

# JULIAN M. FRAY

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## CURRENT EMPLOYMENT

Northeastern University School of Law, Boston, MA

*Assistant Teaching Professor*

Aug. 2016 – Present

*Visiting Assistant Professor*

Aug. 2014 – Aug. 2016

Courses taught: Federal Income Tax, Corporate Tax, Nonprofit Organizations, Estate Planning

Service: Veteran Law Students Association (Faculty Advisor), Faculty Coordinator for

Volunteer Income Tax Assistance Training Program, Business Law Society (Faculty Advisor)

Law Committees: Curriculum (2017 – 2019), Upper Level Writing (2019), Experiential

Learning (2016 – 2017), Admissions (2016 – 2017)

University Committee: Learning Management Environment Steering Committee (2017 – 2019)

## EDUCATION

Columbia University School of Law, New York, NY

J.D., received May 2008

Activities: *Columbia Law Review*, Senior Editor

Columbia Veterans' Association, Executive Board Member

Research Assistant for Professor Carol Sanger

Honors: Harlan Fiske Stone Scholar

2006 Greer Fellow (for public interest work, based on competitive application)

Boston University School of Law, Boston, MA

LL.M. in Taxation, received May 2013

Honors: Boston University LL.M. Scholar

Amherst College, Amherst, MA

B.A., *cum laude* and *with Distinction*, Law, Jurisprudence, and Social Thought, received May 2005

Honors: C. Scott Porter Fellow, Charles B. Ruggs Fellow, and John Woodruff Simpson Fellow  
(fellowships for graduate study of Law, based on competitive application)

San Antonio Community College, San Antonio, TX

Honors: Raul S. Murguia Scholar – Honors Program, full scholarship

Additional: Speech in Mastering Public Speaking, 5/6/7/8E, Allyn & Bacon, 2004 – 2012.

## TEACHING INTERESTS

Federal Income Tax, Nonprofit Organizations, Tax Policy, Corporate Tax, Trusts and Estates,  
Employee Benefits/Executive Compensation, Partnership Tax

## CLERKSHIP

Honorable Gabrielle R. Wolohojian, Massachusetts Appeals Court, Boston, MA (2013 – 2014)

## WORKS IN PROGRESS

“A Defense of Unreasonable Executive Compensation at Tax-Exempt Organizations” (describing the current regulation of executive compensation at tax exempt organizations).

## PRIOR LEGAL EXPERIENCE

**PricewaterhouseCoopers, LLP**, Boston, MA Oct. 2010 – July 2012  
*Senior Associate.* Provided consulting and compliance services to tax-exempt clients, including colleges and hospitals. Assisted clients in the IRS examination process, including drafting and reviewing information document request responses, participating in weekly conference calls with IRS agents, and participating in and running client calls. Instituted junior associate trainings.

**Ropes & Gray, LLP**, Boston, MA Summer 2007; Sept. 2008 – Sept. 2010  
*Associate.* Provided tax and benefits advice to public, private, and tax-exempt clients, with a focus on colleges and universities. Advised clients on issues such as foreign tax withholding exemptions, required annual filings, and excise tax provisions.

**Honorable Chester J. Straub**, Second Circuit, New York, NY Fall 2007  
*Extern.* Prepared summary judgments and researched and wrote memoranda on various matters. Participated in six-person lecture series led by then-Judge Sonia Sotomayor. Argued moot court proceeding before Second Circuit judges.

**South Carolina Death Penalty Center**, Columbia SC Summer 2006  
*Clerk.* Assisted in the defense of an individual sentenced to death.

## SPEAKING ENGAGEMENTS

- “The Benefits of a Benefit Corp.,” Panel Moderator at the Northeastern Law Review Symposium, “Social Innovation and the Law: Crafting Creative Solutions to Complex Problems” at Northeastern University School of Law, Boston, MA (Mar. 24, 2017).
- Legal Scholarship 4.0 Conference, Northeastern University School of Law, Junior Faculty Works in Progress Panel, October 31, 2015.
- “Social Policy and the Tax System,” Guest lecture in *Social Policy* (Prof. James Bourque), Wheelock College, Master in Social Work Program, Boston, MA (Oct. 18, 2012).
- “Untangling DOMA’s Tax Consequences,” Guest lecture in *The Sociology of Homosexuality* (Prof. John Reeves), Bunker Hill Community College, Boston, MA (Apr. 29, 2009).
- “The Burden of Sex Offender Registries,” Co-presented paper with Professor Jeffrey Fagan (Columbia Law School) at the Open Society Institute, New York, NY (Feb. 2007).

## OTHER EXPERIENCE

**Boston University School of Law**, Boston, MA Summer 2013  
*Career Advisor.* Office of Graduate and International Programs. Counseled students at all stages of the employment process, reviewed résumés and cover letters, maintained alumni networking contacts, and authored an employment handbook for the Graduate Tax Program.

**TJ Technical, LLC**, Subcontracting for Muzak, LLC, Alexandria, VA Jan. 2001 – Nov. 2006  
*Owner (2001-2003), Technical Consultant (2003-2006).* Owned and operated commercial sound system and satellite dish installation company. Managed and supervised multi-employee labor force for installations of sound, video, and satellite systems, negotiated salaries and employment-related agreements, wrote and submitted bid proposals, designed sound system configurations, and performed bookkeeping, payroll, tax estimation, and fieldwork.

**Ferguson, Stein, Chambers, Gresham & Sumter, P.A.**, Charlotte, NC May 2005 – Aug. 2005  
*Clerk.* Conducted legal research, attended court hearings and client meetings, and researched and wrote memoranda regarding proposed damages calculation method for multi-client employment discrimination suit.

**South Carolina Legal Services**, Rock Hill, SC May 2003 – Aug. 2003  
*Clerk.* Prepared witnesses and court documents for criminal cases, performed legal research, and conducted initial client intake interviews for domestic violence victims.

**Hon. Karen L. Thurman, U.S. Representative**, Washington, DC May 2002 – Nov. 2002  
*Legislative/Staff Assistant.* Researched and responded to constituent inquiries, attended caucus meetings and committee hearings, and handled consumer protection and animal welfare issues.

**United States Army**, United States Military Academy, West Point, NY Apr. 1999 – Aug. 2000  
*Admissions Candidate Orientation Visit Program Manager.* Managed overnight visit program for high school students, supervised cadets, digitized program enrollment process, and compiled end of the year statistical data.

**United States Army Reserve**, Poughkeepsie, NY Oct. 1997 – Feb. 2000  
*Private First Class.*  
Awards: Army Achievement Medal, Army Service Ribbon, Sharpshooter: Rifle, Marksman: Grenade.

**Additional**

Admitted to the Massachusetts Bar Dec. 2008  
Boston Bar Association, *Member* 2008 – Present  
Volunteer Income Tax Assistance Program, *Tax Preparer* 2009 – 2011; 2015  
Citizen Schools, Eighth Grade Academy, *Writing Coach*, Boston, MA 2009 – 2010

**Interests**

Kindle-obsessed; Boston sports (but Florida football); Advising college-bound students (admissions, school selection, financial aid).