

ALICE E. KEANE

1 University Parkway, G-188
University Park, Illinois 60484

708-235-7623
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EDUCATION

Degrees

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

University of Illinois College of Law – Champaign, IL

J.D. magna cum laude, May 1993

Honors: Harno Fellow, Dean's List, Moot Court Honors, Legal Writing Honors
Merit Scholarship: Hewlett International Programs and Studies Scholarship
Assistantships: Research Assistant (Constitutional Law) to Professor Gerard V. Bradley, AY1991-1992; Graduate Assistant, UIUC Study Abroad Office, AY1992-1993
Leadership: VP of Women Law Students, Developed Annual Women in Government Conference, International Law Society Representative

University of Illinois – Urbana, IL

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

Honors: Dean's List
Activities: Attorney General, Model Illinois Government
Study Abroad: Institute of European Studies, European Community Program, Freiburg, Germany, Fall 1988

Certification

Governors State University – University Park, IL

Certificate in Online Teaching and Learning, August 2021

Six-course program (18 credit hours) in Online Teaching and Learning commenced in September 2020.

ALICE E. KEANE

PROFESSIONAL EXPERIENCE

Governors State University, College of Business – University Park, IL Assistant Professor of Accounting, August 2016 to present

Teach classes in business law and tax as a member of the Division of Accounting, Finance, MIS and Economics. Conduct research and write and publish articles on tax and business law issues. Course Leader for Business Law I and II, Estate Planning, and Employee Benefits and Retirement Planning classes. Served as Secretary of Faculty Senate and member of numerous university and college committees.

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, MIS, and Economics.

Illinois Department of Revenue – Chicago, IL

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 election law, medical cannabis, 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.

ALICE E. KEANE

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 constitutional law and civil rights cases. Handled additional case types as well, including election law cases.

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

Conducted complex constitutional law and civil rights litigation, mostly in federal courts (see description above). Handled additional case types as well, including election law cases.

Tax Analysts – Arlington, VA

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

ALICE E. KEANE

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.

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

PEER REVIEWED PUBLICATIONS & RESEARCH

Alice Keane, *Decriminalization of Cannabis: How Changing the Status of Cannabis under Federal Criminal Law Would Change Cannabis Businesses' Tax Treatment* (working title). In progress.

This article in progress explores proposed changes to the federal government's treatment of cannabis and how those changes would alter the federal income tax treatment of legal cannabis businesses under Section 280E of the Internal Revenue Code depending on whose plan is adopted.

Alice Keane, *The Cost of Doing (Cannabis) Business: An analysis of four federal tax cases on the disallowance of deductions and credits under Section 280E*, 29 MIDWEST L. J. 1, 1-25 (2019). Available at: <https://midwestalsb.weebly.com/pdfs-of-midwest-law-journal.html>.

This article analyses four recent federal court decisions, two in the U.S. Court of Appeals for the Tenth Circuit and two in the U.S. Tax Court, demonstrating that, under Section 280E of the Internal Revenue Code, cannabis businesses are not entitled to deductions and credits and are thus taxed on their gross income even in the absence of proof that the business is trafficking cannabis. This results in far higher income taxes on state-sanctioned cannabis businesses. In addition, requiring businesses to prove to the Internal Revenue Service they are not trafficking to avoid the application of Section 280E is not a violation of the Fifth Amendment right against self-incrimination.

Alice Keane, *The Cost of Doing (Marijuana) Business: An analysis of three federal tax cases on the disallowance of deductions and credits under Section 280E*, published in the Proceedings for the Midwest Academy of Legal Studies in Business, March 2019. Won "Outstanding Proceedings Paper Award."

This article analyses three recent federal court decisions, one in the U.S. Court of Appeals for the Tenth Circuit and two in the U.S. Tax Court, that demonstrate the application of Section 280E of the Internal Revenue Code to cannabis businesses, revealing that, unlike other businesses, they are taxed on their gross income and cannot deduct the costs of doing business, even in the absence of proof that the business is trafficking marijuana.

Alice Keane, *Section 179 Expensing and Bonus Depreciation under the Tax Cuts and Jobs Act*, 129 J. OF TAX'N 21 (Dec. 2018).

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 E. KEANE

Alice Keane, *From Bellas Hess to Wayfair: An Analysis of Supreme Court Jurisprudence on the Physical Presence Rule*, 1 NORTH AM. ACCT. STUDIES 1, Art. 2 (2018). Available at: <https://neiudc.neiu.edu/naas/vol1/iss1/2>.

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, *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.

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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.

CONFERENCE & UNIVERSITY PRESENTATIONS

"Taxing Cannabis: How Decriminalization of Cannabis Would Change the Taxation of Cannabis Businesses," Midwest Academy of Legal Studies in Business, MBAA International Conference, Chicago, IL, March 25-26, 2021.

"State Cannabis Laws and Taxation: How States Can Help their Legal Cannabis Businesses Survive High Federal Taxes," Midwest Academy of Legal Studies in Business, MBAA International Conference, Chicago, IL, March 25-27, 2020 (cancelled due to COVID-19).

"Current Issues in State Taxation of Cannabis," Governors State University, Business Week 2019, September 23, 2019.

