

## CAROLYN C. JONES

### Permanent Contact Information:

Orville L. and Ermina D. Dykstra Chair in Income Tax Law  
The University of Iowa College of Law  
476 Boyd Law Building  
Iowa City, Iowa 52242  
Phone: 319-335-9882  
Email: carolyn-jones@uiowa.edu

### **ACADEMIC EMPLOYMENT EXPERIENCE**

Orville L. and Ermina D. Dykstra Chair in Income Tax Law, University of Iowa College of Law, July 2016-Present

F. Wendell Miller Professor of Law, University of Iowa College of Law, July 2010-July 2016

Dean and F. Wendell Miller Professor of Law, University of Iowa College of Law, July 2004-June 2010

Visiting Professor of Law, Moritz College of Law, The Ohio State University, 2003-2004

Professor of Law, University of Connecticut School of Law, 1990-2004

Visiting Professor of Law, Washington University School of Law, Spring 1999

Associate Dean for Academic Affairs, University of Connecticut School of Law, 1994-1997

Visiting Professor of Law, University of Exeter, Fall 1993

Visiting Professor of Law, University of Connecticut School of Law, 1989-1990

Visiting Professor of Law, University of Iowa College of Law, Summer 1989

Professor of Law, St. Louis University School of Law, 1989-1990

Associate Professor of Law, St. Louis University School of Law, 1986-1989

Visiting Associate Professor of Law, University of Iowa College of Law, 1986-1987

Assistant Professor of Law, St. Louis University School of Law, 1982-1986

### **FORTHCOMING PUBLICATIONS**

*Eleanor Roosevelt's Tax Returns*, Modern American History (forthcoming)

*Seeing Taxation in the Mid-Twentieth Century: U.S. Tax Compliance* in THE LEAP OF FAITH (ed. Sven Steinmo) (forthcoming)

## PUBLICATIONS

*Retaking Home Economics: Gendered Perspectives on Tax Equity in Controversies in Tax Law* (Anthony C. Infanti, ed.) (2015) at 11.

*Book Review.* 33 **Law and History Review** 253 (2015) (reviewing Ajay K. Mehrotra, *Making the Modern American Fiscal State: Law, Politics and the Rise of Progressive Taxation 1877-1929* (2013)).

*Bonds, Voluntarism and Taxation in 2 Studies in the History of Tax Law* (John Tiley, ed.) (2007).

*Hard Shells of Community: Tax Equity Debates within the National Council of Churches after World War II in Tax Justice: The Ongoing Debate* (Joseph J. Thorndike and Dennis J. Ventry Jr., eds.) (2002) at 95.

*Vivien Kellems and the Folkways of Taxation in Total War and the Law: The American Home Front in World War II* (Daniel R. Ernst and Victor Jew, eds.) (2002) at 121.

*The Moral Hazard of the Estate Tax.* 48 **Cleveland State Law Review** 729 (2000).

*An Altered Course for Federalism in the United States, in Aufgabenverteilung und Finanzregimes im Verhältnis zwischen dem Zentralstaat und seinen Untereinheiten* (Eibe Riedel, ed.) (2001) at 35.

*Mapping Tax Narratives.* 73 **Tulane Law Review** 653 (1998).

*Taxes and Peace: A Case Study of Taxing Women.* 6 **S. Cal. Rev. of Law and Women's Studies** 361 (1997).

*Mass-based income taxation: Creating a taxpaying culture, 1940-1952 in Funding the Modern American State, 1941-1995,* (W. Elliot Brownlee, ed.) (1996) at 107.

*Book Review.* 13 **Law and History Review** 151 (1995) (reviewing Robert Stanley, *Dimensions of Law in the Service of Order: Origins of the Federal Income Tax, 1861-1913*) (1993).

*Dollars and Selves: Women's Tax Criticism and Resistance in the 1870s,* 1994 **University of Illinois Law Review** 265. [reprinted in **Critical Tax Theory: An Introduction** (Anthony C. Infanti and Bridget J. Crawford, eds.) (2009) at 13]

*Tax Immunities in The Oxford Companion to the Supreme Court* (Kermit Hall, ed., 1992).

*Class Tax to Mass Tax: The Role of Propaganda in the Expansion of the Income Tax During World War II,* 37 **Buffalo Law Review** 685 (1989).

*Split Income and Separate Spheres: Tax Law and Gender Roles in the 1940s,* 6 **Law and History Review** 259 (1988). [reprinted in **Critical Tax Theory: An Introduction** (Anthony C. Infanti and Bridget J. Crawford, eds.) (2009) at 22]

*Feminist Views of Exodus: Narrative of Liberation or Oppression?* 1986 **Utah Law Review** 297.

*Treatment of Gratuitous Transfers. Unraveling the Case for a Consumption Tax,* 29 **St. Louis University Law Journal** 1155 (1985).

## **TEACHING EXPERIENCE**

Federal Income Taxation  
Federal Estate and Gift Taxation  
Corporate Tax  
History of American Taxation  
Nonprofit Organizations  
Nonprofit Organizational Effectiveness  
Legal History of American Women  
State and Local Taxation  
Building the State

## **PRESENTATIONS**

“State and Local Tax in the Great Depression” presented at Annual Meeting of the Social Science History Association, Chicago, Illinois. (November 17, 2016)

“Seeing Taxation in the Mid-Twentieth Century: U.S. Tax Compliance presented at Willing to Pay? History, Experiments and Tax Compliance, Florence, Italy. (May 13, 2016)

“Seeing Taxation in the Mid-Twentieth Century presented at Willing to Pay? History, Experiments and Tax Compliance, Florence, Italy. (October 9, 2015)

