

MICHELLE ARNOPOL CECIL

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CURRENT EMPLOYMENT

1989 - Present **University of Missouri School of Law - Columbia, Missouri**
Curators= Distinguished Teaching Professor and William H. Pittman Professor of Law (tenured in 1993; full professor since 2001)
(Visited at Washington University School of Law Spring, 1997)
(Visiting at the University of Texas School of Law as the Lewis N. White Centennial Visiting Professor of Law Fall, 2007)

Courses: Basic Federal Income Taxation, Bankruptcy Law, Corporate Taxation, Taxation of Property Transactions, Tax Research, International Taxation, Legislation, Partnership Taxation, Tax Planning, and Business Planning

Honors: 2015 Tribute to MU Women Award (2015)

Blackwell Sanders Distinguished Faculty Teaching Award (2014) (awarded by vote of the law review editorial board)

Curators= Distinguished Teaching Professorship (2008)

Law School Foundation Sustained Outstanding Achievement Award (2007)

Campus Nominee for President=s Award for Outstanding Teaching (2007)

Shook, Hardy & Bacon LLP Excellence in Research Award (2004) (co-recipient)

Carey Mae Carrol Award for Outstanding Achievement in the Advancement of Women (2004)

Faculty Advisor to National Finalist Team in the Pricewaterhouse Coopers xTAX Competition (2002) (team awarded \$10,000 stipend and trip to Washington, D.C.)

Governor=s Award for Excellence in Teaching (2001)

Faculty-Alumni Award (2001)

William T. Kemper Fellowship for Excellence in Teaching (1998) (awarded to ten faculty members campus-wide; includes a \$10,000 stipend)

Professor of the Year (1992-1993 & 1995-1996) (awarded by vote of student body)

Gold Chalk Award For Outstanding Achievement in Law School Education,
Training and Development (1992 - 1993)

Blackwell Sanders Matheny Weary & Lombardi Distinguished Faculty Teaching
Award (1991) (awarded by vote of the law review editorial board)

PUBLICATIONS

Developing a Teaching Philosophy: Inspirations From Outstanding Faculty (co-authored), in **TEACHING AND LEARNING ACROSS THE CURRICULUM: INSIGHTS FROM THE WILLIAM T. KEMPER FELLOWS OF TEACHING EXCELLENCE AT THE UNIVERSITY OF MISSOURI** (Missouri Academic Press 2015) (forthcoming).

A Reappraisal of Attorneys' Fees in Bankruptcy, 98 **KENTUCKY LAW JOURNAL** 67 (2009-2010).

Taxation Issues Arising in Bankruptcy, in **BANKRUPTCY PRACTICE** (2007).

Interdisciplinary Perspectives on Bankruptcy Reform, 71 **MISSOURI LAW REVIEW** 855 (2006).

Bankruptcy Reform: What's Tax Got To Do With It?, 71 **MISSOURI LAW REVIEW** 879 (2006).

The Future of Bankruptcy: A Roundtable Discussion, 71 **MISSOURI LAW REVIEW** 1079 (2006) (Michelle Arnopol Cecil, editor).

Abandonments in Bankruptcy: Unifying Competing Tax and Bankruptcy Policies, 88 **MINNESOTA LAW REVIEW** 723 (2004).

Crumbs For Oliver Twist: Resolving the Conflict Between Tax and Support Claims in Bankruptcy, 20 **VIRGINIA TAX REVIEW** 719 (2001).

Toward Adding Further Complexity to the Internal Revenue Code: A New Paradigm for the Deductibility of Capital Losses, 50 **MONTHLY DIGEST OF TAX ARTICLES** 25 (2000) (reprinted from 1999 **UNIVERSITY OF ILLINOIS LAW REVIEW** 1083).

Reinvigorating Chapter 11: The Case For Reinstating the Stock-For-Debt Exception in Bankruptcy, 2000 **WISCONSIN LAW REVIEW** 1001.

Toward Adding Further Complexity to the Internal Revenue Code: A New Paradigm for the Deductibility of Capital Losses, 1999 **UNIVERSITY OF ILLINOIS LAW REVIEW** 1083.

Bankruptcy: Tax Issues Affecting Insolvent and Bankrupt Debtors, in **BUSINESS ORGANIZATIONS WITH TAX PLANNING** (Matthew Bender 1995) (updated extensively in 1996 and 1998).

