

## **CURRICULUM VITAE**

### **EDWARD D. KLEINBARD**

Ivadelle and Theodore Johnson Professor in Law and Business  
University of Southern California Gould School of Law  
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#### **EMPLOYMENT**

Fall 2015	Visiting Professor of Law, Stanford Law School
2014 -	University of Southern California Gould School of Law <i>Ivadelle and Theodore Johnson Professor in Law and Business</i>
2009- 2014	University of Southern California Gould School of Law <i>Professor of Law</i>
2007-2009	U.S. Congress Joint Committee on Taxation <i>Chief of Staff</i>
1985-2007	Cleary Gottlieb Steen & Hamilton LLP <i>Partner</i>
1977-1984	Cleary, Gottlieb, Steen & Hamilton <i>Associate</i>
1976-1977	Cravath, Swaine & Moore <i>Associate</i>

#### **OTHER PROFESSIONAL ASSOCIATIONS**

2012 – Present	Fellow, The Century Foundation
2013 – 2015	International Fellow, C.D. Howe Institute (Toronto, CA)

#### **EDUCATION**

1973-1976	Yale Law School
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JD, Yale Law Journal Articles Editor

1969-1973

Brown University  
B.A., Medieval and Renaissance Studies, *Magna Cum Laude*,  
M.A., History

## **ACADEMIC HONORS AND AWARDS**

Tax Notes International, *Person of the Year, 2016* (85 Tax Notes Int'l 13 (Jan. 2, 2017)) (along with Margrethe Vestager (EU Commissioner of Competition); Michael Noonan (Irish Finance Minister); and Jack Lew (US Treasury Secretary)).

## **PUBLICATIONS**

### **Books**

*Federal Income Taxation*, 17<sup>th</sup> ed. (2017) (Coauthor with Joseph Bankman, Daniel Shaviro and Kirk Stark, joining as of 17<sup>th</sup> edition; primarily responsible for reorganization of book's structure and first four chapters)

*We Are Better Than This: How Government Should Spend Our Money* (Oxford U. Press, 2014)

### **Tax Law and Policy Articles and Book Chapters**

*The Right Tax at the Right Time* (working paper)  
[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2878949](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2878949)

*Capital Taxation in an Age of Inequality*  
(Accepted, So. Cal. L. Rev.)  
[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2838532](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2838532)

*The Trojan Horse of Corporate Integration*, 152 Tax Notes 957 (Aug. 15, 2016)  
(reviewed at <http://tax.jotwell.com/trojan-horse-or-merely-a-mask-for-the-costume-ball/>)

*U.S. Corporate Income Tax and its Spillovers*, International Monetary Fund Working Paper WP/16/127 (Jul. 2016) (with Kimberly Clausing and Thornton Matheson)

*Stateless Income And Its Remedies* (book chapter in *Global Tax Fairness*, Oxford U Press, Thomas Pogge and Krishen Mehta, eds., 2016)

*Why Corporate Tax Reform Can Happen*, 147 Tax Notes 91 (Apr. 6, 2015)

*Invisible Man: Losing Sight of the Real Adam Smith*, Commonweal Magazine (online November 2014)

*Competitiveness Has Nothing to Do With It*, 144 Tax Notes 1055 (Sept. 1, 2014)

*Corporate Tax Reform, Business Tax Reform, Or Capital Income Tax Reform?* (Transcript of Keynote Address), 18 Chapman L. Rev. 1 (2014)

*In Praise of the Tax Policy Center's Microsimulation Model: A Comment on "Curbing Tax Expenditures,"* in *Pathways to Fiscal Reform in the United States* (MIT Press 2014) (comment)

*Through a Latte, Darkly: Starbucks' Stateless Income Planning,* 139 Tax Notes 1515 (Jun. 24, 2013).

