

## 10 Podcast Recommendations For Tax Attorneys

By Amy Lee Rosen

*Law360 (February 12, 2020, 6:29 PM EST)* -- As tax lawyers pore over the latest regulations from the Internal Revenue Service or prepare for upcoming litigation, they may need a distraction to give their brains a break.

Here, Law360 compiles 10 podcasts that may appeal to tax practitioners.

### "Simply Tax" by Damien Martin

"Simply Tax," hosted by certified public accountant Damien Martin, takes some of the most complex topics in tax law and presents them in an easy-to-understand way without dumbing them down.

For example, one recent episode examined the top tax cases in 2019. One case was *Gaylor v. Mnuchin*, in which the Seventh Circuit found the federal parsonage housing tax exemption under Section 107, which excludes from taxable income housing allowances paid to a "minister of the gospel," was constitutional because the provision is neutral toward religion and does not violate the establishment or free exercise clauses of the U.S. Constitution. The same episode also looked at *Northern California Small Business Assistants Inc. v. Commissioner*, in which a divided Tax Court ultimately found Internal Revenue Code Section 280E, which prevents a business from taking deductions or credits when trafficking in a controlled substance, was constitutional.

Other episodes have touched on the tax treatment of cryptocurrency, state and local taxes under the Tax Cuts and Jobs Act, and insights on the law's international provisions.

"Simply Tax" would appeal to most tax lawyers because the episodes cover a wide range of tax topics, Tony Nitti, a CPA and partner at RubinBrown LLP, who appeared on the episode exploring the top tax cases of 2019, told Law360.

"Martin does a wonderful job of bringing in experts from specific areas of federal, state and international taxation to discuss [the] latest developments as well as relevant background," Nitti said. "Given the expertise of Damien and his guests, it's impossible to listen to an episode of 'Simply Tax' and not learn a lot about the subject matter."



There's no shortage of podcasts that address matters pertaining to the Internal Revenue Service's laws and procedures. (AP)

## **"Revisionist History" by Malcolm Gladwell**

"Revisionist History," hosted by popular author Malcolm Gladwell, is a podcast that looks at past events that may have been overlooked or misunderstood and "asks whether we got it right the first time," according to the podcast's website.

Sarah-Jane Morin, a partner at Morgan Lewis & Bockius LLP, told Law360 that the podcast is worth listening to because when she first heard it, it made her reexamine her beliefs about law school, especially after listening to two of the episodes.

One of those episodes is titled "Puzzle Rush" and discusses what happens when someone runs out of time when taking the Law School Admission Test. The other episode, called "The Tortoise and the Hare," analyzes remarks by late U.S. Supreme Court Justice Antonin Scalia in which he said he only hires clerks who attended Harvard University but then praised Judge Jeff Sutton, a graduate of Ohio State University's Moritz College of Law who now sits on the Sixth Circuit. The episode discusses Sutton's qualifications and his success despite possibly not having done well on the LSAT.

Those episodes were so engaging that it made Morin rethink how she screens for her law firm and broadened her idea of what makes a good lawyer.

"The podcast goes into detail about the law school admissions test, the types of people that excel on the LSAT and certain flaws it may have in evaluating law school candidates," she said. "I strongly recommend it to all lawyers or would-be lawyers."

## **NPR's "Unprecedented" and "Up First" and American Public Media's "Marketplace"**

Each episode of "Unprecedented" by National Public Radio focuses on the stories of people who appealed their First Amendment cases to the U.S. Supreme Court. Episode topics range from the rights of Ku Klux Klan members to internet trolls. NPR launched the "Unprecedented" podcast in October.

Each episode discusses the story behind an important First Amendment rights case, Morin said.

The podcast "reminds me of what it means to be a lawyer in the first place: to ensure awareness and protection of our Constitution," she said.

The "Marketplace" podcast is produced by nonprofit American Public Media and airs on public radio stations. "Marketplace" episodes provide clarification on important economic news, from looking at the TCJA two years after it was passed to examining the trade war between the U.S. and China.