Tax Claims in Bankruptcy After the Bankruptcy Reform Act of 1994, published in connection with the 15th Annual Midwestern Bankruptcy Institute, Kansas City, Missouri, October 6, 1995.

Why Have Chapter 11 Bankruptcies Failed So Miserably? A Reappraisal of Congressional Attempts to Protect A Corporation's Net Operating Losses After Bankruptcy, 68 **NOTRE DAME LAW REVIEW** 133 (1992).

Including Retirement Benefits in a Debtor's Bankruptcy Estate: A Proposal for Harmonizing ERISA and the Bankruptcy Code, 56 MISSOURI LAW REVIEW 491 (1991) (cited with approval in Patterson v. Shumate, 504 U.S. 753 (1992)).

Annual Survey of the Law: Bankruptcy Law, published in connection with the Missouri Bar Association's "Annual Survey of the Law," St. Louis, Missouri, October 4, 1990.

The Passive Loss Rules: Application to an S Corporation (co-authored), in S CORPORATIONS (Illinois Institute for Continuing Legal Education 1987).

Partnership Taxation: A Deceased Partner's Final Year, 33 MONTHLY DIGEST OF TAX ARTICLES 47 (1983) (reprinted from 1981 UNIVERSITY OF ILLINOIS LAW REVIEW 671).

Partnership Taxation: A Deceased Partner's Final Year, 1981 UNIVERSITY OF ILLINOIS LAW REVIEW 671.

WORKS IN PROGRESS

Living Within the Means Test (co-authored) (to be submitted for publication in 2015).

Taxing Expatriates (co-authored) (to be submitted for publication in 2016).

A Framework for Evaluating International Tax Reform Proposals (co-authored) (to be submitted for publication in 2016).

GRANTS AND FELLOWSHIPS

The American Bankruptcy Law Journal Fellowship (1996) (awarded to five professors in the bankruptcy and commercial law area annually).

The Matthew Bender & Co. Asa Herzog Fellowship (1996).

Faculty Development Award Grant (1994) (awarded by the University of Missouri-Columbia).

SELECTED PRESENTATIONS

"Hot Topics in Bankruptcy: Means Testing," served as moderator for a roundtable discussion sponsored by the Creditors' and Debtors' Rights Section of the Association of American Law Schools in San Francisco, California, January 8, 2011.

"Developing a Teaching Philosophy," presented at the Mid-America Association of Libraries annual meeting in Columbia, Missouri, October 15, 2009.

"Developing a Teaching Philosophy," presented at the University of Texas School of Law conference entitled "Teaching the Teachers," October 19, 2007.

APersonal Teaching Philosophies,@ presented at the University of Tulsa College of Law as part of its Enrichment Series, Tulsa, Oklahoma, February 2, 2007.

ADeveloping a Teaching Philosophy,@ presented at the Association of American Law Schools Conference entitled ANew Ideas for Law School Teachers: Teaching Intentionally,@ Vancouver, British Columbia, Canada, June 10-14, 2006.

ADeveloping a Teaching Philosophy: The First Step Toward Becoming an Effective Teacher,@ presented at the Gonzaga Institute for Law School Teaching Conference entitled AInspiring Students and Facilitating Learning,@ Chicago, Illinois, June 2-3, 2006.

AThe Future of Bankruptcy: A Roundtable Discussion,@ served as moderator at a symposium entitled AInterdisciplinary Perspectives on Bankruptcy Reform,@ Columbia, Missouri, February 25, 2006.

ABankruptcy Reform: What=s Tax Got To Do With It?,@ presented at a symposium entitled AInterdisciplinary Perspectives on Bankruptcy Reform,@ Columbia, Missouri, February 24, 2006.

AWomen in Education,@ presented to the Greater Missouri Leadership Challenge, Columbia, Missouri, March 1, 2005.

AWoman or Attorney: Can I Be Both?,@ moderator of a panel discussion to the Women=s Law Association, Columbia, Missouri, November 1, 2002.

AINnovations in Teaching Techniques,@ presented as a workshop to the University of Missouri-Columbia School of Law Faculty, Columbia, Missouri, May 11, 2001 (with Professor Steven Easton).

ATrends in Legal Academia for Women,@ presented to the Greater Missouri Leadership Challenge, Columbia, Missouri, March 6, 2001.

