

NAME: Jan R. Pierce

EDUCATION: Undergrad
B.S. Math, 1968
Washburn University, Topeka, Kansas

Law School
J.D. 1971 with honors
Washburn University, Topeka, Kansas

EXPERIENCE: August 1971 - August 1973
Law clerk, U.S. District Court
Topeka, Kansas

September 1973 - June 1981
Docket Attorney, Chief Counsel, IRS
Portland, Oregon

June 1981 to May 2000
Assistant District Counsel (Supervising Attorney), IRS
Portland, Oregon

May 2000 to present
Clinical Professor - supervise the low income taxpayer clinic
Lewis & Clark Law School
Portland, Oregon

COMMITTEES:

Standing Committee - Judicial Placement
Subject Area Committee - Business Law Committee

PROFESSIONAL ASSOCIATIONS

American Bar Association and Tax Section
Oregon Bar Association and Tax Section
Kansas Bar Association

ADMITTED TO PRACTICE

Oregon
Kansas
U.S. Tax Court
U.S. District Court of Oregon
Ninth Circuit Court of Appeals

PRESENTATIONS

1. Updated Chapter 18, 6th Edition, Effectively Representing Your Client Before the IRS; Chapter 18 concerned recovering attorney fees and litigation costs from the IRS in tax cases. Copyright 2015 American Bar Association
2. January 2014 - ABA Tax Section Panel - Qualified Offers and Attorney Fees - ABA Tax Section Quarterly Meeting

CLINICAL EDUCATION ACTIVITIES

1. Clinic has tried on average about one case per year since inception in 2000. The students try the cases under my supervision. We have tried cases that are relatively easy, and ones that contained more difficult issues such as fraud and innocent spouse relief. We have also tried cases using interpreters.
2. We have appealed two cases to the Ninth Circuit. The first was conceded by the U.S. Department of Justice after briefs were filed. In the second case one of our students made the oral argument before the Ninth Circuit in May 2015, and the Court filed its opinion on July 15, 2015, reversing the U.S. Tax Court. The issue in that case was whether we were entitled to attorney fees for the litigation in the Tax Court. The Tax Court decided we were not. The Ninth Circuit reversed and ordered the Tax Court to determine reasonable attorney fees. In addition, on September 10, 2015, the 9th Circuit entered an order awarding us attorney fees for the 9th Circuit proceeding, and referred the case to the Court's "special master" to determine the amount. So in this case we were able to recover attorney fees for both the Tax Court proceeding and the Ninth Circuit proceeding. This was a very important result for attorneys everywhere, as the Tax Court's opinion "gutted" a large part of the statute which enabled attorneys to recover attorney fees against the IRS. It was especially important to *pro bono* attorneys who would only be paid attorney fees if they were recovered from the IRS.