Prof. Del Wright Jr.

UMKC Law School @cryptolawprof wrightdc@umkc.edu

#### **EDUCATION**

Harvard University: The John F. Kennedy School of Government

Cambridge, MA

Master in Public Policy awarded June 1997, concentration in international finance.

University of Chicago: The Law School

Chicago, IL

Juris Doctor awarded June 1996.

University of Maryland

College Park, MD

Bachelor of Science in psychology awarded May 1992.

#### ACADEMIC SCHOLARSHIP

#### **Books**

A SHORT AND HAPPY GUIDE TO BITCOIN, BLOCKCHAIN AND CRYPTO (BOOK). West Academic Publishers (Summer 2020).

LEGAL ISSUES IN BLOCKCHAIN & CRYPTO – IN A NUTSHELL (BOOK). West Academic Publishers (expected Fall 2021).

BLOCKCHAIN LAW. Fastcase Publishers (expected Spring 2022).

BLOCKCHAIN, LAW & POLICY: MATERIALS, PROBLEMS & INTERDISCIPLINARY CONSIDERATIONS. West Academic Publishers (expected Summer 2022).

#### Articles

QUADRATIC VOTING AND BLOCKCHAIN GOVERNANCE, University of Missouri Kansas City Law School Law Review, Blockchain Symposium Issue, Vol. 8821 (Fall 2019).

IMPROPERLY BURDENED: THE UNCERTAIN AND SOMETIMES UNFAIR APPLICATION OF TAX PENALTIES, Virginia Tax Review, Vol 35, No. 1 (Summer 2015).

BOGUS REFUNDS AND BAD PENALTIES: THE FECKLESS AND FIXABLE REFUND PENALTY SYSTEM, Akron Law Review, Vol. 48, No. 3 (Fall 2015).

FINANCIAL ALCHEMY: HOW TAX SHELTERS PROMOTERS USE FINANCIAL PRODUCTS TO BEDEVIL THE IRS (AND HOW THE IRS HELPS THEM), Arizona St. L. J., Vol. 45, Issue 2 (Summer 2013).

REACHING BEYOND ITS GRASP: THE LATEST SETBACK FOR TREASURY'S USE OF RETROACTIVE REGULATIONS TO ATTACK SON-OF-BOSS TRANSACTIONS, BNA Tax Management Real Estate Journal, Vol. 25, No. 11 (November 4, 2009).

# **COURSES TAUGHT** (2021-2022 courses underlined)

Blockchain & Crypto LawBusiness & Personal FinanceBusiness PlanningFederal Income Taxation

<u>Business Associations</u> Federal Tax Controversy & Procedure

Securities Regulation Corporate & Partnership Tax

International Financial Regulation Criminal Procedure
Real Estate Transactions (Practicum) Venture Capital

# S

SELECTED PRESENTATIONS & PANELS	
Select Committee on Blockchain, Financial Technology and Digital Innovation	
<ul> <li>Testified regarding recently-enacted blockchain DAO LLC law</li> </ul>	Fall 2021
Practicing Law Institute (PLI)	
Moderator: Blockchains and the Law	Fall 2021
<ul> <li>Selected Presenter: Blockchain Patents in Africa and Asia</li> </ul>	Fall 2019
Africa Law Tech Festival	C 2021
Selected Presenter: International Regulation of Crypto      Harizontia of Mismi Supraga Level Academy	Summer 2021
<ul> <li>University of Miami Summer Legal Academy</li> <li>Instructor: Blockchain, Bitcoin, Smart Contracts and NFTs</li> </ul>	Summer 2021
Registered Investment Advisors Digital Asset Council	Summer 2021
<ul> <li>Faculty for inaugural financial advisor certification program on digital assets</li> </ul>	Spring 2021
International Symposium on Social Governance and Rule-of-law Development (Nanjing, China)	
<ul> <li>Selected Presenter: Blockchain &amp; Distributed Governance</li> </ul>	Fall 2020
<ul> <li>Selected Presenter: Quadratic Voting on the Blockchain</li> </ul>	Fall 2020
University of Western Cape (South Africa)	_ 44 - 4 - 4
<ul> <li>Presentation: Blockchain, Smart Contracts and Supply Chain</li> </ul>	Fall 2020
Arkansas Law Review Symposium	E 11 2010
Selected Presenter: Tax Issues in Crypto  CEALS.	Fall 2019
SEALS Annual Conference Panel Presentations:	2013 - 2020
<ul> <li>Blockchain &amp; Crypto (2018 – 2020)</li> <li>Tax Policy (2013 – 2015)</li> </ul>	
George Washington Univ. Center for Law, Economics & Finance (C-LEAF)	,
Selected Presenter: Financial Alchemy  Selected Presenter: Financial Alchemy	February 2012
Continuing Legal Education and Community Courses	2014 - 2021
<ul> <li>UMKC Hot Topics in Federal Taxation</li> </ul>	2014 2021
<ul> <li>UMKC Bitcoin and Blockchain Overview (multiple community groups and law firms)</li> </ul>	
<ul> <li>UMKC Non-Fungible Tokens and Applications in the Law</li> </ul>	
<ul> <li>Jackson County Bar Association – Basics of Federal Income Taxation</li> </ul>	
<ul> <li>U.S. Army Judge Advocate General Corps</li> </ul>	
<ul> <li>Law Firms: Tax and Blockchain/Crypto Presentations</li> </ul>	
PROFESSIONAL AND COMMUNITY AFFILIATIONS	
Wyoming Legislative Working Group on Blockchain and Crypto Regulation	2021
Government Blockchain Association	2018-2021
SEALS Global Outreach Committee	2019-2020
Indiana Supreme Court Committee on Rules of Practice and Procedure National Bar Association Assistant General Counsel	2015-2017 2015-2016
National Dat Association Assistant General Counsel	2013-2010

