

Susan C. Morse

727 E. Dean Keeton Street
Austin, TX 78705
smorse@law.utexas.edu

EMPLOYMENT:

- July 2013-
Present **UNIVERSITY OF TEXAS SCHOOL OF LAW**
Angus G. Wynne, Sr. Professor in Civil Jurisprudence
- Professor of Law, Sept. 2016-Nov. 2017, Assistant Professor, July 2013-Aug. 2016
 - Research focuses on regulatory design, international tax policy and tax compliance
 - *Safe Harbors, Sure Shipwrecks* selection, Harvard/Yale/Stanford Junior Faculty Forum
 - Pioneered Financial Methods for Lawyers; enrollment over 150 students per year
 - 2016 Women's Law Caucus Teacher of the Year
 - Elected to and Chair of Dean Review Committee, 2017-18
 - Chair of Facilities Project Committee, 2017-present
 - Committees: Budget, 2017-19, Appointments, 2014-16, Curriculum, 2013-14
 - Faculty advisor, Cadena Society, 2016-present
 - 2013 Abe Greenbaum Fellow at UNSW School of Taxation and Business Law, Sydney
- July 2010 –
June 2013 **UNIVERSITY OF CALIFORNIA HASTINGS COLLEGE OF THE LAW**
Associate Professor
- Elected to Executive Committee, 2012-13. Member, Curriculum Committee, 2010-12.
- Aug. 2005 –
June 2010 **SANTA CLARA UNIVERSITY SCHOOL OF LAW**
Research Assistant Professor and Teaching Fellow
- Co-founded Northern California Tax Roundtable discussion group
 - Awarded Hackworth Grant for research on political economy of value-added taxation
- July 1999
– June 2005 **WILSON SONSINI GOODRICH & ROSATI, Palo Alto**
Tax Associate
- January 1998 **ROPES & GRAY, Boston**
– May 1999 *Tax Associate (Summer Tax Associate, Summer 1995)*
- Sept. 1996 –
Sept. 1997 **U.S. COURT OF APPEALS FOR THE FIRST CIRCUIT, Boston**
Judicial clerk to Hon. Michael Boudin

EDUCATION:

- June 1996 **HARVARD LAW SCHOOL**
J.D. magna cum laude
- Primary Editor, Harvard Law Review
- June 1993 **PRINCETON UNIVERSITY**
A.B. Chemistry magna cum laude
- Four-year member of women's crew

SELECTED PUBLIC SERVICE AND BAR ADMISSIONS:

- JOTWELL, the legal scholarship review blog: Tax Section Editor, 2014-present
- Association for Mid-Career Tax Law Professors: Organizing Committee, 2016-2017
- International Fiscal Association: Academic Committee, 2014-2016
- Junior Tax Scholars' Workshop: 2015 Host; Organizing Committee, 2012-15
- National Tax Association: 2015 Annual Meeting Program Committee
- California and New York bars: Member. Massachusetts bar: Retired member.

Susan C. Morse

SELECTED PUBLICATIONS AND WORKS IN PROGRESS

JOURNAL ARTICLES AND BOOK CHAPTERS

The Dark Side of Safe Harbors (working paper)

[Government-to-Robot Enforcement](#), 2019 UNIV. ILL. L. REV. (forthcoming 2019)

When Robots Make Mistakes (symposium contribution), 71 OKLAHOMA L. REV. (forthcoming 2019)

[Entrepreneurship Incentives for Resource-Constrained Firms](#) (forthcoming in THE HANDBOOK ON LAW AND ENTREPRENEURSHIP)

GILTI: The Cooperative Potential of a Unilateral Minimum Tax (working paper)

The Future of the New International Tax Regime (symposium contributor) (forthcoming, FORDHAM J. CORP. & FIN. LAW).

[International Cooperation and the 2017 Tax Act](#), 128 YALE L. J. FORUM 362 (Oct. 25, 2018)

[Does Parenting Matter? U.S. Firms, Non-U.S. Firms, and Global Tax Accruals](#) (with Eric J. Allen) (working paper)

[Seeking Comparable Transactions in Patent and Tax](#), 37 REV. LIT. BRIEF (2018).