AIntroduction to Basic Federal Income Tax (mock class),@ presented at the First Annual Roberts Scholar Day, University of Missouri-Columbia School of Law, Columbia, Missouri, November 11, 2000.

AWomen in the Law,@ presented as a panel member to the University of Missouri Women=s Law Association, Columbia, Missouri, September, 2000.

AThe Law School Experience,@ presented to first year law students annually at law school orientation (1996 - Present) (with Professor Dale Whitman).

AOn Being an Ideal Law Student,@ presented to the Pre-Law Society at the University of Missouri-Columbia, Columbia, Missouri, November 19, 1998.

ATax Claims in Bankruptcy After the Bankruptcy Reform Act of 1994,@ presented at the 15th Annual Midwestern Bankruptcy Institute, Kansas City, Missouri, October 6, 1995.

AThe Glass Ceiling: Barriers to Partnership,@ presented as a panel member at the Women in the Law Conference sponsored by the University of Missouri Women's Law Association, Columbia, Missouri, October 29, 1994.

ACurrent Developments in Bankruptcy Law,@ presented at the Missouri Bar Association's "Annual Survey of the Law," St. Louis, Missouri, October 4, 1990

APassive Loss Rules Applicable to the S Corporation,@ presented at the Annual IICLE Planning For Subchapter S Corporations Seminar, Chicago, Illinois, August 17, 1988.

SERVICE ACTIVITIES

Law School

Service:

Career Services Committee (Chair 2011 –2015)

Faculty Policy Committee (2010 - 2012; 2004 - 2006; 1999 - 2003) (selected by vote of the faculty)

Faculty Appointments Committee (2009 - 2011; 2000 - 2006; 1992 - 1997; Co-Chair 1997)

Curriculum Committee (2007 - 2009; Chair 2008 - 2009)

Women=s Law Association Scholarship Committee (Chair 2014; 2008 - 2009)

Law School Symposium Selection Committee (2007 - Present)

Student/Faculty Relations Committee (2004 - Present; Chair 2006 - 2007)

Development & Alumni Advisory Committee (2002 - Present)

Faculty Mentoring Program (2000 - Present)

Faculty Advisor to the *Missouri Environmental Law and Policy Review* (2002 - 2006)

Law Journal Advisory Committee (2005 - 2006)

Law School Campaign Fundraising Committee (2003 - 2005 and 2007)

Committee on Law Journal Selection Process (2003 - 2006)

Tenure and Promotion Committee (2001 - 2003; Chair 2002 - 2003)

Order of the Coif (President 2000 -2002; Secretary 1996 - 1999)

Assistant Dean Search Committee (2000)

Standards and Readmissions Committee (Chair 2001 - 2002; Member 1999 - 2000)

Bar Exam Committee (1999 - 2000)

Curriculum Committee (1998 - 2000; 1990 - 1993)

Faculty Leaves Committee (1998 - 2000)

Faculty Publications Committee (1997 - 2003)

Program Development Committee (1995)

Career Services Committee (1994 - 1995)

Affirmative Action Committee (Chair 1993 - 1996; Member 1990 - 1993)

Delegate to the AALS House of Representatives (1993 - 1994)

Dean Search Committee (1992 - 1993) (selected by the Provost)

Faculty Advisor to the Women's Law Association (1990 - 1993)

Ad Hoc Committee on Educational Policies (1990)

**University
Service:**

Campus Faculty Committee on Tenure (2015 – Present)

Governor's Award for Excellence in Teaching Selection Committee (2015)

Screening Committee for the Curators' Distinguished Teaching Professorship (2013 & 2015)

Dissertation Committee Member for Christopher Tamm (Ph.D. in Finance in 2010) and Andrew Kerns (Ph.D. in Finance in 2008)

Screening Committee for the 2010 President's Award for Teaching Excellence (2010)

Faculty-Alumni Awards Selection Committee (2009 - 2013)

Pro Bono Panel for the Mizzou ESL Low Income Tax Clinic (2007 - Present)

Special Advisory Group to the Chancellor (2005 - present)

Professional Sports Counseling Panel (2004 - 2013)

President's Advisory Committee (2006 - 2007)

Promotion and Tenure Committee (2004 - 2005)

MU Alumni Association Scholarship Selection Committee (2004)

Teaching Awards Screening Committee (2003 - 2004) (selected by the Provost)

University Grant Incentive Committee (2002 - 2004)

Screening Committee for the 2002 Governor's Award for Excellence in Teaching (2002)

