

**CURRICULUM VITAE**

**ROBERT J. PERONI**

**THE UNIVERSITY OF TEXAS SCHOOL OF LAW**

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Austin, TX 78705  
(512) 232-9328; (512) 471-6988 (FAX)  
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**PRESENT APPOINTMENT**

Professor of Law (with Tenure), 2003-Present, and the Fondren Foundation Centennial Chair for Faculty Excellence, September 2010-Present (previously served as the Parker C. Fielder Regents Professor in Tax Law, 2003-August 2005, and the James A. Elkins Centennial Chair in Law, September 2005-August 2010)

**CURRENT COURSES AND COURSES PREVIOUSLY TAUGHT**

Federal Income Taxation; International Taxation; Tax Policy Seminar; Corporate Taxation; Partnership and S Corporation Taxation; Professional Responsibility and Legal Ethics; Natural Resource Taxation; Taxation of Business Enterprises; Advanced Taxation of Business Enterprises

**OTHER EDUCATIONAL AND LEGAL WORK EXPERIENCE**

Visiting Professor, University of Haifa Faculty of Law, Global Law Program, Haifa, Israel, March 2015

Visiting Professor of Law, Georgetown University Law Center, Fall 2009

Jack N. Pritzker Distinguished Visiting Professor of Law, Northwestern University School of Law, Fall 2006; J. Landis Martin Visiting Professor of Law and Business, 2002-2003; Visiting Scholar, July 2004, November-December 2004, July 2005, December 2005, November-December 2007

Tenured Professor of Law and the Robert Kramer Research Professor of Law, The George Washington University Law School, 1989-2003 (Tenured Professor of Law, 1989-2003; Robert Kramer Research Professor of Law, 1992-2003)

Visiting Professor of Law, University of Pennsylvania Law School, Spring 2001

Florence Thelma Hall Visiting Professor of Law, University of Texas School of Law, Spring 1998; Visiting Professor of Law, Summer 1991, Summer 1993, Summer 1999, Summer 2000, Summer 2001, Summer 2002; Visiting Associate Professor of Law, Summer 1989

Visiting Professor of Law, UCLA School of Law, Spring 1995

Visiting Associate Professor of Law, New York University School of Law, Spring 1989

Tenured Associate Professor of Law, Tulane University School of Law (was a member of the full-time faculty at Tulane from 1981-1989; was an Assistant Professor of Law from 1981-84, and was on leave of absence during 1985-86 and 1988-89 academic years).

Professor-in-Residence, Internal Revenue Service, Office of Chief Counsel, Washington, D.C., 1985-86

Instructor in Taxation, New York University School of Law, LL.M. in Taxation Program, 1980-81

Associate, Orrick, Herrington & Sutcliffe, San Francisco, CA, June 1978-August 1979

Associate, Jenner & Block, Chicago, IL, June 1976-June 1978

## PUBLICATIONS

### Books and Law Review Publications

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *What's the Problem That Prompted Pillar 2 and Is There a Better Solution?* (to be published in a book of articles) (Edward Elgar Publishing forthcoming 2024)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *The U.S. Tax System's Curious Embrace of Manufacturing Job Losses*, 185 TAX NOTES FED. 35 (2024) (also published in 116 TAX NOTES INT'L 115 (2024))

Book (with Owen Anderson, John Dzienkowski & John Lowe), OIL AND GAS LAW AND TAXATION (West Academic Publishing 2d ed. 2023)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Directions for U.S. International Tax Policy, A Response to Hanna and Wilson*, 48 J. CORP. L. DIGITAL 8 (2023)

Book (with Steven Bank), TAXATION OF BUSINESS ENTERPRISES (West Academic Publishing 5th ed. 2022), Revised Teacher's Manual (forthcoming 2024)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Viewing the GILTI Tax Rates Through a Tax Expenditure Lens*, 177 TAX NOTES FED. 1525 (2022)

Book (with Karen B. Brown & J. Clifton Fleming, Jr.), TAXATION OF INTERNATIONAL TRANSACTIONS—MATERIALS, TEXT, AND PROBLEMS (West Academic Publishing 5th ed. 2021) (completely revised new edition), Revised Teacher's Manual (forthcoming 2024)

Article (with Stephen Shay, Reuven Avi-Yonah, Patrick Driessen & J. Clifton Fleming, Jr.), *Why R&D Should Be Allocated to Subpart F and GILTI*, 167 TAX NOTES FED. 2081 (2020)

Book Chapter (with J. Clifton Fleming, Jr. & Stephen Shay), *Is Unilateral Formulary Apportionment Better Than the Status Quo?*, in THE ALLOCATION OF MULTINATIONAL BUSINESS

INCOME: REASSESSING THE FORMULARY APPORTIONMENT OPTION, ch. 6, at 169 (Rick Kreyer & Francois Vaillancourt, eds., Wolters Kluwer 2020)

Book (with Joseph Dodge, J. Clifton Fleming, Jr. & Francine Lipman), FEDERAL INCOME TAX: DOCTRINE, STRUCTURE, AND POLICY—TEXT, CASES, PROBLEMS (Carolina Academic Press 5th ed. 2019), Teacher's Manual, 2020 through 2023 Casebook Update Supplements

