduate Assistant, UIUC Study Abroad Office, August 1992 - May 1993

Leadership: Developed the Annual Women in Government Conference & Panel Discussion; Vice President of Women Law Students; International Law Society Representative

### **University of Illinois – Urbana, IL**

**A.B. (Political Science/International Studies)**, May 1989

Honors & Activities: Dean's List; Attorney General of Model Illinois Government

Study Abroad: Institute of European Studies, European Community Program, Freiburg, Germany, Fall 1988

# **ALICE E. KEANE**

## **PROFESSIONAL EXPERIENCE**

### **Governors State University, College of Business – University Park, Illinois**

#### **Assistant Professor of Accounting**, August 2016 to present

Teach classes in business law and tax as a member of the Division of Accounting, Finance, Management Information Systems and Economics. Course Leader for Business Law I and II, Estate Planning, and Employee Benefits and Retirement Planning classes. Conduct research and write articles on tax and legal issues. Serve as a member of the University Policy Monitoring Committee, the University Institutional Policy Committee, the University Student Conduct Committee, the Board of Trustees Human Resources Subcommittee, the College of Business Curriculum Management Committee, an academic hiring committee (AY 2017-2018), and as the faculty advisor to the Accounting, Finance, and Economics Club.

#### **Adjunct Professor**, May 2014 to July 2016

Taught classes in business law, tax, and employee benefits and retirement planning as a member of the Division of Accounting, Finance, Management Information Systems and Economics.

### **Illinois Department of Revenue – Chicago, Illinois**

#### **Deputy General Counsel, Income Tax Litigation**, March 2016 to July 2016

Supervised nine Special Assistant Attorneys General in administrative litigation before the Illinois Independent Tax Tribunal and administrative law judges on income tax matters. Acted as in-house counsel for Assistant Attorneys General representing the Department in court cases. Advised Director and General Counsel on cases, income tax issues, and policy. Reviewed draft regulations, private letter rulings, and other documents. Developed case strategy, reviewed and edited briefs, and supervised settlement negotiations.

### **Illinois Attorney General, General Law Bureau – Chicago, Illinois**

#### **Supervisor, Civil Prosecutions and Administrative Law Unit**, October 2010 to March 2016

Supervised ten Assistant Attorneys General in complex litigation practice representing state agencies and employees in state and federal courts in multiple practice areas, including taxation, administrative review, securities, subpoena defense, FOIA, and Open Meetings Act, and maintained case load of high-profile complex cases. Lead counsel for all stages of litigation. Evaluated complaints and determined litigation strategy. Researched and wrote all pleadings, including complaints, answers, motions to dismiss, motions for summary judgment, motions for judgment on the pleadings, and proposed orders. Issued and responded to discovery. Examined and prepared expert and fact witnesses. Conducted hearings and trials. Negotiated and drafted settlement agreements.

#### **Assistant Supervisor, Civil Rights Unit**, November 2009 to October 2010

Supervised seven Assistant Attorneys General in complex civil rights litigation practice, and maintained case load of high-profile complex civil rights cases, mostly in federal court (see description above).

#### **Assistant Attorney General, Civil Rights Unit**, February 2007 to November 2009

Conducted complex civil rights litigation, mostly in federal courts (see description above).

# **ALICE E. KEANE**

## **PROFESSIONAL EXPERIENCE (cont.)**

### **Tax Analysts – Arlington, Virginia**

**Special Reports Editor, Tax Notes International**, November 2003 to October 2006

Edited and wrote Special Reports (research articles) and Practice Articles (tax professional practice articles) on myriad international tax issues for a peer-reviewed international tax law journal. Organized, managed, and edited series of articles by a panel of experts from several countries on international mergers and acquisitions tax issues.

### **Transportation Safety Commission – Vienna, Virginia**

**Commissioner**, 2004 to 2005

Appointed by Mayor and Town Council. Heard testimony from community members and others, reviewed evidence, and recommended plans for transportation safety issues, including school safety, traffic calming, and development of traffic plans for residential and commercial areas.

### **Northern Virginia Regional Commission – Annandale, Virginia**

**Commissioner**, 2000 to 2002

Appointed by State Delegate to represent Fairfax County, Virginia. Addressed region-wide issues in northern Virginia, including post-9/11 emergency management and response, compliance with federal and state environmental laws and requirements, and coordination and cooperation among diverse local governments.

