

JOSHUA D. BLANK

Professor of Law
University of California, Irvine School of Law
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ACADEMIC POSITIONS

UNIVERSITY OF CALIFORNIA, IRVINE SCHOOL OF LAW, Irvine, CA

Professor of Law

July 2018 – Present

Director of the UCI Law in NYC Program

July 2019 – Present

Faculty Director of Strategic Initiatives

July 2019 – June 2023

Honors: Teacher of the Year Award, Association of American Law Schools, 2020

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY

Vice Dean for Technology-Enhanced Education

September 2016 – June 2018

Faculty Director of the Graduate Tax Program

January 2010 – June 2018

Professor of Tax Law

September 2012 – June 2018

Associate Professor of the Practice of Tax Law

January 2010 – August 2012

Acting Assistant Professor of Tax Law

August 2006 – July 2008

Adjunct Professor of Law

July 2018 – Present

Honors: Legal Teaching Award, NYU School of Law Alumni Association, 2017
Podell Distinguished Teaching Award, 2014

RUTGERS SCHOOL OF LAW - NEWARK, Newark, NJ

Assistant Professor of Law

September 2008 – December 2009

Honors: 2009 Student Bar Association Professor of the Year Nominee

HEBREW UNIVERSITY, FACULTY OF LAW, Jerusalem, Israel

Visiting Professor of Law

Winter 2018, Summer 2024 (scheduled)

BOCCONI UNIVERSITY SCHOOL OF LAW, Milan, Italy

Visiting Professor

May 2014

RADZYNER SCHOOL OF LAW, IDC HERZLIYA, Herzliya, Israel

Visiting Professor

Winter 2014

OFFICE OF CHIEF COUNSEL, INTERNAL REVENUE SERVICE, Washington, DC

Visiting Professor

Summer 2009, Summer 2011

SCHOLARLY INTERESTS

Tax Administration and Compliance; Administrative Agency Communication; Taxpayer Privacy and Tax Transparency; Taxation of Business Entities

PUBLICATIONS

Books

AUTOMATED AGENCIES: THE TRANSFORMATION OF GOVERNMENT GUIDANCE (with Leigh Osofsky; under contract, Cambridge University Press, *forthcoming*, 2025)

UNTAXED: THE RICH, THE IRS, AND A NEW APPROACH TO TAX COMPLIANCE (with Ari Glogower; under contract, Cambridge University Press, *forthcoming*, 2024)

CORPORATE TAXATION: EXAMPLES & EXPLANATIONS (with Cheryl D. Block and Ari Glogower, Aspen Publishing, 5th ed., 2022)

THE INCOME TAX MAP: A BIRD'S-EYE VIEW OF FEDERAL INCOME TAXATION FOR LAW STUDENTS (with Shari Motro, West Academic, 17th ed., 2019; 18th ed., 2020; 19th ed., 2021; 20th ed., 2022; 21st ed., 2023)

Articles

Democratic Accountability and Tax Enforcement, 61 HARV. J. ON LEG. __ (forthcoming, 2024) (with Leigh Osofsky)

Democratizing Administrative Law, 73 DUKE L.J. __ (forthcoming, 2024) (with Leigh Osofsky)

Automated Agencies, 107 MINN. L. REV. 2118 (2023) (with Leigh Osofsky)

[reviewed](#) on *TaxProf Blog* by Blaine Saito (Northeastern University), May 19, 2023

The Tax Information Gap at the Top, 108 IOWA L. REV. 1597 (2023) (with Ari Glogower)

When Should Means Matter? The Case of Tax Compliance, 42 VA. TAX REV. 241 (2022) (with Ari Glogower)

Simplicity Lost, 20 PITT. TAX REV. 105 (2022) (with Leigh Osofsky) (symposium contribution)

Redesigning Automated Legal Guidance, REGUL. REV. (2022) (with Leigh Osofsky)

The Inequity of Informal Guidance, 75 VAND. L. REV. 1093 (2022) (with Leigh Osofsky)

[reviewed](#) on *TaxProf Blog* by Sloan Speck (University of Colorado), Sept. 3, 2021

The Trouble with Targeting Tax Shelters, 74 ADMIN. L. REV. 69 (2022) (with Ari Glogower)

Presidential Tax Transparency, 40 YALE L. & POL'Y REV. 1 (2021)

[reviewed](#) in *Tax Notes* by Joseph J. Thorndike (Tax Notes), May 10, 2021

Progressive Tax Procedure, 96 N.Y.U. L. REV. 668 (2021) (with Ari Glogower)

[cited by](#) U.S. Department of Treasury in *The American Families Plan Tax Compliance Agenda* (May 20, 2021)

- Automated Legal Guidance*, 106 CORNELL L. REV. 179 (2020) (with Leigh Osofsky)
[reviewed](#) on JOTWELL by Kristin Hickman (University of Minnesota), Apr. 20, 2021;
[reviewed](#) on Procedurally Taxing by Samantha Galvin (July 6, 2021)
- Legal Calculators and the Tax System*, 16 OHIO ST. TECH. L.J. 73 (2020) (symposium contribution)
(with Leigh Osofsky)
[reviewed](#) on *TaxProf Blog* by Michelle Layser (University of Illinois), Jul. 12, 2019
- The Timing of Tax Transparency*, 90 S. CAL. L. REV. 449 (2017)
- Simplexity: Plain Language and the Tax Law*, 66 EMORY L.J. 189 (2017) (with Leigh Osofsky)
[response](#) by Lawrence Zelenak (Duke University School of Law), EMORY L.J. ONLINE
(2017); recommendations adopted by Administrative Conference of the United States,
ACUS Recommendation 2017-3, 82 Fed. Reg. 61728 (Dec. 14, 2017)
- Collateral Compliance*, 162 U. PA. L. REV. 719 (2014)
[reviewed](#) on JOTWELL by Kristin Hickman (University of Minnesota), Oct. 21, 2014; *quoted*
in *Maehr v. US Department of State*, No. 20-1124 (10th Cir. 2021)
- Reconsidering Corporate Tax Privacy*, 11 N.Y.U. J. L. & BUS. 31 (2014)
lead symposium article; selected as one of 10 leading corporate tax articles published in
2014 and 2015 by *Tax Notes Magazine*, 151 TAX NOTES 207 (Apr. 11, 2016)
- Exporting FATCA*, 142 TAX NOTES 1245 (2014) (with Ruth Mason)
- Corporate Shams*, 87 N.Y.U. L. REV. 1641 (2012) (with Nancy Staudt)
selected as one of *Notable Corporate Tax Law Articles of 2012* by *Tax Notes Magazine*, 139
TAX NOTES 650 (May 6, 2013); *cited in TIFD III-E Inc. v. U.S.*, 8 F.Supp. 142 (D. Conn. 2014)
- In Defense of Individual Tax Privacy*, 61 EMORY L.J. 265 (2011)
reprinted in TRANSPARENCIA FISCAL E DESENVOLVIMENTO (Fiscosoft/Thomson Reuters,
2013).
- When Is Tax Enforcement Publicized?*, 30 VA. TAX REV. 1 (2010) (with Daniel Z. Levin)
- What's Wrong With Shaming Corporate Tax Abuse*, 62 TAX L. REV. 539 (2009)
- Overcoming Overdisclosure: Toward Tax Shelter Detection*, 56 UCLA L. REV. 1629 (2009)
reprinted in IRS RESEARCH BULLETIN: RECENT RESEARCH ON TAX ADMINISTRATION AND
COMPLIANCE, IRS Publication 1500 (2010); 1 REVISTA TRIBUTÁRIA DAS AMÉRICAS (2010)
- Confronting Continuity: A Tradition of Fiction in Corporate Reorganizations*, 2006 COLUM. BUS. L.
REV. 1

