

Omri Marian

Assistant Professor of Law
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Academic Appointments and Professional Experience

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

Assistant Professor of Law

- Courses: U.S. International Taxation I; International Tax Planning; Tax Treaties; Taxation of Financial Instruments.
- Service: Financial Aid Committee (2012 – 2013); Graduate Tax Admissions Committee (2013 – present); Judicial Clerkships & Student Placement Committee (2013 – present).

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

Tax Associate

Publications

Law Review Articles

- *Home-Country Effects of Corporate Inversions*, 90 WASH. L. REV. __ (forthcoming, 2015)
- *Reconciling Tax Law and Securities Regulation*, 48 MICH. J. L. REFORM __ (forthcoming, 2014).
- *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](#) (concluding that the article “provides one of the first modern realistic avenues out of a perennial problem in the international tax literature”).

- *Meaningless Comparisons: Corporate Tax Reform Discourse in the United States*, 32 VA. TAX REV. 133 (2012).

Featured 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) (peer-reviewed).

Reviewed at: Michael Livingston, [Recent Developments in Comparative Tax Theory](#) (calling the article an “immensely important service” to the field of comparative tax law).

Books and Book Chapters

- *United States 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.

Essays and other Writings

- *The Function of Corporate Tax-Residence in Territorial Systems*, 18 CHAPMAN L. REV. ____ (forthcoming, 2014). Prepared for a symposium on “Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities”.
- *Are Cryptocurrencies Super Tax Havens?*, 112 MICH. L. REV. FIRST IMPRESSIONS 38 (2013).
Cited by the Congressional Research Service in a report to Congress, [Bitcoin: Questions, Answers and Analysis of Legal Issues](#) (Dec., 2013); Featured, among others, in Forbes, Politico and Bloomberg TV.
- *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).
- *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).
- *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 (conference proceedings).
- *The Successes and Failures of the Outside Director in the Israeli Market*, 4 CORPORATIONS 75 (2007), in Hebrew.

Work in Progress

- *Financial Regulation in the Age of Decentralization* (scholarly article).
- *Tax Planning for the Masses!* (scholarly article).
- *U.S. Income Taxation of Pooled Bitcoin Mining* (practice article).

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)

Selected Presentations and other Engagements

- [Panel confirmed] Panel organizer, presenter, *Designing a Regulatory System for the Era of Decentralized Virtual Currencies*, Crosscutting Program, Annual Meeting of the Association of American Law Schools, Washington, D.C. (expected, 01/2015).
- [Presentation confirmed] *Home-Country Effects of Corporate Inversions*, The National Tax Association's 107th Annual Conference on Taxation, Santa Fe, NM (expected, 11/2014).
- [Presentation confirmed] *Home-Country Effects of Corporate Inversions*, Conference on Taxation and Migration, American Tax Policy Institute, Washington, DC (expected, 10/2014).
- [Presentation confirmed] *Home-Country Effects of Corporate Inversions*, International Business Law 2014 Scholars' Roundtable, Dennis J. Block Center for the Study of International Business Law, Brooklyn Law School, Brooklyn, NY (expected, 09/2014).
- [Presentation confirmed] *Are Cryptocurrencies Super Tax-Havens?*, Teaching Taxation Committee, American Bar Association, Tax Section's Fall 2014 Meeting, Denver, CO (expected, 09/2014).
- Presented *Home-Country Effects of Corporate Inversions; The Function of Corporate Tax Residence in Territorial Systems*. Discussant, *Tax Policy Discussion Group*. Moderator, *Tax Policy Discussion Group*; Panel on *Tax and Democracy*. All at the South Eastern Association of Law Schools Annual Meeting, Amelia Island, FL (08/2014).
- Presented *Designing a Regulatory System of the Bitcoin Era*, Annual Meeting of the National Association of Consumer Credit Administrators, Albuquerque, NM (06/2014).
- Presented *Designing a Tax System for the Bitcoin Era*, 9th Annual Junior Tax Scholars Workshop, American University Law School, Washington, DC (06/2014).
- Presented *The Function of Corporate Tax Residence in Territorial Systems*, symposium on "Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities", Chapman University School of Law, Orange, CA (03/2014).
- Presented *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).
- Presented *Consult Your Own Tax Advisor: Rethinking Tax Disclosure in Registered Offerings*, Colloquium on Advanced Topics in Taxation, Northwestern University Law School, Chicago, IL (01/2014).
- United States Reporter (with Yariv Brauner), International Bureau of Fiscal Documentation (IBFD), *Departures from the OECD Model Convention and Commentaries in EU Law and Tax Treaties*, Milan, Italy (11/2013).
- Presented *Consult Your Own Tax Advisor: Rethinking Tax Disclosure in Registered Offerings*, University of Tennessee College of Law, Knoxville, TN (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).
- Presented *Consult Your Own Tax Advisor: Rethinking Tax Disclosure in Registered*