### **Attorney at Law/Consultant – Chicago, Illinois/Northern Virginia**

**Solo Practitioner/Consultant**, 1997 to 1999; 2006 to 2007

Advised corporate and individual clients in Illinois. Drafted client memoranda on multiple issues, contracts, estate planning documents, and other documents for Illinois clients. Drafted case digests and copy for audio program on intellectual property law. Assisted non-profit organization in preventing for-profit hospital opening in Northern Virginia (non-legal work).

### **Justice Anne Burke, Illinois Appellate Court – Chicago, Illinois**

**Illinois Appellate Court Law Clerk**, February 1997 to September 1997

### **Gardner, Carton & Douglas, Environmental/Litigation Departments – Chicago, Illinois**

**Associate**, January 1994 to January 1997

Counseled clients and authored memoranda on corporate and partnership requirements, environmental law, administrative law, litigation, and other issues. Prepared motions and other documents for filing in courts and administrative and regulatory bodies. Conducted discovery for major product liability litigation. Represented clients in court and agency hearings.

# **ALICE E. KEANE**

## **PROFESSIONAL EXPERIENCE (cont.)**

### **Illinois House of Representatives, Tech Review – Springfield, Illinois**

**Assistant Counsel to Minority Leader**, January 1995 to June 1995

Counseled the Minority Leader and other Representatives on ramifications of legislation. Drafted and analyzed legislation and amendments, including the Illinois Brownfields Site Remediation Program. Negotiated with lobbyists and others in developing and drafting legislation.

### **New Zealand Parliament – Wellington and Hawkes Bay, New Zealand**

**Consultant to a Member of Parliament**, August 1993 to December 1993

Advised M.P. on U.S. law and social issues. Addressed political and community groups on U.S. politics and society. Established a Parliament-sponsored study abroad program through the University of Illinois.

### **Gordon & Glickson, P.C. – Chicago, Illinois**

**Summer Associate**, Summer 1992

Assisted with negotiations for sale of a computer system to a hospital. Drafted article on international intellectual property law. Researched and wrote memoranda on intellectual property, antitrust, and international law and other issues.

### **Champaign City Attorney – Champaign, Illinois**

**Law Clerk**, Summer 1991

Assisted in negotiations for the construction of a county recycling facility. Researched and wrote memoranda on environmental and administrative law issues.

### **Illinois Attorney General, General Law Division – Chicago, Illinois**

**Law Clerk**, August 1989 to August 1990

Researched and wrote memoranda on various issues, including state licensing laws, civil procedure, and prisoners' rights actions. Drafted litigation documents. Assisted with depositions and discovery.

### **United States Congress – Washington, DC**

**Lyndon Baines Johnson Intern to Congressman Marty Russo**, Summer 1988

## **Alice E. Keane**

### **ARTICLES AND PEER REVIEWED PUBLICATIONS**

Alice Keane, *Section 179 Expensing and Bonus Depreciation under the Tax Cuts and Jobs Act*, JOURNAL OF TAX'N, publication anticipated Dec. 2018/Jan. 2019.

The Tax Cuts and Jobs Act, enacted in December 2017, dramatically expanded the coverage of Section 179 expensing and bonus depreciation provisions in the U.S. Tax Code. This article discusses that expansion and predicts its impact on taxpayers.

Alice Keane, *From Bellas Hess to Wayfair: An Analysis of Supreme Court Jurisprudence on the Physical Presence Rule* (submitted for publication to the first edition of the North American Accounting Studies Journal).

This article discusses and analyzes the Supreme Court decisions on the “physical presence test” that prevented states from requiring sellers with no physical presence in the state to collect sales or use taxes from in-state purchasers. The Court created this test in 1967 in *National Bellas Hess, Inc. v. Department of Revenue of the State of Illinois*, and upheld it in other cases for 50 years. However, on June 21, 2018, the Supreme Court rejected the physical presence rule in *South Dakota v. Wayfair*. This change allows states to collect sales and use tax from remote sellers.

Brian McKenna and Alice Keane, *The ERISA Church Plan Exemption: Affiliated Organizations Pray for Supreme Court Relief*, 28 TAX'N OF EXEMPTS 6 (May/June 2017).

This article discusses three recent U.S. Courts of Appeals decisions that disagreed with relaxed interpretation of the “ERISA church plan exemption” used by federal agencies for over 30 years and adopted a restrictive interpretation limiting the ERISA church plan exemption to only plans initially established by a church, and not including plans initially established by church-affiliated organizations. The Supreme Court granted a Petition for Writ of Certiorari challenging these decisions.

Alice Keane and Brian McKenna, *Seventh Circuit Limits Taxpayer Remedies for IRS Errors*, 154-10 TAX NOTES 1267 (Mar. 6, 2017).

