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Academic Appointments and Professional Experience

University of California, Irvine School of Law, Irvine, CA (07/2015 – present)

Professor of Law (since 07/2017)

Founding Academic Director, Graduate Tax Program (07/2018 – 07/2022)

Assistant Professor of Law (07/2015 – 07/2017)

University of Florida, Levin College of Law, Gainesville, FL (6/2012 – 06/2015)

Assistant Professor of Law

Research and Teaching Visits

- University of British Columbia, Allard School of Law (06/2023).
- Vienna University of Economics and Business (05/2020 (virtual), 04/2022).
- University of Zurich, Zurich, Switzerland (09/2015; 09/2017; 09/2019; 11/2021 (virtual); 10/2023)
- Cegla Visiting Research Fellow, Tel Aviv University, Tel Aviv, Israel (06/2019)
- University of Heidelberg, Heidelberg, Germany (06/2017)

Sullivan & Cromwell LLP, New York, NY (11/2009 – 6/2012)

Associate, Tax Department

Publications

Scholarly Papers

- *Common Sense Recommendations for the Application of Tax Law to Digital Assets* (2023), UC Irvine School of Law Research Paper No. 2024-01, with Jillian Grennan, Tyler Menzer, and Matthew E. Foreman.
- *The Inequitable Taxation of Low- and Mid-Income Performing Artists*, 30 UCLA Ent. L. Rev. 47 (2023).
- *Law, Policy, and the Taxation of Block Rewards*, 175 TAX NOTED FED. 1493 (2022).
- *Taxing Data*, 47 BYU L. Rev. 511 (2022).
 Reviewed at: Charlene D. Luke, [Tax Design for a Data-Rich World](#); Featured in [Could A Data Tax Replace the Corporate Income Tax?](#) (Forbes, Oct. 18, 2022), and in [Data Tax Suggested as Better Option to Collect From Big Business](#) (Tax Notes, Oct. 21, 2022).
- *The Making of International Tax Law: Empirical Evidence from Natural Language Processing*, 24 FLA. TAX. REV. 151 (2020).
 Reviewed in 67 CAN. TAX J. 496 (2019).
- *New Technologies and the Evolution of Tax Compliance*, 39 VA. TAX. REV. 287 (2020) (with

J. Alm, J. Beebe, M. Kirsch, and J. Soled)

- *Blockchain Havens and the Need for Their Internationally Coordinated Regulation*, 20 N.C. J. OF L. AND TECH. 529 (2019). Invited contribution.
- *A Critique of BEAT Critiques*, 10 COLUM. J. TAX. L. TAX MATTERS 148 (2018). Invited contribution.
- *Is All Corporate Tax Planning Good For Shareholders?*, 52 U.C. DAVIS L. REV. 905 (2018).
- *The State Administration of International Tax Avoidance*, 7 HARV. BUS. L. REV. 1 (2017).
Reviewed at: Andrew Hayashi, [Putting a Face To International Tax Avoidance](#).
Included in a peer-selected list of notable international tax articles for 2016. Robert A. Green, *Notable International Tax Articles of 2016*, 155 TAX NOTES 1349 (2016).
- *The Other Eighty Percent: Private Investment Funds, International Tax Avoidance, and Tax-Exempt Investors*, 2016 BYU L. REV. 1516 (2016); Invited contribution.
Reviewed by Ari Glogower on [Taxprof Blog](#).
- *Unilateral Responses to Tax Treaty Abuse: A Functional Approach*, 41 BROOK. J. INT'L L. 1155 (2016); an invited contribution for a symposium "Reconsidering the Tax Treaty".
- *Home-Country Effects of Corporate Inversions*, 90 WASH. L. REV 1 (2015).
Cited by The Joint Committee on Taxation in, [Description of Revenue Provisions Contained in the President's Fiscal Year 2015 Budget Proposal](#) (Dec. 17, 2014).
Reprinted in, TAXATION AND MIGRATION 57 (R.S. Avi-Yonah and J. Slemrod, eds., Kluwer International, 2015).
- *A Conceptual Framework for the Regulation of Cryptocurrencies*, 82 U. CHI. L. REV. DIALOGUE 53 (2015); an invited essay for an online symposium "Grassroots Innovation and Regulatory Adaptation".
- *Reconciling Tax Law and Securities Regulation*, 48 MICH. J. L. REFORM 1 (2014).
- *The Function of Corporate Tax-Residence in Territorial Systems*, 18 CHAPMAN L. REV. 157 (2014); an invited essay for a symposium "Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities".
- *Jurisdiction to Tax Corporations*, 54 B.C. L. REV. 1613 (2013).
Reviewed at: Adam Rosenzweig, [Once a U.S. Corporation Always a U.S. Corporation](#).
- *Are Cryptocurrencies Super Tax Havens?*, 112 MICH. L. REV. FIRST IMPRESSIONS 38 (2013).
Online Essay.
Cited by the Congressional Research Service in a report to Congress, [Bitcoin: Questions, Answers and Analysis of Legal Issues](#); Cited by the European Parliament in, [Virtual Currencies in the Eurosystem: Challenges Ahead](#) (July, 2018); Featured, among others, in Forbes, Politico and Bloomberg TV.
Translated to Turkish and reprinted in, 74 ISTANBUL UNIVERSITY LAW FACULTY JOURNAL 919 (2016).
- *Meaningless Comparisons: Corporate Tax Reform Discourse in the United States*, 32 VA. TAX REV. 133 (2012).
Included in a peer-selected list of notable corporate-tax articles for 2012. Karen C. Burke &