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Expanded Worldwide Versus Territorial Taxation After the TCJA*, 161 TAX NOTES 1173 (2018)

Three-Volume Treatise (with Joel Kuntz (who retired as a co-author in 2019) and Jack Bogdanski (who joined as a co-author in 2018)), U.S. INTERNATIONAL TAXATION (Warren, Gorham & Lamont, Inc. 1992, 1994, 1996, 2002, 2005, 2013, 2018) (supplemented three times per year; revised chapters and new and replacement chapters added periodically)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Incorporating a Minimum Tax in a Territorial System*, 157 TAX NOTES 73 (2017)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Getting From Here to There: The Transition Tax Issue*, 155 TAX NOTES 69 (2017)

Book (with Owen Anderson, John Dzienkowski, John Lowe, David Pierce & Ernest Smith), OIL AND GAS LAW AND TAXATION (West Academic Publishing 2017)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Defending Worldwide Taxation with a Shareholder-Based Definition of Corporate Residence*, 2016 BYU L. REV. 1681 (2016)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Two Cheers for the Foreign Tax Credit, Even in the BEPS Era*, 91 TUL. L. REV. 1 (2016) (recipient of the John Minor Wisdom Award for Academic Excellence in Legal Scholarship for Volume 91 of the *Tulane Law Review*)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *R&D Tax Incentives: Growth Panacea or Budget Trojan Horse?*, 69 TAX L. REV. 419 (2016)

Article (with John Dzienkowski), *The Decline in Tax Adviser Professionalism in American Society*, 84 FORDHAM L. REV. 2721 (2016)

Essay (with J. Clifton Fleming, Jr. & Stephen Shay), *Treasury's Unfinished Work on Corporate Expatriations*, 150 TAX NOTES 933 (2016) (also published in 81 TAX NOTES INT'L 673 (2016))

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Designing a 21st Century Corporate Tax—An Advance U.S. Minimum Tax on Foreign Income and Other Measures to Protect the Base*, 17 FLA. TAX REV. 669 (2015)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Getting Serious About Cross-Border Earnings Stripping: Establishing an Analytical Framework*, 93 N.C.L. REV. 673 (2015)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Formulary Apportionment in the U.S. International Income Tax System: Putting Lipstick on a Pig?*, 36 MICH. J. INT'L L. 1 (2014)

Article (with J. Clifton Fleming, Jr.), *A Hitchhiker's Guide to Outbound International Tax Reform*, 18 CHAP. L. REV. 133 (2014) (part of business tax reform colloquium issue)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Territoriality in Search of Principles and Revenue: Camp and Enzi*, 141 TAX NOTES 173 (2013) (also published in 72 TAX NOTES INT'L 155 (2013))

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Designing a U.S. Exemption System for Foreign Income When the Treasury Is Empty*, 13 FLA. TAX REV. 397 (2012) (international tax policy colloquium piece)

Book (with Joseph Dodge & J. Clifton Fleming, Jr.), FEDERAL INCOME TAX: DOCTRINE, STRUCTURE, AND POLICY—TEXT, CASES, PROBLEMS (LexisNexis (now Carolina Academic Press) 4th ed. 2012) (completely revised and reorganized book; first edition on which I am a co-author), Teacher's Manual, 2013, 2014, 2015, 2016, 2017, and 2018 Casebook Update Supplements, 2017 TCJA Update Supplement

Book (with Steven Bank), TAXATION OF BUSINESS ENTERPRISES (West Group 4th ed. 2012), Teacher's Manual, 2018, 2019, 2021 Casebook Update Memoranda

Book (with Charles Gustafson & Richard Pugh), TAXATION OF INTERNATIONAL TRANSACTIONS—MATERIALS, TEXT AND PROBLEMS (West Group 4th ed. 2011), Teacher's Manual, 2017 Casebook Update Supplement, 2018 Casebook Update Supplement

Article (with J. Clifton Fleming, Jr.), *Can Tax Expenditure Analysis Be Divorced From a Normative Tax Base?: A Critique of the "New Paradigm" and Its Denouement*, 30 VA. TAX REV. 135 (2010)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Worse Than Exemption*, 59 EMORY L.J. 79 (2009) (reprinted in 2 INTERNATIONAL TAX LAW 198-268 (Reuven S. Avi-Yonah ed., 2016))

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Perspectives on the Worldwide vs. Territorial Taxation Debate*, 125 TAX NOTES 1079 (2009) (also published in 57 TAX NOTES INT'L 75 (2010)) (revised version of 2008 Australasian Tax Teachers Association article listed below)

Article (with J. Clifton Fleming, Jr.), *Reinvigorating Tax Expenditure Analysis and Its International Dimension*, 27 VA. TAX REV. 437 (2008)

Article (with John Dzienkowski), *Conflicts of Interest in Lawyer Referral Arrangements with Nonlawyer Professionals*, 21 GEO. J. LEGAL ETHICS 197 (2008)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Some Perspectives from the United States on the Worldwide Taxation vs. Territorial Taxation Debate*, 3 J. AUSTRALASIAN TAX TCHRS. ASS'N 35 (no. 2, 2008)