Offerings; discussant, *Tax Policy Discussion Group*, South Eastern Association of Law Schools Annual Meeting, Palm Beach, FL (08/2013).

- Presented *Consult Your Own Tax Advisor: Rethinking Tax Disclosure in Registered Offerings*, Annual Law and Society Conference, Boston, MA (06/2013).
- Presented *Consult Your Own Tax Advisor: Rethinking Tax Disclosure in Registered Offerings*, 8th Annual Junior Tax Scholars Workshop, University of Miami Law School, Miami, FL (05/2013).
- 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).
- Presented *Jurisdiction to Tax Corporations*, 16th Annual Critical Tax Theory Conference, UC Hastings College of the Law, San-Francisco, CA (04/2013).
- Presented *Meaningful Corporate Tax Residence*, Florida State University College of Law, Tallahassee, FL (01/2013).
- Presented *Jurisdiction to Tax Corporations*, 2012 U.S. – China International Tax Conference, Beijing, China (11/2012).
- 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).
- Presented *Jurisdiction to Tax Corporations*, University of Kentucky College of Law, Lexington, KY (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).
- Presented *Jurisdiction to Tax Corporations*, National Centre for Business Law, University of British Columbia Faculty of Law, Vancouver, Canada (10/2012).
- Presented *Jurisdiction to Tax Corporations*, 2nd Annual Critical Tax Policy Workshop, University of Washington School of Law, Seattle, WA (09/2012).
- Presented *Jurisdiction to Tax Corporations*, South Eastern Association of Law Schools Annual Meeting (a panel on Tax Reform in 2012), Amelia Island, FL (08/2012).
- Presented *Meaningless Comparisons: Corporate Tax Reform Discourse in the United States*, Annual Law and Society Conference, Honolulu, HI (06/2012).
- Presented *Meaningless Comparisons: Corporate Tax Reform Discourse in the United States*, 15th Annual Critical Tax Conference, Seton Hall Law School, Newark, NJ (03/2012).
- Presented *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).

Other Contributions

- Associate Editor, Florida Tax Review (2012 – present).
- Contributing Editor, Jotwell.com, Tax Section (2014 – present).