UM Funding Policy Committee (2002 - 2003)

Intercollegiate Athletics Subcommittee on Retired Numbers (2002 - 2003)

University Grievance Hearing Panel (2001 - 2003)

Screening Committee for the 2001 William T. Kemper Fellowships for Teaching Excellence (2001)

Committee on Enhancing the Connections Among Graduate Programs, Research and the Undergraduate Experience to Missouri's Needs (University Mission Enhancement Committee) (2000) (selected by the Provost)

Screening Committee for the Vice Provost for Undergraduate Studies and the Associate Provost (1999) (selected by the Provost)

Review Committee for the Byler Distinguished Professor Award and the Maxine Christopher Shutz Award and Lecture For Distinguished Teaching (1998 - 1999)

Advisory Committee for the 1998-99 Presidential Award for Outstanding Teaching (1998 - 1999) (selected by the Provost)

Campus Institutional Review Board (1995 - 1996)

Provost's Promotion and Tenure Review Committee (1995 - 1996) (selected by the Provost)

Ad Hoc Committee to Investigate Whistleblowing Retaliation (Chair 1995 - 1996)

Campus Committee on Faculty Responsibility (1994 - 1997)

University Student Conduct Committee (1994 - 1997)

Ethnic Civility Task Force (1989 - 1990) (Chair - Subcommittee on Protocol and Sanctions)

The Honors College: Acted as a mentor in the Honors Women's Network (1993 - 1997); Taught a Bankruptcy class in the Honors College Course on the Law (1991 - 1993)

**Outside
Service:**

Peer Reviewer for the *American Bankruptcy Law Journal*

Advisor to the Volunteer Income Tax Assistance Program (VITA) (2013-Present)

Executive Committee of the Debtors= and Creditors= Rights Section of the Association of American Law Schools (2008 - 2015); Chair, 2014-2015

University of Missouri-Kansas City Graduate Tax Advisory Board (1995 - Present)

Curriculum & Research Committee of the Association of American Law Schools (Chair 2003 - 2005; Member 2002 - 2003)

Vice President of the Board of Directors of the Central Missouri Food Bank (2005 - 2006; Member 2004 - 2005)

Executive Committee of the Debtors= and Creditors= Rights Section of the Association of

American Law Schools (2000 - 2002)

Confirmation Mentor for the Missouri United Methodist Church (Hannah Johnson, Confirmand) (1996)

Special Committee on Women and Minorities of the Missouri Bar (1990 - 1994)

Campaign Volunteer for Robert Aulger=s Campaign for Boone County Prosecutor (1992)

PAST EMPLOYMENT

1985 - 1989 **Sidley & Austin - Chicago, Illinois**
Associate - Tax & Employee Benefits Group

Areas of special expertise included negotiating bankruptcy workouts and structuring bankruptcy plans; drafting limited partnership agreements and private placement memoranda; representing clients in aircraft and equipment leasing transactions; and handling corporate transactions ranging from reorganizations to forming foreign subsidiaries

1982 - 1985 **Isham, Lincoln & Beale - Chicago, Illinois**
Associate - Litigation Department

Represented individuals and corporate clients in civil and criminal matters at the administrative, trial, and appellate levels. Substantive areas of practice included equal employment opportunity, securities and banking fraud, insurance and reinsurance, Uniform Commercial Code disputes, and products liability

LEGAL EDUCATION

Institution: **University of Illinois Law School - Champaign, Illinois**

Degree: J.D., *magna cum laude* 1982

G.P.A.: 4.55/5.0 Rank: top 10%

Honors: University of Illinois Law Review: Notes & Comments Editor, 1981-82; Member 1980-81
Rickert Scholarship for Excellence in Legal Writing
American Jurisprudence Award - Contracts/Sales
Harno Fellow
Dean's List

UNDERGRADUATE EDUCATION

Institution: **University of Illinois - Champaign, Illinois**

Degree: B.A., January 1979

Majors: Economics and Political Science
G.P.A.: 4.65/5.0
Honors: Vice President, University of Illinois Debate Team
Parliamentary Debate Award
Phi Kappa Phi
Delta Sigma Rho-Tau Kappa Alpha (Forensic Honorary)
Dean's List

MEMBERSHIPS

§ Missouri and Illinois Bars
§ ABA Section of Taxation

REFERENCES

Available Upon Request