Jordan M. Barry, *Notable Corporate Tax Articles of 2012*, 139 TAX NOTES 650, 651-652 (2013).

- *The Discursive Failure in Comparative Tax Law*, 58 AM. J. COMP. L. 415 (2010).
Reviewed at: Michael Livingston, [Recent Developments in Comparative Tax Theory](#).

Book and Book Chapters

- *United States National Report*, in CRYPTO ASSETS: TAX LAW AND POLICY (IBFD, FORTHCOMING 2024)
- *United States National Report*, in Corporate Tax Residence and Mobility 697 (IBFD, 2017).
- *United States National Report*, in DEPARTURES FROM THE OECD MODEL AND COMMENTARIES: RESERVATIONS, OBSERVATIONS AND POSITIONS IN EU LAW AND TAX TREATIES 537 (G. Maisto, ed., IBFD 2014), with Yariv Brauner.
- GLOBAL PERSPECTIVES ON INCOME TAXATION LAW (Oxford University Press, 2011), with Reuven Avi-Yonah and Nicola Sartori.

Cited by the Supreme Court of Canada in [Canada v. Alta Energy Luxembourg S.A.R.L.](#), 2021 SCC 49.

Practice Articles and other Short Works

- *Book Review: Yariv Brauner (ed.), Research Handbook on International Taxation*, 43 J. OF THE AM. TAX'N ASSOC. 163 (2021)
- *A New Direction For US International Tax Policy : Two Steps Forward, One Step Back?*, INT'L BUREAU OF FISCAL DOCUMENTATION TALKING POINTS, 2021)
- *Is Something Rotten in the Grand Duchy of Luxembourg?*, 84 TAX NOTES INT'L 281 (Oct. 17, 2016) (cover feature).
- *Inversions and Competitiveness: Reflections in the Wake of Pfizer--Allergan*, 41 INT'L TAX J. 39 (2015), with Reuven S. Avi-Yonah.
- *Meaningful Corporate Tax Residence*, 140 TAX NOTES 470 (2013).

Reprinted as the cover feature in 71 TAX NOTES INT'L 725 (2013), cover-title: *In Search of Meaningful Corporate Tax Residence*.

Translated to Japanese and reprinted in, 2014 JAPANESE TAX ASSOCIATION JOURNAL 254 (Winter, 2014).

- *Point & Counterpoint: The Future of Corporate Tax Reform--A Debate*, 33 ABA TAX SECTION NEWS QUARTERLY 1 (Fall 2013) (with Adam Rosenzweig, Deborah Geier, and David Miller).
- *Taxation of Structured Debt in a Low-Rate Environment*, 135 TAX NOTES 323 (2012), with Andrew D. Moin.
- *Comparative Tax Law: Theory and Practice*, 64 BUL. INT'L TAX. 183 (2010), with Reuven Avi-Yonah, Guy Inbar and Linneu Mello.