This article discusses a recent decision by the U.S. Court of Appeals for the Seventh Circuit in which the court ruled that the U.S. Tax Court has no jurisdiction to hear taxpayers' claims that the IRS is levying their property without issuing a proper notice of intent to levy. This decision overturned a nearly 10-year line of Tax Court precedent in which the Tax Court invalidated notices of levy that were improperly served by the IRS.

Alice E. Keane, *Accelerating Deductions: An Overview of Investment Incentives*, 150-4 TAX NOTES 443 (Jan. 25, 2016).

This article describes Section 179 expensing and the bonus depreciation allowance and congressional amendments to these investment incentives under the PATH Act passed in December 2015. It details conflicting views by economists and others on the efficacy of these incentives.

## Alice E. Keane

### ARTICLES AND PEER REVIEWED PUBLICATIONS (cont.)

Alice E. Keane, *Taxpayers and 'Dependents' Under the Affordable Care Act*, 102-8 ILL. B. J. 398 (Aug. 2014).

This article discusses the duties that taxpayers have under the Affordable Care Act to either ensure that their tax dependents have health insurance or pay the individual mandate for them.

Alice Keane Putman, *Book Review of Research and Development Tax Incentives: Federal, State, and Foreign*, by Michael Rashkin, 33-12 TAX NOTES INT'L 1085 (Mar. 22, 2004).

This book review analyzes the titled book containing research and development tax incentives available at that time by one of the pioneers in tax and legal issues for the tech industry.

Alice Keane Putman, *Targeting the International Telecommunications Industry for U.S. Taxation: Selected Issues Regarding the Proposed Regulations for Sourcing International Communications Income*, 35-1 GEO. J. INT'L. L. 149 (Oct. 1, 2003).

This article addresses the Treasury Department's then proposed regulations for sourcing international communications income.

Alice E. Keane and Lewis T. Putman, Jr., *The Illinois Brownfields Site Remediation Program*, 26 ENVTL. L. 1 (June 1996).

This article sets forth the terms of the then newly enacted legislation allowing less extensive environmental remediation of brownfields sites in Illinois.

### OTHER PUBLICATIONS

Alice E. Keane, *Book Review of What Works for Women at Work: Four Patterns Working Women Need To Know*, by Joan C. Williams and Rachel Dempsey, WBAI NEWSLETTER (Women's Bar Ass'n. of Ill., Chicago) Spring 2014 at 30.

This book review analyses the titled book that published the authors' extensive research and analysis of the difficulties professional women face in the workplace and how they can overcome these difficulties.

Alice Keane, *Book Review of Through the Labyrinth: The truth about how women become leaders*, by Alice H. Eagly and Linda L. Carli, 11-5 ALLIANCE NEWS (Chicago Bar Ass'n., Chicago) Spring 2008 at 13.

This book review analyzes the titled book in which the authors published their extensive research and analysis of how professional women can succeed in becoming leaders in business.

# ALICE E. KEANE

## TEACHING EXPERIENCE

### **Governors State University – University Park, Illinois**

**Assistant Professor, College of Business**, August 2016 to present

Business Law I, Fall 2018; Summer 2018; Spring 2018; Fall 2017; Spring 2017; Fall 2016

Business Law II, Summer 2018; Spring 2018; Summer 2017; Spring 2017; Fall 2016

Tax I, Fall 2018; Fall 2017; Fall 2016

Course Leader: Business Law I and II; Estate Planning; and Employee Benefits and Retirement Planning

**Adjunct Professor, College of Business**, May 2014 to July 2016

Employee Benefits and Retirement Planning, Summer 2015, 2016

Tax II, Fall 2015

Business Law I, Summer 2014

### **Office of the Illinois Attorney General CLE Programs, Chicago, Illinois**

**Faculty** – Swing for the Bench! Tips for Presenting at a Bench Trial, September 15, 2015

**Faculty** – Evidence, April 19, 2013

**Faculty** – Basic Deposition Program, June 25 to 26, 2012

### **Annual Administrative Law Conference, Chicago Bar Association**

**Faculty** – Due Process in Administrative Hearings: Case Law Update, Witness Credibility Issues and Pro Se Litigants, June 16, 2014

