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Professor of Law
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ACADEMIC APPOINTMENTS

Washington University in Saint Louis School of Law

- Vice Dean for Academic Affairs (2016 - 2019)
- Professor of Law (2012 – present)
 - 2015 John S. Lehmann Research Professor of Law
- Associate Professor of Law (2007 – 2012)
 - Israel Treiman Faculty Fellow, 2008-2009
- Courses: Federal Income Tax, International Tax, Partnership Tax, Tax Colloquium, International Business Transactions, Intl Tax & Finance Seminar
 - @WashU Online Courses: Business Associations, International Business Transactions

The University of Texas School of Law

- Visiting Associate Professor (2010 – 2011)
 - Courses: Federal Income Tax, Partnership Tax, International Business Transactions

Northwestern University School of Law

- Visiting Assistant Professor (2005 – 2007)
 - Courses: Federal Income Tax, Entity Taxation, Tax Policy, Tax Procedure

SCHOLARSHIP

ARTICLES AND ESSAYS

- *International Vertical Equity*, __ Loy.Chil.Rev. __ (forthcoming)
- *The Up-C Revolution*, 71 Tax Law Review 415 (2018) (with Gregg Polsky).
- *Thinking Outside the (Tax) Treaty Revisited*, 41 Brook. J. Int'l Law 1229 (2017) (symposium on future of tax treaties)
- *Can Tax Rates Really Affect the Taxes of Multinational Corporations? The Impact of the 1993 Corporate Tax Rate Increase on Fortune 500 Companies* (with Nathan M. Jensen), 12 J. Emp. Leg. Stud. 757 (2015).

- *Source as a Solution to Residence*, 17 Fla. Tax Rev. 471 (2015) (international tax symposium)
- *Defining a Country's "Fair Share" of Taxes*, 42 Fla. State L. Rev. 373 (2015)
 - selected for the 2013 Harvard/Stanford/Yale Junior Faculty Forum
 - reviewed in Linda M. Beale, #WOW: *Reforming Intellectual Property Taxation (or Maybe IP Law)*, 151 Tax Notes 1249 (May 30, 2016)
- *Revisiting the Law of Moses' Rod: The Case of Inversions*, 145 Tax Notes 429 (Oct. 27, 2014).
- *News Analysis: Building a Framework for a Post-BEPS World*, 74 Tax Notes Int'l 1077 (June 23, 2014)
- *The Article III Fiscal Power*, 29 Const. Comm. 127 (2014)
 - Selected as a notable article on taxation and the Constitution (Erik M. Jensen, *Taxation and the Constitution: Recent Articles*, 151 Tax Notes 231 (Apr. 11, 2016))
- *An Antigua Gambling Model for International Tax*, 44 Wash. U. J. Law & Pol. 79 (2014) (symposium on Conceptualizing a New Institutional Framework for International Taxation).
- *A Corporate Tax for the Next Hundred Years: A Proposal for a Dynamic, Self-Adjusting Corporate Tax Rate*, 108 Nw. U. L. Rev. 1029 (2014)
 - Selected as a notable corporate tax article of 2014-2015 (151 Tax Notes 207 (Apr. 11, 2016)).
- *Thinking Outside the (Tax) Treaty*, 2012 Wisc. L. Rev. 717.
 - Replied to in: Allison Christians, *Getting to Yes? Thoughts on a BATNA for International Tax*, WLR Online: Volume 2013, No. 2 available at <http://wisconsinlawreview.org/volume-2013-online-issue-2>.
 - Selected as a notable international tax article of 2012 (139 Tax Notes 647 (May 6, 2013)).
- *Why Are There Tax Havens?*, 52 Wm. & Mary L. Rev. 923 (2010)
- *Imperfect Financial Markets and the Hidden Costs of a Modern Income Tax*, 62 SMU L Rev. 239 (2009)
- *Not All Carried Interests are Created Equal*, 29 Nw. J. Intl. L. and Bus. 713 (2009) (symposium on private equity)
- *Harnessing the Costs of International Tax Arbitrage*, 26 Va. Tax Rev. 555 (2007)
- *Anachronisms in Subchapter K of the Internal Revenue Code – Is it Time to Part With Section 736?*, 100 Nw. U.L. Rev. 379 (2006) (with Philip F. Postlewaite)