Education

S.J.D., University of Michigan Law School, Ann Arbor, MI (2009)

Dissertation title: *The Discursive Failure in Comparative Tax Law*.

Faculty Committee: Professor Reuven Avi-Yonah (Chair), Professor Douglas A. Kahn, and Professor Assaf Likhovski.

Michigan Grotius Fellow.

LL.M. (International Taxation), University of Michigan Law School, Ann Arbor, MI (2008)

LL.B., *magna cum laude*, Tel-Aviv University Faculty of Law, Tel Aviv, Israel (2006)

Student Editor, THEORETICAL INQUIRIES IN LAW.

Recipient, Israeli Sciences Foundation Scholarship.

Additional Undergraduate Degree (Political Science), *magna cum laude*, Tel-Aviv University Faculty of Social Sciences, Tel-Aviv, Israel (2006)

Teaching

At UCI: Federal Income Taxation, U.S. International Taxation, Current Issues in Tax Law and Policy, Taxation of Financial Instruments, Tax and Data Analytics, Careers in Tax;

At UF: U.S. International Taxation I, Taxation of Financial Instruments, International Tax Planning, Tax Treaties.

Law School and University Service

- At UCI, Central Campus: Council on Academic Personnel (2023 – current)
- At UCI Law: Founding Academic Director, Tax Program (2018 – 2022), Student Success Committee (2023 – current); Graduate Tax Admissions Committee (2018 – current), Rules and Policies Committee (2022 – 2023), Strategic Planning Committee (Chair, 2020 – 2021), Appointments Committee (2017 – 2018), LL.m. Committee (2015 – 2017), Academic Affairs Committee (2015 – 2016);
- At UCI Paul Merage School of Business: PhD Committee Member: Charles Lee, Stephen Campbell, Tiana Lehmer, Aruhn Venkat.
- At UF Law: Financial Aid Committee (2012 – 2013), Graduate Tax Admissions Committee (2013 – 2015), Judicial Clerkships & Student Placement Committee (2013 – 2014).

Outside Service

- ABA Section on Taxation:
 - Member, Task Force on Taxation of Cryptocurrencies (11/2021 – 10/2023).
 - Primary drafter, ABA Section on Taxation’s Comments to Senate Finance Committee on Taxation of Digital Assets (Sep., 2023).
 - Co-lead drafter, ABA Section on Taxation’s comments on the federal income tax consequences of cryptocurrencies hard forks (Mar., 2018).
 - Contributor, ABA Section on Taxation’s comments on IRS Notice 2014-21 (Mar., 2015).
 - Vice Chair, Teaching Taxation Committee (2013 – 2018)
- Primary drafter, [Letter to Senate Finance Committee in Response to Request for Information Regarding the Taxation of Digital Assets](#) (Sep., 2023).

- Articles and manuscript reviewer: World Tax Journal, Intertax, Florida Tax Review, MIT Press, Journal of Law Finance and Accounting, Stanford Law Review.
- Grants and Adamic Programs Reviewer: Israeli Sciences Foundation, University of California.
- Contributing Editor, Jotwell.com, Tax Section (2014 – 2017).
- Associate Editor, Florida Tax Review (2012 – 2015).

Organized Conferences and Panels

- A. Lavar Taylor / UCI Annual Tax Symposium (primary organizer since 2019).
- 113th Annual Conference on Taxation, 2020, Member of the Organizing Committee.
- The 24th Annual Critical Tax Conference (Virtual, 04/2021, primary organizer).
- Member of the Steering Committee, 11th Annual Junior Tax Workshop, University of California, Irvine School of Law, Irvine, CA (06/2016).
- Panel organizer & moderator, *How to Incorporate International and Comparative Perspectives into the Teaching of Domestic Tax Courses*, American Bar Association Section of Taxation Meeting, Washington, D.C. (05/2016).
- Panel organizer & moderator, *EU State Aid Investigations: Perspectives from Both Sides of the Atlantic*, American Bar Association Section of Taxation Meeting, Washington, D.C. (05/2016).
- Panel organizer, presenter, Crosscutting Program, *Designing a Regulatory System for the Era of Decentralized Virtual Currencies*, Annual Meeting of the Association of American Law Schools, Washington, D.C. (01/2015).