Dismissing the Class: A Practical Approach to the Class Action Restriction on the Legal Services Corporation, 110 PENN ST. L. REV. 1 (2005) (with Eric A. Zacks)

reprinted in *Class ACTION LITIGATION AND LIMITATIONS* (Icfai University Press, 2008)

The Device Test in a Unified Rate Regime, 102 TAX NOTES 513 (2004)

Chapters

Corporate Tax Shelters, in *RESEARCH HANDBOOK ON CORPORATE TAXATION* (Reuven Avi-Yonah, ed., Edward Elgar Publishing, 2023) (with Ari Glogower)

United States National Report on Mandatory Disclosure Rules, in *MANDATORY DISCLOSURE RULES* (International Bureau of Fiscal Documentation, 2022)

The Timing of Tax Transparency, in *TAX TRANSPARENCY* (ed. Funda Başaran Yavaşlar and Johanna Hey, International Bureau of Fiscal Documentation, 2019)

Corporate Tax Privacy and Human Rights, in *TAX, INEQUALITY AND HUMAN RIGHTS* (ed. Philip Alston and Nikki Reisch, Oxford University Press, 2019)

United States National Report on Exchange of Information, in *PROCEEDINGS OF 2014 CONGRESS OF EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS* (2015) (with Ruth Mason)

Avoidance Transactions in the United States, in *THE COMMON LAW DOCTRINE OF THE SHAM: REALITY AND PRETENCE IN LAW* (ed. Edwin Simpson and Miranda Stewart, Oxford University Press, 2013) (with Nancy Staudt)

United States National Report on Tax Privacy, in *TAX SECRECY AND TAX TRANSPARENCY - THE RELEVANCE OF CONFIDENTIALITY IN TAX LAW* (Peter Lang GmbH – Internationaler Verlag der Wissenschaften, Frankfurt, Germany) (2013)

Tax Considerations in REIT Mergers and Acquisitions, in *REITS: MERGERS AND ACQUISITIONS* (Law Journal Press, 2006)

Private Equity Funds: Legal Analysis of Structural, ERISA and Securities Issues, in *FINANCIAL PRODUCT FUNDAMENTALS* (ed. Clifford E. Kirsch, PLI, 2005) (contributor)

Critical Federal Income Tax Issues Relating to Corporate Restructurings, in *PLI TAX STRATEGIES FOR CORPORATE ACQUISITIONS, DISPOSITIONS, SPIN-OFFS, JOINT VENTURES, FINANCINGS, REORGANIZATIONS & RESTRUCTURINGS 2003*, PLI Order No. J0-0070 (2003) (contributor)

Tax, Accounting and ERISA Considerations in Takeovers and Freezeouts, in *TAKEOVERS & FREEZEOUTS*, (eds. M. Lipton, et al., Law Journal Press, 2002) (with Peter C. Canellos)

Government Reports

Automated Legal Guidance at Federal Agencies, Report for the Administrative Conference of the United States (with Leigh Osofsky), May 27, 2022

Selected by Administrative Conference of the United States (ACUS) as one of two consultants to study automated legal guidance at US federal agencies; twenty recommendations, based on report, adopted by ACUS, ACUS Recommendation 2012-3, 87 Fed. Reg. 39801 (Jul. 5, 2022)

New York State Bar Association Tax Section Report on Recommendations for Improving the Circular 230 Regulations, 107 TAX NOTES 91 (2005) (substantial contributor)

New York State Bar Association Tax Section Report on Proposed Regulations Regarding Continuity of Interest, 105 TAX NOTES 1521 (2004) (substantial contributor)

New York State Bar Association Tax Section Report on Continuity of Interest and Pre-Closing Stock Value Fluctuation, 102 TAX NOTES 596 (2004) (substantial contributor)

Commentary

Op-ed, *Trump's Tax Withholding Is a Signal*, WALL ST. J., A13, Aug. 30, 2016

Response: Wyden Defends His Tax Form Disclosure Act, WALL ST. J., A12, Sept. 1, 2016

AWARDS AND DISTINCTIONS

Selected by Administrative Conference of the United States (ACUS) to Study Automated Legal Guidance at Federal Agencies, 2021-22 ([press release](#))

National Reporter for the United States, Mandatory Disclosure Rules Conference, Austria, Vienna University of Economics and Business, 2021

Teacher of the Year Award, Association of American Law Schools, 2020

Legal Teaching Award, NYU School of Law Alumni Association, 2017

Podell Distinguished Teaching Award, NYU School of Law, 2014

National Reporter for the United States, Congress of the European Association of Tax Law Professors, Istanbul, Turkey, 2014

National Reporter for the United States, Tax Secrecy and Tax Transparency Conference, Austria, Vienna University of Economics and Business and Orebro University, 2012

Vice Chair, Teaching Taxation Committee, American Bar Association Tax Section, 2009

PRESENTATIONS

Presenter, *Democratizing Administrative Law* (with Leigh Osofsky), Duke Law School, Durham, NC (March, 2024)

Presenter, *Untaxed: The Rich, The IRS, and a New Approach to Tax Compliance* (with Ari Glogower),

Intellectual Life Workshop, University of California, Irvine School of Law, Irvine, CA (November 8, 2023)

Co-presenter, *Untaxed: The Rich, The IRS, and a New Approach to Tax Compliance* (with Ari Glogower), Tax Policy and Economic Inequality Workshop, University of Chicago Law School, Chicago, IL (November 7, 2023)

Presenter, *Democratic Accountability and Tax Enforcement* (with Leigh Osofsky), 116th Annual Conference on Taxation, National Tax Association, Denver, CO (November 2, 2023) (peer-reviewed submission process)

Presenter, *Automated Agencies* (with Leigh Osofsky), Center for Taxpayer Rights, Washington, DC (June 1, 2023)

