

MATTHEW J. BARRETT

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EXPERIENCE:

Notre Dame Law School, Notre Dame, Indiana

Professor of Law (August 2002 to present)

Associate Professor of Law (1991 to 2002, with tenure beginning 1997)

Visiting Assistant Professor of Law (1990 to 1991)

Courses Taught: Accounting for Lawyers, Business Associations,
Business Planning, Federal Income Taxation, Not-for-Profit
Organizations, Selected Topics Involving Law and Accounting Seminar

Significant Scholarship: *Materials on Accounting for Lawyers* (2d ed.
1997; Supp. 1999, 2000; 3d ed. 2001; Supp. 2004 (both unabridged and
concise versions)) (with David R. Herwitz) (the second edition was cited
by the Supreme Court of the United States in its unanimous opinion in
Mutual Insurance Co. v. Commissioner, 523 U.S. 382, 384 (1998) (since
the second edition's publication in 1997, our materials have been
adopted at more than seventy law schools, including Harvard, New York
University, Michigan, Cornell, University of California (Berkeley),
Georgetown, USC, Minnesota, George Washington, Washington
University (St. Louis), Boston University, Emory, Iowa, and
Washington & Lee)

Participant: Summer seminar for faculty on the Catholic Intellectual
Tradition, sponsored by the Institute for Scholarship in the Liberal Arts
(2002)

Vorys, Sater, Seymour and Pease, Columbus, Ohio

Associate in Tax Group (1986 to 1991)

Summer Associate (1984)

Honorable Cornelia G. Kennedy, United States Court of Appeals
for the Sixth Circuit, Detroit, Michigan
Law Clerk (1985 to 1986)

EDUCATION:

Notre Dame Law School, Notre Dame, Indiana

J.D., Summa Cum Laude, May 1985

Assistant Rector and Resident Assistant, Grace Hall

Honors and Awards:

- Colonel William J. Hoynes Award as the member of the
graduating class with the highest academic average
- Staff Member, *Notre Dame Law Review*

EDUCATION
(Continued):

Honors and Awards in Law School (Continued):

- The Judge Roger Kiley Fellowship (then the Law School's most prestigious academic scholarship; awarded half-tuition based on performance during the first year)
- The Reverend John J. Cavanaugh Law Scholarship (partial academic scholarship for the first year)
- Dean's List (all six semesters)
- AmJur Awards in six courses (highest grade in course)
- Best Brief — 1st Year Moot Court Briefing Competition

University of Notre Dame, Notre Dame, Indiana
B.B.A., Accountancy, With Highest Honors, May 1982
Resident Assistant, Grace Hall

Honors and Awards:

- Deloitte, Haskins & Sells Award as the senior showing the highest promise in the field of Accountancy
- University of Notre Dame Scholar
- Vice President, Beta Alpha Psi (accounting honor society)
- Beta Gamma Sigma (business honor society)
- Dean's List (all seven eligible semesters)

SELECTED
PROFESSIONAL
ACTIVITIES:

Committee on Audit and Association Investment Policy, Association of American Law Schools (1997-2000); Chair (1999 to 2000)
Committee on Law & Accounting, Section of Business Law, American Bar Association (1995 to present)
Editorial Board, *Journal of Limited Liability Companies* (1994 to 1999)
Recording Secretary, Taxation Committee, Ohio State Bar Association (1989-1990)
Accounting Advisory Board, University of Notre Dame (1994 to present)
Faculty Board on Athletics, University of Notre Dame (1998 to 2004);
Subcommittee on Student Welfare, Chair (2001 to 2004);
Subcommittee on Communications (2000 to 2001)
Colloquy for the Year 2000, Committee on Student Life and Subcommittee on Student Activities, University of Notre Dame (1991-1992)
Ad Hoc Committee for Drug Testing of Student-Athletes, Office of Student Affairs, University of Notre Dame (2001 to 2002)
Niebuhr and Clark Awards Committee, University of Notre Dame (1997 to 2002)
Social Space Vision Group, Office of Student Activities, University of Notre Dame (1997-1998)
Student Disability Grievance Committee, University of Notre Dame (1996-1997)
Appointments Committee, Notre Dame Law School (1999-2001, 2002, 2004 to present)

Building Committee, Notre Dame Law School (2001 to present)
Curriculum Committee, Notre Dame Law School (1994-1998 and 2001 to 2004)
Loan Forgiveness Committee, Notre Dame Law School, Chair (2001 to 2004)
Public Interest Committee, Notre Dame Law School (1997-1999)

**PROFESSIONAL
AWARDS:**

Phi Beta Kappa (elected as alumnus member)
Distinguished Teaching Award, Graduating Class, Notre Dame Law School (2001)
Dean McLean Award, Student Bar Association, Notre Dame Law School (1998) (for exceptional contributions to community life)
The Ohio Society of Certified Public Accountants' Silver Medal for the second highest score on the May 1982 Ohio Certified Public Accountant Examination