Selected Presentations and other Academic Engagements

- *Should AI Impact How We Teach Tax? Methods, Pros, and Cons*, American Association of Law Schools, 2024 Annual Meeting, Washington DC (01/2024).
- *Taxing Data*, Tax Governance and Justice Workshop, a cooperation between the Faculty of Law, University of Oxford, Tilburg Law School, and the Faculty of Law, University of Lisbon (virtual, 11/2023).
- *Taxing Data as an Instrument of Economic Digital Constitutionalism*, discussant, Università Di Trento (virtual, 11/2023).
- *Taxation of Crypto Assets in the United States*, University of São Paulo Faculty of Law's Crypto-Assts Study Group (virtual, 10/2023).
- *The Future of the Tax Profession*, Panelist. Tax Notes' Taxing Issues Webinar Series (07/2023).
- *Crypto-Assets: Tax Law and Policy*, United States National Reporter. Rust, Austria (06/2023)
- *The Inequitable Taxation of Unsteady Employment*
 - Law and Society Annual Meeting, San Juan, Puerto Rico (06/2023); Discussant (Tax Law and Political Economy)
 - AMT Tax Scholars Workshop, University of San Diego, San Diego, CA (05/2023)
- Law and Society Annual Meeting, San Juan, Puerto Rico (06/2023) – Discussant, Tax Law

and Political Economy

- *Taxing the Metaverse*, Panelist, American Bar Association, Tax Section's May 2023 Meeting, Washington, DC (05/2023)
- *The Inequitable Taxation of Low- and Mid-Income Performing Artists*
 - The 26th Critical Tax Conference, Loyola Law School, LA (04/2023).
- *Taxing Data*
 - Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam, The Netherlands (03/2023). Virtual.
 - University of British Columbia, Allard School of Law, Vancouver, Canada (02/2023). Virtual.
 - The Prescription: Fiscal Policy for Today's Economy, The Tax Policy Center, The Brookings Institution, Washington DC (10/2022). Virtual.
 - The 2020 Global Tax Symposium (12/2020). Virtual.
 - Copenhagen Business School, Conference on Inequality within International Taxation, Virtual (09/2020). Virtual.
 - Law and Society Association 2020 Annual Meeting, Virtual (05/2020)
 - University of Florida, Levin College of Law, 23rd Annual Critical Tax Theory Conference, Virtual (04/2020)
- AALS Annual Meeting 2022, Hot Topics Program: The Promise and Pitfalls of the Global Tax Deal, Panelist (01/2022). Virtual.
- The Copenhagen Business School / Cambridge Workshop Series: Enablers of Financial Crime: Tax, Finance and Societies, Discussant (09/2021). Virtual.
- *Blockchain Havens and International Blockchain Regulation*
 - Orange County Bar Association, Tax Section, Newport Beach, CA (06/2019).
 - Ohio State University, Moritz School of Law. Symposium on AI in Tax Compliance and Enforcement, Columbus, OH (03/2019).
 - University of North Carolina School of Law, Journal of Law and Technology Symposium, Chapel Hill, NC (02/2019).
- *The Making of International Tax Law: Empirical Evidence from Natural Language Processing:*
 - University of California, Irvine School of Law, Faculty Workshop, Irvine, CA (08/2019).
 - Law and Society Annual Meeting, Washington, DC (06/2019)
 - Lorentz Center Conference – How Countries Learn to Tax; Complexity, Legal Transplants and Legal Culture, Leiden University, Leiden, the Netherlands (Feb. 2019).
 - University of Heidelberg Faculty of Law, Heidelberg, Germany (06/2017).
 - The Northern California Tax Professors Roundtable, Hastings Law School, San Francisco, CA (04/2017).