Presenter, *Automated Agencies* (with Leigh Osofsky), American Bar Association Tax Section, Washington, DC (May 4, 2023)

Discussant, *Taxation of Crypto-Assets*, 5th Annual UCI-Taylor Nelson Amitrano LLP Tax Symposium, Irvine, CA (April 17, 2023)

Presenter, *The Tax Information Gap at the Top* (with Ari Glogower), Teaching Taxation Committee Panel, American Bar Association Tax Section, San Diego, CA (February 10, 2023)

Presenter, *Automated Agencies* (with Leigh Osofsky), Intellectual Life Workshop, University of California, Irvine School of Law, Irvine, CA (October 26, 2022)

Presenter, *Automation of Tax Guidance in the United States* (with Leigh Osofsky), International Tax Law Research Network Conference, University of Belgrade, Belgrade, Serbia, Online Presentation (October 6, 2022)

Presenter, *The Tax Information Gap at the Top* (with Ari Glogower), Law & Society Association Annual Meeting, Lisbon, Portugal (July 13, 2022)

Presenter, *Automated Legal Guidance at Federal Agencies* (with Leigh Osofsky), 77th Plenary Session of the Administrative Conference of the United States, Washington, DC (June 16, 2022)

Presenter, *Automated Legal Guidance at Federal Agencies* (with Leigh Osofsky), Committee on Administration and Management, Public Meeting 1, Administrative Conference of the United States (April 5, 2022)

Presenter, *The Inequity of Informal Guidance* (with Leigh Osofsky), Critical Tax Conference, Villanova University Charles Widger School of Law (April 1, 2022)

Presenter, *The Inequity of Informal Guidance* (with Leigh Osofsky), The Tax Club, New York, NY (March 28, 2022)

Presenter, *The Inequity of Informal Guidance* (with Leigh Osofsky), Intellectual Life Workshop, University of California, Irvine School of Law, Irvine, CA (March 23, 2022)

Discussant, *Developing Countries and the Global Tax Deal*, 4th Annual UCI-A. Lavar Taylor Tax Symposium: The Global Tax Deal and the Changing International Order, Irvine, CA (March 21, 2022)

Presenter, *Presidential Tax Transparency*, UCI Law Tax Law Society, University of California, Irvine School of Law, Irvine, CA (December 1, 2021)

Presenter, *The Inequity of Informal Guidance* (with Leigh Osofsky), 114th Annual Conference on Taxation, National Tax Association, Detroit, MI (November 18, 2021) (peer-reviewed submission process)

Presenter, *The Inequity of Informal Guidance* (with Leigh Osofsky), *Panel: The Service of the Service: Interacting Now and in the Future*, American Bar Association Tax Section, Online Presentation (September 24, 2021)

Discussant, *Impoverishment by Taxation* by Ariel Jurow Kleiman, Intellectual Life Workshop, University of California, Irvine School of Law, Irvine, CA (September 23, 2021)

Presenter, *Tax Shelter Reporting in the United States*, *International Fiscal Association – India Branch*, Online Presentation (September 17, 2021)

Presenter, *Progressive Tax Procedure* (with Ari Glogower), *Critical Junctures/Critical Perspectives and Tax Reform Symposium*, Monash University, Faculty of Law, Melbourne, Australia, Online Presentation (July 15, 2021) (peer-reviewed submission process)

Presenter, *Presidential Tax Transparency*, Intellectual Life Workshop, University of California, Irvine School of Law, Irvine, CA, Online Presentation (July 7, 2021)

National Reporter for the United States, *Mandatory Disclosure Rules Conference*, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Austria, Rust, Austria (July 2, 2021) (peer-reviewed submission process)

Presenter, *The Inequity of Informal Guidance* (with Leigh Osofsky), Law & Society Association Annual Meeting, Chicago, IL (May 27, 2021)

Presenter, *Law & Policy in the Biden-Harris Era: The State of Play in Tax Reform*, University of California, Irvine School of Law, Irvine, CA, Online Presentation (May 20, 2021)

Presenter, *Automated Legal Guidance and Taxation*, Institute of Tax Law at the Centre for Commercial Law Studies, Queen Mary University of London School of Law, London, UK (April 29, 2021)

Presenter, *Automated Legal Guidance* (with Leigh Osofsky), Faculty Workshop, Perspectives on Taxation Presentation Series, University of Minnesota Law School, Minneapolis, MN, Online Presentation (April 21, 2021)

Presenter, *Presidential Tax Transparency*, Faculty Workshop, Stockholm University, Faculty of Law, Stockholm, Sweden, Online Presentation (April 15, 2021)

Presenter, *Progressive Tax Procedure* (with Ari Glogower), Tax Administration Research Centre, University of Exeter Business School, Exeter, United Kingdom, Online Presentation (April 14, 2021)

Presenter, *Presidential Tax Transparency*, Critical Tax Conference, University of California, Irvine School of Law (Irvine, CA), Online Presentation (April 8, 2021)

Discussant, *Panel: Equitable Tax Administration During the COVID-19 Pandemic*, 3rd Annual UCI-A. Lavar Taylor Tax Symposium: Taxation in a Time of Crisis, Irvine, CA, Online Presentation

(February 22, 2021)

Presenter, *Tax Compliance, Information and Disclosure in the United States*, Universidad Panamericana/NYU School of Law, Mexico, Online Presentation (January 19, 2021)

Presenter, *Automated Legal Guidance* (with Leigh Osofsky), Orange County Bar Association, Business & Corporate Law Section, Irvine, CA, Online Presentation (October 28, 2020)

Discussant, *Solidarity Federalism* by Erin F. Delaney & Ruth Mason, Intellectual Life Workshop, University of California, Irvine School of Law, Irvine, CA, Online Presentation (October 14, 2020)

Presenter, *Automated Legal Guidance* (with Leigh Osofsky), Intellectual Life Workshop, University of California, Irvine School of Law, Irvine, CA, Online Presentation (August 19, 2020)

Presenter, *Automated Legal Guidance* (with Leigh Osofsky), Summer Tax Workshop Series, University of Leeds School of Law, London, UK, and Indiana University Maurer School of Law (Bloomington, IN), Online Presentation (July 9, 2020)

Presenter, *Automated Legal Guidance* (with Leigh Osofsky), Faculty Workshop, Southern Methodist University School of Law, Dallas, TX (February 26, 2020)

Presenter, *Automated Legal Guidance* (with Leigh Osofsky), 2nd Annual UCI-A. Lavar Taylor Tax Symposium: Machine Intelligence and the Changing Nature of Tax Practice, Irvine, CA (February 24, 2020)

Presenter, *Automated Legal Guidance* (with Leigh Osofsky), Levin College of Law, University of Florida, Gainesville, FL (January 17, 2020)

