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FACULTY & STAFF

Nicholas A. Mirkay



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Files

CV(<https://law.hawaii.edu/wp-content/uploads/Mirkay-CV-web.pdf>)

Professor of Law

Associate Dean for Academic Affairs (2021 - 2025)

Director of Faculty Research (2018 - 2021)

Carlsmith Ball Faculty Scholar (2018-2020)

DEGREES

LLM, Georgetown University Law Center, 1996

JD, University of Missouri-Columbia, 1992

BSBA, Saint Louis University, 1989

BIOGRAPHY

Professor Nicholas Mirkay joined the Richardson School of Law Faculty in 2017. After serving as Richardson's inaugural Director of Faculty Research from 2018 to 2021, he assumed the role of Associate Dean of Academic Affairs in June 2021 and served until August 2025. Prior to Richardson Law, Professor Mirkay was a Professor of Law for six years at the Creighton University School of Law in Omaha, Nebraska, serving as the Senior Associate Dean for Administration and Planning his last two years. He began his career in academia at the Delaware Law School of Widener University in Wilmington, Delaware, where he taught for eight years. He has primarily taught tax, trusts & estates, and business law courses. Professor Mirkay has received outstanding faculty awards at all three law schools.

Professor Mirkay's early scholarship focused predominantly on tax-exempt nonprofit organizations, with more recent publications addressing the wealth gap and inequality in tax systems from class, ethnic, and racial perspectives. His current research and publications focus on economic dignity as a framework for evaluating tax policy and systems. His scholarly work has appeared in a number of notable journals including the *North Carolina Law Review*, *Northwestern Journal of Law & Social Policy*, *William & Mary Bill of Rights Journal*, and the *Wisconsin Law Review*. He is also a contributing editor to the *Nonprofit Law Prof Blog* (<https://www.nonprofitlawprofblog.com/>).

Professor Mirkay regularly engages in community service, advising and assisting nonprofit organizations on state formation and federal tax exemption. His service on nonprofit boards includes University Health

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Partners of Hawai'i, The Queen's Medical Center Institutional Review Board, AIDS Community Care Team, Dignity Rights International, ACLU Nebraska, Food Bank of Delaware, and the United Way of St. Louis. While at Delaware Law, Professor Mirkay assisted a graduating law student with forming the first law school chapter of Wills for Heroes, an organization that provides free estate planning services to first responders. Prior to entering legal academia, Professor Mirkay had over eleven years of experience as a tax and business lawyer, including two St. Louis, Missouri law firms, the Office of Chief Counsel of the Internal Revenue Service, and the United States Tax Court.

AWARDS

- Fellow, American Bar Foundation (elected 2025)
- Outstanding Teacher of the Year, Richardson Law School, 2020
- Faculty Commencement Speaker (class elected), Richardson Law School, 2019 & 2021
- Fellow, American College of Tax Counsel, 2015
- Creighton University Award for Strategic Planning, Creighton University, 2014
- Outstanding Faculty Member, Creighton University School of Law, 2013
- Outstanding Faculty Member, Delaware Law School of Widener University, 2011
- President's Award, Widener Law Student Bar Association, 2011
- Red Ribbon Humanitarian Award, Delaware HIV Consortium, 2010
- Faculty Member of the Year, Widener Law Student Bar Association, 2007

PUBLICATIONS

Book Chapter

- Ali'i Trusts, in *NATIVE HAWAIIAN LAW: A TREATISE* (MacKenzie, Serrano, Sproat & Tuteur eds., 2d ed. forthcoming 2026), with Ashely K. Obrey & Susan K. Serrano.
- *Economic Dignity in Tax Policy & Systems*, in *A Research Agenda for Human Dignity and the Law* (Daly, ed., December 2025).