- *Is all Corporate Tax Planning Good for Shareholders?*
 - The National Tax Association 111th Annual Conference on Taxation, New Orleans, LA (11/2018).
 - University of Florida Graduate Tax Program, Tax Law and Policy Seminar, Gainesville, FL (02/2018).
 - University of Utah College of Law, Salt Lake City, UT (02/2018).
 - Southern California Business Law Roundtable, Loyola Law School, Los Angeles, CA (01/2018).
 - University of Toronto, Faculty of Law, Tax Law and Policy Workshop Series, Toronto, Canada (11/2017).
 - University of Pennsylvania Law School, Center for Tax Law and Policy Seminar Series, Philadelphia, PA (10/2017).
- *Destination-Based Cash-Flow Taxation and the International Tax System*, Orange County Bar Association, Tax Section, Newport Beach, CA (07, 2017).
- National Reporter, *Corporate Tax Residence and Mobility*, the 2017 Congress of European Association of Tax Law Professors, Lodz, Poland (06/2017).
- *U.S. Tax Reforms under the Trump Administration:*
 - National Association of Italian Tax Consultants (Associazione Nazionale Tributaristi Italiani), Milan, Italy (05/2017)
 - The Finnish Parliament Annex, Helsinki Finland (05/2017).
 - International Fiscal Association, Finnish Branch, Helsinki, Finland (05/2017).
- *Anti Tax-Avoidance Doctrines in U.S. Tax Law*, Seminar on Abuse of Law, University of Bicocca School of Law, Milan, Italy (05/2017)
- Panelist, *Reform and Simplification: International Tax Developments*, May Meeting of the American Bar Association Section of Taxation, Washington, D.C. (05/2017).
- *The State Administration of International Tax Avoidance:*
 - Tax Development Conference, California State University, Northridge, CA (05/2017)
 - University of Virginia Invitational Conference on International Tax, Charlottesville, VA (11/2016).
 - 3rd Annual Roundtable on Taxation and Tax Policy, Netanya Academic College School of Law, Netanya, Israel (07/2016).
 - Winning the Tax Wars conference, The World Bank, Washington, DC (05/2016).
 - Annual Meeting of the American Law and Economics Association, Harvard Law School, Cambridge, MA (05/2016).
 - Workshop on Corruption and the Role of Tax Havens, City University, London, UK (04/2016).
 - Georgetown University Tax Law and Public Finance Workshop, Washington, DC (03/2016).
 - UCLA School of Law Colloquium on Tax Policy and Public Finance, L.A., CA

- (02/2016).
- Pepperdine Law School Tax Policy Series, Malibu, CA (01/2016).
 - The National Tax Association 108th Annual Conference on Taxation, Boston, MA (11/2015).
 - Third Annual Tax Symposium, University of Washington, Seattle, WA (10/2015).
 - Midwestern Association of Law and Economics Annual Meeting, Lawrence, KS (10/2015).
 - South Eastern Association of Law Schools Annual Meeting, Boca Raton, FL (08/2015).
- *Private Investment Funds and International Tax Avoidance:*
 - Annual Meeting of the South Eastern Association of Law School, Amelia Island, FL (08/2016).
 - 11th Annual Junior Tax Scholars Workshop, University of California, Irvine School of Law, Irvine, CA (06/2016).
 - Brigham Young University Law Review Annual Symposium, Provo, UT (03/2016).
 - *Allocation of Income from a Lawyer's Perspective*, University of Zurich Invitational Seminar: Tax Justice in a Global World, Zurich, Switzerland (06/2016).
 - *Unilateral Responses to Treaty Abuse*, Brooklyn Law School Symposium "Reconsidering the Tax Treaty", Brooklyn, NY (10/2015).
 - *Home-Country Effects of Corporate Inversions*
 - University of Pennsylvania Law School, Center for Tax Law and Policy Seminar Series, Philadelphia, PA (02/2015).
 - The National Tax Association's 107th Annual Conference on Taxation, Santa Fe, NM (11/2014).
 - Conference on Taxation and Migration, American Tax Policy Institute, Washington, DC (10/2014).
 - International Business Law 2014 Scholars' Roundtable, Dennis J. Block Center for the Study of International Business Law, Brooklyn Law School, Brooklyn, NY (10/2014).
 - Webinar "An Introduction to Inversions", hosted by the Center for the Study of Mergers and Acquisitions at Penn State Law School (09/2014).
 - South Eastern Association of Law Schools Annual Meeting, Amelia Island, FL (08/2014).
 - *A Conceptual Framework for the Regulation of Cryptocurrencies*
 - Regulation and Coordination Workshop, Tulane Law School, New Orleans, LA (01/2015).
 - Annual Meeting of the National Association of Consumer Credit Administrators, Albuquerque, NM (06/2014).
 - 9th Annual Junior Tax Scholars Workshop, American University Law School,

Washington, DC (06/2014).

