

# 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

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

As Vice Dean for Technology-Enhanced Education, oversaw online degree programs and worked with faculty to incorporate technology in teaching. As Faculty Director of the Graduate Tax Program, oversaw management of the Graduate Tax Program (400+ students), including curricular planning, adjunct recruitment, alumni outreach and event programming.

*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*

December 2017 – January 2018

BOCCONI UNIVERSITY SCHOOL OF LAW, Milan, Italy

*Visiting Professor*

May 2014

RADZYNER SCHOOL OF LAW, IDC HERZLIYA, Herzliya, Israel

*Visiting Professor*

December 2013 – January 2014

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

*Visiting Professor*

Summer 2009, Summer 2011

## SCHOLARLY INTERESTS

Tax Compliance and Administration; Tax Privacy; Taxation of Business Entities

PUBLICATIONS

*Articles*

*Simplexity and Legal Calculators* (with Leigh Osofsky), *in progress*

*Progressive Tax Procedure* (with Ari Glogower), *in progress*

*Automated Tax Guidance* (with Leigh Osofsky), 15 OHIO ST. TECH. L.J. \_\_ (forthcoming, 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

*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)

*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); quoted in *United States v. Michael Cohen*, No. 18 Cr. 602 (S.D.N.Y. Dec. 7, 2018)) (Government's Sentencing Memorandum)

*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 *THE 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)

### **Short Articles**

*Exporting FATCA*, 142 TAX NOTES 1245 (2014) (with Ruth Mason)

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

### **Works-in-Progress**

*Presidential Tax Privacy*

*Collateral Compliance as Cooperative Federalism*

*Planning and Penalties* (with Nancy Staudt)

### **Books**

THE INCOME TAX MAP: A BIRD'S-EYE VIEW OF FEDERAL INCOME TAXATION FOR LAW STUDENTS (with Shari Motro, West Academic, 17<sup>th</sup> ed., 2019).

### **Book Chapters**

*Re-examining Tax Compliance* (with Omri Marian), in CAMBRIDGE HANDBOOK OF COMPLIANCE (ed. D. Daniel Sokol and Benjamin van Rooij, Cambridge University Press, forthcoming 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) (contributor)

*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**

*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

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

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

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

Presenter, *Simplexity and Legal Calculators* (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, *Simplexity: 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*, 9<sup>th</sup> 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, 108<sup>th</sup> Annual Conference on Taxation, National Tax Association, Boston, MA (November 20, 2015)

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*, 107<sup>th</sup> Annual Conference on Taxation, National Tax Association, Santa Fe, NM (November 13, 2014)
- 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), 107<sup>th</sup> Annual Conference on Taxation, National Tax Association, Santa Fe, NM (November 13, 2014)
- 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*, 106<sup>th</sup> Annual Conference on Taxation, National Tax Association, Tampa, FL (November 21, 2013)

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, 100<sup>th</sup> 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*, 105<sup>th</sup> Annual Conference on Taxation, National Tax Association, Providence, RI (November 15, 2012)

Presenter, *Corporate Shams*, with Nancy Staudt, 7<sup>th</sup> 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, 104<sup>th</sup> Annual Conference on Taxation, National Tax Association, New Orleans, LA (November 17, 2011)

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), 103<sup>rd</sup> Annual Conference on Taxation, National Tax Association, Chicago, IL (November 18, 2010)

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*, 102<sup>nd</sup> Annual Conference on Taxation, National Tax Association, Denver, CO (November 13, 2009)

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

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 *Jenkins & 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)

Income Taxation (Spring 2019)

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

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

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

Curriculum Committee, Member (2018-19)

LLM Committee, Member (2018-19)

Admissions Committee, Member (Spring 2019, 2019-2020)

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, Member (2010 - 2013), Chair (2013 - 2018)

Served as one of primary faculty advisors to Acting Assistant Professors of Tax Law: Leigh Osofsky (2009-11, University of Miami School of Law); Jason Oh (2010-12, UCLA School of Law); Kathleen DeLaney Thomas (2011-13, UNC School of Law); Erin Scharff (2012-14, Arizona State University College of Law); Sloan Speck (2013-2015, University of Colorado Law School); Ari Glogower (2014-2016, Ohio State University Moritz College of Law); Clint Wallace (2015-2017, University of South Carolina School of Law); Ariel Jurow Kleiman (2016-2018, University of San Diego School of Law)

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***

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

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

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

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***

Consultant (pro bono) to national taxing authorities of New Zealand (2012) and Japan (2013)