*Corporate Capital and Labor Stuffing in the New Tax Rate Environment,* Mar. 26, 2013  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2239360](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2239360)

*Why Tax Revenues Must Rise,* Feb. 14, 2013  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2201823](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2201823)

*Stateless Income's Challenge to Tax Policy, Part 2,* 136 Tax Notes 1431 (Sept. 17, 2012)

*Paul Ryan's Roadmap to Inequality,* 136 Tax Notes 1195 (2012)

*The Better Base Case,* 135 Tax Notes 1237 (2012) (with Joseph Rosenberg)

*The Lessons of Stateless Income,* 65 Tax Law Rev. 99 (2011)

*Stateless Income,* 11 Florida Tax Rev. 699 (2011)

*The Role of Tax Reform in Deficit Reduction,* 133 Tax Notes 1105 (2011)

*Herman Cain's 9-9-9 Plan,* 133 Tax Notes 469 (2011)

*Stateless Income's Challenge to Tax Policy,* 132 Tax Notes 1021 (2011)

*Tax Expenditure Framework Legislation,* 63 National Tax J. 353 (2010)

*An American Dual Income Tax: Nordic Precedents,* 5 Nw. J.L. & Soc. Pol'y 41 (2010)

*Constitutional Kreplach,* 128 Tax Notes 755 (2010)

*The Congress Within a Congress: How Tax Expenditures Distort Our Budget and Our Political Process,* 36 Ohio Northern L. Rev. 1 (2010)

*A Revenue Estimate Case Study: The Repatriation Holiday Revisited,* 120 Tax Notes 1191 (2008) (with Patrick Driessen)

*Rehabilitating the Business Income Tax,* The Hamilton Project at the Brookings Institution (2007). (<http://www1.hamiltonproject.org/views/papers/200706kleinbard.htm>)

*Designing an Income Tax on Capital,* a chapter in *Taxing Capital Income,* The Urban Institute Press (2007)

*Throw Territorial Taxation From the Train,* 114 Tax Notes 547 (2007)

*Is It Time to Liquidate LIFO?,* 113 Tax Notes 237 (2006) (with George A. Plesko and Corey M. Goodman)

*The Business Enterprise Income Tax: A Prospectus*, 106 Tax Notes 97 (2005)

*Taxing Convertible Debt: A Layman's Perspective*, 56 SMU Law Review 453 (2003)

*Competitive Convergence in the Financial Service Markets*, 81 Taxes 225 (2003) (U. Chicago invitational conference paper)

*The U.S. Taxation of Equity Derivative Instruments*, Chap. 24 in *The Handbook of Equity Derivatives*. New York: John Wiley & Sons, Inc. (2000)

*The Role of Mark-to-Market Accounting in a Realization-Based Tax System*, 75 Taxes 788 (1997) (with Thomas L. Evans) (U. Chicago invitational conference paper)

*Short Sales and Short Sale Principles in Contemporary Applications*, Chap. 17 in N.Y.U. Fifty-Third Institute on Federal Taxation. New York: Matthew Bender, 1995 (with Erika W. Nijenhuis)

*Risky and Riskless Positions in Securities*, 71 Taxes 12 (1993) (U. Chicago invitational conference paper)

*Equity Derivative Products: Financial Innovation's Newest Challenge to the Tax System*, 69 Texas Law Review 6 (1991)

*Beyond Good and Evil Debt (And Debt Hedges): A Cost of Capital Allowance System*, 67 Taxes 943 (1989) (U. Chicago invitational conference paper)

*Business Hedges After Arkansas Best*, 43 Tax Law Review 393 (1988) (with Suzanne F. Greenberg)

*The Miracle of Compound Interest: Interest Deferral and Discount After 1982*, 38 Tax Law Review 365 (1983) (with Peter C. Canellos).