# Professional Membership

- Sixth U.S. Circuit Court of Appeals
- U.S. Tax Court
- District of Columbia Bar
- American Bar Association
- National Bar Association

Kansas, Missouri, Illinois and Indiana High School Referee (Basketball, Football and Soccer) United States Marine Corps Reserve (retired)

# LANGUAGES





#### PROFESSIONAL EXPERIENCE

### University of Missouri -Kansas City

Professor of Law

Kansas City, MO

August 2017 – present

- Publish scholarship on blockchain, tax, securities and FinTech legal issues
- Present to academic, practice, and community groups on blockchain, crypto and tax issues
- Author books on blockchain issues
- Teach upper-level tax, securities, business, and crypto courses
- Director: China Law Program
- Transactional Team Coach
  - **★** Transactional LawMeet National Champion 2018
  - ★ Best Brief 2021

#### Valparaiso University Law School

Valparaiso, IN

Professor of Law

September 2010 – July 2017

- Publish scholarship on tax and financial legal issues
- Teach upper-level tax, finance, business and litigation law courses
  - ★ During my tenure, Valparaiso led the nation in per capital Tax LLM placements

#### Steptoe & Johnson LLP

Washington, DC

Associate: Business Solutions Group

January 2008 – June 2010

- Advised clients on tax-advantaged business structures and operations
- Represented financial institutions and individuals in civil and criminal tax matters
- Manage U.S. Tax Court litigation for firm clients

# United States Department of Justice

Washington, DC

Trial Attorney: Tax Division

January 2003 – January 2008

- Prosecuted white collar crimes and oversaw federal investigations
- Reviewed prosecution recommendations from IRS Agents
- Served on Organized Crime Drug Enforcement Task Force 2006-2007
  - ★ Received Outstanding Attorney Award in 2004 and Special Service Award in 2007

#### Bank of America Securities LLC

Charlotte, NC

Assistant General Counsel: Global Markets Group

*July* 2002 – *December* 2002

- Structured and reviewed proposals for Credit Products and Capital Markets groups
- Negotiated ISDA documents for derivative products

#### Vice President: Structured Capital Markets

*April* 2000 – *January* 2002

- Structured derivatives-based financial products
- Reviewed tax aspects of financial transactions

# Skadden, Arps, Slate, Meagher & Flom LLP

Washington, DC

Associate: Tax & Banking Groups

September 1998 – March 2000

- Drafted tax opinions for financial products
- Drafted and reviewed operating agreements and related documents for clients
- Advised financial institutions on development and use of new financial products

# BankBoston, NA (acquired by Bank of America, NA)

Boston, MA

Associate: Structured Derivatives Group

May 1997 – June 1998

- Researched legal, credit and pricing issues for credit default swaps
- Structured and negotiated ISDA documents for derivative products
- Advised traders on legal and tax issues for financial products

#### TRIAL EXPERIENCE

# U.S. Tax Court

★ Managed litigation and negotiated settlements in over 30 U.S. Tax Court cases, with amounts in controversy over \$1 billion.

#### United States v. May

Served as second chair in a one-defendant, six-week tax fraud trial in Dayton, Ohio.

★ Defendant convicted.

#### United States v. Vasilakos, et al.

Served as second chair in a four-defendant, five-week conspiracy, tax fraud and money laundering trial in Columbus, Ohio.

★ Three of four defendants convicted.

### United States v. Daulton

Served as first chair in a one-defendant, two-week white-collar fraud trial in Cincinnati, Ohio.

**★** Defendant convicted.

Drafted portion of Government's response to defendant's appeal to the Sixth Circuit.

★ Conviction upheld.

### United States v. Pender

Served as second chair in a one-defendant, one-week drug distribution trial in Maryland.

★ Defendant convicted.

#### United States v. Mozee

Served as second chair in a one-defendant, one-week bank fraud trial in Maryland.

★ Defendant convicted.

#### United States v. Hall and Handy

Served as second chair in two-week third retrial of two defendants in multi-million-dollar cross-country drug distribution scheme in Maryland.

★ Defendants convicted.

#### United States v. Ray

Served as first chair in a one-defendant, two-week drug distribution trial in Maryland.

**★** Defendant convicted.