SELECTED CONFERENCES AND EVENTS ORGANIZED

*7th Annual NYU/UCLA Tax Policy Symposium: New Approaches to Calculation and Allocation of the International Tax Base*, NYU School of Law (Oct. 23, 2017) (co-organizer)

*8th Annual NYU Tax Movie Night!: Tax and Marriage in the Golden Age of Television*, NYU School of Law (April 13, 2017)

*The Presidential Candidates' Tax Plans*, NYU School of Law (October 25, 2016) (featuring Chye-Ching Huang (Center on Budget and Policy Priorities), Benjamin R. Page (Urban-Brookings Tax Policy Center), Kyle Pomerleau (Tax Foundation) and Lily Batchelder (NYU Law))

*Global Tax Conference: Divergent Country Views of Base Erosion and Profit Shifting*, NYU School of Law (October 14, 2016) (day-long conference co-organized with the Amsterdam Centre for Tax Law at University of Amsterdam, the University of São Paulo, and the China International Tax Center of the Central University of Finance and Economics in Beijing)

*The Proposed Section 385 Regulations: Brilliant Tax Policy or Tax Policy Misstep*, NYU School of Law (Oct. 6, 2016) (featuring Robert Stack (Deputy Assistant Secretary (International Tax Affairs), U.S. Treasury), Lucy Farr (Davis Polk & Wardell LLP), James Peaslee (Cleary Gottlieb) and Willard Taylor (Sullivan & Cromwell))

*A New Deal for Old Age: Book Discussion with Anne Alstott* (Yale Law School), NYU School of Law (April 20, 2016)

*7th Annual NYU Tax Movie Night!: The IRS as Sitcom Star*, NYU School of Law (April 8, 2016)

*Celebration of the 70th Anniversary of the NYU Graduate Tax Program and the 20th Anniversary of the International Tax Program*, NYU School of Law (March 24, 2016)

*Using the Administrative Procedure Act to Challenge IRS Guidance*, NYU School of Law (February 4, 2016) (featuring Donald Korb (Sullivan & Cromwell), Kristin Hickman (Minnesota), James Gadwood (Sullivan & Cromwell))

*Cross Border Investment Tax Issues for Hedge Funds, REITs and RICs*, NYU School of Law/Amsterdam Centre on Tax Law Joint Conference (April 30, 2015) (co-organizer)

*6th Annual NYU Tax Movie Night!: Tax and Marriage*, NYU School of Law (April 15, 2015)

*Activist Investors and Tax Planning*, NYU Journal of Law & Business Spring Symposium, NYU School of Law (Feb. 23, 2015) (featuring Deborah Paul (Wachtell Lipton), David Miller (Cadwalader) and Roy Katzovicz (Pershing Square))

*4th Annual NYU/UCLA Tax Policy Symposium – Capital in the Twenty-First Century*, NYU School of Law (Oct. 3, 2014) (co-organizer) (day-long event featuring Thomas Piketty)

*Fixing U.S. International Taxation*, NYU School of Law, featuring Dan Shaviro (NYU), Martin Sullivan (Tax Analysts) and Itai Grinberg (Georgetown) (April 28, 2014)

*5th Annual NYU Tax Movie Night!: Tax and the City*, NYU School of Law (April 3, 2014)



*Nordic Dual Income Taxes and Value-Added Taxes*, NYU School of Law, featuring Roger Osterman (Stockholm) and Peter Melz (Stockholm) (April 2, 2014)

*Abusive Tax Planning, Tax Aggressiveness and Tax Penalties*, 2013 National Tax Association Annual Meeting, featuring Alex Raskolnikov (Columbia), Karie Davis-Nozemack (Georgia Institute of Technology), Del Wright Jr. (Valparaiso) and Sarah Lawsky (UC-Irvine) (November 22, 2013).