### **Representative Tax Practice and Short Publications**

*Three Cheers for Dave Camp*, 138 Tax Notes 619 (Feb. 4, 2013)

*Stateless Income and Offshore Financial Centers*, Caymans Financial Review 2011

*Everything I Know About New Financial Products I Learned From DECS*, Practicing Law Institute, Tax Law and Practice Course Handbook Series #457 (Annually; 2011-1999) (with Erika W. Nijenhuis)

*Where Can We Stand to Gain Perspective?*, in *Toward Tax Reform: Recommendations for President Obama's Task Force* (a compilation of invited essays published by Tax Analysts in Fall 2009)

*Systematic Underinvestment in Straddle Rules*, 125 Tax Notes 1301 (December 21, 2009) (a compilation of invited essays, "Examining the Straddle Rules After 25 Years").

*A Holistic Approach to Business Tax Reform*, 114 Tax Notes 90 (2007)

*IRS Should Release Schedules M-3, Not Entire Corporate Tax Returns*, 110 Tax Notes 1485 (2006) (with Peter C. Canellos)

*Proposed Treasury Regulations Offer Dealers and Traders Safe Harbor for Section 475 Mark-to-Market Valuations*, 19 Journal of Taxation and Regulation of Financial Institutions 5 (September/October 2005)

*Disclosing Book-Tax Differences*, 96 Tax Notes 999 (2002) (with Peter C. Canellos)

*Contingent Interest Convertible Bonds and the Economic Accrual Regime*, 95 Tax Notes 1949 (2002) (with Erika W. Nijenhuis and William L. McRae)

*A Short Course in Valuing Derivatives*, 94 Tax Notes 380 (2002)

*Some Thoughts on Market Valuation of Derivatives*, 91 Tax Notes 1173 (2001)

*Corporate Tax Shelters and Corporate Tax Management*, 51 The Tax Executive 231 (1999)

*Final Tax Regulations Governing Contingent Payment Debt Obligations*, 72 Tax Notes 499 (1996) (with Erika W. Nijenhuis and Rekha Vemireddy)

### **Representative Editorial and General Readership Publications**

*Apple's Ireland Tax Avoidance Should Spur Major Reforms*

The Hill, Sept. 6, 2016

<http://thehill.com/blogs/pundits-blog/finance/294453-apples-ireland-tax-avoidance-should-spur-major-reforms>

*The Myths Behind Apple's Manufactured Tax Crisis*,

Financial Times, Sept. 5, 2016

<http://tinyurl.com/zgoc2yz>

*U.S. Treasury Publishes White Paper in Support of Tax Avoiders*

The Hill, Aug. 29, 2016

<http://thehill.com/blogs/pundits-blog/economy-budget/293642-us-treasury-rallies-in-support-of-tax-avoiders>

*Trump's Pushback on Tax Return Release Reveal True Ambitions*

The Hill, Aug. 5, 2016

<http://thehill.com/blogs/pundits-blog/presidential-campaign/290555-trumps-pushback-on-tax-return-release-reveal-true>

*Our Debt Ceiling Nightmare*

Huffington Post, Oct. 21, 2015

[http://www.huffingtonpost.com/edward-d-kleinbard/our-debt-ceiling-nightmar\\_b\\_8339102.html](http://www.huffingtonpost.com/edward-d-kleinbard/our-debt-ceiling-nightmar_b_8339102.html)

*Directors Need to Focus on Corporate Tax Reform*

Agenda Week (A Financial Times Service), Aug. 24, 2015

*The Worst Tax Breaks: Don't Let the Rich Move to Puerto Rico*

*New York Times, Room For Debate, Apr. 14, 2015*  
<http://www.nytimes.com/roomfordebate/2015/04/14/the-worst-tax-breaks/stop-letting-the-rich-move-to-puerto-rico-as-a-tax-haven>

*A Republican Ruse to Make Tax Cuts Look Good*  
*New York Times, Jan. 2, 2015*  
[http://www.nytimes.com/2015/01/03/opinion/a-republican-ruse-to-make-tax-cuts-look-good.html?\\_r=1](http://www.nytimes.com/2015/01/03/opinion/a-republican-ruse-to-make-tax-cuts-look-good.html?_r=1)

*Don't Soak the Rich*  
*New York Times, Oct. 9, 2014*  
[http://www.nytimes.com/2014/10/10/opinion/dont-soak-the-rich.html?\\_r=0](http://www.nytimes.com/2014/10/10/opinion/dont-soak-the-rich.html?_r=0)

