

About the Author

Professor Joni Larson earned a J.D. from the University of Montana and an LL.M. in Taxation from the University of Florida. She clerked for the Honorable Judge Irene Scott of the United States Tax Court, and then joined the Office of Chief Counsel of the Internal Revenue Service (IRS) as a tax litigator in the Austin, Texas, District Counsel Office. She left government service to enter private practice, but eventually returned to government work. She spent several years with the Passthroughs and Special Industries Branch of the Field Service Division of the IRS National Office and, after the reorganization, worked in the IRS Small Business/Self-Employed Division. Subsequently, she spent several years teaching and working in industry.