- *Are Cryptocurrencies Super Tax-Havens?*, Teaching Taxation Committee, American Bar Association, Tax Section’s Fall 2014 Meeting, Denver, CO (09/2014).
- *The Function of Corporate Tax Residence in Territorial Systems.*
 - South Eastern Association of Law Schools Annual Meeting, Amelia Island, FL (08/2014).
 - Symposium on “Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities”, Chapman University School of Law, Orange, CA (03/2014).
- *How Bitcoin Challenges the Federal Income Tax System*, symposium “In Bitcoin We Trust? A Forward Look at the Regulation, Use, and Growth of the Digital Currency”, Ohio State University Moritz College of Law, Columbus, OH (02/2014).
- *Reconciling Tax Law and Securities Regulation:*
 - Northwestern University Law School, Colloquium on Advanced Topics in Taxation, Chicago, IL (01/2014).
 - University of Tennessee College of Law, Knoxville, TN (11/2013).
 - South Eastern Association of Law Schools Annual Meeting, Palm Beach, FL (08/2013).
 - Annual Law and Society Conference, Boston, MA (06/2013).
 - 8th Annual Junior Tax Scholars Workshop, University of Miami Law School, Miami, FL (05/2013).
- United States Reporter (with Yariv Brauner), International Bureau of Fiscal Documentation, *Departures from the OECD Model Convention and Commentaries in EU Law and Tax Treaties*, Milan, Italy (11/2013).
- Commentator, Michael S. Kirsch, *Revisiting the Tax Treatment of Citizens Abroad: Reconciling Principle and Practice*, 9th Annual International Tax Symposium, University of Florida Levin College of Law, Gainesville, FL (11/2013).
- Debater, *The Future of Corporate Tax Reform: A Debate*, Teaching Taxation Committee, American Bar Association, Tax Section’s May 2013 Meeting, Washington, DC (05/2013).
- *Jurisdiction to Tax Corporations:*
 - 16th Annual Critical Tax Theory Conference, UC Hastings College of the Law, San-Francisco, CA (04/2013).
 - Florida State University College of Law, Tallahassee, FL (01/2013).
 - *Jurisdiction to Tax Corporations*, 2012 U.S. – China International Tax Conference, Beijing, China (11/2012).
 - University of Kentucky College of Law, Lexington, KY (11/2012).
 - National Centre for Business Law, University of British Columbia Faculty of Law, Vancouver, Canada (10/2012).
 - 2nd Annual Critical Tax Policy Workshop, University of Washington School of Law, Seattle, WA (09/2012).
 - South Eastern Association of Law Schools Annual Meeting (a panel on Tax

Reform in 2012), Amelia Island, FL (08/2012).

- Discussant, 7th Sino-U.S. International Tax Forum roundtable discussions at Peking University Law School, Tsinghua University Law School, Renmin University Law School Central University of Finance and Economics, China Youth University of Political Science, all in Beijing, China (11/2012).
- Commentator, Susan C. Morse, *Startup, LTD.: Tax Planning and Initial incorporation*, 8th Annual International Tax Symposium, University of Florida Levin College of Law, Gainesville, FL (10/2012).
- *Meaningless Comparisons: Corporate Tax Reform Discourse in the United States*
 - Annual Law and Society Conference, Honolulu, HI (06/2012).
 - 5th Annual Critical Tax Conference, Seton Hall Law School, Newark, NJ (03/2012).
- *The Discursive Failure in Comparative Tax Law*
 - Workshop on Comparative Tax Law: Theory and Practice, University of Michigan Law School, Ann Arbor, MI (10/2009).