*Tax Inversions Must Be Stopped Now,*  
*Wall St. J., July 21, 2014*  
<http://online.wsj.com/articles/edward-d-kleinbard-tax-inversions-must-be-stopped-now-1405984126>

*Inequality Exists – Ask The Middle Class*  
*Bloomberg View, Aug. 5, 2014*  
<http://www.bloombergview.com/articles/2014-08-04/there-s-no-defense-for-today-s-income-inequality>

*There's No Defense for Today's Income Inequality*  
*Bloomberg View, Aug. 4, 2014*  
<http://www.bloombergview.com/articles/2014-08-04/there-s-no-defense-for-today-s-income-inequality>

*Tax Inversions Must Be Stopped Now*  
*Wall St. J., Jul. 21, 2014*  
<http://online.wsj.com/articles/edward-d-kleinbard-tax-inversions-must-be-stopped-now-1405984126>

*Transparency is an Essential First Step*  
*New York Times, May 30, 2013*  
<http://www.nytimes.com/roomfordebate/2013/05/30/how-multinationals-can-best-be-taxed/corporate-transparency-is-an-essential-first-step-for-tax-fairness>

*3 Ways to Relieve our Tax Hangovers*  
*CNN.com, Apr. 22, 2013*  
<http://www.cnn.com/2013/04/20/opinion/kleinbard-tax-burden/index.html?iref=allsearch>

*The Debt Ceiling's Escape Hatch*  
*New York Times, Jan. 9, 2013*  
[http://www.nytimes.com/2013/01/10/opinion/an-escape-hatch-for-the-debt-ceiling.html?\\_r=0](http://www.nytimes.com/2013/01/10/opinion/an-escape-hatch-for-the-debt-ceiling.html?_r=0)

*The Hidden Hand of Government Spending, Regulation (Fall 2010)*

*The Better Base Case*  
[http://www.huffingtonpost.com/edward-d-kleinbard/the-better-base-case\\_b\\_2131169.html](http://www.huffingtonpost.com/edward-d-kleinbard/the-better-base-case_b_2131169.html)

*The Math Doesn't Add Up*

<http://www.nytimes.com/roomfordebate/2012/08/16/should-we-stop-taxing-capital-gains/the-math-doesnt-add-up>

*Tax Planning or Tax Cheating? Laws that Encourage Corporate Tax Havens are Bad for America*

<http://www.latimes.com/news/opinion/commentary/la-oe-kleinbard-tax-cheats-20120907,0,6526020.story>

*Tax Fairness and Fairness in Tax Data Reporting*

[http://www.huffingtonpost.com/edward-d-kleinbard/tax-fairness-and-fairness\\_b\\_1733059.html](http://www.huffingtonpost.com/edward-d-kleinbard/tax-fairness-and-fairness_b_1733059.html)

*Did Romney enable a company's abusive tax shelter? (with Peter Canellos)*

<http://www.cnn.com/2012/08/08/opinion/canellos-kleinbard-romney-taxes/>

*Why won't Romney release more tax returns? (with Peter Canellos)*

[http://www.cnn.com/2012/07/18/opinion/kleinbard-canellos-romney-tax/index.html?hpt=hp\\_c2](http://www.cnn.com/2012/07/18/opinion/kleinbard-canellos-romney-tax/index.html?hpt=hp_c2)

*The Taxing Power and the ACA: Cravenness Is Not Unconstitutional*

[http://www.huffingtonpost.com/edward-d-kleinbard/the-taxing-power-and-the- b\\_1635361.html](http://www.huffingtonpost.com/edward-d-kleinbard/the-taxing-power-and-the- b_1635361.html)

*Mitt Romney's Marvelously Unburdened Income*

[http://www.huffingtonpost.com/edward-d-kleinbard/mitt-romney-taxes\\_b\\_1235218.html](http://www.huffingtonpost.com/edward-d-kleinbard/mitt-romney-taxes_b_1235218.html)