Media Appearances

- Interviewed for Margaret Burow, [*Australian Tax Office Bitcoin Guidance May Lead to Double Taxation*](#), Worldwide Tax Daily (Aug. 22, 2014).
- Interviewed for Danny Bradbury, [*Europe Inches Towards a Decision on Bitcoin VAT*](#), CoinDesk (Aug. 16, 2014).
- Quoted in Kashmir Hill, [*How I Paid My Bitcoin Taxes*](#), Forbes (Apr. 15, 2014).
- TV Interview for Bloomberg TV's morning show "In the Loop with Betty Liu", [*Can you Use Bitcoin for a Tax Haven?*](#) (Apr. 14, 2014).
- Interviewed for Eric Kroh, [*More Guidance Sought on Bitcoin and Other Virtual Currencies*](#), Tax Notes Today (Apr. 4, 2014).
- Interviewed for Mackenzie Weinger, [*Politico Morning Tax*](#), POLITICO (Apr. 3, 2014).
- Interviewed for Joe McKnight, [*IRS Virtual Currency Guidance Helpful, but Enforcement Unclear, Say Some Experts*](#), Washington Internet Daily (Mar. 27, 2014).
- Interviewed for Victor Fleischer, [*Taxes Won't Kill Bitcoin, but Tax Reporting Might*](#), The New York Times (Mar. 26, 2014).
- Interviewed for Ama Sarfo, [*IRS Bitcoin Decision Spells Trouble for Retail Use*](#), Law360.com (Mar. 26, 2014).
- Interviewed for Florida's 89.1 WUFT-FM; discussed IRS Bitcoin Guidance (Mar. 26, 2014).
- Interviewed for WCJB TV-20's News at 6:00; discussed IRS Bitcoin Guidance (Mar. 26, 2014).
- Op-ed, [*IRS Makes Sense of Bitcoin Taxation: Initial Reaction to Notice 2014-21*](#), Taxprof Blog (Mar. 26, 2014).
- Interviewed for Lauren French, [*Say Goodbye to Tax-Free Bitcoins in the U.S.*](#), POLITICO (Mar. 26, 2014).
- Interviewed for John D. McKinnon and Ryan Traci, [*IRS Says Bitcoin is Property, Not Currency*](#), The Wall Street Journal (Mar. 25, 2014).
- Interviewed for Stephanie Soong Johnston, [*News Analysis: The Tax Implications of Bitcoin*](#), Worldwide Tax Daily (Mar. 17, 2014).
- Interviewed for Drew Singer, [*The Bitcoin Boom: A Currency for Tax Evasion*](#), Law360.com (Jan. 29, 2014).
- Interviewed for Drew Singer, [*The Bitcoin Boom: IRS Mum On Digital Currency*](#), Law360.com (Jan. 28, 2014).
- Quoted in, Adam Pasick, [*Singapore Figured out how to Tax Bitcoin – Treat it Like a Product, Not Money*](#), Quartz.com (Jan. 9, 2014).
- Interviewed for Laura Saunders, [*How will the IRS Tax Bitcoin?*](#), The Wall Street Journal (Dec. 20, 2013).
- Interviewed for Aaron Sankin, [*Bitcoin is the Offshore Tax Haven of the Future*](#), The Daily Dot (Oct 10, 2013).
- Quoted in Robert W. Wood, [*Bitcoin Is Biggest Loser In Silk Road Meltdown---IRS Wins Big*](#),

Forbes (Oct. 5, 2013).

- Quoted in Michael Klein, [*Bitcoin – Virtual Financial Innovation or Tax Haven?*](#), The Cayman Islands Journal (Oct. 2, 2013)
- Quoted in Sasha Chavkin, [*From West Africa to Tibet, New Locales Enter the Offshore Secrecy Market*](#), The International Consortium of Investigative Journalists (Sept. 18, 2013).
- Quoted in Kashmir Hill, [*Congress is Nervous about this Whole Bitcoin Thing*](#), Forbes (Aug. 15, 2013).
- Interviewed for Lauren French, [*Bitcoin: Tax Haven of the Future*](#), POLITICO (Aug. 10, 2013).
- Quoted in Robert W. Wood, [*Bitcoin: Tax Evasion Currency*](#), Forbes (Aug. 7, 2013).
- Quoted in Jason Zweig, [*How to Owe Capital-Gains Taxes Without Even Trying*](#), The Wall Street Journal (Jan. 18, 2013).

Military Service

Submarine Officer, Israeli Navy (1995 – 2001)

Last position held: 1st Engineering Officer onboard a Gal-Class submarine

Professional Admittances and Memberships

American Bar Association, Tax Section

New York State Bar Association

United States Tax Court