GRANTS AND FELLOWSHIPS

- Washington University Center for Programs. Awarded \$8,000 grant to study effective tax rates and cross-border tax planning of multinational corporations (with Nathan M. Jensen)

CASEBOOKS AND TEACHING

- STRATEGIES AND TECHNIQUES FOR TEACHING FEDERAL INCOME TAX, Wolters Kluwer Law & Business (2014)
- Guerin, Postlewaite & Rosenzweig, PROBLEMS AND MATERIALS IN FEDERAL INCOME TAXATION (8th Ed. 2012)

WORKS IN PROGRESS

- *International Tax as an Instrumental Tool*
- *GILTI as a Model for the New International Tax Regime*
- *Pre-Approval as Advice and Consent*

OTHER WRITING

- *Big Data and Small Politics*, review of Shu-Yi Oei & Diane Ring, When Data Comes Home: Next Steps in International Taxation's Information Revolution, 64 McGill L. Rev. 707 (2019) at , <https://tax.jotwell.com/big-data-and-small-politics-what-is-the-future-of-international-tax-law/>.
- *How Pigouvian Taxes Work on Sellers, and Why We Should Care*, review of Kyle Rozema, Supply Side Incidence of Consumption Taxes for online journal Jotwell at <https://tax.jotwell.com/how-pigouvian-taxes-work-on-sellers-and-why-we-should-care/>
- *Professor Suggests Middle Ground in Carried Interest Debate*, 151 Tax Notes 1409 (June 6, 2016) (letter to the editor)
- *What is Tax Scholarship, And Who Decides?*, review of Shari Motro, Scholarship Against Desire, 27 Yale J. L. & Human. 115 (2015) for online journal Jotwell at <http://tax.jotwell.com/what-is-tax-scholarship-and-who-decides/>
- *Does Punishment Work (At Least In International Tax)?*: review of Niels Johannesen & Gabriel Zucman, *The End of Bank Secrecy? An Evaluation of the G20 Tax Haven Crackdown*, 2014 Am. Econ. J. Econ. Policy 65), for online journal Jotwell at <http://tax.jotwell.com/does-punishment-work-at-least-in-international-tax/>
- *Point & Counterpoint: The Future of Corporate Tax Reform--A Debate*, 33 ABA Tax Section NewsQuarterly 1 (Fall 2013) (with Omri Marian, Deborah Geier, and David Miller).

- *How the Supreme Court Can Resolve the Debt-Ceiling Crisis* available at <http://blog.constitutioncenter.org/2013/10/how-the-supreme-court-can-resolve-the-debt-ceiling-crisis/>
- *Rosenzweig: 'The Economic Value of a Law Degree' and the Degraded State of Scholarly Debate'* available at http://taxprof.typepad.com/taxprof_blog/2013/08/rosenzweig.html.
- *Once a US Corporation, Always a US Corporation ...* : review of Omri Marian, *Jurisdiction to Tax Corporations*, 54 B.C. L. Rev. ___ (forthcoming 2013) for online journal JOTWELL available at <http://tax.jotwell.com/once-a-u-s-corporation-always-a-u-s-corporation/>.
- *Integrating Tax and Development Policy*: review of Mitchell A. Kane, *Bootstraps and Poverty Traps: Tax Treaties as Novel Tools for Development Finance*, 29 Yale J. Reg. 255 (2012) for online journal JOTWELL available at <http://tax.jotwell.com/integrating-tax-and-development-policy/>
- *Taking Sovereignty Seriously*: review of David Hasen, *Tax Neutrality and Tax Amenities*, ___ Fla. Tax Rev. ___ (2011) for online journal JOTWELL available at <http://tax.jotwell.com/taking-sovereignty-seriously/>
- Paul L. Caron, *Tax Professors Remember Martin D. Ginsburg*, 128 Tax Notes 215 (July 12, 2010) (memorial excerpt).
- *Taxation as a Global Socio-Legal Phenomenon*, 14 ILSA J. Int'l and Comp. Law 303 (2008) (with Allison Christians, Steven Dean and Diane Ring)
- Note, *Employee-Owner of Company Taxable on Frequent Flier Miles "Sold" Back to Company: Charley v. Commissioner*, 50 Tax Law. 677 (1997)