### **Administrative Hearings Review Committee, Chicago Bar Association**

**Faculty** – Perspective from an AAG: Best Practices in Administrative Hearings, March 28, 2014

### **University of Illinois College of Law, Champaign, Illinois, Alumni-Student Career Conference, March 1, 2014**

**Panelist** – “Personal Branding” - What It Takes To Build Your Professional Identity

**Panelist** – Government Panel

### **National Association of Attorneys General Training and Research Institute, Chicago, Illinois**

**Faculty/Panelist** – Administrative Law, Representing State Agencies, December 9, 2013

### **Hinshaw University, Hinshaw & Culbertson, LLP, Chicago, Illinois**

**Faculty** – Administrative Law, November 2, 2012

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### **TEACHING EXPERIENCE (cont.)**

**University of Illinois College of Law, Champaign, Illinois, Alumni-Student Career Conference, January 29, 2011**

**Panelist/Moderator** – Practice Settings – Government

**Panelist** – Networking

**Chicago Bar Association, Alliance for Women, Own Your Own Success Series**

**Moderator** – How to Succeed in Government and Non-Profits, April 27, 2010

**Chicago Bar Association, Young Lawyers Section, Federal Trial Bar Course, Spring 2010**

**Faculty** – Direct Examinations Practicum

**Faculty** – Closing Arguments Practicum

**University of Illinois College of Law, Champaign, Illinois, Alumni-Student Career Conference, January 30, 2010**

**Panelist** – Practice Settings - Government,

**Panelist** – Practice Areas - Picking Your Battles: Choosing a Litigation Specialty

**Loyola Law School, Chicago, Illinois**

**Coach** – Philip H. Corboy Fellowship Program in Trial Advocacy, January 2008

**Mikva Challenge, Chicago, Illinois**

**Judge** – Operation Soapbox, October 10, 2008

**John Marshall Law School and ABA Criminal Justice Section, Chicago, Illinois**

**Judge** – National Criminal Justice Trial Advocacy Competition, September 7, 2007



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## **SERVICE**

### **Governors State University**

- Institutional Policies Committee, College of Business Representative (2017-2019)
- University Policy Monitoring Committee, Liaison to IPC, Member (2018-2020)
- University Student Conduct Committee, Member (2017-2019)
- Board of Trustees Human Resources Subcommittee, Faculty Representative (2017-2019)
- College of Business Curriculum Management Committee, Member (2016-2018)
- Accounting, Finance, and Economics Club, Faculty Advisor (2016-present)
- Search Committee for Accounting Faculty, Member (Fall 2017-present)

### **Smith Senior Living, Board of Trustees**

- Member (2017-present)
- Governance Committee, Member (2018-present)
- Smith Senior Living is a not-for-profit corporation that sponsors two senior living communities providing independent living, assisted living, specialized nursing care, memory care, and other services to senior citizens in the southwest sector of Metro Chicago — Smith Village in Chicago and Smith Crossing in Orland Park.

### **Smith Village, Board of Trustees**

- Member (2017-present)
- Smith Village is a not-for-profit senior living community that provides independent living, assisted living, specialized nursing care, memory care, and other services to senior citizens in the southwest side of Chicago.

### **Chicago Bar Association**

- Public Affairs Committee (2013-present)
- Herman Kogan Awards Committee (2015-present)
- Alliance for Women – Member of Advisory Board (2013-present); Co-Chair (2011-2012), Vice Chair (2010-2011), Member of Executive Board/Committee (2008-2013), Co-Chair of Programming Committee (2009-2010), Chair of Alliance Newsletter (2008-2009)
- Judicial Evaluation Committee – Hearing Division (2010-2013), Investigation Division (2007-2010)
- Member of Federal Taxation Committee; Civil Rights and Constitutional Law Committee; Federal Civil Practice Committee

### **Illinois State Bar Association**

- Standing Committee on Legal Education Admission & Competence – Member (2014-2015)
- Standing Committee on Supreme Court Rules – Secretary (2011-2012), Member (2010-2013)
- Member of Federal Tax Section; State & Local Taxation Section; Bench & Bar Section

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### **American Bar Association**

- Member of Taxation Section; Litigation Section; and State and Local Government Section, Government & Public Sector

### **University of Illinois, College of Law, Champaign, Illinois**

- Alumni Board – Member (2014-2016)
- Class of 1993 Representative

## **HONORS AND AWARDS**

**Beta Gamma Sigma Honors Fraternity** – Honorary Membership, November 14, 2017

**Governors State University College of Business** – Selected by faculty for the AY 2016-2017 College of Business Teaching Award.

# **ALICE E. KEANE**

## **PROFESSIONAL LICENSURE**

Admitted to practice law in the Illinois (1994), Colorado (1997), and Oregon (2014) State Bars

Member of the Bar of the United States Supreme Court, the Northern District of Illinois, and the Federal Trial Bar in the Northern District of Illinois