[Value Creation: A Standard in Search of a Process](#), 72 BULL. INT'L. TAX'N 196 (2018).

[Regulating by Example](#) (with Leigh Osofsky), 35 YALE J. REG. 127 (2018).

[Safe Harbors, Sure Shipwrecks](#), 49 U.C. DAVIS L. REV. 1385-1430 (2016)

[Innovation and Taxation at Startup Firms](#), 68 TAX L. REV. 357-388 (2016) (with Eric J. Allen)

[Tax Anti-Avoidance Law in Australia and the United States](#), 49 INT'L LAW. 111-147 (2015) (with Robert Deutsch)

[Narrative and Tax Compliance](#), 69 FINANZARCHIV/PUBLIC FINANCE ANALYSIS 469-486 (2013)

[Startup Ltd.: Tax Planning and Initial Incorporation](#), 14 FLA. TAX REV. 319-360 (2013)

[Tax Haven Incorporation for U.S. Firms: No Exodus Yet](#), 66 NAT'L TAX J. 395-420 (2013) (with Eric J. Allen)

[A Corporate Offshore Profits Transition Tax](#), 91 N.C. L. REV. 549-605 (2013)

[The Transfer Pricing Regs Need a Good Edit](#), 40 PEPPERDINE L. REV. 1415-1439 (2013)

[Ask for Help, Uncle Sam: The Future of Global Tax Reporting](#), 57 VILL. L. REV. 529-550 (2012)

[Tax Compliance and Norm Formation Under High-Penalty Regimes](#), 44 CONN. L. REV. 675-736 (2012)

[How Australia Got a VAT](#), in THE VAT READER 291-311 (Tax Analysts 2011)

Susan C. Morse

[*An Analysis of the FBAR High-Penalty Regime*](#) in IRS RESEARCH BULLETIN: RECENT RESEARCH ON TAX ADMINISTRATION AND COMPLIANCE 49-85 (2011)

[*Revisiting Global Formulary Apportionment*](#), 29 VA. TAX REV. 593-644 (2010)

[*Cash Businesses and Tax Evasion*](#), 20 STAN. L. & POL'Y REV. 37-67 (2009) (with Stewart Karlinsky and Joseph Bankman)

[*Using Salience and Influence to Narrow the Tax Gap*](#), 40 LOY. CHI. L.J. 483-530 (2009)

[*The How and Why of the New Public Corporation Tax Shelter Compliance Norm*](#), 75 FORDHAM L. REV. 961-1018 (2006)

The Supreme Court, 1994 Term – Leading Cases, 109 HARV. L. REV. 289-299 (1995) (review of Court decision relating to ERISA preemption and state-imposed commercial insurance surcharges).

Recent Legislation, 108 HARV. L. REV. 1411-1416 (1995) (analysis of Michigan school funding law).

BLOG POSTS, BOOK REVIEWS, BRIEFS AND MEDIA ARTICLES

[Ninth Circuit Brief in *Altera Corp. v. Commissioner* in Support of Respondent-Appellant Commissioner](#) (September 28, 2018)

[*The Ninth Circuit Reverses the Tax Court in *Altera**](#), Procedurally Taxing (July 31, 2018)

[*Government-to-Robot Enforcement*](#), Oxford Business Law Blog (April 30, 2018)

[SCOTUSblog coverage of *Marinello v. United States*](#) (October 2017-March 2018)

[*The *Altera* Oral Argument*](#), PROCEDURALLY TAXING (October 17, 2017)

[*Ninth Circuit Hears *Altera* Tomorrow*](#), PROCEDURALLY TAXING (October 10, 2017)

[*When the Life of the Law is Logic*](#), JOTWELL (Sept. 18, 2017) (reviewing Sarah B. Lawsky, *Formalizing the Code*, 70 TAX L. REV. 377 (2017)).