“Author Meets Reader: Ajay Mehrotra’s Making the Modern American Fiscal State” presented at the Annual Meeting of the Law and Society Association, Minneapolis, Minnesota. (May 31, 2014)

“State and Local Tax: Stasis and Cyberdevelopments” presented at the Spring Tax Institute, Iowa City, Iowa. (May 9, 2014)

“Roundtable: Ajay Mehrotra’s Making the Modern American Fiscal State” presented at the Maurer School of Law, Indiana University, Bloomington, Indiana. (March 27, 2014)

“Roundtable: Commemorating the Centennial of the U.S. Income Tax” presented at the Annual Meeting of the Law and Society Association, Boston, Massachusetts. (May 30, 2013)

“Taxation to Reach the Kingdom of God” presented at Religion in American Life, King’s College, London, England. (February 23, 2013)

“Taxing to Reach the Kingdom of God” presented at the Annual Meeting of the American Society for Legal History, St. Louis, Missouri. (November 9, 2012)

“Taxation as a Means of Reaching the Kingdom of God” presented at Critical Perspectives on Tax Policy, Emory University School of Law, Atlanta, Georgia. (September 16, 2011)

"Bonds and Voluntary Taxation" presented at Second Tax Law History Conference, Cambridge, England. (July 2004)

Carolyn C. Jones – Curriculum Vita  
June 20, 2017

"Selling Social Security as a Consumer Product" presented at the Critical Tax Theory Workshop. Tulane University, New Orleans. Louisiana. (April 12, 2002)

"Social Security and Abundance" presented at the Annual Meeting of the Law and Society Association. Budapest, Hungary. (July 4, 2001)

"A Historical Take on Social Security" presented at Social Security: Privatization and Reform. Hartford. (April 29, 2001)

"Tax History Research" presented at the Workshop on Critical Tax Theory, St. Louis. (April 21, 2001)

"The Moral Hazard of the Estate Tax" presented at The Death of the Death Tax? Cleveland. (October 6, 2000)

"Religious Views of Tax Justice" presented at the Annual Meeting of the American Society for Legal History. Toronto. (October 22, 1999)

"Federalism and Taxation in the United States" presented at the Annual Meeting of the German National Committee for Comparative Law. Freiburg, Germany. (September 23, 1999)

"Vivien Kellems, Conservatism and Gender" presented at Washington University School of Law Faculty Symposium. (March 17, 1999)

"Vivien Kellems and the Folkways of Taxation" presented at "Total War and the Law: New Perspectives on World War II". Sweet Symposium, Michigan State University. (November 7, 1998)

"Mass-Based Income Taxation: Creating a Taxpaying Culture. 1940-1952" presented at Financing the State Workshop. Woodrow Wilson International Center for Scholars. Washington, D.C. (May 26, 1994)

"World War II and the Shaping of the American Federal Income Tax" presented at Legal History Section Association of American Law Schools annual meeting in Orlando, Florida. (January 7, 1994)

"Attribution of Accomplishment" comment presented at annual meeting of American Society for Legal History in New Haven, Connecticut. (October 31, 1992)

"Taxes to Beat the Axis: A Comparison of American and British Income Tax Publicity During World War II" presented at Tenth International Economic Congress in Leuven, Belgium. (August 23, 1990)

"Income Tax Propaganda During the Cold War: Evasion and Efficiency" presented at annual meeting of American Historical Association in San Francisco, California. (December 30, 1989)

"Class Tax to Mass Tax: The Role of Propaganda in the Expansion of the Income Tax During World War II" presented at the Annual Meeting of American Society for Legal History in Charleston, South Carolina. (October 22, 1988)

"Property: Women as Owners of Property" presented at "Women and the Constitution: Life, Liberty and Property." University of Iowa. (September 19, 1987)

Split Income and Separate Spheres: Tax Law and Gender Roles in the 1940s" presented at University of Iowa Faculty Seminar (January, 1987,) and at University of Wisconsin Faculty Colloquium. (February 6, 1987)

"The Rewards of Sharing: Tax Benefits for Spouses in the 1940s" presented at Legal History Program Summer Seminar, University of Wisconsin. (July 29, 1986)

"The Case of the Excessively Pine-Tarred Bat: Baseball and Legal Process" presented at St. Louis University School of Law Freshman Orientation. (Fall 1983)

## **EDUCATION**

**Legal:** LL.M., Yale University. 1982  
Yale Law Fellow  
J.D., University of Iowa, 1979, with high honors  
Order of the Coif  
Member, Iowa Law Review

**Graduate:** University of Iowa, Department of English  
Course work toward M.A. completed in 1979  
(emphasis in medieval and Celtic literature)  
Sanxay Prize for promise in college teaching

**Undergraduate:** B.A. University of Iowa, English Department, 1976 (with highest distinction)  
Phi Beta Kappa  
Mortar Board  
President of Student Association Senate

## **PROFESSIONAL MEMBERSHIPS AND ACTIVITIES**

National Council of Nonprofits  
Policy Committee Member, 2011-present  
Law School Admission Council  
Member, Board of Trustees, 2011-2014  
Member and Investment Committee Member, 2010-2014  
New Deans' School, American Bar Association Section on Legal Education  
Co-director, August 2009  
American Society for Legal History  
Member, Program Committee, 1992-1994  
Wilson Center Workshop on Financing the State  
Member, 1993-1995

## **EXTERNAL GRANTS**

National Endowment for the Humanities, Travel to Collections Grant. 1989.

Carolyn C. Jones – Curriculum Vita  
June 20, 2017

Beeke-Levy Research Fellowship, Franklin and Eleanor Roosevelt Institute, 1988.

Legal History Program, Institute for Legal Studies, University of Wisconsin, 1986-87.