"Up First" by NPR, meanwhile, distills the three biggest news stories of the day into 10-minute episodes.

Jennifer E. Breen, a partner at Morgan Lewis, said she spends so much of her time staying on top of tax news that she listens to the podcasts to stay up to date on other important news developments.

"Every morning I start my day with NPR's 'Marketplace' for its stories and analysis of the world's economic news, which, as a bonus, often includes some great tax coverage, and 'Up First' for a kick-start on the day's three biggest stories," she said.

## **"Capitalisn't" by Luigi Zingales and Kate Waldock**

On "Capitalisn't," economists Luigi Zingales and Kate Waldock examine whether capitalism actually helps enhance or hinder prosperity. The podcast has included some entertaining episodes on tax issues, according to Rebecca Stork, an associate at Eversheds Sutherland.

"One of their first episodes was about TCJA and corporate tax reform," she said. "They've also done an episode on [Sen. Elizabeth] Warren's proposed wealth tax and the ideas surrounding universal basic income."

In the Warren episode, Zingales and Waldock discuss the proposal by Warren, the Democratic senior senator from Massachusetts, to impose a 2% tax on the wealth of Americans with at least \$50 million in assets and a 3% tax on those with at least \$1 billion. They look into its potential benefits and costs based on the experiences of other countries.

"The biggest benefit, in my view, is to diversify your source of tax raising," Zingales said in the episode.

In a more recent episode, Waldock and Zingales spoke to fellow economist Emmanuel Saez, who was one of the architects of Warren's tax proposal.

## **"Strict Scrutiny" by Leah Litman, Melissa Murray, Jaime Santos and Kate Shaw**

Supreme Court junkies should appreciate "Strict Scrutiny," produced by Melody Rowell, for its focus on important cases before the court and its analysis of the legal culture that is interrelated with each lawsuit. The podcast is run and produced by an all-female team comprising three law professors and a practicing appellate litigator who practices before and writes about the nation's highest court.

Stork said that while the podcast is fairly new, she enjoys its in-depth analysis of certiorari grants. Because there are so few tax court cases before the Supreme Court, she hopes they will not shy away from covering them in the future.

"They impressively manage to make the entire court docket really accessible for those of us who don't follow it closely," she said. "While the female hosts have great perspectives, they do have strong political views, which they do not avoid or tone down."

## **"Blackout" by Scott Conroy**

"Blackout," by creator Scott Conroy, is a dramatic fictional podcast that stars Academy Award-winner Rami Malek as a disc jockey from New Hampshire who is trying to save his family in a dystopian future after the entire country loses power. So far, the first season has nine episodes, which explore how reliant humans are on technology, but it is uncertain if there will be a second season.

Megan L. Brackney, a partner at Kostelanetz & Fink LLP, said while the podcast has nothing to do with taxes, she enjoys listening to the episodes since they dive deep into what it is like to live without the comforts of technologies that we take for granted today.

"It is a thriller about what happens in a small community after the U.S. power grid goes down," she said. "As an attorney, it does make me question whether I have any skills that would be useful for surviving in a post-apocalyptic world."

## **"Pro Say" and "Law360 Explores: Legalization" by Law360**

Law360's weekly "Pro Say" podcast provides a quick recap of important legal developments as well as in-depth coverage of news items such as when the University of Pennsylvania changed the name of its law school due to a donation and the backlash that followed.

In the tax realm, Episode 128 covers a big ruling in a subpoena battle in the Second Circuit over whether or not the Manhattan district attorney is entitled to receive President Donald Trump's tax records, which has since been picked up by the U.S. Supreme Court.

Pro Say's editors say they plan to offer a follow-up episode on the Supreme Court debate in the coming months.

In the meantime, Law360's limited-series cannabis project, called "Law360 Explores: Legalization," includes five episodes that examine different topics surrounding the legalization of marijuana, such as how Section 280E makes it difficult for legitimate cannabis entrepreneurs to get off the ground, obstacles for cannabis businesses that want to set up bank accounts and intellectual property considerations for the industry.

--Editing by Tim Ruel and Neil Cohen.