[*Tax Profs Remember Bill Andrews*](#), TAXPROF BLOG (June 8, 2017)

[*The Tax Court: “Insubordinate” or “Prescient” on *Auer/Seminole Rock* Deference?*](#), JOTWELL (Mar. 10, 2017) (reviewing Steve R. Johnson, *Seminole Rock in Tax Cases*, Yale J. Reg. Notice & Comment (2016)).

[*Tampon Sales Tax Should Not Be Eliminated in Texas*](#), DALLAS MORNING NEWS (Feb. 8, 2017)

[*Taxing the \\$2.5 Trillion*](#), 154 TAX NOTES 247 (Jan. 9, 2017)

[*How Texas Can Help School Districts Serve All Special Needs Children*](#), DALLAS MORNING NEWS (Oct. 5, 2016)

[*Treasury on the Right Side of the *APA* in *Altera**](#), PROCEDURALLY TAXING (July 14, 2016)

Susan C. Morse

[Ninth Circuit Brief in Altera Corp. v. Commissioner in Support of Respondent-Appellant Commissioner](#) (July 1, 2016)

[Some Changes to the Food Label Bill for Lawmakers to Consider](#), AUSTIN-AMERICAN STATESMAN (June 27, 2016)

[Non-U.S. Acquirers: Clients for U.S. Targets' "Locked-Out" Earnings?](#), JOTWELL (Apr. 3, 2015) (reviewing Andrew Bird, Alexander Edwards & Terry J. Shevlin, *Does the U.S. System of Taxation on Multinationals Advantage Foreign Acquirers?* (working paper 2015))

[SCOTUSblog coverage of United States v. Clarke](#) (April-June 2014)

[Can the IRS Tell a Good Story?](#), PROCEDURALLY TAXING (March 19, 2014)

[A Simpler Offshore Profits Transition Tax](#), 76 TAX NOTES INT'L 629 (Feb. 17, 2014)

[There's Math For That! Delta Value and the Constructive Sale Rules](#), JOTWELL (Jan. 9, 2014) (reviewing Thomas J. Brennan, *Law and Finance: The Case of Constructive Sales*, Ann. Rev. Fin. Econ.)

[Public Talk About Public Finance in Australia and the United States](#), 71 TAX NOTES INT'L 4 (Sept. 23, 2013).

[Why FATCA Intergovernmental Agreements Bind the U.S. Government](#), 70 TAX NOTES INT'L 245 (Apr. 15, 2013)

[Obamacare and Lower-Income Workers](#), JOTWELL (Feb. 22, 2013) (reviewing David Gamage, *Perverse Incentives Arising From the Tax Provisions of Healthcare Reform*, 65 TAX L. REV. 669 (2013)).

Book Review, J. AM. TAX'N ASS'N 125 (Fall 2012) (reviewing NIGEL FEETHAM, *TAX ARBITRAGE: THE TRAWLING OF THE INTERNATIONAL TAX SYSTEM* (2010)).

[Corporate Tax Reform in Theory and in Politics](#), JOTWELL (July 16, 2012) (reviewing MARTIN SULLIVAN, *CORPORATE TAX REFORM: TAXING PROFITS IN THE 21ST CENTURY* (2011)).

[Underlawyering vs. Overlawyering](#), THE RECORDER, Feb. 20, 2012, at 10.

[Tax Compliance and the Love Molecule](#), ARIZ. ST. L. J. BLOG (Sept. 26, 2011).

[Tax Policies, Public Opinions](#), JOTWELL (Dec. 7, 2009) (reviewing Andrea Louise Campbell, *What Americans Think of Taxes in THE NEW AMERICAN FISCAL SOCIOLOGY* (Isaac William Martin et al. eds, 2009))

[Qualified Intermediary or Bust](#), 124 TAX NOTES 471 (Aug. 3, 2009).