SELECTED MEDIA APPEARANCES

- Don Lee, *New tax-inversion rules kill proposed Allergan-Pfizer merger*, LA Times (April 6, 2016)
- *The Politics of Tax Inversions*, Minnesota Public Radio (Mar 31, 2016) available at <http://www.mprnews.org/story/2016/03/31/tax-inversions>
- David Nicklaus, *Tyco deal shows need for a grand bargain on corporate taxes*, St Louis Post-Dispatch (Jan 31, 2016)
- Samantha Masunaga, *By buying Ireland-based Allergan, Pfizer could avoid higher U.S. rates*, LA Times (Oct 29, 2015)
- David Nicklaus: *Tax rules won't stop wave of corporate inversions*, St Louis Post Dispatch (Sep 28, 2014)
- David Nicklaus: *Walgreen's decision won't end wave of inversions*, St Louis Post Dispatch (Aug 12, 2014)
- *Ask the Experts: Should Corporations Pay Less Than Consumers?* available at <http://wallethub.com/edu/2013-corporate-tax-report/6768/#Adam-Rosenzweig>
- Joseph Walker, *Medtronic's Tax Inversion: Not as Easy as It Seems*, Wall Street Journal (June 19, 2014)

- Kimberley Weisul, How to keep your carried interest from the taxman, Fortune Magazine (May 18, 2010)
- Vanessa Houlder, Risk-rewarding tax breaks are part of the problem, Financial Times (Oct. 23, 2008)
- Sarah Lueck, Jesse Drucker and Brody Mullins, Congress Hunts For Tax Targets Among the Rich, Wall Street Journal (June 22, 2007)

SELECTED PRESENTATIONS

- *International Tax as an Instrumental Tool*
UBC Tax Colloquium (2020)
- *International Vertical Equity*
Washington Univ. Faculty Speaker Series (2019)
- *International Vertical Equity*
WU-PwC Vienna Tax Seminar (2018)
- *The Hidden Policy Costs of Integrating Tax and Spending Programs*
UC Irvine Faculty Speaker Series (2018)
- *The Up-C Revolution*
Annual Critical Tax Conference (Spring 2016)
- *International Vertical Equity*
Annual Critical Tax Conference (Spring 2016)
- *Once a US Person, Always a US Person.*
University of Michigan Symposium on Citizenship Taxation (Fall 2015)
- *Thinking Outside the (Tax) Treaty Redux.*
Brooklyn Law School Symposium on the Future of Tax Treaties (Fall 2015)
- *Evidence on the Limits of Paper Transactions to Avoid Single Country Tax Increases*
Annual Conference for Empirical Legal Studies (Fall 2014)
- *Source as a Solution to Residence*
University of Florida International Tax Symposium (Fall 2014)
- *Globalization and Domestic Taxation: The Elasticity of the Multinational Corporate Income Tax Base to US Tax*
Annual Meeting of the National Tax Association (Fall 2013)
- *The Article III Fiscal Power*
UNLV Law School Faculty Speaker Series (Fall 2013)
- *Defining a Country's Fair Share of Taxes*
Harvard/Stanford/Yale Junior Faculty Forum (Summer 2013)
- *The Article III Fiscal Power*
Annual Critical Tax Scholars Conference (Summer 2013)
- *A Corporate Tax for the Next Hundred Years*
University of Indiana Maurer School of Law Tax Colloquium (Spring 2013)
- *A Corporate Tax for the Next Hundred Years*
Ohio State Law & Capital Markets Speaker Series (Jan 2013)
- *A "Tax-C.U.T." For the New Economy*
Washington University School of Law Faculty Speaker Series (Dec 2011)
- *A "Tax-C.U.T." For the New Economy*