Selected Media Mentions

- [A Taxing Obligation: Is Crypto Reporting 'Impossible' Under US Law?](#) (CoinTelegraph, Jan. 1, 2024).
- [Does the US have a Crypto 'Tax Loophole' Problem](#), (CoinTelegraph, Jun. 1, 2023).
- [Wyden May Pursue Harlan Crow's Tax Records](#), (Tax Notes, May 4, 2023)
- [Is Your Bored Ape NFT a Work of Art? IRS Will Have to Decide](#) (Bloomberg, Apr. 12, 2023).
- [What Taxpayers Need to Know About Digital Asset Loss Harvesting](#) (Forbes, Jan. 9, 2023).
- [Could A Data Tax Replace the Corporate Income Tax?](#) (Forbes, Oct. 18, 2022).
- [Info Reporting Regime Sets Up IRS Crypto Crackdown](#), (Tax Notes, Oct. 3, 2022).
- [Crypto Crash Weighs on States' Plans for Tax Payment by Bitcoin](#) (Bloomberg, July 5, 2022).
- [Crypto Bill's Tax Measures Answer Many of Industry's Demands](#) (Bloomberg, June 9, 2022).
- [A New Congressional Bill Aims To Spur Crypto's Growth](#) (Time Magazine, June 7, 2022).
- [U.S. Mulling Review of Treaties with Russia Amid Ukraine Crisis](#) (Tax Notes, Mar. 7, 2022).
- [Crypto Tax Compliance Remains Minefield as IRS Leaves Key Questions Unresolved](#) (Coindesk, Feb 23, 2022).
- OpEd: [Your Staking Rewards Are Still Taxable](#) (Coindesk, Feb. 8, 2022).
- [Sverige möjlig vinnare på bolagsskattgolvet](#), Göteborgs-Posten (Oct. 9, 2021, in Swedish).
- [Crypto Doesn't Have to Enable Tax Cheats](#), Washington Post (Aug 27, 2021).
- [Biden Tax Plan Takes Aim at Trump-Era Investment Incentive](#), Wall Street Journal (May 7, 2021)
- [Venture Capitalists Spar Over Biden Plan To Raise Their Taxes](#), NBC News (Apr. 30, 2021).
- [Biden's Capital Gains Tax Plan To Pull Crypto Down To Earth From The Moon?](#),

Cointelegraph (Apr. 30, 2021).

- [Experts Say Trump Tax Report Shows Aggressive Tax Avoidance, Unusually Persistent Losses](#), PolitiFact (Sep. 30, 2020).
- [IRS Placed In No-Win Situation With Trump's Tax Returns](#), Law360 (Sep. 28, 2020).
- [Luxembourg Tries to Shed 'Tax Haven' Label](#), Financial Times (Sep. 14, 2020).
- [Crypto Question on Income Tax Form May Not Be Easy to Answer](#), Bloomberg (Aug. 24, 2020).
- [A Professor's Take on Teaching Tomorrow's Tax Pros](#), Forbes (Apr. 20, 2020).
- [Business of Tax: AI Brings Uncertainty and Opportunity to Tax Practice](#), Tax Notes, (Mar. 2, 2020).
- [Two Years into Trump's Tax Cut, The Results are not Promising](#), Quartz (Dec. 22, 2019).
- [Crypto Holders Still Facing Uncertainty Over Int'l Reporting](#), Law360 (Nov. 22, 2019).
- [We have been promised a Postcard. We didn't get a Postcard](#) (AEI OpEd, Nov. 4, 2019).
- [Warren Medicare Plan May Downplay Economic Impact Of Tax](#), Law360 (Nov. 1, 2019).
- [3 Ways To Disclose Cryptocurrency Transactions To The IRS](#), Law360 (Oct. 25, 2019).
- [IRS Cryptocurrency Guidance Leaves Unanswered Questions](#), Law360 (Oct. 11, 2019).
- [Politico Morning Tax](#), Politico (Oct. 10, 2019).
- [Walmart Dodged Up To \\$2.6 Billion In US Tax Through A "Fictitious" Chinese Entity, Former Executive Say](#), Quartz (Sep. 5, 2019).
- [How Sequoia Capital is Trying to Avoid Taxes on Over a Billion Dollars in Indian Investments](#), Quartz (Jul. 22, 2019).
- [What to Expect When the IRS Alters Its Bitcoin Tax Policy](#), Coinbase (Jun. 7, 2019).
- [Claim That Corporate Tax Avoidance Is Illegal Sparks Debate](#), Tax Notes (May 29, 2019).
- [Despite Call For Repeal, TCJA Almost Certain To Stay](#), Law360 (May 8, 2019)
- [More Free File Problems](#), Politico (Apr. 29, 2019).
- [Blockchain Havens Could Be Next Global Tax Challenge](#), Law360 (Mar. 28, 2019).
- [The Biggest Lesson from Michael Cohen's Explosive Testimony](#), Washington Post (Feb. 28, 2019).
- [Trump Tax Law Spurs Job Creation...for Tax Lawyers and Accountants](#), Wall Street Journal (Feb. 7, 2019).
- [Ohio 1st State To Take Bitcoin For Business Tax Payments](#), Law360 (Nov. 26, 2018).
- Op-ed, [The Reform Promised a Deluge, Delivered a Drop of Foreign Earnings](#), The Hill (Sep. 19, 2018).
- [How Randy Boyd's Company Avoided Paying Millions In Taxes Using A 'Double Irish' Loophole](#), The Tennessean (Jul. 2, 2018).
- Op-ed, [Does the IRS Get A Cut of your Bitcoin Cash?](#), Coindesk (Mar. 30, 2018).