Qualified Intermediary Status, Act III: Rev. Proc. 2000-12's Final Qualified Intermediary Agreement and Amendments to Final Withholding Rules, 29 TAX MGM'T INT'L J. 403 (2000) (with Stephen Shay and Christopher Peters)

Qualified Intermediary Status, Act II: Notice 99-8 and the Role of a Qualified Intermediary, 28 TAX MGM'T INT'L J. 259 (1999) (with Stephen Shay)

Qualified Intermediary Status: A New U.S. Withholding Role for Foreign Financial Institutions Under Final U.S. Withholding Regulations, 27 TAX MGM'T INT'L J. 331 (1998) (with Stephen Shay)

Susan C. Morse

SELECTED PRESENTATIONS

PRESENTATIONS OF ORIGINAL RESEARCH

Presented *When Robots Make Legal Mistakes*, 71 OKLAHOMA L. REV. (2019), Oklahoma Law Review Symposium, Lawyering in the Age of Artificial Intelligence, February 2019.

Presented *International Cooperation and the 2017 Tax Act*, University of San Diego School of Law Tax Speaker Series, August 2018; National Tax Association Annual Meeting, October 2018; International Tax Cooperation: The Challenges and Opportunities of Multilateralism Conference, Said Business School, Oxford, December 2018.

Presented *Value Creation: A Standard in Search of a Process*, 72 BULL. INT'L. TAX'N 196 (2018), International Tax Policy in a Disruptive Environment Symposium, Max Planck Institute, Munich, December 2017.

Presented *Government-to-Robot Enforcement*, 2019 U.ILL. L. REV. (2019), University of Texas School of Law drawing board series, September 2017; National Tax Association Annual Conference, November 2017; NYU Tax Policy Colloquium, February 2019.

Presented *The Dark Side of Safe Harbors*, Texas Tax Faculty Workshop, University of Houston Law Center, May 2017; Association for Mid-Career Tax Law Professors Conference, University of Arkansas School of Law, May 2017; University of Texas School of Law drawing board series, September 2018.

Presented *Regulating by Example*, 35 YALE J. REG. 1 (2018) at UC Davis School of Law, Association for Mid-Career Tax Law Professors, May 2016; Hebrew University, June 2016; University of Texas School of Law, October 2016, University of Houston Law Center, January 2017, Columbia Law School, June 2017, ABA Tax Section, September 2017.

Presented *Entrepreneurship Incentives for Resource-Constrained Firms* (forthcoming in THE HANDBOOK ON LAW AND ENTREPRENEURSHIP) at Law and Entrepreneurial Action Conference, BYU Law, February 2016; Duke Law Tax Policy Seminar, January 2017; Urban/Brookings Tax Policy Center, January 2017; Patent Law in Global Perspective Conference, Stanford Law School, October 2017 (scheduled).

Presented *The Effective Income Tax Experience of U.S. and Non-U.S. Multinationals* (with Eric J. Allen) at Tulane University Tax Roundtable, March 2015, Georgetown University Tax Law and Public Finance Workshop, April 2015; National Tax Association Annual Meetings, November 2015 and November 2016.

Presented *Innovation and Taxation at Startup Firms*, 68 TAX L. REV. 357-388 (2016) (with Eric J. Allen) at Fifth Annual NYU/UCLA Tax Policy Symposium, October 2016.

Presented *Safe Harbors, Sure Shipwrecks*, 49 U.C. DAVIS L. REV. 1385 (2016) at Berkeley Public Finance Workshop, after-hours session, June 2013; USC Law and Social Science Workshop, November 2013; Northern California Tax Roundtable, Berkeley, December 2013; Junior Tax Scholars' Workshop, American University, June 2014; University of Virginia Invitational Tax Conference, October 2014; University of Texas colloquium, January 2015; UCLA Tax Colloquium, February 2015; Harvard/Stanford/Yale Junior Faculty Forum, Cambridge, June 2015; Indiana University Maurer College of Law, August 2015; University of Texas law and economics seminar, October 2015; Northwestern University tax law colloquium, October 2015; and Harvard University tax colloquium, December 2015.

Susan C. Morse

Presented *Tax Anti-Avoidance Law in Australia and the United States* (with Robert Deutsch) at Indiana University Maurer College of Law Tax Colloquium, March 2014; Southeastern Association of American Law Schools conference, August 2014; Texas Tax Faculty Workshop, University of Texas, June 2015; Junior Tax Scholars' Workshop, University of Texas, June 2015.