Articles

- *Infusing Tax Policymaking with Economic Dignity*, 49 U. HAW. L. REV. ____ (2026).
- *Creating a Pro-Tax Story for Racial Equity*, 21 PITT. TAX REV. 109 (2023), with Palma Strand.
 - § Condensed published version: *Creating a Pro-Tax Story for Racial Equity*, Tax Notes State, p. 343 (April 24, 2023), with Palma J. Request Info (<https://forms.isac-unite.org/4867/rfi2027.html>)

- *Interest Convergence & the Racial Wealth Gap: Defusing Racism's Divide-and-Conquer via Universal Basic Income*, 110 KEN. L. J. 695 (2022), with Palma J. Strand.
- *U.S. Tax Systems Need Anti-Racist Restructuring*, 168 TAX NOTES FED. 855 (2020), with Francine J. Lipman & Palma J. Strand. – reprinted & condensed in: #BlackTaxpayersMatter: Anti-Racist Restructuring of U.S. Tax Systems, ABA HUM. RTS. MAG. (Vol 46: No. 1, Dec. 2020).
- *Racialized Tax Inequity: Wealth, Racism, and The U.S. System of Taxation*, 15 NW. J. L. & SOC. POL'Y 2020, with Palma J. Strand. SSRN (<https://ssrn.com/abstract=3442674>) | ScholarSpace (<http://hdl.handle.net/10125/66118>)
- *Disruptive Leadership in Legal Education*, 22 RICH. PUB. INT. L. REV. 365 (2019), with Palma J. Strand. HeinOnline (<https://heinonline.org/HOL/P?h=hein.journals/richlapin22&i=397>) | SSRN (<https://ssrn.com/abstract=3309981>) | ScholarSpace (<http://hdl.handle.net/10125/66115>)
- *50 Years of Loving: A Reflection on Seeking Justice Through Love and Relationships*, 50 CREIGHTON L. REV. 685 (2017). HeinOnline (<https://heinonline.org/HOL/P?h=hein.journals/creigh50&i=715>) | SSRN (<https://ssrn.com/abstract=3309979>) | ScholarSpace (<http://hdl.handle.net/10125/58882>)
- *Equality or Dysfunction? State Tax Law in a Post-Windsor World*, 47 CREIGHTON L. REV. 261 (2014). HeinOnline (<https://heinonline.org/HOL/P?h=hein.journals/creigh47&i=279>) | SSRN (<https://ssrn.com/abstract=2407776>) | ScholarSpace (<http://hdl.handle.net/10125/58884>)
- *Globalism, Public Policy, and Tax-Exempt Status: Are U.S. Charities Adrift at Sea?* 91 N.C. L. REV. 101 (2013). HeinOnline (<https://heinonline.org/HOL/P?h=hein.journals/nclr91&i=877>) | SSRN (<https://ssrn.com/abstract=2215181>) | ScholarSpace (<http://hdl.handle.net/10125/58885>)
- *Hall v. U.S.: Chapter 12 Debtors Liable for Post-Petition Taxes*, considerchapter13.org (<https://considerchapter13.org/2012/06/03/hall-v-u-s-chapter-12-debtors-liable-for-post-petition-taxes/>) (June 3, 2012) (invited).
- *It's All About Timing: Will Karns Impact the IRS Battles Over Advance Receipts?* 12 DEL. L. REV. 55 (2010) (invited). SSRN (https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1713319) | ScholarSpace (<http://hdl.handle.net/10125/66116>)
- *Losing Our Religion: Reevaluating the §501(c)(3) Exemption of Religious Organizations That Discriminate*, 17 WM. & MARY BILL OF RTS. J. 715 (2009). HeinOnline (<https://heinonline.org/HOL/P?h=hein.journals/wmbrts17&i=721>) | SSRN (<https://ssrn.com/abstract=1112776>) | ScholarSpace (<http://hdl.handle.net/10125/58887>)
- *Return of "Charity Care": The Evolving Debate over Nonprofit Hospitals' Tax-Exempt Status*, 2008 WIDENER FORUM 1 (Fall 2008). ScholarSpace (<http://hdl.handle.net/10125/66117>)
- *Is It Charitable to Discriminate? The Necessary Transformation of Section 501(c)(3) into the Gold Standard for Charities*, 2007 WIS. L. REV. 45 (2007). HeinOnline (<https://heinonline.org/HOL/P?h=hein.journals/wlr2007&i=57>) | SSRN (<https://ssrn.com/abstract=1112697>) | ScholarSpace (<http://hdl.handle.net/10125/66117>)

hdl.handle.net/10125/58886) | Bepress Legal Series (<https://law.bepress.com/cgi/viewcontent.cgi?referer=https://scholar.google.com/&httpsredir=1&article=8125&context=expresso>)

