

Education

Yale Law School, JD (1999)
Editor, Yale Law and Policy Review

Williams College, BA *cum laude* in Political Economy (1994)

Teaching

Brooklyn Law School

Vice Dean (2017-2018), Professor of Law (2010-) (on leave 2019-2020), Associate Professor of Law (2007-2010), Assistant Professor of Law (2004-2007)

Teaching: Federal Income Tax; Corporate Tax; International Tax; Tax Policy

New York University School of Law

Visiting Professor of Law, Faculty Director of the Graduate Tax Program (2019-2020)

Teaching: Corporate Tax I&II; Tax Policy

Host of the podcast The Tax Maven

Publications

FATCA, the U.S. Congressional Black Caucus, and the OECD Blacklist, 168 Tax Notes 95 (2020)

The Social Enterprise Life Cycle in THE CAMBRIDGE HANDBOOK OF SOCIAL ENTERPRISE LAW (with Dana Brakman Reiser) (Cambridge University Press 2018)

FEDERAL TAXATION OF CORPORATIONS AND CORPORATE TRANSACTIONS (with Brad Borden) (Aspen 2018)

SOCIAL ENTERPRISE AND THE LAW: TRUST, PUBLIC BENEFIT, AND CAPITAL MARKETS (with Dana Brakman Reiser) (Oxford University Press 2017)

Text, Intent and Taxation in the United States, the United Kingdom and France in THE ROUTLEDGE COMPANION TO TAX AVOIDANCE RESEARCH (with Lawrence Solan & Lukasz Stankiewicz) (2017)

Financing the Benefit Corporation (with Dana Brakman Reiser), 40 SEATTLE UNIVERSITY LAW REVIEW 793 (2017)

Reconsidering the Tax Treaty (with Rebecca Kysar), 41 BROOKLYN JOURNAL OF INTERNATIONAL LAW 967 (2016)

SE(c)(3): A Tax Regime to Catalyze Social Enterprise Crowdfunding (with Dana Brakman Reiser), 90 INDIANA LAW JOURNAL 1091 (2015)

Creative Financing for Social Enterprise (with Dana Brakman Reiser), 12 STANFORD SOCIAL INNOVATION REVIEW 50 (2014)

Space Madness: Tax Expenditures and Economic Substance, 99 CORNELL LAW REVIEW ONLINE 151 (2014)

Hunting Stag with FLY Paper: A Hybrid Financial Instrument for Social Enterprise (with Dana Brakman Reiser), 54 BOSTON COLLEGE LAW REVIEW 1495 (2013)

The Tax Expenditure Budget is a Zombie Accountant, 46 UC DAVIS LAW REVIEW 265 (2012)

Neither Rules nor Standards, 87 NOTRE DAME LAW REVIEW 537 (2011)

Tax Deregulation, 86 NYU LAW REVIEW 387 (2011)

More Cooperation, Less Uniformity: Tax Deharmonization and the Future of the International Tax Regime, 84 TULANE LAW REVIEW 125 (2009)

The Incomplete Global Market for Tax Information, 49 BOSTON COLLEGE LAW REVIEW 605 (2008)

Taxation as a Global Socio-Legal Phenomenon (with Diane M. Ring, Allison Christians and Adam Rosenzweig), 14 ILSA JOURNAL OF INTERNATIONAL AND COMPARATIVE LAW 303 (2008)

Philosopher Kings and International Tax: A New Approach to Tax Havens, Tax Flight and International Tax Cooperation, 58 HASTINGS LAW JOURNAL 911 (2007)

Tax Shelters and the Code: Navigating Between Text and Intent (with Larry Solan), 26 VIRGINIA TAX REVIEW 879 (2007)

Attractive Complexity: Tax Deregulation, the Check-the-Box Election and the Future of Tax Simplification, 34 HOFSTRA LAW REVIEW 405 (2005)

Works in Progress

FOR-PROFIT PHILANTHROPY (with Dana Brakman Reiser) (forthcoming Oxford University Press)

TAXATION AS FREEDOM (forthcoming Oxford University Press)

A Constitutional Moment for Cross-Border Taxation

Experience

Debevoise & Plimpton

Tax Associate (2001-2004)

Cravath, Swaine & Moore

Tax Associate (1999-2001), Summer Associate (1998)

KPMG

Transfer Pricing Research Assistant (1995-1996)

Selected Activities

Member of Magistrate Judge Merit Selection Panel of the United States District Court for the Eastern District of New York (2005-)

Member of Executive Committee of the New York State Bar Association Tax Section (2011-)

Member of the American College of Tax Counsel (2016-)

Member of the Board of Directors of New York City Audubon (2020-)

Member of the New York State Bar's Committee on Professional Ethics (2020-)