Presenter, *Automated Legal Guidance* (with Leigh Osofsky), Tax Policy Colloquium, Boston University School of Law, Boston, MA (December 9, 2019)

Presenter, *Progressive Tax Procedure* (with Ari Glogower), Tax Policy Colloquium, NYU School of Law, New York, NY (December 3, 2019)

Presenter, *Automated Legal Guidance* (with Leigh Osofsky) and *Progressive Tax Procedure* (with Ari Glogower), 112th Annual Conference on Taxation, National Tax Association, Tampa, FL (November 21, 2019) (peer-reviewed submission process)

Discussant, *Democratizing Tax Policy Making* by Clint Wallace, 112th Annual Conference on Taxation, National Tax Association, Tampa, FL (November 21, 2019) (peer-reviewed submission process)

Presenter, *Progressive Tax Procedure* (with Ari Glogower), Tax Policy Colloquium, Loyola Law School-Los Angeles, Los Angeles, CA (November 18, 2019)

Presenter, *Progressive Tax Procedure* (with Ari Glogower), Tax Law Speakers Series, University of San Diego School of Law, San Diego, CA (November 14, 2019)

Presenter, *Progressive Tax Procedure* (with Ari Glogower), Law & Society Association Annual Meeting, Washington, DC (May 31, 2019)

Presenter, *Simplicity: Plain Language and the Tax Law and Legal Calculators and the Tax System* (with Leigh Osofsky), University of Utah S.J. Quinney College of Law, Salt Lake City, Utah (April 10, 2019)

Presenter, *Legal Calculators and the Tax System* (with Leigh Osofsky), Tax Policy Colloquium, Pepperdine School of Law, Malibu, California (March 25, 2019)

Presenter, *Legal Calculators and the Tax System* (with Leigh Osofsky), Artificial Intelligence and the Future of Tax Law and Policy Symposium, Ohio State University Moritz College of Law, Columbus, Ohio (March 22, 2019)

Presenter, *Transparency in Tax Administration* (keynote presentation), 2018 Congress of European Association of Tax Law Professors, Zurich, Switzerland (June 7, 2018)

Presenter, *The Timing of Tax Transparency*, Tax Law Forum, Hebrew University, Jerusalem, Israel (January 1, 2018)

Presenter, *Simplicity: Plain Language and the Tax Law*, with Leigh Osofsky, Teaching Taxation Committee Panel, American Bar Association Tax Section, Austin, TX (September 15, 2017)

Presenter, *Collateral Compliance*, 9th Annual NYU Tax Controversy Forum, New York, NY (June 15, 2017)

Presenter, *The Timing of Tax Transparency*, Faculty Colloquium, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Vienna, Austria (May 8, 2017)

Presenter, *The Timing of Tax Transparency*, Tax Policy Colloquium, Pepperdine School of Law, Malibu, California (February 20, 2017)

Presenter, *The Timing of Tax Transparency*, Queen Mary University of London School of Law, London, United Kingdom (November 14, 2016)

Presenter, *The Timing of Tax Transparency*, Tax Policy Colloquium, Northwestern Pritzker School of Law, Chicago, Illinois (November 2, 2016)

Presenter, *The Timing of Tax Transparency*, Human Rights and Tax in an Unequal World, Center for Human Rights and Global Justice, NYU School of Law, New York, NY (September 23, 2016)

Presenter, *The OECD BEPS Action Reports: Disclosure to the Public and the Taxing Authority*, Amsterdam Centre for Tax Law, University of Amsterdam, Amsterdam, Netherlands (June 1, 2016)

Presenter, *The Timing of Tax Transparency*, Faculty Workshop, Stockholm University Faculty of Law, Stockholm, Sweden (May 27, 2016)

Presenter, *The Timing of Tax Transparency*, Tax Policy Colloquium, Duke University School of Law, Durham, NC (April 7, 2016)

Presenter, *The Timing of Tax Transparency*, Faculty Workshop, University of Virginia School of Law, Charlottesville, VA (April 1, 2016)

Presenter, *Simplexity: Plain Language and the Tax Law*, with Leigh Osofsky, Tax Policy Colloquium, Levin College of Law, University of Florida, Gainesville, FL (January 8, 2016)

Presenter, *Simplexity: Plain Language and the Tax Law*, with Leigh Osofsky, 108th Annual Conference on Taxation, National Tax Association, Boston, MA (November 20, 2015) (peer-reviewed submission process)

Presenter, *The Timing of Tax Transparency*, Tax Administration Conference, University of Washington School of Law, Seattle, WA (October 9, 2015)

Presenter, *The Timing of Tax Transparency, Offentlighet och sekretess inom skatteförvaltningen* (Conference on Transparency and Confidentiality in Tax Administration), University of Gävle, Gävle, Sweden (June 2, 2015)

Discussant, *Limiting Tax Expenditures*, by David Schizer, American Law & Economics Association Annual Meeting, Columbia Law School, New York, NY (May 16, 2015)

Presenter, *Reconsidering Corporate Tax Privacy*, Tax Forum, New York, NY (January 5, 2015)

Presenter, *Reconsidering Corporate Tax Privacy*, Faculty Workshop, Rutgers School of Law-Newark, Newark, NJ (November 19, 2014)

Discussant, *Funding Terror* by Shima Baradaran (Utah) and *Governance of the Global Dirty Money Trail* by Michael Levi (Cardiff University), *Measurement and Data in the Governance of Illicit Activities*, Institute for International Law and Justice, NYU School of Law, New York, NY (November 17, 2014)

Presenter, *Reconsidering Corporate Tax Privacy*, 107th Annual Conference on Taxation, National Tax Association, Santa Fe, NM (November 13, 2014) (peer-reviewed submission process)

Discussant, *IRS Preparer-Level Treatment Tests* by Karen Maskin (Internal Revenue Service) and *Making the Internal Revenue Service Work* by Jon Forman (Oklahoma) and Roberta Mann (Oregon), 107th Annual Conference on Taxation, National Tax Association, Santa Fe, NM (November 13, 2014) (peer-reviewed submission process)

Presenter, *Reconsidering Corporate Tax Privacy*, Faculty Workshop, NYU School of Law, New York, NY (November 10, 2014)

Presenter, *Reconsidering Corporate Tax Privacy*, Faculty Workshop, Perspectives on Taxation Presentation Series, University of Minnesota Law School, Minneapolis, MN (November 4, 2014)

Presenter, *Reconsidering Corporate Tax Privacy*, Faculty Workshop, UNLV William S. Boyd School of Law, Las Vegas, NV (October 21, 2014)

Moderator, *Historical Perspectives on Thomas Piketty's Capital In the Twenty-First Century*, NYU/UCLA Tax Symposium, NYU School of Law, NY, NY (October 3, 2014)

Presenter, *Reconsidering Corporate Tax Privacy*, Faculty Workshop, UC-Irvine School of Law, Irvine, CA (September 16, 2014)