Presented *Startup Ltd.: Tax Planning and Initial Incorporation*, 14 FLA. TAX REV. 319 (2013) at UC Hastings Junior Faculty Workshop, September 2012; University of Florida Levin College of Law Eighth Annual International Taxation Symposium, October 2012; Northern California Tax Roundtable at Santa Clara University, December 2012; University of Denver Sturm College of Law, March 2013; Boston College Law School, March 2013; Critical Tax Conference, UC Hastings College of the Law, April 2013; and School of Taxation and Business Law, University of New South Wales, August 2013.

Presented *The Transfer Pricing Regs Need a Good Edit*, 40 PEPPERDINE L. REV. 1415 (2013) at Pepperdine Law Review and Tax Analysts Symposium, "Tax Advice for the Second Obama Administration," January 2013; and National Tax Association Annual Meeting, November 2013.

Presented *Narrative and Tax Compliance*, 69 FINANZARCHIV/PUBLIC FINANCE ANALYSIS 469 (2013) at University of Vienna Conference on Tax Governance, September 2012.

Presented *A Corporate Offshore Profits Transition Tax*, 91 N.C. L. REV. 549 (2013) (or predecessor papers) at Junior Tax Scholars' Workshop at UC Irvine, June 2011; UC Hastings Junior Faculty Workshop, August 2011; Loyola-LA Tax Colloquium, September 2011; University of Toronto Tax Policy Colloquium, February 2012; NYU Tax Policy Colloquium, March 2012; Junior Tax Scholars' Workshop at UC Hastings, May 2012; Northern California Tax Roundtable at Berkeley Law, June 2012; and University of San Diego Tax Law Speaker Series, September 2012, and University of Texas, January 2013.

Presented *Tax Haven Incorporation for U.S.-Headquartered Firms: No Exodus Yet*, 66 NAT'L TAX J. 395 (2013) (with Eric Allen) at Critical Tax Conference, Santa Clara University School of Law, April, 2011; UC Hastings College of the Law Traynor Summer Workshop, June 2011; American Tax Policy Institute conference on International Taxation and Competitiveness, October 2011; and National Tax Association Annual Meeting, November 2011.

Presented *Ask for Help, Uncle Sam: The Future of Global Tax Reporting*, 57 VILL. L. REV. 529 (2012) at Villanova Law School Shachoy Law Review Symposium, September 2011.

Presented *Tax Compliance and Norm Formation Under High-Penalty Regimes*, 44 CONN. L. REV. 675 (2012) (or predecessor papers) at Internal Revenue Service Research Conference, June 2010; Northern California Tax Roundtable at UC Hastings, December 2010; Gruter Institute Conference on Law, Institutions and Human Behavior, May 2011; and Law & Society Conference, June 2011.

Presented *Cash Businesses and Tax Evasion*, 20 STAN. L. & POL'Y REV. 37 (2009) (with Stewart Karlinsky and Joseph Bankman) at symposium Conference on Closing the Tax Gap, Nov. 2009.

Presented *How Australia Got a VAT*, in THE VAT READER (Tax Analysts 2011) at Northern California Tax Roundtable, UC Hastings, April 2010.

Presented *Revisiting Global Formulary Apportionment*, 29 VA. TAX REV. 593 (2010) at Northern California Tax Roundtable at Santa Clara University School of Law, Oct. 2008; and Junior Tax Scholars' Workshop at Brooklyn Law School, June 2009.

Presented *Using Salience and Influence to Narrow the Tax Gap*, 40 LOY. CHI. L.J. 483 (2009), at Santa Clara law faculty workshop, January 2008; and Junior Tax Scholars' Workshop at NYU, June 2008.

Susan C. Morse

OTHER PRESENTATIONS AND ACTIVITIES

Instructor, U.S. International Tax Law, MSc in Taxation Program, Oxford, June-July 2019 (scheduled).