Book (with Steven Bank & Glenn Coven), TAXATION OF BUSINESS ENTERPRISES (West Group 3d ed. 2006), Teacher's Manual

Book (with Charles Gustafson & Richard Pugh), TAXATION OF INTERNATIONAL TRANSACTIONS—MATERIALS, TEXT AND PROBLEMS (West Group 3d ed. 2006), Teacher's Manual

Article (with J. Clifton Fleming, Jr.), *Exploring the Contours of a Proposed U.S. Exemption (Territorial) Tax System*, 109 TAX NOTES 1557 (2005) (also published in 41 TAX NOTES INT'L 217 (2006))

Article, *Tax Reform Interrupted: The Chaotic State of Tax Policy in 2003*, 35 MCGEORGE L. REV. 277 (2004) (delivered as one of the lectures at the 10th Annual McGeorge Distinguished Speakers Series in April 2003)

Book (with Owen Anderson, John Lowe, John Dzienkowski, David Pierce & Ernest Smith), HEMINGWAY OIL AND GAS LAW AND TAXATION (West Group 2004)

Article (with J. Clifton Fleming, Jr.), *Eviscerating the Foreign Tax Credit Limitations and Cutting the Repatriation Tax—What's ETI Repeal Got To Do With It?*, 104 TAX NOTES 1393 (2004) (also published in 35 TAX NOTES INT'L 1081 (2004))

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Reform and Simplification of the U.S. Foreign Tax Credit Rules*, 101 TAX NOTES 103 (2003) (also published in 31 TAX NOTES INT'L 1177 (2003))

Commentary, *Response to Professor McDaniel's Article*, 35 GEO. WASH. INT'L L. REV. 297 (2003) (part of Steven L. Cantor International Tax Symposium issue)

Commentary, *A Hitchhiker's Guide to Reform of the Foreign Tax Credit Limitation*, 56 SMU L. REV. 391 (2003) (part of tax symposium issue)

Article (with Stephen Shay & J. Clifton Fleming, Jr.), *The David R. Tillinghast Lecture: "What's Source Got to Do With It?"—Source Rules and U.S. International Taxation*, 56 TAX L. REV. 81 (2002) (reprinted in THE TILLINGHAST LECTURE 1996-2005, at 249-323 (NYU Law School 2007))

Article (with John Dzienkowski), *The Decline in Lawyer Independence: Lawyer Equity Investments in Clients*, 81 TEX. L. REV. 405 (2002)

Book (with Glenn Coven & Richard Pugh), TAXATION OF BUSINESS ENTERPRISES (West Group 2d ed. 2002), Teacher's Manual

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Fairness in International Taxation: The Ability-to-Pay Case for Taxing Worldwide Income*, 5 FLA. TAX REV. 299 (2001)

Book (with Charles Gustafson & Richard Pugh), TAXATION OF INTERNATIONAL TRANSACTIONS—MATERIALS, TEXT AND PROBLEMS (West Group 2d ed. 2001), Teacher's Manual, January 2005 Supplement

Commentary, *Deferral of U.S. Tax on International Income: End It, Don't Mend It—Why Should We Be Stuck in the Middle with Subpart F?*, 79 TEX. L. REV. 1609 (2001)

Commentary, *The Proper Approach to Taxing the Income of Foreign Controlled Corporations*, 26 BROOK. J. INT'L L. 1579 (2001) (part of international tax symposium issue)

Article, *Reform in the Use of Phaseouts and Floors in the Individual Income Tax System*, 91 TAX NOTES 1415 (2001) (paper presented at Second Annual NYU/Tax Analysts' Seminar for the Government)

Article (with John Dzienkowski), *Multidisciplinary Practice and the American Legal Profession: A Market Approach to Regulating the Delivery of Legal Services in the Twenty-First Century*, 69 FORDHAM L. REV. 83 (2000)

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *An Alternative View of Deferral: Considering a Proposal to Curtail, Not Expand, Deferral*, 20 TAX NOTES INT'L 525 (2000) (also published in 86 TAX NOTES 837 (2000))

Article (with J. Clifton Fleming, Jr. & Stephen Shay), *Getting Serious About Curtailing Deferral of U.S. Tax on Foreign Source Income*, 52 SMU L. REV. 455 (1999) (part of tax symposium issue)

Commentary, *A Response to Dean Thompson's Paper on the Impact of Code Section 367 and the European Union's 1990 Council Directive on Tax-Free Cross-Border Mergers and Acquisitions*, 66 U. CIN. L. REV. 1271 (1998) (part of international business symposium issue)

Book (with Babette Barton, Glenn Coven & Richard Pugh), TAXATION OF BUSINESS ENTERPRISES (West Group 1998), Teacher's Manual

Article, *Back to the Future: A Path to Progressive Reform of the U.S. International Income Tax Rules*, 51 U. MIAMI L. REV. 975 (1997) (lead article in international tax symposium)

Book (with Charles Gustafson & Richard Pugh), TAXATION OF INTERNATIONAL TRANSACTIONS—MATERIALS, TEXT AND PROBLEMS (West Publishing Co. 1997), Teacher's Manual, 1999 Supplement