- University of Illinois School of Law Faculty Speaker Series (Oct 2011)
- *Thinking Outside the (Tax) Treaty*
Boston College School of Law Tax Colloquium (Oct 2011)
 - *Thinking Outside the (Tax) Treaty*
New York University School of Law Tax Colloquium (March 2011)
 - *Why Are There Tax Havens?*
University of Texas School of Law Faculty Speaker Series (January 2011)
 - *Why Are There Tax Havens?*
Annual Meeting of the National Tax Association (Nov. 2010)
 - *Thinking Outside the (Tax) Treaty*
Annual Junior Tax Scholars Forum (June 2010)
 - *Why Are There Tax Havens?*
Columbia Law School Summer Tax Conference (June 2010)

SERVICE

- 2020 – present: Washington University Faculty Senate Council
- 2016-2018: Washington University Law Curriculum Committee (ex-officio)
- Spring 2016: Washington University Law Curriculum Committee
- 2014-2015: Washington University Law Promotions & Tenure Committee (co-chair)
- 2014 – present: Washington University Law School Faculty Ombudsman
- 2014-2016: Washington University Judicial Board (member)
- 2013-2014: Washington University Law Appointments Committee (member)
- 2012 – 2015 Washington University Faculty Achievement Awards Advisory Committee (member)
- 2012-2013 Washington University Law Curriculum Committee (chair)
- 2012-2013 Washington University Global Studies Law Review co-faculty advisor
- Washington University School of Law Junior Faculty Workshop (co-founder)
- 2011-2012 Washington University Law ABA Self-Study Committee (member)
- 2009-2010 Washington University Law Faculty Appointments Committee (member)
- 2009 – 2011: Annual Junior Tax Scholars Forum Organizing Committee
- 2007 – present: Harris World Law Institute Faculty Advisory Board (member)
- 2008-2009 Washington University School of Law Faculty Clerkship Advisor
- 2008-2009 Washington University School of Law Admissions Committee (member)

OTHER TEACHING EXPERIENCE

- Korea University, Introduction to US Laws and Administrative Law (Summer 2015)
- @WashULaw, Course Developer and Lead Teacher, *Business Associations*
- @WashULaw, Course Developer and Lead Teacher, *International Business Transactions*

- Northwestern University School of Law, *Lawyer as Problem Solver: Understanding Financial Data* (January 2006, January 2007)

EDUCATION

New York University School of Law	LL.M. in Taxation, 2002
Georgetown University Law Center <i>magna cum laude</i> , Order of the Coif Nelson T. Hartson Memorial Award in Taxation	J.D., 1998
University of California, Los Angeles <i>cum laude</i> , Pi Sigma Alpha	B.A. Political Science 1995

PROFESSIONAL EXPERIENCE

- Simpson Thacher & Bartlett LLP
Associate Attorney
New York, NY
1998 – 1999, 2000 – 2005
 - Responsible for issues of federal income tax law, including the income tax aspects of private investment funds and leveraged buyout transactions, structuring equity derivative financial instruments, and cross-border capital markets transactions.
 - Moderated a monthly CLE seminar on Taxation of Financial Products.
- Chambers of the Honorable James L. Dennis
United States Court of Appeals for the Fifth Circuit
New Orleans, LA
Law Clerk, 1999 – 2000
 - Responsible for drafting bench memoranda and draft opinions for several cases per sitting.
 - Sole law clerk responsible for reviewing and briefing motions, including motions for subsequent petitions for habeas corpus.

BAR ADMISSIONS AND PROFESSIONAL ASSOCIATIONS

- New York State (admitted 1999)
- Tax Section of the American Bar Association (member)
- National Tax Association (member)
- International Fiscal Association (member, Academic Advisory Committee)
- The Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship (member, Academic Advisory Board)