"The Cost of Doing (Marijuana) Business, An Analysis of Three Federal Tax Cases on the Disallowance of Deductions and Credits under Section 280e," Midwest Academy of Legal Studies in Business, MBAA International Conference, Chicago, IL, March 28, 2019.

"State Sales Tax on Out-of-State Retailers, An Analysis of Supreme Court Jurisprudence on the Physical Presence Rule," Governors State University, College of Business, Brown Bag Presentation, December 10, 2018.

ALICE E. KEANE

“Accelerating Depreciation: Section 179 Expensing and the Bonus Depreciation under the Tax Cuts and Jobs Act,” North American Accounting Society Conference, MBAA International Conference, Chicago, IL, March 23, 2017.

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.

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.

TEACHING EXPERIENCE

Governors State University – University Park, Illinois

Assistant Professor, College of Business, August 2016 to present

Tax I: Fall 2020, Fall 2019, Fall 2018, Fall 2017, Fall 2016

Business Law I (on-ground, hybrid, & on-line): AY 2021-2022, AY 2020-2021, AY 2019-2020, AY 2018-2019, AY 2017-2018, AY 2016-2017

Business Law II (on-ground, hybrid, & on-line): Fall 2021, Summer 2021, Spring 2021, Summer 2020, Spring 2020, Summer 2019, Spring 2019, Summer 2018, Spring 2018, Summer 2017, Spring 2017, Fall 2016

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

Governors State University – University Park, Illinois

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

Employee Benefits and Retirement Planning: Summer 2015, Summer 2016

Tax II: Fall 2015

Business Law I: Summer 2014

Note: Taught numerous continuing legal education and other courses through the Chicago Bar Association, National Association of Attorneys General Training and Research Institute, Loyola Law School, John Marshall Law School, and other organizations from 2007 to 2015.

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SERVICE

Governors State University

University Level

- Institutional Policies Committee, Secretary (AY21-22), College of Business Representative (AY17-18 to AY22-23)
- Faculty Senate, College of Business Representative (AY19-20 to AY20-21)
- Faculty Senate, Secretary (AY19-20 to AY20-21)
- Faculty Senate, Executive Committee (AY19-20 to AY20-21)
- Faculty Senate, Bylaws & Standing Rules Taskforce (AY19-20)
- Planning and Budget Advisory Council (AY19-20 to AY20-21)
- Search Committee for University Compliance Officer (December 2020 to February 2021)
- Policy Monitoring Committee, Liaison to IPC, Member (AY18-19 to AY19-20)
- Student Conduct Committee, Member (AY17-18 to AY18-19)
- Board of Trustees Human Resources Subcommittee, Faculty Representative (AY17-18 to AY18-19)
- Search Committee for Director of Student Conduct Programs (May-June 2019)
- Graduation Ceremonies Marshal (May 2019)

College/Division Level

- College of Business, Faculty/Student Development Committee, Co-Chair (Spring 2020 to present), Member (Fall 2019)
- College of Business, Strategic Management Committee, Member (Spring 2020 to present)
- College of Business, Curriculum Management Committee, Member (AY16-17 to AY18-19)
- Accounting, Finance, MIS, and Economics Division, Accounting, Finance, and Economics Club, Faculty Advisor (AY16-17 to AY19-20)
- Accounting, Finance, MIS, and Economics Division, Search Committee for Accounting Faculty, Member (AY17-18)
- Accounting Department, Course Leader for Business Law I and II, Estate Planning, and Employee Benefits and Retirement Planning (AY17-18 to present)

Midwest Law Journal

- Co-Editor-in-Chief (2021-present)
- Senior Editor (2020)
- Reviewer (2019)

Midwest Academy of Legal Studies in Business

- Proceedings Reviewer (2019) – Won Outstanding Proceedings Reviewer Award

ALICE E. KEANE

Smith Senior Living, Board of Trustees

- Member (2017-present)
- Governance Committee, Chair (2021-present), Vice-Chair (2020-2021), Member (2018-2020)
- Nominating Committee (2020-present)
- Strategic Task Force (2021-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, Illinois — Smith Village in Chicago and Smith Crossing in Orland Park.

Smith Village, Board of Trustees

- Vice-Chair (2021-present)
- Member (2017-2021)

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, Illinois.

Chicago Bar Association

- 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)
- Herman Kogan Awards Committee (2015-2019)
- Public Affairs Committee (2013-2020)
- Judicial Evaluation Committee – Hearing Division (2010-2013), Investigation Division (2007-2010)
- Member of Federal Taxation Committee, State and Local Tax Committee, and Administrative Law 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

University of Illinois, College of Law, Champaign, Illinois

- Alumni Board – Member (2021-present; 2014-2016)
- Class of 1993 Representative

ALICE E. KEANE

HONORS AND AWARDS

Governors State University Excellence Award – (AY18-19 to AY19-20). Awarded September 2021.

Governors State University College of Business Outstanding Producer Award – Selected by COB faculty (AY18-19 to AY19-20). Awarded May 2021.

Midwest Academy of Legal Studies in Business Conference – Outstanding Proceedings Paper Award. Awarded March 2019.

Midwest Academy of Legal Studies in Business Conference – Outstanding Proceedings Reviewer. Awarded March 2019.

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

Governors State University College of Business Teaching Award – Selected by COB faculty (AY16-17). Awarded May 2018.

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.