Presenter, *The Future of Online Legal Education*, Beyond the Year of the MOOC, New York University, New York, NY (September 12, 2014)

National Reporter, *United States National Report on Exchange of Information* (with Ruth Mason), 2014 Congress of European Association of Tax Law Professors, Koç University, Istanbul, Turkey (May 30-31, 2014)

Presenter, *Reconsidering Corporate Tax Privacy*, Tax Risk Management: New Approaches to Tax Compliance, The British Academy, Oxford University Centre for Business Taxation, London, United Kingdom (May 15, 2014)

Presenter, *Collateral Compliance*, Corporate and Business Taxation Lecture Series, Oxford University, Oxford, United Kingdom (May 14, 2014)

Presenter, *Reconsidering Corporate Tax Privacy*, Taxation: Current Issues in Law, Policy and Practice, Harvard Law School, Cambridge, MA (April 9, 2014)

Presenter, *Reconsidering Corporate Tax Privacy*, Critical Tax Conference, University of Baltimore, Baltimore, MD (April 5, 2014)

Presenter, *Reconsidering Corporate Tax Privacy*, Symposium: Tax Avoidance and Corporate Social Responsibility, NYU Journal of Law & Business, NYU School of Law, New York, NY (March 25, 2014)

Presenter, *Tax and Criminal Law*, Criminal Law Workshop, NYU School of Law, New York, NY (February 25, 2014)

Presenter, *Collateral Compliance*, NYU School of Law West Coast Tax Alumni Lunch, Los Angeles, CA (February 5, 2014)

Presenter, *Collateral Compliance*, Faculty Workshop, Radzyner School of Law, IDC Herzliya, Herzliya, Israel (December 24, 2013)

Keynote Speaker, *Tax Privacy and Tax Compliance*, Fiscal Transparency and Development Conference, Center for Fiscal Studies, University of Sao Paulo Law School, São Paulo, Brazil (November 28, 2013)

Moderator, *Abusive Tax Planning, Tax Aggressiveness and Tax Planning*, 106th Annual Conference on Taxation, National Tax Association, Tampa, FL (November 21, 2013) (peer-reviewed submission process)

Presenter, *The Future of Online Legal Education*, Symposium: Legal Education Looking Forward, Seton Hall University School of Law, Newark, NJ (October 25, 2013)

Presenter, *Collateral Compliance*, Tax Administration Conference, University of Washington School of Law, Seattle, WA (October 4, 2013)

Participant, *Workshop on Public Finance and Tax Policy*, Berkeley School of Law and Harvard Law School, Berkeley, CA (June 24-28, 2013)

Moderator, *The Future of Corporate Tax Reform: A Debate*, American Bar Association Tax Section, Washington, D.C. (May 10, 2013)

Presenter, *Collateral Compliance*, Faculty Colloquium, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Vienna, Austria (March 18, 2013)

Presenter, *Collateral Compliance*, Tax Policy Workshop, Boston College Law School, Boston, MA (February 27, 2013)

Presenter, *Planning and Penalties*, with Nancy Staudt, 100th Anniversary of the Sixteenth Amendment Conference, USC School of Law, Los Angeles, CA (February 8, 2013)

Presenter, *Collateral Compliance*, Tax Policy Colloquium, UCLA School of Law, Los Angeles, CA (February 7, 2013)

Presenter, *Collateral Compliance*, Tax Policy Colloquium, Levin College of Law, University of Florida, Gainesville, FL (January 7, 2013)

Presenter, *Collateral Compliance*, Tax Policy Workshop, Columbia Law School, New York, NY (November 29, 2012)

Presenter, *Collateral Compliance*, 105th Annual Conference on Taxation, National Tax Association, Providence, RI (November 15, 2012) (peer-reviewed submission process)

Presenter, *Corporate Shams*, with Nancy Staudt, 7th Annual Conference on Empirical Legal Studies (CELS), Stanford Law School, Palo Alto, CA (November 9, 2012)

Moderator, *Business Taxation*, NYU/UCLA Tax Symposium: The Internal Revenue Code at 100, NYU School of Law, NY, NY (October 19, 2012)

National Reporter for the United States, Tax Secrecy and Tax Transparency Conference, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Austria and Orebro University, Sweden, Rust, Austria (July 5, 2012)

Presenter, *Corporate Shams*, with Nancy Staudt, Faculty Colloquium, Rutgers School of Law-Newark, Newark, NJ (April 19, 2012)

Moderator, *Offshore Accounts, Tax Amnesties and Tax Compliance*, NYU School of Law, New York, NY (April 3, 2012)

Presenter, *Collateral Compliance*, Critical Tax Conference, Seton Hall University School of Law, Newark, NJ (March 30, 2012)

Presenter, *Corporate Shams*, with Nancy Staudt, The James Hausman Tax Law and Policy Workshop, University of Toronto Faculty of Law, Toronto, Canada (March 27, 2012)

Presenter, *Corporate Shams*, with Nancy Staudt, Tax Policy Colloquium, Duke University School of Law, Durham, NC (March 21, 2012)

Presenter, *In Defense of Individual Tax Privacy*, Faculty Colloquium, Seton Hall University School of Law, Newark, NJ (February 13, 2012)

Presenter, *Corporate Shams*, with Nancy Staudt, NYU School of Law West Coast Tax Alumni Lunch, Los Angeles, CA (February 8, 2012)

Presenter, *In Defense of Individual Tax Privacy*, Law & Government Society, NYU School of Law, New York, NY (February 4, 2012)

Presenter, *Corporate Shams*, with Nancy Staudt, 104th Annual Conference on Taxation, National Tax Association, New Orleans, LA (November 17, 2011) (peer-reviewed submission process)

Presenter, *In Defense of Individual Tax Privacy*, Tax Policy Colloquium, Loyola Law School-Los Angeles, Los Angeles, CA (November 7, 2011)

Presenter, *Corporate Shams*, with Nancy Staudt, Empirical Tax Law Conference, University of Colorado Law School, Boulder, CO (July 28, 2011)

Discussant, *Do Elite Tax Lawyers Add Value? An Empirical Study of Tax Receivable Agreements*, by Victor Fleischer and Nancy Staudt, Empirical Tax Law Conference, University of Colorado Law School, Boulder, CO (July 28, 2011)

Presenter, *Reconsidering Corporate Tax Privacy*, Junior Tax Faculty Workshop, UC-Irvine School of Law, Irvine, CA (June 27, 2011)

Presenter, *In Defense of Individual Tax Privacy*, Law & Society Association Annual Meeting, San Francisco, CA (June 5, 2011)

Presenter, *In Defense of Individual Tax Privacy*, Tax Policy Colloquium, NYU School of Law, New York, NY (April 14, 2011)

