

**ANDREW M. WEINER**  
Temple University Beasley School of Law  
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WORK EXPERIENCE

**Temple University Beasley School of Law**, Philadelphia, PA July 2019 to present  
*Director of the Graduate Tax Program and Practice Professor of Law.* Responsible for oversight of the Tax LL.M. program, including program administration, student and adjunct recruitment, outreach to private practice and government, and long-term planning and innovation. Work closely with the tax faculty on related law school programming. Scheduled to teach corporate tax in Spring 2020.

**American University Washington College of Law**, Washington, DC Jan. 2017 to June 2019  
*Adjunct Professor.* Taught corporate and partnership tax.

**United States Department of Justice, Tax Division**, Washington, DC June 2018 to July 2019  
*Attorney, Court of Federal Claims Section*  
Represented the United States in tax-related matters in the United States Court of Federal Claims, including claims for Section 1603 payments for renewable energy property in lieu of tax credits enacted in the stimulus package following the 2008 financial crisis, claims for refund of transferee liability resulting from a “midco” tax shelter, and challenges to FBAR penalties for failure to disclose foreign financial accounts. On detail, obtained a favorable decision in *Sutardja v. United States*, 109 Fed. Cl. 358 (2013), defending the first challenge to the addition to tax under I.R.C. § 409A on nonqualified deferred compensation applied to backdated stock options.

*Attorney, Appellate Section* Oct. 2008 to June 2018  
Briefed and argued approximately 50 civil cases before the United States courts of appeals, including more than a dozen government appeals and an *en banc* proceeding. Notable results are:

- *Alta Wind I Owner Lessor C, LLC v. United States*, 897 F.3d 1365 (Fed. Cir. 2018), reversing a \$206 million judgment against the government for stimulus payments in lieu of tax credits under Section 1603 of the American Recovery and Reinvestment Act, because the lower court misapplied I.R.C. § 1060 in determining the tax basis of eligible property and erred in its treatment of goodwill and going concern value;
- *Russian Recovery Fund Ltd. v. United States*, 851 F.3d 1253 (Fed. Cir. 2017), *petition for rehearing en banc denied*, affirming the disallowance of more than \$200 million in tax losses generated by a distressed asset/debt tax shelter on the grounds that the participants did not form a *bona fide* partnership and that the transaction lacked economic substance;
- *Florida Bankers Ass’n v. U.S. Dept. of Treasury*, 799 F.3d 1065 (D.C. Cir. 2015), *cert. denied* 136 S. Ct. 2429 (2016), dismissing an APA challenge to regulations imposing reporting requirements on banks as barred by the Anti-Injunction Act, stemming a tide of preceding decisions by the Supreme Court and D.C. Circuit; and
- *Union Carbide Corp. v. Commissioner*, 697 F.3d 104 (2d Cir. 2012), *cert. denied* 133 S. Ct. 1626 (2013), holding that the research tax credit does not cover the cost of supplies to produce goods for sale while also conducting research on the production process, an issue that could have given rise to billions of dollars in credits.

*Counsel to Tamara W. Ashford, Acting Assistant Attorney General & Deputy Assistant Attorney General for Appellate and Review* May 2014 to Dec. 2014

*Counsel to Diana L. Erbsen, Deputy Assistant Attorney General for Appellate and Review* Nov. 2014 to May 2015

Prepared the Acting AAG and DAAG for periodic meetings with the Assistant Attorney General and sections chiefs, drafted speeches and weekly litigation updates for the Attorney General, and performed

various special projects including advising DAAG Erbsen in her capacity as a member of the Advisory Committee on the Bankruptcy Rules representing the Department of Justice.

Honors: Tax Division Outstanding Attorney Award in 2011, 2013, 2104, 2016 and 2017  
Tax Division Special Commendation in 2015  
Nominated by the Tax Division for the Department-wide John Marshall Award for the Handling of Appeals in 2013

**O'Melveny & Myers LLP**, Washington, DC Oct. 2005 to Sept. 2008  
*Associate*. Practiced in the firm's labor and employment, and appellate groups, including:

- Drafted mandamus and merits briefs in *Estrada v. FedEx Ground Package Sys. Inc.*, 354 Cal. App. 4th 1 (2007), challenging drivers' classification as independent contractors;
- Member of team handling a nationwide multi-district litigation challenging FedEx Ground's independent contractor model: drafted oppositions to class certification and motions for summary judgment, many of which were granted in *In re FedEx Ground Package Systems, Inc., Employment Practices Litigation*, 734 F. Supp. 2d 557 (N.D. Ind. 2010), and 758 F. Supp. 2d 638 (N.D. Ind. 2010), and conducted extensive discovery, including taking and defending approximately a dozen depositions;
- One of five attorneys on trial team that obtained a temporary restraining order against the pilot's union in *United Air Lines, Inc. v. Air Line Pilots Ass'n*, 2008 U.S. Dist. LEXIS 94750 (N.D. Ill. Nov. 17, 2008); and
- Lead counsel in several pro bono matters, including a Section 1983 action against the D.C. Department of Corrections.

**Davis, Polk & Wardwell**, Menlo Park, CA and New York, NY May 2002 to Aug. 2002  
*Summer Associate*. Worked in the corporate and tax departments, and received offer.

#### CLERKSHIPS

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**Judge Stanley Marcus, U.S. Court of Appeals for the Eleventh Circuit**, Miami, FL  
Clerk for a one-year term ending September 2005.

**Chief Justice Deborah T. Poritz, The New Jersey Supreme Court**, Trenton, NJ  
Clerk for a one-year term ending September 2004.

#### EDUCATION

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**University of Pennsylvania Law School**, J.D., May 2003

Honors: *Cum Laude*

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Activities: Articles Editor, University of Pennsylvania Law Review

Published comment, *Sustainable Development and Human Rights in the Context of Cambodia*, 151 U. PA. L. REV. 1543 (2003)

**Georgetown University Law Center**, Taxation LL.M., February 2019

**Bowdoin College**, B.A. in Philosophy, May 1997

Honors: *Magna Cum Laude* and Departmental Honors in Philosophy

Activities: Bowdoin Varsity Squash, 4-year member of nationally ranked top-20 team

#### VOLUNTEER ACTIVITIES

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**Legal Aid of D.C.**, Washington, DC

June 2015 to June 2019

*Volunteer*. Represented clients in family law matters, including a protracted child-custody and support case that involved the DC and Maryland courts, multiple hearings, and mediation.

**Beyond Talent**, Washington, DC

Apr. 2007 to Aug. 2008

*Board member and legal advisor.* Director and advisor of non-profit dedicated to helping non-traditional high-school graduates transition into the workforce.

AFFILIATIONS

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D.C. Bar

California Bar (inactive)

American Bar Association, Tax Section

J. Edgar Murdoch American Inn of Court (Tax)