Book (with Babette Barton, Glenn Coven & Richard Pugh), TAXATION OF BUSINESS ENTERPRISES (CCH 17th ed. 1995), Teacher's Manual

Book (with Babette Barton, Glenn Coven & Richard Pugh), TAXATION OF BUSINESS ENTERPRISES (1992-93 ed.) (Commerce Clearing House, Inc. 1991), Teacher's Manual, and 1993, 1994 Supplements

Book (with John Dzienkowski), NATURAL RESOURCE TAXATION--PRINCIPLES AND POLICIES (Carolina Academic Press 1988), Teacher's Manual, and 1989 and 1991 Supplements, Selected Code and Regulations Supplement

Article, *A Policy Critique of the Section 469 Passive Loss Rules*, 62 S. CAL. L. REV. 1 (1988)

Article, *Untangling the Web of Gift-Leaseback Jurisprudence*, 68 MINN. L. REV. 735 (1984)

### **Other Legal Publications**

Article, *Recent Developments in the Taxation of Corporations and Shareholders: Pt. 2*, 32 CORP. TAX'N 23 (May/June 2005)

Article, *Recent Developments in the Taxation of Corporations and Shareholders: Pt. 1*, 32 CORP. TAX'N 3 (Mar./Apr. 2005)

Commentary (with J. Clifton Fleming, Jr. & Stephen Shay), *Point: The United States Should Tax U.S. Corporations on Their Worldwide Income*, ABA SECTION OF TAXATION NEWSLETTER, at 14 (Fall 2001).

Commentary (with John Dzienkowski), *Proposal on MDPs Goes Overboard*, TEX. LAW., at 38 (Aug. 9, 1999)

Commentary (with John Dzienkowski), *MDP Commission Opts for Expanded Regulation and Economic Protectionism*, PROF. RESP. NEWS, at 5 (Summer 1999)

Commentary (with John Dzienkowski), *'Golden Age' Is Over, Shaping the Future of Law: ABA's Multidisciplinary Practice Proposals Will Stymie the Growth of MDPs*, LEGAL TIMES, at 27 (Aug. 2, 1999)

Commentary (with John Dzienkowski), *ABA's Definition of Practice Flawed*, NAT'L L.J., at A27 (July 26, 1999)

Commentary (with John Dzienkowski), *Taxing and Subsidizing Natural Resource Development*, 6 NAT. RES. TAX REV. 641 (1993)

Commentary (with John Dzienkowski), *The Energy Policy Act of 1992 and Its Impact on the Law of Natural Resources Taxation*, 6 NAT. RES. TAX REV. 77 (1993)

Commentary (with John Dzienkowski), *A Brief Critique of the Supreme Court's Opinion in the Hill Case*, 6 NAT. RES. TAX REV. 151 (1993)

Commentary (with John Dzienkowski), *Combining Timber Properties for Depletion Purposes: The Tax Court's Decision in RLC Industries Co. v. Commissioner*, 5 NAT. RES. TAX REV. 482 (1992)

Commentary, *Phillips Petroleum Co. v. Commissioner: An Important Decision for the Natural Resource Operator Engaged in Multinational Operations*, 4 NAT. RES. TAX REV. 429 (1992)

Commentary (with John Dzienkowski), *A Critical View of the Hill Decisions: Calculating Excess Depletion Under the Alternative Minimum Tax*, 4 NAT. RES. TAX. REV. 243 (1991)

Commentary (with John Dzienkowski), *A Critical View of Zuhone's Pool of Capital Dicta*, 4 NAT. RES. TAX. REV. 93 (1991)

Article, *Significant Current Developments in Oil and Gas Taxation*, 40 ANN. INST. ON OIL & GAS L. & TAX'N 10-1 through 10-113 (1989)

Column (with James Fretty), *Selecting an Enforceable Forum Selection Clause*, 1 CORP. L. REV. 28 (1978)

### **Significant Continuing Legal Education Outlines**

Recent Developments in the Taxation of Corporations and Shareholders, 57TH TULANE TAX INSTITUTE (2008)

Recent Developments in the Taxation of Corporations and Shareholders, 54TH TULANE TAX INSTITUTE (2004)

Recent Developments in the Taxation of Corporations and Shareholders, 53RD TULANE TAX INSTITUTE (2003)

Ethics Issues in Tax Practice, 50TH TULANE TAX INSTITUTE (2000)

Selected Issues in International Taxation, 49TH TULANE TAX INSTITUTE (1999)

Recent Developments in the Taxation of Corporations and Shareholders, 48TH TULANE TAX INSTITUTE (1998)

The ABCs of International Taxation, 47TH TULANE TAX INSTITUTE (1997)

Recent Developments in the Taxation of Corporations and Shareholders, 46TH TULANE TAX INSTITUTE (1996)

Recent Developments in the Taxation of Corporations and Shareholders, 45TH TULANE TAX INSTITUTE (1995)

Recent Developments in the Taxation of Corporations and Shareholders, 44TH TULANE TAX INSTITUTE (1994)