Presenter, *In Defense of Individual Tax Privacy*, Faculty Colloquium, Rutgers School of Law-Newark, Newark, NJ (April 7, 2011)

Presenter, *In Defense of Individual Tax Privacy*, Tax Law Speakers Series, University of San Diego School of Law, San Diego, CA (March 31, 2011)

Presenter, *In Defense of Individual Tax Privacy*, Tax Policy Colloquium, Indiana University Maurer School of Law, Bloomington, IN (February 24, 2011)

Moderator, *Innovation and Capital Gains Tax Policy*, NYU School of Law, New York, NY (December 2, 2010)

Discussant, *On Tax Salience* by David Gamage (Berkeley), 103rd Annual Conference on Taxation, National Tax Association, Chicago, IL (November 18, 2010) (peer-reviewed submission process)

Presenter, *Why Do People Pay Taxes?*, NYU Law Family Day, New York, NY (October 17, 2010)

Presenter, *Corporate Shams*, with Nancy Staudt, Midwest Law & Economics Association Annual Meeting, University of Colorado Law School, Boulder, CO (October 9, 2010)

Presenter, *When Is Tax Enforcement Publicized?*, Law & Society Association Annual Meeting, Chicago, IL (May 28, 2010)

Moderator, *Line Drawing in Taxation*, Law & Society Association Annual Meeting, Chicago, IL (May 28, 2010)

Presenter, *When Is Tax Enforcement Publicized?*, Birmingham Tax Forum, Birmingham, AL (May 4, 2010)

Presenter, *When Is Tax Enforcement Publicized?*, Faculty Colloquium, Rutgers School of Law-Newark, Newark, NJ (April 12, 2010)

Presenter, *When Is Tax Enforcement Publicized?*, Critical Tax Conference, Saint Louis University School of Law, St. Louis, MO (April 10, 2010)

Moderator, *Taxpayer Behavior and Decisions*, 102nd Annual Conference on Taxation, National Tax Association, Denver, CO (November 13, 2009) (peer-reviewed submission process)

Presenter, *Overcoming Overdisclosure: Toward Tax Shelter Detection*, 2009 IRS Research Conference, Georgetown University Law Center, Washington, DC (July 8, 2009)

Presenter, *In Defense of Individual Tax Privacy*, Junior Tax Faculty Workshop, Brooklyn Law School, Brooklyn, NY (June 5, 2009)

Discussant, *The Fiction of Debt and Equity and the Continuity of Interest Doctrine* by Professor Meredith Conway (Suffolk University Law School), Junior Tax Faculty Workshop, Brooklyn Law School, Brooklyn, NY (June 5, 2009)

Discussant, *An Analysis of the Charitable Deduction for Religious Giving* by Professor Shannon McCormack (UC-Davis School of Law), Junior Tax Faculty Workshop, Brooklyn Law School, Brooklyn, NY (June 5, 2009)

Discussant, *Tax Expenditures and Global Labor Mobility* by Professor Ruth Mason (University of Connecticut School of Law), Free Movement in the European Union, Seton Hall University School of Law, Newark, NJ (April 8, 2009)

Presenter, *Overcoming Overdisclosure: Toward Tax Shelter Detection*, 2009 Tax Law Colloquium, Washburn University School of Law, Topeka, KS (March 27, 2009)

Presenter, *Charity and the Tax System*, Philanthropic Public Service Seminar, Rutgers School of Public Affairs and Administration, Newark, NJ (February 26, 2009)

Presenter, *Overcoming Overdisclosure: Toward Tax Shelter Detection*, Tax Policy Colloquium, Southern Methodist University School of Law, Dallas, TX (January 23, 2009)

Presenter, *Overcoming Overdisclosure: Toward Tax Shelter Detection*, Faculty Colloquium, Rutgers School of Law-Newark, Newark, NJ (November 6, 2008)

Presenter, *Overcoming Overdisclosure: Toward Tax Shelter Detection*, Junior Tax Faculty Workshop, NYU School of Law, New York, NY (June 6, 2008)

Discussant, *Defining Debt* by Professor Meredith Conway (Suffolk University Law School), Junior Tax Faculty Workshop, NYU School of Law, New York, NY (June 6, 2008)

Discussant, *Serfs at the Mercy of a Hungry Beast: Aggressive Regressivity, Private Equity, and the Quandry of the St. Luke Imperative* by Professor Bobby Dexter (Chapman University School of Law), Junior Tax Faculty Workshop, NYU School of Law, New York, NY (June 6, 2008)

Presenter, *What's Wrong With Shaming Corporate Tax Abuse*, Tax Lecture Series, University of Connecticut School of Law, Hartford, CT (April 8, 2008)

SELECTED PRESS CLIPS

Gerald Scorse, [*Taxes in America are unfair to most Americans*](#), N.Y. DAILY NEWS, October 24, 2023.

Joseph Thorndike, [*Presidential Tax Disclosure Is Back — Are We Happy Now?*](#), Forbes.com, Jun. 3, 2021.

Allyson Versprille, [*White House Can Use Treasury Pick's Hill Expertise for Tax Goals*](#), Mar. 11, 2021.

Darla Mercado, [*Here's how your taxes would change if Schumer's call for \\$50,000 student loan forgiveness is adopted*](#), CNBC.com, Dec. 8, 2020.

Darla Mercado, [*Here's what's ahead for President-elect Biden's tax plan*](#), CNBC.com, Nov. 10, 2020.

Darla Mercado, [*Trump may be eligible for a tax break after donating his salary to stop the coronavirus*](#), CNBC.com, Mar. 5, 2020.

Karen Sloan, [*West Coast Law School Comes to New York*](#), Law.com, Mar. 3, 2020 (interview regarding *UCI Law in NYC*).

Darla Mercado, [*What we might learn from Trump's tax returns*](#), CNBC.com, Oct. 8, 2019.

Katie Reilly, [*New York Is Trying to Release Trump's State Tax Returns. Here's Why That Might Not Work*](#), TIME, Apr. 10, 2019.

Michael Gormely, [*Bill in Albany could make Trump's NY state income tax return public*](#), NEWSDAY, Apr. 9, 2019.

Josh Kovensky, [*Why Didn't Dems Go After Trump's Tax Returns With Both Guns Blazing?*](#), TALKING POINTS MEMO, Apr. 8, 2019.

Darla Mercado, [*Michael Avenatti allegedly made this tax slip-up. How to avoid it.*](#), CNBC.com, Mar. 26, 2019.

Darla Mercado, [*Taxes and penalties may await wealthy parents in college admissions scam*](#), CNBC.com, Mar. 13, 2019.

Joe Williams, [*Warren's 'wealth tax' to face host of challenges*](#), FoxBusiness.com, Feb. 20, 2019 (interview regarding wealth tax proposals).

