

JON ENDEAN

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ACADEMIC APPOINTMENTS

BROOKLYN LAW SCHOOL, Brooklyn, NY 2024–Present

Assistant Professor of Law
Courses taught: Federal Income Taxation; Corporate Taxation
Committees: Workshops Committee, Academic Standards Committee

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY 2022–2024

Visiting Assistant Professor of Tax Law
Courses taught: Corporate Tax I & II; Tax Policy Seminar; Partnership Taxation
Assistant Editor, *Tax Law Review*

EDUCATION

YALE LAW SCHOOL, JD, 2016

Editor, *Yale Law and Policy Review*
Ludwig Center for Community and Economic Development Clinic
Extern, U.S. Attorney's Office for the District of Connecticut

RICE UNIVERSITY, BA, *cum laude*, in Sociology, 2011

Awarded Departmental Honors, Outstanding Senior Award
Honors thesis: *Informal Relationships Matter: Network Brokers and the White House Fellows Program*
Instructor, “An Olympic Fanfare: What the Olympic Games Mean in Our Society” (student-taught course offered to fellow undergraduates for academic credit)

PUBLICATIONS

Tariffs as Taxes: A Framework for Understanding Delegation of the Taxing Power, 63 SAN DIEGO L. REV. ____ (forthcoming 2026), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5421134.

“For Tax Purposes”: *The Vital Role Tax Incongruities Play in Shaping the Tax Law*, 78 TAX L. REV. ____ (forthcoming 2025), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4535525.

A Payoff to Second Best Pragmatism: Rethinking Entity Classification for Foreign Companies, 14 N.Y.U. J.L. & BUS. 311 (2017), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2967149.

WORKS IN PROGRESS

The Relationship Between Corporate Trends and the Tax Law (work in progress)

This paper examines long-term trends among U.S. corporations—trends like the dwindling number of corporations that make dividend distributions, changes in the profile of U.S. equity

ownership—and shows how each of these trends has specific tax laws that have created an incentive for this trend to become manifest. Rather than focusing on the incidence of the corporate tax on capital, labor, and consumers, this paper looks at the effect of the system of tax laws on corporate holders of capital, labor, and consumers.

PRESENTATIONS

Tariffs as Taxes

- Cardozo-Fordham Metropolitan Junior Scholars Workshop, Fordham Law School (September 5, 2025)

Rethinking Valuation

- Cardozo Metropolitan Junior Scholars' Workshop, Cardozo Law School (September 20, 2024)
- Junior Tax Scholars Workshop, University of Wisconsin Law School (June 29, 2024)

“For Tax Purposes”: The Vital Role Tax Incongruities Play in Shaping the Tax Law

- ACP Scholarship Clinic, NYU School of Law (April 21, 2023)
- Lawyering Scholarship Colloquium, NYU School of Law (April 14, 2023)
- Lawyering Scholarship Colloquium, NYU School of Law (July 27, 2023)

Pillar Two: A Step Towards Ending Base Erosion?

- Quarterly Meeting of the New York State Bar Association Tax Section's “Under 10” Group (November 15, 2022)

The Foreign Tax Credit Proposed Regulations

- Quarterly Meeting of the New York State Bar Association Tax Section's “Under 10” Group (September 19, 2019)

PROFESSIONAL EXPERIENCE

COVINGTON & BURLING LLP, New York, NY

2017–2022

Associate. Negotiated and drafted tax provisions of agreements in connection with M&A transactions. Analyzed tax consequences of taxable transactions and tax-free reorganizations. Drafted legal opinions for clients on various question of tax law. Pro bono work included helping form tax-exempt organizations, assisting nonprofit organizations comply with obligations under section 501(c)(3) of the Code, and serving as counsel to Professor John Inazu as *amicus curiae* in *Our Lady of Guadalupe School v. Morrissey-Berru*, 140 S. Ct. 2049 (2020).

SIMPSON THACHER & BARTLETT LLP, New York, NY

2016–2017

Associate. Advised clients on bankruptcy and restructuring matters by helping negotiate restructuring support agreements and plans of reorganization. Drafted memos regarding litigation strategy and pleadings to be filed in bankruptcy court. (Summer Associate, Hong Kong & New York, 2015.)

NEW YORK STATE ATTORNEY GENERAL'S OFFICE, New York, NY

Summer 2014

Law Student Intern. Assisted in the investigation of civil matters, drafted motions to dismiss and for summary judgment, and helped craft legal arguments in preparation for the office's defense of state officials.

BAR ADMISSIONS

New York (2017)