*Rich Man Whining*

[http://www.huffingtonpost.com/edward-d-kleinbard/income-tax-cuts\\_b\\_934386.html](http://www.huffingtonpost.com/edward-d-kleinbard/income-tax-cuts_b_934386.html)

*Why Bother With Government?*

[http://www.huffingtonpost.com/edward-d-kleinbard/why-bother-with-governmen\\_b\\_927506.html](http://www.huffingtonpost.com/edward-d-kleinbard/why-bother-with-governmen_b_927506.html)

*Machiavelli on Tax Policy*

[http://www.huffingtonpost.com/edward-d-kleinbard/machiavelli-on-tax-policy\\_b\\_886307.html](http://www.huffingtonpost.com/edward-d-kleinbard/machiavelli-on-tax-policy_b_886307.html)

*The Global Tax Avoidance Dance*

[http://www.huffingtonpost.com/edward-d-kleinbard/the-global-tax-avoidance- b\\_843318.html](http://www.huffingtonpost.com/edward-d-kleinbard/the-global-tax-avoidance- b_843318.html)

*Sacred Tax Cows: It's Them or Us*

[http://www.huffingtonpost.com/edward-d-kleinbard/sacred-tax-cows-its-them\\_b\\_677514.html](http://www.huffingtonpost.com/edward-d-kleinbard/sacred-tax-cows-its-them_b_677514.html)

## **PRESENTATIONS, LECTURES, COLLOQUIA AND WORKSHOPS**

### **TEDx**

*Searching for Our Fiscal Soul* (Jun. 2016)

<https://www.youtube.com/watch?v=16F04Jr-m10>

### **Representative Presentations and Testimony to Governmental Bodies**

*U.S. House Ways and Means Committee*, testimony at hearing titled “The Global Tax Environment in 2016” (Feb. 24, 2016)

*Internal Revenue Service, Office of Chief Counsel*, Presentation of We Are Better Than This (Mar. 26, 2015)

*Multistate Tax Commission*, Stateless Income and its Remedies (July 30, 2014)

*U.S. House Ways and Means Committee*, testimony at hearing titled “Tax Reform: Tax Havens, Base Erosion and Profit-Shifting,” June 13, 2013

*U.S. Senate Committee on the Budget*, testimony at hearing titled “Reducing the Deficit by Eliminating Wasteful Spending in the Tax Code,” March 5, 2013

*U.S. Senate Committee on Finance, Subcommittee on Fiscal Responsibility and Economic Growth*, testimony on the role of tax reform in deficit reduction (on panel with Alan Greenspan and Martin Feldstein) (September 13, 2011)

*National Commission on Fiscal Responsibility and Reform (“Bowles-Simpson” Commission)*, presentation on the design of international tax systems (June 15, 2010)

*President’s Economic Recovery Advisory Board (“Volcker Commission”)*, presentation on dual income tax systems (November 2, 2009)

*President’s Advisory Panel on Federal Tax Reform*, presentation on a proposed “Business Enterprise Income Tax” (2005)

### **Workshops and Advisory Work for Governmental Bodies 2009-Present**

International Monetary Fund, consultant and co-author of working paper in connection with Article 4 Consultation with the United States (2016)  
(Presented at IMF - AEI Joint Conference, “US corporate tax reform and its implications for the international system,” Nov. 14, 2016, <http://www.aei.org/events/us-and-international-corporate-tax-reform-a-joint-event-cosponsored-by-the-international-monetary-fund-and-aei/>)

International Monetary Fund, invitational technical workshop on tax-induced debt bias (March 4, 2011)

International Monetary Fund, invitational “round table on new ideas for taxing and regulating the financial sector,” participant (February 22, 2010)

### **Representative Academic Presentations and Workshops 2009-Present**

Tax Economists’ Forum (DC), workshop presentation of *Capital Taxation in an Age of Inequality* (Nov. 15, 2016)