Phil Mattingly, [*Donald Trump's tax returns: Why won't he release them?*](#), CNN, Sept. 7, 2016 (television interview regarding Donald Trump's personal tax returns).

Jonathan Curry, [*Trump's Tax Returns Won't Answer Every Question, Experts Say*](#), TAX NOTES, Aug. 3, 2016 (interview regarding Donald Trump's personal tax returns).

Marie Sapirie, [*Is It Time to Disclose Corporate Tax Return Information?*](#), TAX NOTES, Jun. 13, 2016 (profiling *Reconsidering Corporate Tax Privacy* and *The Timing of Tax Transparency*).

Chris Matthews, [*Defending wealthy tax cheats is all the rage these days*](#), FORTUNE, Jun. 25, 2014 (profiling *Exporting FATCA*).

Richard Rubin and Dorothy Gambrell, [*Web Comic: Why Americans Pay Taxes So Faithfully*](#), BLOOMBERGBUSINESSWEEK, April 10, 2014 (presenting findings from *When Is Tax Enforcement Publicized?* in Tax Day comic strip).

Matthew Villmer, [Future Of Virtual Currency Unclear As IRS Develops Regs](#), Law360.com, April 7, 2014 (interview regarding taxation of Bitcoin).

Lee Sheppard, *Should Corporate Tax Returns Be Disclosed?*, 142 TAX NOTES 1381, Mar. 31, 2014 (profiling *Reconsidering Corporate Tax Privacy*).

[Goodbye, tax-free Bitcoin](#), The Lang & O'Leary Exchange, Canadian Broadcast Corporation, Mar. 26, 2014 (television interview regarding taxation of Bitcoin).

Richard Rubin & Carter Dougherty, [Bitcoin Is Property, Not Currency, in Tax System: IRS](#), Bloomberg.com, Mar. 25, 2014 (interview regarding Bitcoin and tax evasion).

Richard Rubin & Carter Dougherty, [Clear Bitcoin Tax Rules Needed, Taxpayer Advocate Says](#), Bloomberg.com, Jan. 9, 2014 (interview regarding Bitcoin and tax evasion).

Dan Bobkoff, [The IRS Can't Take Your Questions. It Will Take Your Return](#), All Things Considered, National Public Radio, October 15, 2013 (interview regarding effect of 2013 federal government shutdown on IRS; click [here](#) for audio).

Richard Rubin, [Privacy Law Conflicts with Fact Finding in Probes of IRS](#), Bloomberg.com, May 30, 2013 (interview regarding tax-exempt status determinations by IRS).

Catherine Rampell, [What Happens if You Don't Pay Your Taxes](#), N.Y. TIMES, April 12, 2013 (profiling *Collateral Compliance*).

Jenny Jones, *Non-Monetary Penalties Can Increase Voluntary Compliance, Professor Says*, STATE TAX NOTES, November 15, 2012 (profiling *Collateral Compliance*).

Alice Hines, [Amex, Cantor Fitzgerald And Pamela Anderson Land On Cyber-Shame Lists Of Tax Delinquents](#), THE HUFFINGTON POST BUSINESS, April 17, 2012 (discussing *What's Wrong With Shaming Corporate Tax Abuse*).

Lynnley Browning, [Odds favor IRS in Supreme Court tax cases: study](#), REUTERS, April 5, 2012 (profiling *Corporate Shams*).

Jeremy Temkin, [Tax Day 2012: Does The Government's P.R. Campaign Increase Compliance?](#), FORBES, April 4, 2012 (profiling *When Is Tax Enforcement Publicized?*).

Thomas Kaplan, [Drawing Fire, Deal Gives Agency Staff Power to See State Workers' Tax Files](#), N.Y. TIMES, February 7, 2012, A22 (interview regarding access to New York state employees' tax returns by state inspector general officials).

Ben Hallman, [Mitt Romney's 2009 Tax Burden Likely Even Lower than 2010, Experts Say](#), THE HUFFINGTON POST BUSINESS, January 24, 2012 (interview regarding Mitt Romney's tax return).

Mark Hamblett, [Conviction of Tax Lawyers in Tax Shelter Case Seen as Deterrent](#), NEW YORK LAW JOURNAL, May 26, 2011 (interview regarding Jenkens & Gilchrist tax shelter trial).

Editorial, [IRS should stop protecting child abductors](#), MINNESOTA STAR TRIBUNE, April 22, 2011 (discussing *In Defense of Individual Tax Privacy*).

Arden Dale, [Lines Blur In Tax Advice](#), DOW JONES FINANCIAL ADVISOR, August 31, 2010 (interview regarding tax shelters and taxpayer disclosure rules).

Arden Dale, [Rich and Famous Stay Hidden in IRS Probe](#), DOW JONES FINANCIAL ADVISOR, July 29, 2010 (interview regarding tax privacy and IRS Voluntary Disclosure Program).

Catherine Rampell, ['Tis the Season for Catching Tax Scofflaws](#), N.Y. TIMES, March 31, 2010 (discussing *When Is Tax Enforcement Publicized?*).

Stephanie Woodrow, [Study: DOJ Ups Publicity of Tax Fraud Before April 15](#), MAIN JUSTICE, March 31, 2010 (discussing *When Is Tax Enforcement Publicized?*).

John Cummings, [Oh the Shame of It!](#), BIG FAT FINANCE BLOG, April 14, 2009 (discussing *What's Wrong With Shaming Corporate Tax Abuse*).

[Shame tax evaders? Not so fast.](#), THE NUDGE BLOG, April 15, 2008 (discussing *What's Wrong With Shaming Corporate Tax Abuse*).

TEACHING

University of California, Irvine School of Law

Corporate Taxation (Fall 2018, Fall 2019, Fall 2020, Fall 2021, Fall 2022, Fall 2023)

Income Taxation (Spring 2019, Fall 2019, Fall 2020, Fall 2021, Fall 2022, Fall 2023)

Tax Practice & Procedure (Spring 2020, Spring 2021, Fall 2021, Fall 2022, Fall 2023)

Tax Practice & Procedure: Writing Credit (Spring 2021)

Tax Writing Credit (Spring 2022, Spring 2023, Spring 2024)

Careers in Tax Seminar (Fall 2022)

New York University School of Law

Income Taxation (Spring 2011, Spring 2012, Spring 2016)

Income Taxation for 1L's (Spring 2014, Spring 2017)

Corporate Tax I (Spring 2008, Summer 2009, Fall 2010, Fall 2012)

Corporate Tax I & II (Fall 2011, Fall 2012, Fall 2013, Fall 2014, Fall 2015, Fall 2016, Fall 2017)

Tax Policy (Fall 2006, Spring 2008, Spring 2009, Spring 2011, Spring 2013, Summer 2016)