*Corporate Expatriation*, NYU Law/International Fiscal Association, NYU School of Law, featuring Willard Taylor (Sullivan & Cromwell), Aislish Finnerty (Arthur Cox LLP), Craig Hiller (Ernst & Young LLP) and John Steines (NYU) (October 23, 2013)

*The Future of Corporate Tax Reform: A Debate*, American Bar Association Tax Section, Teaching Taxation Committee, featuring Adam Rosenzweig (Washington University), Deborah A. Geier (Cleveland-Marshall), Omri Marian (Florida) and David Miller (Cadwalader) (May 10, 2013)

*Pathways to Tax Reform Series: The Future of Pass-Through Entity Taxation*, NYU School of Law, featuring Mark Warren (U.S. House Committee on Ways & Means) and Willard Taylor (Sullivan & Cromwell; NYU) (April 22, 2013)

*Pathways to Tax Reform Series: Progressive Consumption Taxation: The X Tax Revisited*, NYU School of Law, featuring Alan Viard (AEI) (April 3, 2013)

*4th Annual NYU Tax Movie Night!: To Pay or Not To Pay: Tax Dilemmas in Sitcoms* (Thurs., March 28, 2013)

*Pathways to Tax Reform Series: The Supplemental Expenditure Tax*, NYU School of Law, featuring Victor Thuronyi (IMF) (March 6, 2013)

*Pathways to Tax Reform Series, Cliffs Forever?: Tax reform and the Future of Fiscal Policy*, Milbank Forum, NYU School of Law, featuring Roseanne Altshuler (Rutgers), David Kamin (NYU Law) and Dan Shaviro (NYU Law) (February 20, 2013)

*Federal Payroll Taxes: Why Should We Care? What Should Be Done?*, NYU School of Law, featuring Willard Taylor (Sullivan & Cromwell LLP), Deborah Schenk and John Buckley (House Ways & Means Committee) (December 3, 2012)

*2nd Annual NYU/UCLA Tax Policy Symposium – The Internal Revenue Code at 100*, NYU School of Law (October 19, 2012) (co-organizer).

*Thinking Outside the Box, But Inside a Tank*, American Bar Association Tax Section, Teaching Taxation Committee, featuring Donald Marron (Urban Institute) and Diane Lim Rogers (Concord Coalition) (May 2012) (co-organizer)

*We're Not Broke*, NYU School of Law, panel discussion featuring Karin Hayes (director), Lee Sheppard (Tax Notes), Jim Henry (former Chief Economist of McKinsey & Co.) and Michael Schler (Cravath) (April 11, 2012)

*Offshore Accounts, Tax Amnesties and Tax Compliance*, NYU School of Law, featuring Professor Leandra Lederman (Indiana-Bloomington), Diana Erbson (DLA Piper), Robert Fink (Kostelanetz & Fink) and Lee Sheppard (Tax Notes) (April 3, 2012).

*3rd Annual NYU Tax Movie Night!: First Encounters with the Income Tax*, NYU School of Law (March 29, 2012)

*Accounting for Tax Uncertainty*, NYU School of Law, featuring David Spencer, '99, LL.M. '00 (BNP Paribas) (March 1, 2012).

*The Future of Corporate Tax Reform*, NYU School of Law, featuring Reuven Avi-Yonah (University of Michigan Law School), Deborah Schenk (NYU), Dan Shaviro (NYU) and Deborah Paul (Wachtell, Lipton, Rosen & Katz) (October 4, 2011).

*Tax Reform Redux: Lessons Learned*, American Bar Association Tax Section, Teaching Taxation Committee, featuring Janice Mays (House Ways and Means Committee), Thomas A. Barthold (Joint Committee on Taxation) and Mark A. Weinberger (E&Y) (May 6, 2011) (co-organizer)

*Anti-Abuse Tax Rules: A Global Perspective*, NYU School of Law, featuring Professor Judith Freedman (Oxford), Michael Lang (WU) and John Steines (NYU) (April 12, 2011).

*2nd Annual NYU Tax Movie Night!: From Ralph Kramden to Homer Simpson: Tax Compliance Attitudes in Sitcoms*, NYU School of Law (April 7, 2011)

*Innovation and Capital Gains Tax Policy*, NYU School of Law, featuring Victor Fleischer (University of Colorado Law School); David S. Miller, Cadwalader, Wickersham & Taft LLP; William Weigel, Davis, Polk & Wardwell LLP. (December 2, 2010)

*1st Annual NYU Tax Movie Night!: An Inconvenient Tax*, NYU School of Law, screening followed by a discussion featuring Dan Shaviro (NYU School of Law), Lee Sheppard (Tax Notes) and Vincent Vittorio (producer). (April 19, 2010)

*Checking Up on Health Care Tax Reform*, NYU School of Law, featuring Len Burman (Maxwell School, Syracuse University), Amy Monahan (University of Minnesota Law School), Sylvia Law (NYU Law) and Lily Batchelder (NYU Law). (March 4, 2010)

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 his speeches and writings, editing drafts of his speeches and traveling with him 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

National Tax Association, Member

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)