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ACADEMIC APPOINTMENTS:

Sandra Day O'Connor College of Law, Arizona State University

2019-Present – Jack E. Brown Professor of Law
2021-2022 – Co-Interim Dean
2020-2021 – Vice Dean
2019 (April & May) – Interim Dean
2017-2020 – Associate Dean for Academic Affairs
2016-2017 – Associate Dean for Strategic Planning
2012-2013 – Associate Dean for Innovative Ventures
2013-2018 – Willard H. Pedrick Distinguished Research Scholar
2008- Present – Professor of Law
2004-2008 – Associate Professor of Law
2004-Present – Faculty Fellow, Center for the Study of Law, Science & Innovation

University of San Diego School of Law

2012 (Fall Semester) – Visiting Professor

Southwest University of Finance and Economics, Chengdu China

西南财经大学 (Xī Nán Cǎi Jīng Dà Xué)
2009-2010 – Fulbright Lecturer

EDUCATION:

New York University

Degree: LL.M., Tax, 2003
Honors: Harry J. Rudick Memorial Award for Distinction in the Tax LL.M. Program
David H. Moses Memorial Prize for the student with the highest cumulative GPA

University of Virginia School of Law

Degree: J.D., 1990
Honors: Order of the Coif

Degree: M.A., History, 1990

Thesis: Legal Attitudes Toward Italians and Provincials as an Indication of Roman Imperial Intent in the Republic, 338-133 B.C.

Yale College

Degree: B.A., Classics, 1987
Honors: *Cum Laude*
Specialization: Latin lyric and epic poetry

PUBLICATIONS:

The Pull of Delaware: How Judges Have Undermined Nevada's Efforts to Develop its own Corporate Law, 20 Nev. L. Rev. 401 (2020) (with James Lawrence)

Lost in Translation, Taxes Vol. 97, Iss. 3 (CCH, March 2019)

AMICUS CURIAE BRIEF OF TAX LAW PROFESSORS IN SUPPORT OF APPELLEES, in *Gaylor v. Mnuchin*, before the 7th Circuit Court of Appeal, Nos. 18-1277 and 18-1280

The Parsonage Exemption, 51 U.C. Davis L. Rev. 849 (2018)

Rethinking Basis in the Age of Virtual Currency, 63 Va. Tax Rev. 371 (2017)

Bitcoin and the Definition of Foreign Currency, 19 Fla. Tax Rev. 267 (2016)

Post-Graduate Legal Training: The Case for Tax Exempt Programs, 65 J. of Legal Educ. 463 (2016)

The Tax Consequences of Catalyzed Fans, 6 Harv. J. of Sports & Ent. L. 187 (2015).

Is It Time to Abandon Accrual Accounting for Tax Purposes? in *Controversies in Tax Law* (2015)

Death and Taxes and Zombies, 98 Iowa L. Rev. 1207 (2013)

Charity with Chinese Characteristics, 30 UCLA Pac. Basin L. J. 1 (2012)

Charitable FSAs: A Proposal to Combine Healthcare and Charitable Giving Tax Provisions, 2011 BYU L. Rev. 1041 (2011)

Economic Substance and the Laws of Interest: A Comparison of Jewish and U.S. Federal Tax Law, in *The Oxford Handbook of Judaism and Economics* (Aaron Levine ed., 2010)

Tracing Basis Through Virtual Spaces, 95 Cornell L. Rev. 283 (2010)

Ability-To-Pay and the Taxation of Virtual Income, 75 Tenn. L. Rev. 695 (2008)

Biblical Tax Systems and the Case for Progressive Taxation, 23 J. of L. & Religion 53 (2008), *reprinted in* *Economics of Ancient Law* (Geoffrey P. Miller ed., 2009) (Economic Approaches to Law series, Richard Posner and Francesco Parisi executive eds., Edward Elgar Pub.) (peer review)

Maaser Kesafim and the Development of Tax Law, 8 Fla. Tax Rev. 153 (2007)