Recent Developments in the Taxation of Corporations and Shareholders, 43RD TULANE TAX INSTITUTE (1993)

Recent Developments in the Taxation of Corporations and Shareholders, 42D TULANE TAX INSTITUTE (1992)

### **Edited Statutes and Regulations**

Coordinating Editor, INTERNATIONAL INCOME TAXATION—CODE AND REGULATIONS—SELECTED SECTIONS (Wolters Kluwer/CCH 2007-08 through 2024-25 eds.; Contributing Editor, 1995-96 through 2006-07 eds., 2004 Jobs Act Supplement)

Coordinating Editor, FEDERAL INCOME TAXATION—CODE AND REGULATIONS—SELECTED SECTIONS (Wolters Kluwer/CCH 2020-21 through 2024-25 eds.; Contributing Editor, 1990-91 through 2019-20 eds.)

### **TEACHING AWARDS**

Recipient, University of Texas' Texas Exes Faculty Teaching Award for Outstanding Teaching at the Law School, 2006



Recipient, George Washington University Law School's Distinguished Faculty Service Award for Outstanding Teaching, 1991, 1993

First Recipient of Tulane Law School's Felix Frankfurter Distinguished Teaching Award, 1984

### PROFESSIONAL ACTIVITIES AND HONORS

Co-Chair, Advisory Board, GW/IRS Annual Institute on Current Issues in International Taxation, 1991-Present (Member, Advisory Board, 1989-91)

Fellow, American Bar Foundation, 2019-Present

Edwin L. Wiegand Visiting Fellow for 2017, University of San Francisco School of Law

Adjunct Research Fellow, Monash University, Taxation Law and Policy Research Group, Department of Business Law and Taxation, Melbourne, Australia, September 2012-September 2015

Member, AALS Committee to Review Scholarly Papers for the 2017 Annual Meeting, 2016

Invited Participant, University of Chicago School of Law's Annual Federal Tax Conference, November 2003 through November 2024

Academic Advisor, Joint Committee on Taxation, Study of the Overall State of the Federal Tax System, 2000-2001

Member and Academic Adviser, ABA Tax Section Task Force on International Tax Reform, 2002-2006 (significant contributor to the *Report of the Task Force on International Tax Reform*, 59 TAX LAW. 649-812 (2006))

Fellow, American College of Tax Counsel, 2005-Present

Member, ABA Section of Taxation, Nominating Committee, 2024-Present

Vice-Chair and Academic Liaison, ABA Section of Taxation, Committee on Foreign Activities of U.S. Taxpayers, 2007-Present

Amicus Brief (with Alstott, Chirelstein, Desai, Graetz, Halperin, Kane, Lokken, Scharff, and Warren), in the Supreme Court of the United States, *PPL Corp. v. Comm'r*, January 2013 (Graetz was Counsel of Record)

Participant, University of Texas School of Law's Oxford University Exchange Program, April-May 2014

Member, National Advisory Board for the NYU School of Law's Graduate Tax Program, 1998-2006

Member and AALS Representative, ABA/AALS Joint Sabbatical Site Evaluation Team, Chapman University School of Law, March 2012

Member, ABA/AALS Joint Sabbatical Site Evaluation Team, University of Pennsylvania School of Law, March 2014

Member and AALS Representative, ABA/AALS Joint Sabbatical Site Evaluation Team, Washington & Lee University School of Law, October 2015

Member, Academic Advisory Board, The Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship, 2000-Present

Member, Tulane Tax Institute Planning Committee, 2008-Present

Chair, AALS Taxation Section, 1991-92 (Member, Executive Board, 1989-92)

Instructor, NYU/IRS Continuing Professional Education Program, IRS Office of Chief Counsel, Washington, D.C.: Natural Resource Taxation Course, Fall 1987; International Taxation II Course, Fall 1991; Income Tax Treaties Course, Spring 1994; International Tax Issues I Course, Fall 1996; International Tax Issues II Course, Fall 1997; Foreign Tax Credit Course, Fall 1998; Multinational Corporations: International Tax Issues, Fall 1999; Foreign Tax Credit Course, Fall 1990, Fall 1999, and Fall 2000; International—Outbound Transactions, Fall 2001.

Member, AALS Committee on Sections and Annual Meeting, 2001-2003

Member, Board of Advisors, NYU/IRS Continuing Professional Education Program, 1989-92

Editorial Board Member, The Study of Federal Tax Law Series (published by Commerce Clearing House), Casebooks on Federal Income Taxation, Taxation of Business Enterprises, Taxation of International Transactions, and Estate and Gift Taxation, and Editors of CCH's Federal Income Tax Code and Regulations--Selected Sections, 1989-96

Member, Advisory Board, *International Tax Journal* (formerly *Journal of Taxation of Global Transactions*) (published by CCH), 2001-2021

Member, Board of Advisors, *George Washington University International Law Review*, 1991-2011

Articles Editor, *The Tax Lawyer* (a scholarly journal published by the American Bar Association's Section of Taxation), 1988-91

Member, Board of Advisers, *Natural Resources Tax Review* (formerly published by Tax Analysts, Inc.), June 1994-April 1995; Contributing Editor, June 1991-May 1994