National Tax Association Annual Meeting, *Taxing Intellectual Property (International)* (Panel Discussion) (Nov. 10, 2016)

NYU School of Law Center for Human Rights and Global Justice, conference on Human Rights and Tax in an Unequal World, presentation of *Capital Taxation in an Age of Inequality* (Sept. 22, 2016)

American Accounting Association, presentation, *Fiscal Policy in an Age of Inequality* (Apr. 2, 2016)

Stanford Law School, workshop presentation of *The New Political Economy of Capital Income Tax* (Dec. 9, 2015)

Oxford U. Centre for Business Taxation, Annual Symposium, Presentation, *The Dual Business Enterprise Income Tax: A Workable Capital Income Tax* (Jun. 24, 2015)

Pepperdine Law School Tax Policy Workshop, Presentation of *We Are Better Than This* (Feb. 18, 2015)

Stanford Rock Center for Corporate Governance, Annual Institutional Investors Forum, Presentation on Corporate Inversions (Dec. 11, 2014)

USC Gould School of Law, Book Event for *We Are Better Than This*, Dec. 4, 2014 (Alan Auerbach, Berkeley, and Joseph Bankman, Stanford Law School, commentators)

National Tax Association, Reimagining Capital Income Taxation (panel presentation), Annual Meeting, Plenary Session, Nov. 14, 2014

Loyola Marymount University, Book Event for *We Are Better Than This*, Nov. 8, 2014

Brookings Institution, *Can We Make Government Work?*, joint book presentation with Peter Shuck, Yale Law School, Oct. 31, 2014 (Richard Reeves, Brookings, moderator)

New York University Law School, Book Event for *We Are Better Than This*, Oct. 30, 2014 (Daniel Shaviro (NYU) and Linda Sugin (Fordham) commentators)

Columbia Law School Tax Policy Colloquium, presentation of *We Are Better Than This*, Oct. 28, 2014

Tax Economists Forum, Washington D.C., presentation of *We Are Better Than This*, Oct. 27, 2014

Stanford Rock Center for Corporate Governance, panel discussion on corporate inversions, Oct. 14, 2014

Multistate Tax Commission, Annual Meeting, *Stateless Income and its Remedies*, Jul. 30. 2014

University of San Diego Law School, Annual Pugh Lecture on Tax Law and Policy, *Progressive Tax or Progressive Fiscal System?*, Apr. 24, 2014

University of British Columbia, National Centre for Business Law, *Stateless Income and Its Remedies*, Mar. 28, 2014

Chapman University Fowler School of Law, Law Review Symposium, Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities, Keynote Presentation, *Corporate Tax Reform, Business Tax Reform, or Capital Income Tax Reform?*, Mar. 14, 2014

Urban-Brookings Tax Policy Center and University of Southern California Gould School of Law Symposium, Growing Income Inequality: Is Tax Policy the Cause, the Cure, or Irrelevant? (symposium co-organizer), *From Progressive Tax to Progressive Fiscal Systems*, Feb. 7, 2014

New York Law School Symposium, 100<sup>th</sup> Anniversary of the Revenue Act of 1913: Marking a Century of Income Tax Law in the United States, Keynote Address, *Two Levers of Progressivity*, Oct. 4, 2013

American Bar Association, Tax Section, Fall 2013 Joint CLE Meeting, Keynote Presentation (with Alan Auerbach, Berkeley), *From Tax Policy to a Fiscal Program*, Sept. 21, 2013

American Taxation Association, Midyear Meeting, presentation of paper, *Why Tax Revenues Must Rise*, Feb. 22, 2013

USC Gould School of Law, The 16<sup>th</sup> Amendment Anniversary Conference, presentation of paper, *Capital and Labor Stuffing in the New Tax Rate Environment* (Feb. 8, 2013)

Loyola Law School, Tax Policy Colloquium, commentator on two papers by Lawrence Kotlikoff (Oct. 28, 2012)

University of Southern California Gould School of Law, commentator on paper by Nancy Staudt (USC) (Aug. 30, 2012)