- *Relinquish Control! Why the IRS Should Change Its Stance on Exempt Organizations in Ancillary Joint Ventures*, 6 NEV. L.J. 21 (Fall 2005). HeinOnline (<https://heinonline.org/HOL/P?h=hein.journals/nevlj6&i=29>) | SSRN (<https://ssrn.com/abstract=1113539>) | ScholarSpace (<http://hdl.handle.net/10125/58888>)

Other Selected Publications

- Expert testimony for GAO Report 22104553 (May 18, 2022), Tax Equity: Lack of Data Limits Ability to Analyze Effects of Tax Policies on Households by Demographic Characteristics.
- Helix Bar Review by AccessLex, Agency & Partnership outlines (2020), with Michael Hussey.
- “U.S. Supreme Court Case to Watch: Hall v. U.S.,” considerchapter13.org (Oct. 23, 2011). ScholarSpace (<http://hdl.handle.net/10125/66327>)
- Editorial, with Patricia D. Beebe, Going Hungry in Delaware, THE NEWS J. (Wilmington, DE), Sep. 28, 2008.
- With Lisa D. McLaughlin, Traps for the Unwary: Tax-Exempt Organizations’ Compliance with the Intermediate Sanctions Rules and Lobbying and Political Campaign Prohibitions, 49 ST. LOUIS B.J. 18 (Spring 2003). ScholarSpace (<http://hdl.handle.net/10125/66326>)
- State Taxation of Nonresidents’ Deferred Income: The Eroding Future of Source Taxation, 16 J. STATE TAX’N 9 (Summer 1997). HeinOnline (<https://heinonline.org/HOL/P?h=hein.journals/jrnstax16&i=13>) | ScholarSpace (<http://hdl.handle.net/10125/58889>)
- The Supreme Court’s Decision in *Cheek*: Does It Encourage Willful Tax Evasion? 56 MO. L. REV. 1119 (1991). HeinOnline (<https://heinonline.org/HOL/P?h=hein.journals/molr56&i=1129>) | ScholarSpace (<http://hdl.handle.net/10125/58890>)
- Bankruptcy and Class Actions: The Continuing Conflict Over Class Proofs of Claim, 56 MO. L. REV. 749 (1991). HeinOnline (<https://heinonline.org/HOL/P?h=hein.journals/molr56&i=759>) | ScholarSpace (<http://hdl.handle.net/10125/58883>)

CLASSES

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Course #	Class Title	Semester	Year
538	<u>Law Teaching Seminar II – Spring 2024</u> (https://law.hawaii.edu/classes/law-teaching-seminar-ii-spring-2024/)	Spring	2024
538	<u>Law Teaching Seminar II – Spring 2024</u> (https://law.hawaii.edu/classes/law-teaching-seminar-ii-16/)	Spring	2024
552	<u>Trusts & Estates</u> (https://law.hawaii.edu/classes/trusts-estates-26/)	Spring	2020
552	<u>Trusts & Estates</u> (https://law.hawaii.edu/classes/trusts-estates-24/)	Fall	2019
552	<u>Trusts & Estates</u> (https://law.hawaii.edu/classes/trusts-estates-23/)	Spring	2019
552	<u>Trusts & Estates</u> (https://law.hawaii.edu/classes/trusts-estates-27/)	Spring	2021
552	<u>Trusts & Estates</u> (https://law.hawaii.edu/classes/trusts-estates-21/)	Spring	2018
552	<u>Trusts & Estates</u> (https://law.hawaii.edu/classes/trusts-estates-22/)	Spring	2018
552	<u>Trusts & Estates</u> (https://law.hawaii.edu/classes/trusts-estates-25/)	Summer	2019
566	<u>Non-Profit Organizations</u> (https://law.hawaii.edu/classes/non-profit-organizations-9/)	Spring	2020

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ABOUT

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