Valuing Corporations For Estate Tax Purposes: A Blount Reappraisal, 3 Hastings Bus. L.J. 1 (2007)

Agricultural Tithing and (Flat) Tax Complexity, 68 U. Pitt. L. Rev. 267 (2006)

LexisNexis Tax Advisor – Federal Topical Treatise, Chapter 1D:25, Substantiation Rules (2007)

Conference Report (written with Yariv Brauner) for the Conference on the Taxation of Savings under EU Directive 2003/48/EC in Linz, Austria, 2005, published in: *The Taxation of Interest Savings Income in the European Capital Market: An Analysis of Council Directive 2003/48/EC and its Implication on the Member States of the EU and Third Countries*.

Economic Analysis in Judicial Decision Making – An Assessment Based on Judge Posner’s Tax Decisions, 25 Va. Tax Rev. 67 (2005)

SELECTED BLOGPOSTS AND SHORT PIECES

[*Parsonage Allowances Are Terrible. But That Doesn’t Make Raphael Warnock a Tax Dodger*](#), Slate (Sept. 26, 2002)

[*Why Trump’s Alleged Real Estate Shenanigans Went Too Far*](#), Slate (Sept. 21, 2022)

[*The Charges Against the Trump Organization Are a Master Class in Tax Evasion*](#), Slate (Jul. 4, 2021)

[*How I'll Teach Trump's Tax Returns*](#), Slate (Oct. 2, 2020)

[*The Most Brazen Trick Trump Tried to Pull on His Taxes*](#), Slate (Sept. 28, 2020)

[*The Parsonage Exemption Subsidizes Religion*](#), Tax Notes Magazine and Tax Notes Today (Dec. 18, 2017) (with Ellen Aprill)

[*Gaylor v. Mnuchin - A Step Toward Greater Clarity on Clergy Tax Exemptions?*](#), 37 ABA Tax Times (Nov. 2017)

[*Proposed Federal Tax Reform: Immediate Expensing's Impact on State and Local Taxes*](#), Bloomberg BNA, Daily Tax Report: State (Oct. 12, 2017)

[*One of Ted Cruz's Favorite Ideas to "Simplify" the Tax Code Is Really an Attack on the Corporate Income Tax*](#), Slate (Sept. 26, 2017)

[*The One Thing Trump Got Right in his Rant against the "Amazon Washington Post"*](#), Slate (July 26, 2017)

[*Drug Test the Rich*](#), Slate (Apr. 7, 2017)

[*The Sliver of Trump's Tax Return that MSNBC Obtained Tells Us Almost Nothing about his Finances. Demand More*](#), Slate (Mar. 15, 2017)

[*Keep Harping Over Trump's Tax Returns*](#), Slate (Oct. 31, 2016)

[*There's Only One Way for Trump to Prove He's As Good at Avoiding Taxes As He Says He Is*](#), Slate (Oct. 2, 2016)

[*What IS the Trump Foundation? It's supposed to be a charity. It looks a lot more like a personal piggy bank*](#), Slate (Sept. 28, 2016)

[*The EU Is on a Crusade to Make Apple Pay More Taxes. There's a Bigger Problem It Can't Fix*](#), Slate (Aug. 30, 2016)

[*Olympians Don't Need a Tax Break*](#), Slate (Aug. 26, 2016)

[*A Derivative Market for U.S. News Rankings*](#), TaxProf Blog (Aug. 16, 2016)

[*Donald Trump Wants to Politicize the Pulpit*](#), Slate (July 26, 2016)

[*Drug Testing For All of Us*](#), U.S. News & World (May 24, 2016)

[*What's Hiding in Donald Trump's Tax Returns?*](#), Slate (Mar. 2, 2016)

[*Quest to find bitcoin's founder highlights currency's biggest threat: the taxman*](#), The Conversation (Jan 7, 2016), republished in Slate.