NYU Law School, Tax Policy Colloquium, *The Sorry State of Capital Income Taxation* (Mar. 5, 2012)

University of San Diego Law School, presentation, Reimagining the Capital Income Tax (Jan. 17, 2012)

Practicing Law Institute, panel presentation, What's New With Financial Products?, Los Angeles (Dec. 2, 2011)

Boston College Law School, workshop presentation, "The Lessons of Stateless Income" (Nov. 17, 2011)

Loyola Law School, Tax Policy colloquium, commentator on paper by Calvin Johnson (U. Texas) (Oct. 24, 2011)

Rice University, Baker Institute for Public Policy, conference "Defusing the Debt Bomb: Economic and Fiscal Reform", commentator on paper by Eric Toder and Joseph Rosenberg.

Villanova School of Law, panel presentation, Taxation of U.S. Multinational Firms' Offshore Operations (September 23, 2011)

Oxford University, Centre for Business Taxation, invitational summer symposium, presentation "Stateless Income" (July 5-8, 2011)

University of Pennsylvania Law School, tax policy seminar, presentation, "Stateless Income" (April 6, 2011)

Stanford Law School, presentation, “Stateless Income” (February 15, 2011)

USC Gould School of Law, faculty workshop, “Stateless Income” (January 28, 2011)

American Bar Association, Tax Section, midyear meeting, presentation, “Muddling Through the Budget Crisis” and panel presentation, “Tax Policy and Simplification” (January 20-22, 2011)

Beverly Hills Tax Club, presentation, “Muddling Through the Budget Crisis,” January 12, 2011)

Portland [Oregon] Tax Forum, presentation, “Inside the JCT Estimating Process” (December 9, 2010)

Practicing Law Institute, annual institute, Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings, presentation “What’s New With New Financial Products?” (December 1-3, 2010)

National Tax Association, annual meeting, presentation “Stateless Income” (November 19, 2010)

University of Florida, Levin College of Law, annual international tax law symposium, presentation “Stateless Income” (October 29, 2010)

Loyola Law School, tax policy colloquium, commentator on paper by Linda Sugin (Fordham Law) (October 4, 2010)

Northwestern University School of Law, symposium (“International Tax Reform in a Reset Economy”), panel presentation “The Potential Contours of International Tax Reform” (April 9, 2010)

University of Southern California, School of Policy, Planning and Development, Governance Salon, presentation “Tax Expenditure Framework Legislation” (April 7, 2010)

New York University School of Law, conference on taxation of the financial sector, presentation “The Financial Sector and the Crisis: Was Tax the Problem? Is it the Solution?” (with Tim Edgar, Faculty of Law, University of Western Ontario) (February 5, 2010)

University of Southern California Gould School of Law, conference “Fiscal Train Wreck,” co-organizer of conference and presentation “Tax Expenditure Framework Legislation” (January 15, 2010)

American Association of Law Schools, annual meeting, presentation, “An American Dual Income Tax” (January 9, 2010)

Conference on Empirical Legal Studies, discussant, paper by Dhammika Dharmapala (“Watch What I Do, Not What I Say: The Unintended Consequences of the Homeland Investment Act”) (November 20, 2009)

California Bar Association, Tax Section, annual meeting, presentation, “An American Dual Income Tax” (November 14, 2009)

Loyola Law School, tax policy colloquium, presentation, “An American Dual Income Tax” (October 12, 2009)

Center for American Progress – Center on Budget and Policy Priorities, Conference, presentation “Tax Expenditure Analysis as an Agent of Fiscal Illusion” (September 30, 2009)

Osgoode Hall Law School, conference (“Tax Expenditures and Public Policy in Comparative Perspective”) presentation, “Tax Expenditure Framework Legislation” (September 10-11, 2009)

International Fiscal Association, annual congress, panel presentation, Recent International Tax Developments (September 3, 2009)

### **Representative Lectures and Presentations Outside Academic Settings**

Stanford Directors’ College, presentation, *Corporate Tax Reform: A Dutch Uncle Speaks* (Jun. 20, 2016)