ADMITTED:

Supreme Court of Ohio (1985)
United States District Court for the Eastern District of Michigan (1986)
United States Court of Appeals for the Sixth Circuit (1986)
United States District Court for the Southern District of Ohio (1986)
United States Tax Court (1986)
Certified Public Accountant (inactive), Ohio (1987)

PUBLICATIONS

Books

Materials on Accounting for Lawyers (3d ed. Foundation Press 2001 & Supp. 2004 (both unabridged and concise versions) (with David R. Herwitz) (already adopted for classroom use at more than sixty law schools, including Harvard, Michigan, Cornell, University of California (Berkeley), Georgetown, USC, Minnesota, Washington University (St. Louis), Boston University, Iowa, and Washington & Lee).

Materials on Accounting for Lawyers (2d ed. Foundation Press 1997 & Supp. 1999, 2000) (with David R. Herwitz) (cited by the Supreme Court of the United States in its unanimous opinion in *Mutual Insurance Co. v. Commissioner*, 523 U.S. 382, 384 (1998), and adopted for classroom use at more than fifty law schools, including Harvard, New York University, University of California (Berkeley), Georgetown, Iowa, USC, Washington & Lee, Boston College, and Emory).

Book Segments

Enron and Andersen—What Went Wrong and Why Similar Audit Failures Could Happen Again in ENRON CORPORATE FIASCOS AND THEIR IMPLICATIONS 155-168 (Nancy B. Rapoport & Bala G. Dharan eds., Foundation Press 2004).

Law Review Articles

The SEC and Accounting, In Part Through the Eyes of Pacioli, 80 NOTRE DAME L. REV. 837 (2005).

“Tax Services” As a Trojan Horse in the Auditor Independence Provisions of Sarbanes-Oxley, 2004 MICH. ST. REV. 463–504.

The Case for Progressive Taxation as Applied to Diocesan Taxes or Assessments Under Canon Law in the United States, 63 THE JURIST 312–365 (2003).

New Opportunities for Obtaining and Using Litigation Reserves and Disclosures, 64 OHIO STATE L.J. 1183 (2003).

Opportunities for Obtaining and Using Litigation Reserves and Disclosures, 63 OHIO STATE L.J. 1017 (2002).

Determining an Individual’s Federal Income Tax Liability When the Tax Benefit Rule Applies: A Fifty Year Checkup Brings a New Prescription for Calculating Gross, Adjusted Gross and Taxable Incomes, 1994 B.Y.U. L. REV. 1 (1994).

Other Selected Publications

Practicing What We Preach, AMERICA, March 29, 2004, at 18-20.

Enron, Accounting, and Lawyers, NOTRE DAME LAWYER, Summer 2002, at 14–20 (also published by Foundation Press as a Special Update to the unabridged and concise versions of the third edition of our Accounting for Lawyers casebook) (CEB (Continuing Education of the Bar * California) and the California State Bar Business Law Section reprinted the Foundation Press version on pages 193 to 201 of a Program Handbook entitled “Analyzing Financial Statements After Enron What Every Lawyer Should Know” (January 2003)).

Agency Authority in LLC Statutes (Part I): Uniformity and Peculiarity, 4 J. LIMITED LIABILITY COMPANIES 139-46 (1998).

Agency Authority in LLC Statutes (Part II): Hypothetical Situations and Practical Suggestions, 5 J. LIMITED LIABILITY COMPANIES 11-17 (1998).

Can a Deficiency Notice to a Non-Filing Taxpayer Shorten the Time to Claim a Refund in the Tax Court?, PREVIEW U.S. SUP. CT. CAS., 1995–96 Term, at 68–71 (1995).

IRS Pubs Are Confused on Punitive Damages, 68 TAX NOTES 493–95 (1995).

Are Back Pay and Damages in Age Discrimination Cases Subject to Income Taxes?, PREVIEW U.S. SUP. CT. CAS., 1994–95 Term, at 279–282 (1995).

Reducing Liability Risks of Members in a Multistate LLC, J. LIMITED LIABILITY COMPANIES, 57–63 (1994).

Can the Government Change Tax Laws Retroactively?, PREVIEW U.S. SUP. CT. CAS., 1993–94 Term, 177–180 (1994).

Does SEC Rule 10b-5 Provide an Implied Private Right of Action for Aiding and Abetting Securities Fraud?, PREVIEW U.S. SUP. CT. CAS., 1993–94 Term, at 109–112 (1993).

Making Accessibility Accessible: Tax Incentives for Complying with the [Americans with Disabilities Act], 7 PRACTICAL TAX LAW. 29-47, 50-52 (1992).