Survey of Tax Procedure (Fall 2006, Fall 2007, Summer 2008, Summer 2010, Summer 2012, Summer 2015)

Timing Issues and the Income Tax (Spring 2007, Fall 2007)

Rutgers School of Law-Newark

Federal Income Taxation (Fall 2008, Fall 2009)

Corporate Tax (Spring 2009)

Tax Policy (Fall 2009)

Hebrew University, Faculty of Law

Tax Policy (Winter 2017)

Radzyner School of Law, Interdisciplinary Center (IDC) Herzliya

Tax Policy (Winter 2013)

Bocconi University School of Law

Corporate Tax (May 2014)

Office of Chief Counsel, Internal Revenue Service

Tax Practice and Procedure (Summer 2009, Summer 2011)

SERVICE

University of California – System-wide Service

University Committee on International Education, UC-Irvine Representative (September 2023 – Present)

University of California, Irvine School of Law – University Service

UCI Graduate Council, Member (January 2022-Present)

The Culture of Mentorship Working Group (2021-Present)

Council on Research, Computing and Libraries (CORCL), Member (Fall 2018)

Ph.D. in Accounting Dissertation Committee of Aruhn Venkat, UCI Paul Merage School of Business, Member (2019)

University of California, Irvine School of Law – Law School Service

Director of the UCI Law in NYC Program (July 2019 – Present)

Faculty Director of Strategic Initiatives (July 2019 – July 2023)

Promotion and Tenure Committee, Member (2020-21; 2021-22); Chair (2023-24) (by election)

Admissions Committee, Member (Spring 2019; 2019-20; 2020-21; 2021-22; 2022-23)

Ad Hoc Committee on Law School Professor of Teaching Standards, Member (2022-23)

Mentoring Committee, Member (2021-22)

National Rankings Task Force, Member (2020-2022)

Tax Law Society, Faculty Advisor (2021-Present)

Teaching and Learning Committee, Member (Summer 2020; 2021-22)

Graduate Tax Program Admissions Committee, Member (2018-Present)

LLM Committee, Member (2018-19)

Curriculum Committee, Member (2018-19)

Self-Supporting Degree Program Committee, Member (2018-19)

New York University – University Service

Future of Technology-Enhanced Education Committee, Member (2012 - 2018)

Teaching Technology Committee, Member (2011 – 2018)

NYU Chief Information Officer Search Committee, Member (2016)

New York University School of Law – Law School Service

Vice Dean for Technology-Enhanced Education (2016 – 2018)

Faculty Director of the Graduate Tax Program (2010 – 2018)

Online Education Committee, Chair (2010 – 2018)

Acting Assistant Professor of Tax Law Committee, NYU Law, Member (2010 - 2013), Chair (2013 - 2018)

NYU Law Institute for Executive Education, Board of Advisors (2014-2018)

NYU Classes Transition Committee, Member (2012-2013)

The NYU Law Tax Blog, Moderator (2010 – 2018)

NYU Graduate Tax Program Lunch Series, Moderator (2010 – 2018)

TAX LAW REVIEW, NYU School of Law, Assistant Editor (2006 – 2008)

Service to the Legal Profession and Legal Academy

Teaching Taxation Committee, ABA Tax Section, Vice Chair (2009 – 2013; 2022 – Present)

International Fiscal Association (IFA)-US, Executive Committee, Member (2022 – Present)

Boston University School of Law, Academic Program Review Committee, External Reviewer (November-December 2020)

LEXISNEXIS GRADUATE TAX SERIES, Member of the Board of Editors (2013 – 2018)

REVISTA TRIBUTÁRIA DAS AMÉRICAS, Editorial Board, Member (2010 – 2018)

Membership and Marketing Committee, ABA Tax Section, Vice Chair (2012 – 2013)

2011 Junior Tax Faculty Workshop, UC-Irvine School of Law, Co-organizer (2011)

2012 Junior Tax Faculty Workshop, Co-organizer (2012)

Public Service

Selected by Administrative Conference of the United States (ACUS) to Study Automated Legal Guidance at Federal Agencies, 2021-22 ([press release](#))

Consultant to U.S. Senate Committee on the Budget (2019-20), U.S. House Committee on Ways and Means (2020), and national taxing authorities of New Zealand (2012) and Japan (2013)

OTHER PROFESSIONAL EXPERIENCE

WACHTELL, LIPTON, ROSEN & KATZ, New York, NY

Associate (Tax Department)

October 2002 – July 2006

Advised large corporations and partnerships regarding tax aspects of complex public and private mergers, spin-offs and hostile takeovers.

SULLIVAN & CROMWELL, New York, NY

Summer Associate

May 2001 – August 2001

Assisted in drafting response to IRS challenge of its sale-leaseback transaction and request for IRS private letter ruling concerning revocation of “check-the-box” election.

**OFFICE OF THE ASSISTANT U.S. ATTORNEY GENERAL, CRIMINAL DIVISION,
U.S. DEPARTMENT OF JUSTICE**, Washington, DC

Legal Intern

May 2000 – August 2000

Reviewed evidence and wrote memoranda in connection with espionage cases.

HON. MARIO M. CUOMO, FRIENDS OF MARIO M. CUOMO COMMITTEE, INC., New York, NY

Research Assistant

September 1996 – August 1999

Served as former Governor Cuomo’s research assistant by conducting background research for speeches and writings, editing drafts of speeches and traveling to media and public appearances.

THE WHITE HOUSE, OFFICE OF PRESIDENTIAL PERSONNEL, Washington, DC

Intern

May 1997 – August 1997

Participated in the drafting of memoranda concerning nominees for executive appointments.

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY
LL.M. in Taxation, May 2007 (part-time program)

HARVARD LAW SCHOOL, Cambridge, MA

J.D., *cum laude*, June 2002

Honors: Williston Contracts Competition (2000), 2nd Place Winner

Activities: HARVARD JOURNAL ON LEGISLATION, Staff (1999-2000)

NEW YORK UNIVERSITY, COLLEGE OF ARTS AND SCIENCE, New York, NY

B.A., *summa cum laude*, in Politics; minor in English and American Literature, May 1999

Honors: 1999 Dean's Award for Scholarship

Turner Scholars Group

Phi Beta Kappa

PROFESSIONAL ASSOCIATIONS

American Bar Association, Tax Section, Member

Federal Bar Council, Member

National Tax Association, Member

International Fiscal Association (IFA)-US, Executive Committee, Member (2022-Present, by nomination)

Academia Tributária das Américas - Tax Academy of Americas, Full Member (2009, by nomination)

Tax Forum, New York, NY (2014, by nomination)

Tax Club, New York, NY (2014, by nomination)

American Bar Foundation, Fellow (2015, by nomination)

American College of Tax Counsel, Fellow (2018, by election)

Admitted to practice in New York (2003) and New Jersey (2003)