- [Bitcoin billionaire? Don't forget the IRS.](#), Associated Press (Feb. 28, 2018).
- [Is Bitcoin the Future of State Income Tax Payments?](#), Bloomberg (Feb. 27, 2018).
- [Apple's Tax Crunch Leaves Ireland with Sour Aftertaste](#), The Sunday Business Post (Jan. 21, 2018).
- Op-ed, [Mimi Walters Voted for a Tax Plan that will Hurt her Constituents](#), OC Register (Dec. 26, 2017).
- [Court Narrows Order Requiring Coinbase to Give User Data to the IRS](#), ABA Journal (Nov. 30, 2017).
- [I paradisi fiscali a portata di mano: basta il telefonino e le criptomonete](#), Corriere della Sera (Nov. 6, 2017). In Italian.
- [When Apple Soured on Irish Tax Laws, It Turned to a Tiny English Channel Island](#), Ars Technica (Nov. 6, 2017).
- [Bitcoin Start-Ups Are Finding Secret Protection in These Offshore Tax Havens](#), The Street (Aug. 10, 2017).
- [Die USA, ein Steuerparadies](#), Luxemburger Wort (Jun. 8, 2017). In German.
- [Meet The Local Firm that Signed Off on Cat's Tax Plan](#), Crain's Chicago Business (Mar. 17, 2017).
- [EU schließt Schlupflöcher mit Drittstaaten](#), Luxemburger Wort (Feb 21, 2017). In German.
- [AG Recommends Lighter Sentences for LuxLeaks Defendants on Appeal](#), Tax Notes International (Dec. 21, 2016).
- [Every US Taxpayer has Effectively Paid Apple at Least \\$6 in Recent Years](#), Ars Technica (Dec. 8, 2016).
- [Bitcoin Users Who Evade Taxes Are Sought by the I.R.S.](#), New York Times (Nov. 18, 2016).
- [Trump Tax Plan could Lure Silicon Valley Companies' Cash Hoards Back to U.S.](#), Mercury News (Nov. 9, 2016)
- [Tax Refund Leaves Millions in Maltese Coffers but Denies other Countries Billions in Tax](#), Malta Today (Sep. 11, 2016).
- [Apple could Bring Home Billions in Taxes if US Passes a Tax Holiday](#), Ars Technica (Sep. 1, 2016).
- [Apple's \\$14.5 Billion Irish Tax Bill](#), Bloomberg Radio Interview (Aug. 30, 2016).
- [Washington mischt sich ein](#), Luxemburger Wort (Aug. 26, 2016). In German.
- [EU Plan to Monitor Bitcoin Trading Could Deter Tax Evasion](#), TAX NOTES INT'L, Jul. 18, 2016, p. 188,
- [EMC's Overseas Cash Draws Questions from SEC](#), Boston Globe (Jul. 10, 2016).
- [Grand Dodgy](#), The Economist (Jul. 2, 2016).
- [Bitcoin Might Make Tax Havens Obsolete](#), Motherboard (Jun. 22, 2016).
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Professional Admittances and Memberships

- American Bar Association, Section of Taxation
- International Fiscal Association
- New York State (Active)

Military Service

Submarine Officer, Israeli Navy (1995 – 2001)

- Last position held: Chief Engineer, INS Tanin