“Contort”: *Tortious Breach of the Implied Covenant of Good Faith and Fair Dealing in Noninsurance, Commercial Contracts—Its Existence and Desirability*, 60 NOTRE DAME L. REV. 510 (1985).

SPEECHES AND PRESENTATIONS

How to Read Financial Statements, CLE Program, Snell & Wilmer L.L.P, Phoenix, AZ (October 16, 2004).

What Lawyers Should Know About Reading Financial Statements and Annual Reports, CLE Program, Notre Dame Law School (October 9, 2004).

The SEC and Accounting, In Part Through the Eyes of Pacioli during a symposium on “The SEC at 70” co-sponsored by the Securities and Exchange Commission Historical Society, Notre Dame Law School (September 23, 2004).

How to Read Financial Statements, CLE Program, Ross, Dixon & Bell, LLP, Chicago, IL (July 8, 2004).

Opportunities for Obtaining and Using Litigation Reserves and Disclosures, Ross, Dixon & Bell, LLP, Chicago, IL (July 8, 2004).

Catholic Social Teaching on Taxation, Canon Law and Beyond during a session on “‘Hard Scholarship’ on Relevant Issues of Interest to the Legal Academy, But From Particular ‘Faith-Based’ Perspectives” during a Conference of Religiously Affiliated Law Schools, Notre Dame Law School (March 27, 2004).

The Failures of Lawyers as part of the “Ethics Weeks” panel discussion “Enron: A Multi-Dimensional Examination of an Unethical Enterprise,” Mendoza College of Business, University of Notre Dame (February 16, 2004).

Lawyers and Accounting: The Recent Financial Frauds, the Sarbanes-Oxley Act of 2002, and Related Developments, CLE Program, Notre Dame Law School (October 18, 2003).

Trojan Horses and the Auditor Independence Provisions in Sarbanes-Oxley as part of the symposium “In The Wake of Corporate Reform: One Year in the Life of Sarbanes-Oxley – A Critical Review” at Michigan State University-DCL College of Law (September 19, 2003).

Enron, Accounting and Lawyers--After the Recent Scandals and the Sarbanes-Oxley Act of 2002, The Edward Frederick Sorin Society Recognition Weekend, University of Notre Dame (March 1, 2003).

Enron, Accounting, and Lawyers (including some additional comments and reflections on WorldCom, Tyco, and the Sarbanes-Oxley Act of 2002), CLE Program, Notre Dame Law School (November 23, 2002).

Response of Distinguished Teacher, Notre Dame Law School Diploma Ceremony (May 20, 2001) (published as *Graduation Address*, NOTRE DAME LAWYER, Summer 2001, at 39).

Potential Opportunities for Obtaining and Using Accounting-Related Information About an Underlying Lawsuit in Litigation: An Exposé and Reform Proposal, Faculty Colloquium, Notre Dame Law School (April 20, 2001).

Accounting for Contingent Liabilities: Legal Considerations—Trick or Treat?, CLE Program, Notre Dame Law School (October 28, 2000).

Taking a Closer Look at the Financial Statements and Management's Discussion and Analysis: Litigation Applications—Trick or Treat?, Securities Regulation Section, State Bar of Arizona, 66th Annual Convention (June 24, 1999).

Commencement Address, Cardinal Mooney High School, Youngstown, Ohio (June 5, 1999).

Accounting for Contingencies: Legal and Reporting Considerations—Trick or Treat?, Accounting Advisory Board, University of Notre Dame (October 30, 1998).

Ethics for CPAs and Attorneys, Indiana Tax Institute (December 12, 1997).

Entity Selection—A Focus on LLPs and LLCs, Reunion '97 CLE Program, Notre Dame Law School (June 6, 1997).

Accounting for Lawyers, Reunion '97 CLE Program, Notre Dame Law School (June 5, 1997).

Tax Ethics, 1997 Spring Meeting, Taxation Section, Indiana State Bar Association (April 17, 1997).

Business Valuation: What Every Business Lawyer Should Know, 1997 Spring Meeting, Section of Business Law, American Bar Association (April 3, 1997) (program chair and panelist).

Beyond Loan Forgiveness Programs: Tuition Rebates, Faculty Colloquium, Notre Dame Law School (January 20, 1995).

Who is the Corporate Lawyer's Client?, Ethical Issues in Legal Practice, Legal Ethics Conference, University of Notre Dame (June 21, 1991).

Partnerships, S Corporations and Other Flow-Through Entities, Ohio Business Tax Workshop, Columbus Bar Association and the Ohio Society of Certified Public Accountants (October 11, 1989).

Selected Recent Sales and Use Tax Decisions Affecting Manufacturing Entities, Ohio Tax Conference, Ohio Manufacturers' Association (September 20, 1989).

Entity and Capitalization Selection, Richland County Bar Association (November 13, 1987).