American Enterprise Institute, Symposium, *U.S. Corporate Tax Reform in 2017: Exploring the Options*, Panel Discussion: Business-level Taxation: Addressing the Key Challenges (Jun. 7, 2016)

American Bar Association, Tax Section, Midyear Meeting, Plenary Speaker, *Fiscal Policy in an Age of Inequality* (Jan. 28, 2016)

Pacific Council, Annual Members’ Weekend, Panel Discussion, “How can we Revitalize America’s Global Competitiveness?” (Oct. 10, 2015)

Ojai Chautauqua, Panel presentation on income inequality (Jun. 7, 2015)

Washington State Bar Association, Tax Law Section, Annual Meeting, Keynote Speech (May 13, 2015)

Los Angeles Times Festival of Books, panel presentation on income inequality (Steve Lopez, moderator), Apr. 18, 2015

USC Tax Institute, Luncheon Speaker, From Progressive Tax to Progressive Fiscal Systems (Jan. 26, 2015)

International Tax Policy Forum / Tax Policy Center Conference, “Policy Responses to Corporate Inversions,” (Jan. 23, 2015) (panel)

California Bar Assoc. Tax Section Annual Meeting, The OECD’s Base Erosion and Profit Shifting Project (Nov. 8, 2014)

UCLA/Hammer Museum Forum program, Who Pays Taxes, Presentation, “Why Tax Revenues Must Rise” (Dec. 12, 2012)

Practicing Law Institute, panel presentation, “What’s New With Financial Products?,” Los Angeles (Dec. 7, 2012)

University of Texas Annual Tax Conference, Keynote Presentation, “The Better Base Case” (Dec. 5, 2012)

Skirball Cultural Center, Los Angeles, Presentation, "The Better Base Case" (Nov. 12, 2012)

Wall Street Tax Association, Annual Meeting, luncheon Address, "The Better Base Case," (May 2012)

*Tax Executives Institute*, Annual Meeting, luncheon address, "Reimagining the Income Tax" (Oct. 31, 2011)

*Los Angeles County Bar Association, Dana Latham Awards*, Keynote Speech, "Five Steps to Fiscal Rectitude" (June 4, 2011)

*USC Tax Institute*, Keynote Speech, "An American Dual Income Tax: Making a Virtue of Necessity" (January 25, 2010)

*Laurence Neal Woodworth Memorial Lecture in Federal Tax Law and Policy*, The Congress Within a Congress (May 8, 2009)

The Hamilton Project at the Brookings Institution, "Rehabilitating the Business Income Tax" (2007)

### **PROFESSIONAL APPOINTMENTS 2009 - PRESENT**

International Fellow, C.D. Howe Institute (Toronto, CA)

Fellow, The Century Foundation

National Tax Association, Nominating Committee (2011)

Center for American Progress, Advisory Board, Smart Government Project (2009)

### **COURSES TAUGHT**

Federal Income Taxation

Corporate Income Taxation

Tax Policy

Taxation of Financial Products and Institutions (Yale Law School, 2007)

### **FACULTY SERVICE**

Faculty Appointments Committee (2015-15; Chair Spring 2016)

Administration and Finance Committee (2012-2014)

Ad-Hoc Committee on the Business Law Curriculum (2012-2013) (Chair)

Ad-Hoc Task Force on Legal Education (2011-2012)

Academic Affairs Committee (2010-2011)

**REPRESENTATIVE PRIVATE PRACTICE HONORS AND AWARDS**

*The Best Lawyers in America*  
(Selected 10 years in a row)

*The International Who's Who of Corporate Tax Lawyers*  
(Selected in 2004 as one of the top 15 business tax lawyers worldwide)

*Chambers Global The World's Leading Lawyers*

*The International Who's Who of Business Lawyers*

*BTI Consulting Group Client Service All-Star*

*International Tax Review's "World Tax 2006"*

*Burton Award for Legal Writing (2006)*