[*Even Isis has to Collect Taxes: Could that threaten its rule?*](#), Slate (Dec. 7, 2015)

[*My Turn: Why Robert Robb is wrong on solar*](#), AZ Republic (Oct. 30, 2015)

[*Holy Crap – Ben Carson thinks our tax system should be based on the Bible. He Clearly hasn't Read it Very Closely*](#), Slate (Oct. 30, 2015)

[Death and Taxes: What would it mean for the IRS if scientists defeat mortality](#), Slate (Apr. 15, 2015)

[Should Martians Pay US Taxes?](#), Slate (Jan. 5, 2015)

[Teaching Tax Policy with Senator Kyl](#), TaxProf (Oct. 7, 2014)

A Proposal to Improve Taxpayer Heart Health, 141 Tax Notes 435 (Oct. 28, 2013)

[Death and Taxes and Zombies](#), Law and the Multiverse (May 21, 2012)

My Turn: Irony behind GOP's errant anti-tax vow, The Arizona Republic (July 19, 2011)

Tax in the Final Frontier: A Theory of Interstellar Tax, 124 Tax Notes 1033 (Sept. 7, 2009)

Valuing Corporations for Estate Tax Purposes, 114 Tax Notes 857 (Feb. 26, 2007)

Tax Reform – What would God do?, 108 Tax Notes 1167 (Sept. 5, 2005)

SELECTED PRESENTATIONS AND SPEAKING ENGAGEMENTS

Oral Argument, Gaylor v. Mnuchin, before the 7th Circuit Court of Appeal (Oct. 2018)

Presenter, Bitcoin and the Definition of Foreign Currency, Pepperdine Tax Policy Colloquium (Jan. 2016)

Presenter, Is It Time to Abandon Accrual Accounting for Tax Purposes?, Law and Society Annual Meeting, Minneapolis, MN (June 2014)

Presenter, Death and Taxes and Zombies, AALS, New York, NY (Jan. 2014)

Speaker, Charity with Chinese Characteristics, International Conference of Chinese Tax Law and Policy of 2012, Guangzhou, China (Nov. 2012)

Speaker, Charity with Chinese Characteristics, Tel Aviv University, Tel Aviv, Israel (May 2012)

Speaker, Charitable FSAs: A Proposal to Merge Healthcare and Charitable Giving Tax Incentives, Boston College Law School Tax Policy Workshop, Boston, MA (Feb. 2011)

Presenter, Charitable FSAs: A Proposal to Merge Healthcare and Charitable Giving Tax Incentives, University of Illinois Law School faculty workshop, Urbana-Champaign (Sept. 2010)

Presenter, Using the Tax Code to Subsidize Healthcare, Fulbright Conference, Chengdu, China (June 2010)

Presenter, “Ability-To-Pay and the Taxation of Virtual Income,” Saint Louis University School of Law faculty workshop, St. Louis, MO (Feb. 2008)

Presenter, “Biblical Tax Systems and the Case for Progressive Taxation,” University of Pittsburg School of Law faculty workshop, Pittsburgh, PA (Sept. 2007)

Presenter, “Biblical Tax Systems and the Case for Progressive Taxation,” U.C.L.A. Tax History Conference, Los Angeles, CA (July 2007)

Speaker, “Biblical Tax Systems and the Case for Progressive Taxation,” Association of American Law Schools’ annual conference, Section on Jewish Law, Washington, D.C. (Jan. 2007)

Presenter, “Maaser Kesafim and the Development of Tax Law,” Notre Dame Law School faculty workshop, South Bend, IN (Jan. 2007)

Speaker, “U.S. Taxation of Savings in the International Context,” Conference on the Taxation of Savings under EU Directive 2003/48/EC in Linz, Austria (Nov. 2005)

Speaker, “Economic Analysis in Judicial Decision Making – An Assessment Based on Judge Posner’s Tax Decisions,” Law and Society Association, Las Vegas, NV (May 2004)

