

# JONATHAN PAUL DECATORSMITH

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[www.thecktaxclinic.com](http://www.thecktaxclinic.com)

Member of the Illinois state bar since 1986

Admitted to practice before the U.S. Tax Court,  
U.S. District Court for the Northern District of Illinois,  
and U.S. Court of Appeals for the Seventh Circuit

## CURRENT EMPLOYMENT

**IIT Chicago-Kent College of Law**, Chicago, Illinois

Clinical Professor of Law. Since July, 2000, I have been the Managing Attorney and Supervising Professor of The Chicago-Kent Law Office's Tax Clinic (now known as The Tax Practice of the CK Law Group), a year-round, full-service tax practice that, along with its staff attorney and student interns, provides legal representation to individual and business taxpayers in connection with a wide variety of Internal Revenue Service and Illinois Department of Revenue disputes, as well as transactions counseling. In addition, the practice provides legal representation and services in connection with probate and estate planning matters, issues impacting foreigners and resident aliens, and a variety of related services for our nonprofit and commercial clients. I have primary responsibility for all aspects of the practice, including supervising our full-time Staff Attorney and Law Clerk; promotion, marketing and community outreach activities; all substantive legal advice; litigating those cases that proceed to trial; and training enrolled JD and LLM students in all phases of client representation, from initial intake to final disposition.

In addition, I teach doctrinal courses in Federal Tax Procedures, Estates and Trusts, International Business Transactions, Business Organizations, and Introduction to American Legal Systems.

Since 2004, I have also taught intensive courses to International LLM students in China, Thailand, Armenia, Greece, Azerbaijan, Kazakhstan, and Georgia, as well as in Chicago, Illinois.

## PRIOR LEGAL EXPERIENCE

**BlueDog, Olson & Small, P.L.L.P.**, (now BlueDog, Paulson and Small, P.L.L.P.) Minneapolis, Minnesota. Senior Associate for private law firm specializing in the representation of Native American Tribes in connection with a wide range of sovereignty, gaming, and business-related issues. [July, 1999 through July, 2000]

My practice focused primarily on:

- federal and state tax (transactions and controversy)
- civil litigation, including appeals
- estate and trust matters
- corporate and commercial issues
- ERISA pension plans compliance

**Internal Revenue Service - Chief Counsel**, Chicago, Illinois; St. Paul, Minnesota

Senior Trial Attorney responsible for own docket of cases pending before the U.S. Tax Court, and for providing legal and technical tax assistance (individual, corporate, partnership and estate/trust) to the administrative branches of the IRS. Additional responsibilities included various and regular interim management, teaching, and internal training assignments, and serving as an attorney-advisor to ongoing large-case examinations. [June, 1987 through July, 1999]

- more than 30 trials before the U.S. Tax Court
- nine special act or performance awards, including Midwest Attorney of the Year (1994)
- lead instructor for national trial attorney skills school (1999)

**Commerce Clearing House, Inc.**, Riverwoods, Illinois

Law Editor with the primary responsibility for researching, writing and editing the Federal Estate and Gift Tax Reporter, one of CCH's weekly federal tax reporters (then mailed to approximately 18,000 subscribers). Other duties included compiling the revised, 1987 Federal Estate and Gift Tax Code and Regulations book, researching tax planning opportunities under the Tax Reform Act of 1986, monitoring federal regulatory projects, and writing for related income, estate and gift tax assignments, including a portion of CCH's 1987 Master Tax Guide. [August, 1986 - June, 1987]

**Miscellaneous Pro Bono Activities**

Since becoming a member of the bar, I have continuously engaged in *pro bono* activities on behalf of low income clients, including the rendering of legal services and providing advice in connection with negligence actions, collection suits, landlord-tenant disputes, wills and probate issues, federal and state income, corporate and estate tax matters, and various intellectual property and contract issues arising in the small-business/entertainment arenas. [November, 1986 - present]

**PRIOR TEACHING EXPERIENCE**

In addition to numerous internal teaching assignments within the IRS, I taught, from January, 1991, through December, 1994, a graduate course (Federal Tax Procedures) in the School of Accountancy at DePaul University, Chicago, Illinois. From 1996 through 1999, I was an adjunct professor on the faculty of the University of Minnesota School of Law, Minneapolis, Minnesota, where I taught a course on federal tax practice.

**PROFESSIONAL ASSOCIATIONS**

Chicago Bar Association (1986-1995; 2000-present); Chairman, Tax Procedures subcommittee (1993)  
American Bar Association and Federal Tax Section (Low Income Taxpayer subcommittee)  
National Lawyers Guild

**EDUCATION**

**University of Colorado School of Law**, Boulder, Colorado  
Juris Doctor, 1986

**University of Illinois**, Champaign-Urbana, Illinois  
Bachelor of Arts, 1983

**PUBLICATIONS**

Website blogs – 2012 through present ([www.thecktaxclinic.com](http://www.thecktaxclinic.com))

Illinois Jurisprudence, Volume 30: Immigration (Chapter 24, Taxation) (2014)