Lecture, "International Cooperation and the 2017 Tax Act," Austin Tax Study Group, January 2019 (scheduled).

Panelist, *The Future of the New International Tax Regime*, Fordham Law School, October 2018.

Panelist, Voices in the Room: Professional Ethics of Advising Clients on Responding to Cyber Extortion Demands, ABA Business Law Section Annual Meeting, Austin TX, September 2018.

Presenter, Annual Supreme Court Review 2017-2018 Term, Committee of the Whole Person, University of Texas School of Law (coverage of *South Dakota v. Wayfair* and *Lucia v. SEC*), August 2018.

Lecture (with William Bell, Esq.), "International Tax Reform and Closely Held Businesses," Austin Tax Study Group, April 2018.

Debate, The New Tax Bill: What it Means (for You and for the Country), Texas Federalist Society, January 2018.

Presenter, Tax Legislation in the 115th Congress: International Tax Provisions, Association of American Law Schools 2018 Annual Meeting, January 2018.

Panelist, Innovation and Tax Reform, Stanford-Samsung Patent Conference, Stanford Law School, October 2017.

Commentator, Conference on Patent Damages, University of Texas School of Law, Austin, February 2017.

Panelist, Economic Policy in the Trump Administration, University of Texas School of Law, Austin, February 2017.

Lecture, "Do Courts Respect IRS and Treasury Guidance? Illustrated by a Recent Transfer Pricing Case," Austin Tax Study Group, January 2017.

Panelist, "Are Entrepreneurs Overtaxed?," Tax Policy Center/Urban Institute, Washington, January 2017.

Moderator, "Improving the Tax System Using Advances in Social Knowledge and Technology," American Tax Policy Institute, Washington, November 2016.

Moderator, "Corporate Tax and Corporate Governance," National Tax Association, Baltimore, November 2016.

Commentator, Texas Tax Faculty Workshop, University of Houston Law Center, May 2016.

Panelist, "Finding the Right Place to Tax Multinational Profits: Is Formulary Apportionment a Realistic Alternative to the Arm's Length Method?" Capitol Hill Seminar, Washington DC, October 2015.

Susan C. Morse

Lecture, “M&Ms and the U.S. Income Tax,” Law Day (for local middle school students), University of Texas School of Law, Austin, March 2015.

Lecture, “Where do U.S.–Headquartered Multinational Firms Incorporate (and Why?),” Austin Tax Study Group, February 2015.

Panelist, “Revisiting Corporate Inversions,” International Fiscal Association, Houston, October 2014.

Attended invitation-based Taxation in a Global Economy Research Symposium, University of Texas McCombs School of Business, Austin, September 2014.

Panelist, “The Economic Effects of Territorial Taxation,” International Tax Policy Forum / American Enterprise Institute, March 2014.

Panelist, “The Future of International Tax,” International Fiscal Association, San Francisco, February 2014.

Panelist, “International Roundtable,” Annual Meeting of the California Tax Bar & The California Tax Policy Conference, San Jose, California, November 2013.

Attended invitation-based Workshop on Public Economics and Tax Policy, Berkeley Law, June 2013.

Lecture, “An Overview of International Tax Policy Options” at Tax Executives Institute-San Jose State University Tax Policy Conference on Tax Policies for Multijurisdictional Income, March 2013.

Organized and hosted Matt Kumin’s presentation “Medical Marijuana and the IRS” at UC Hastings College of the Law, November 2012.

Lecture, “Innovation and Tax Policy,” at Gruter Institute Conference on Innovation, Growth and Human Behavior, May 2012.

Lecture, “Has the Government Figured Out Offshore Accounts Yet? FBAR, FATCA and the Future of Global Information Reporting,” to Silicon Valley Young Tax Lawyers, December 2010; and California State Bar Taxation Section Income Tax Seminar at Golden Gate University School of Law, June 2011.

Lecture, “An Overview of the U.S. Tax System,” UC Davis Summer International Law Program, August 2010.

Organized and hosted Nishith Desai’s presentation “An Indian Law Practice in a Global Economy,” at Santa Clara University School of Law, October 2007.