SELECTED MEDIA

Laura Coats, The Laura Coats Show on Sirius XM/Potus re the parsonage exemption and Senator Raphael Warnock (Oct. 2022)

John Schwartz, *Just send the tax bill to my personal Irish Subsidiary*, New York Times (Feb. 19, 2016), <http://www.nytimes.com/2016/02/21/business/yourtaxes/just-send-the-tax-bill-to-my-personal-irish-subsidiary.html>

John Schwartz, *Estate Planning for Savvy Zombies*, New York Times (July 7, 2012), <http://www.nytimes.com/2012/07/08/business/mutfund/estate-planning-for-the-savvy-zombie-essay.html?pagewanted=all>

Wilson Quarterly, <http://web.ebscohost.com.ezproxy1.lib.asu.edu/ehost/detail?vid=5&hid=7&sid=20dd1d68-47a4-4db0-81ff-385a69d1cc84%40sessionmgr104&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#db=ssf&AN=77484533>

Peter Reilly, *Zombies And The Estate Tax - Law Professor Questions How Dead Are The Undead ?*, Forbes.Com (July 3, 2012), <http://www.forbes.com/sites/peterreilly/2012/07/03/zombies-and-the-estate-tax-law-professor-questions-how-dead-are-the-undead/>

Christopher Mathews, *Tax Implications of the Zombie Apocalypse*, Time Business (July 17, 2012), <http://business.time.com/2012/07/17/tax-implications-of-the-zombie-apocalypse/>

KKSF 910 AM Interview with Gil Gross, (July 18, 2012), available at http://www.newstalk910.com/player/?station=KKSF-AM&program_name=podcast&program_id=gil_gross.xml&mid=22273290

Interview with Libby Lewis of CNN radio about taxes and the Bible, available at <http://cnrradio.cnn.com/2012/12/03/wwjd-about-taxes/>.

Guest on Sunday Square Off TV show (discussing the anti-trust issues U.S. Airways/American merger) (Sept. 2013), available at <http://archive.azcentral.com/video/2611885471001>.

JUDICIAL CLERKSHIPS

2003-2004: United States Tax Court - Law clerk for the Honorable Joseph H. Gale

OTHER EMPLOYMENT

1994-2002: Pacific Gas & Electric Company – Attorney, San Francisco CA

1990-1994: Shartsis, Friese & Ginsburg - Associate, San Francisco, CA

ACADEMIC AND PROFESSIONAL ACTIVITIES

Responsible for ABA relations, including accreditation Site Visit (2019-2020), approval from the ABA for a Separate Location in Washington, D.C. (2018), annual questionnaires, etc.

Responsible for ensuring compliance with ASU rules and regulations

Fulbright Peer Review Board (2015-2018)

Fellow of the American College of Tax Counsel (2013-2016)

Member, Professional Editorial Board of Jurimetrics (2008-2011)

Faculty Advisor, Jurimetrics (2012-2014)

Member, Academic Advisory Board of for the Tannenwald Writing Competition (2008-Present)

Chair, AALS Section on Jewish Law (2014)

Chair, ABA Taxation Section Committee on Teaching Taxation (2011-2013)

Vice-Chair, Planning Committee, ABA Taxation Section Committee on Teaching Taxation (2007-2011)

Member, Confucius Institute Advisory Board (2018-2019)

Chair, University Promotion & Tenure Committee (2017-2018)

Member, University Promotion & Tenure Committee (2016-2017)

Member University Graduate Council (2017-2019)

Senator, University Faculty Senate (2014-2016)

Chair, Law School Appointments Committee (2014-2015)

Member, Law School Appointments Committee (2011-2012, 2013-2014)

Faculty Editor – Jurimetrics (ABA Section of Science and Technology Law journal) (2011-2014)

BAR ADMISSIONS:

California, 1990

LANGUAGES:

Spanish, French, German, Latin, Ancient Greek, and basic Mandarin