Member, Faculty Editorial Board, NYU *Tax Law Review*, Spring 1989

Co-Managing Editor, NYU *Tax Law Review*, 1980-81

Visiting Professor of Law, Tulane University School of Law, International Summer Program, Sienna, Italy, June-July 1995. Course: The Law and Economics of International Trade

Visiting Professor of Law, St. Mary's University, Institute on World Legal Problems, Innsbruck, Austria, July 1993, July-August 1994. Courses: Introduction to International Taxation; The Law and Economics of International Trade

Officer, Federal Bar Association Section of Taxation, February 1996-January 2003

Co-Chair, Advisory Board, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, Tenth, Eleventh, Twelfth, Thirteenth, Fourteenth, Fifteenth, and Sixteenth Biennial Parker Fielder Oil and Gas Tax Conferences, Co-Sponsored by the University of Texas School of Law and the Office of Chief Counsel of the Internal Revenue Service, 1994-95, 1996-97, 1998-99, 2000-2001, 2002-2003, 2004-2005, 2006-2007, 2008-2009, 2010-2011, 2012-2013, 2014-2015, 2016-2017, 2018-2019, 2020-2023

Planning Committee, Annual University of Texas Taxation Conference, Co-Chair, Spring 2005, Spring 2006, Spring 2015; Member, Spring 1998, Spring 2004, Spring 2008, Spring 2009, Spring 2010, Spring 2013, Spring 2014, Spring 2017, Vice-Chair, Spring 2015, Chair, Spring 2016, Spring 2021, Spring 2022

Member of the following ABA Section of Taxation Committees: Committee on Foreign Activities of U.S. Taxpayers, Committee on Teaching Taxation, and Committee on Publications and Subcommittee on Publication of Books

Member of the ABA Center for Professional Responsibility, and of the ABA Section of International Law and Practice and the International Taxation Committee of that Section

Member, John Henry Wigmore Club, Northwestern University School of Law, 2015-Present

Fellow, Northwestern University Leadership Circle, 2016-Present (Member 2015-16)

Delegate, American Society of Comparative Law, 2003-Present

Member, International Fiscal Association, 2003-Present

Member, American Law and Economics Association, 1990-Present

Four of My Articles on International Taxation Were Excerpted in FOUNDATIONS OF INTERNATIONAL INCOME TAXATION (Michael J. Graetz ed., Foundation Press 2003)

Member, Reunion Committee 2020, NYU School of Law, 2019-20

Member, Reunion Committee 2025, NYU School of Law, 2024-25

Member, ABA Section of Taxation's Committee on General Income Tax Problems, 1981-92

Member, ABA Section of Taxation's Committee on the Annual Report, 1987-88

Member, Long-Range Planning Committee, Illinois State Bar Association, 1977-78

Member, Investigation Subcommittee of the Committee on Evaluation of Judicial Candidates, Chicago Bar Association, 1977-78

#### **UNIVERSITY OF TEXAS SCHOOL OF LAW AND UNIVERSITY COMMITTEES**

Admissions Committee, Member, 2022-23, 2023-24, 2024-25; Member, University Annual Parking and Transportation Appeals Committee, 2023-24; Co-AALS Representative, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24; First-Year Faculty Adviser, 2020-21; Member, University Faculty Welfare Committee, 2015-21; Teaching

Committee, Member 2019-20, 2020-21, 2021-22; Co-Faculty Adviser, Texas International Law Journal, 2014-15, 2015-16, 2016-17, 2017-18; The Sixth Floor Lounge Review Group, Member, 2016-17; Library Committee, Member, 2013-14, 2014-15, 2015-16, 2018-19; Budget Committee, Chair, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, Member, 2012-Mar. 2013; Appointments Committee, Member, 2005-06, 2006-07, 2008-09, Lateral Subcommittee, Member, 2006-07, 2008-09; Governance Committee, Member, 2011-12; Faculty Fellow, First-Year Society Program, 2014-15; Ad Hoc Task Force on Space Allocation, Member, Spring 2006; Dean's Advisory Council, Member, 2004-05; Co-Faculty Adviser, Texas Journal of Business Law, 2004-05; Computer Committee, Member, 2003-04, 2004-05, 2005-06; Member, University Faculty Advisory Panel, Ethics and Leadership, Bridging Disciplines Program of the Provost's Office, 2004-2015.

### **GEORGE WASHINGTON UNIVERSITY LAW SCHOOL AND UNIVERSITY COMMITTEES**

Faculty Appointments Committee (Chair, 1998-99, 1992-93; Member, 1991-92, 1999-2000); Curriculum Committee (Member, Fall 2000, 2001-2002); University Senate (Member, 1996-99); University Senate Committee on Physical Facilities (Member, 1998-99); University Senate Committee on Fiscal Planning and Budgeting (Member, 1997, 1999-2000); Special Committee on Non-Tenure Track Faculty (Member, 1996-97); Curriculum Committee (Member, Fall 1995, Fall 2000); Instructor, Externship Program (Fall 1995); Tenure and Promotion Committee (Member, 1993-94); Library Committee (Member, Fall 1994); Faculty Adviser, Student Health Law Association (1994-95); Peer Review Committee (Member, Spring 1994, Fall 1994); Grade Reform Implementation Committee (Member, 1992-93); Grade Reform Committee (Chair, 1990-92); University Senate Committee on the Northern Virginia Campus (Member, 1991-92); Legal Theory Workshop Committee (Chair, 1989-91); Special Committee on Examination Procedures (Member, 1989-90)

### **TULANE LAW SCHOOL AND UNIVERSITY COMMITTEES**

Planning Committee, Tulane Tax Institute (Member, 1982-89); Academic Affairs Committee (Member, 1986-87, 1984-85, 1981-82); Continuing Legal Education (Member, 1984-85); Faculty Adviser, *Tulane Law Review*, 1984-85; Readmissions Committee (Chair, 1983-84); Faculty Appointments Committee (Member, 1982-83); First-Year Legal Research and Writing Program (Director, 1983-84); Shell Foundation Speaker's Program (Co-Director, 1981-82); University Senate Committee on Faculty Fringe Benefits (Member, 1986-88); University Senate Budget Review Committee (Member, 1981-84); University Appellate Student Disciplinary Committee (Member, 1981-83)

### **EDUCATION**

**Legal:** **New York University School of Law**  
LL.M. (in Taxation), 1980

Graduate Editor, *Tax Law Review*, 1979-80  
Gerald L. Wallace Honor Scholarship Recipient  
Selected to be an Instructor in Taxation for the 1980-81 Academic Year Based on Academic Performance

**Northwestern University School of Law**

J.D., *Cum Laude*, 1976

Order of the Coif (Top 10%)

Article Editor, *Journal of Criminal Law & Criminology*, 1975-76 (Staff Member, 1974-75)

Dean's Honor List Every Semester

Merit Scholarship Recipient

Student Instructor in the Law School's First-Year Legal Research and Writing Course, 1975-76 (Selection Based on Academic Performance and Demonstrated Writing Ability)

**College: DePaul University**

B.S.C., *Summa Cum Laude*, 1973

Major: Accounting, Honors Program

Dean's Honor List Every Quarter

Member of Beta Gamma Sigma, Beta Alpha Psi, Phi Eta Sigma, and Delta Epsilon Sigma Honor Societies

Illinois State Scholar

## PROFESSIONAL PRESENTATIONS

International Tax Policy Colloquium Presentation (with J. Clifton Fleming, Jr.), Session 3, What's the Problem That Prompted Pillar 2 and Is There a Better Solution?, Moderator, Session 5, Coimbra, Portugal, April 2023

Moderator, Tulane Tax Institute Conference, Afternoon Session, December 2023

Instructor (co-presented with John Dzienkowski), Ethical Issues in Oil and Gas Practice and Introduction to Oil and Gas Taxation Components, Foundation for Natural Resources and Energy Law (formerly Rocky Mountain Mineral Law Foundation), Oil and Gas Law Short Course, Breckenridge, CO, October 2001, Houston, TX, October 2002, Boulder, CO, October 2003, Houston, TX, October 2004, Boulder, CO, October 2005, Houston, TX, October 2006, Westminster, CO, October 2007, Houston, TX, October 2008, Westminster, CO, October 2009, Houston, TX, October 2010, Westminster, CO, October 2011, Houston, TX, October 2012, Westminster, CO, October 2013, Houston, TX, October 2014, Westminster, CO, October 2015, Houston, TX, October 2016, Westminster, CO, October 2017, Houston, TX, October 2018, Westminster, CO, October 2019, Westminster, CO, October 2021 (lectured on Ethical Issues in Oil and Gas Practice and Split Estates at that conference), Houston, TX, October 2022 (lectured on Ethical Issues in Oil and Gas Practice at that conference), Westminster, CO, October 2023, Houston, TX, October 2024 (upcoming)

Moderator, Tulane Tax Institute Conference, Afternoon Session, November 2022

Moderator, Tulane Tax Institute Conference, Afternoon Session, November 2021

Commentator, Professor Dhammika Dharmapala's Paper "Do Multinational Firms Use Tax Havens to the Detriment of Other Countries?," Loyola (Los Angeles) Law School, Tax Policy Colloquium Series, Zoom Presentation, October 2020

Speaker, Panel, What if There Isn't 100% Ownership in Cross-Border Structures, ABA Section of Taxation, Winter Meeting, Foreign Activities of U.S. Taxpayers Committee, Boca Raton, FL, January 2020

Colloquium Seminar Presentation, An Updated Look at Expanded Worldwide v. Territorial Taxation After the TCJA, Northwestern University School of Law, Tax Policy Colloquium Series, Chicago, IL, January 2020

Colloquium Seminar Presentation, An Updated Look at Expanded Worldwide v. Territorial Taxation After the TCJA, Center for Tax Law and Policy, University of Pennsylvania School of Law, Philadelphia, PA, October 2019

Presentation, Unilateral Formulary Apportionment in the United States (with J. Clifton Fleming, Jr. & Stephen Shay), Conference on Formulary Apportionment, Montreal, Canada, April 2019 (paper published by Kluwer as a chapter in a book of essays in early 2020)

Presentation, The Fundamentals of Oil and Gas Taxation (co-presented with John Dzienkowski), IRS National Office of Chief Counsel, Washington, DC, March 2019, IRS Houston Office, Houston, TX, November 2017

Presentation, Expanded Worldwide versus Territorial Taxation After the TCJA, Perspectives on Taxation Lecture Series, Corporate Institute, University of Minnesota Law School, Minneapolis, MN, February 2019

Moderator, Tulane Tax Institute Luncheon Speaker Presentations, New Orleans, LA, October 2018

Presentation, The New FDII Provisions, Panel on Tax Reform and Other Current International Tax Developments, 46th Annual Conference of the USA Branch of the International Fiscal Association, Houston, TX, February 2018

Commentator, Paper on Feasible Approaches to Residence-Based Apportionment, Tax Law Review International Tax Policy Colloquium on New Approaches to Calculation and Allocation of the International Tax Base, Co-Sponsored by the NYU School of Law and the UCLA School of Law, New York, NY, October 2017

Commentator, Panel on Tax Policy Outlook for Business and Investment—Developments in U.S. Domestic and International Tax Legislation, University of Texas McCombs School of Business, Austin, TX, October 2017

Endowed Lecture as the 2017 Edwin L. Wiegand Visiting Fellow, Tax Legislation in the Trump Era: What's Reform Got To Do With It?, University of San Francisco School of Law, San Francisco, CA, April 2017

Presentation, Defending Worldwide Taxation and Addressing Inversions with a Shareholder-Based Definition of Corporate Residence, Loyola Law School Tax Policy Colloquium Presentation, Los Angeles, CA, September 2016,

Presentation (with J. Clifton Fleming, Jr.), You Can Run But You Can't Hide: Addressing Inversions and Defending Worldwide Taxation with a Shareholder-Based Definition of Corporate Residence, BYU Law Review Symposium on International Tax Reform, Provo, UT, March 2016

Presentation (with John Dzienkowski), The Decline in Tax Adviser Professionalism, Fordham Law Review Symposium on “We Are What We Tax,” New York, NY, November 2015

Presentation, Designing a U.S. Minimum Tax on Foreign Income, Texas Tax Faculty Workshop, University of Texas School of Law, Austin, TX, June 2015

Moderator, Panel Discussion, Alternative Proposals for International Tax Reform, Committee on Foreign Activities of U.S. Taxpayers, Washington, DC, May 2015

Presentation, Getting Serious About Cross-Border Earnings Stripping: Establishing an Analytical Framework, Law and Economics Colloquium, University of Haifa Faculty of Law, Haifa, Israel, March 2015

Presentation, Getting Serious About Cross-Border Earnings Stripping: Establishing an Analytical Framework, Perspectives on Taxation Lecture Series, Corporate Institute, Forum on Taxation and Regulation, University of Minnesota Law School, Minneapolis, MN, February 2015

Presentation, International Corporate Tax Reform: Reformulating the Fundamental Structure, Reforming Entity Taxation Conference, Boston College School of Law and Tax Analysts (Co-Sponsors), Boston, MA, October 2014

Presentation, Getting Serious About Cross-Border Earnings Stripping: Establishing an Analytical Framework, International Tax Symposium, University of Texas McCombs School of Business and University of Waterloo (Co-Sponsors), Austin, TX, September 2014

Presentation (with John Dzienkowski), Regulating Conflicts of Interest in Federal Tax Practice, 2014 International Legal Ethics Conference VI, City University London, London, England, July 2014

Seminar Presentation, Formulary Apportionment in the U.S. International Income Tax System: Putting Lipstick on a Pig?, Oxford University Centre for Business Taxation, Said Business School, Oxford, England, April 2014

Presentation, Formulary Apportionment in the U.S. International Income Tax System: Putting Lipstick on a Pig?, University of Nevada, Las Vegas, School of Law, Colloquium Series, Las Vegas, NV, April 2014

Presentation (with J. Clifton Fleming, Jr.), A Hitchhiker’s Guide to Outbound International Tax Reform, Colloquium on Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities, Panel IV: Corporate Tax Reform: How to Tax Multinational Corporations?, Orange, CA, March 2014

Presentation, Overview of Subpart F, Section 956, and International Tax Reform Proposals, Walt Disney Company Tax Group, Orlando, FL, February 2014

Presentation, Formulary Apportionment in the U.S. International Income Tax System: Putting Lipstick on a Pig?, Northwestern University School of Law, Tax Policy Colloquium Series, Chicago, IL, February 2014

Presentation and Paper, Designing a U.S. Exemption System for Foreign Income When the Treasury Is Empty, Conference on Reforming the U.S. System for Taxing International Income, Co-Sponsored by the American Tax Policy Institute and Rice University’s Baker Institute, Washington, DC, April 2013

Presentation, The Foreign Tax Credit and the Upcoming U.S. Supreme Court Decision in *PPL Corporation v. Commissioner*, Walt Disney Company Webinar, April 2013

Moderator and Commentator, 100 Years Under the Income Tax, Northwestern University Law Review Symposium, Northwestern University School of Law, Chicago, IL, April 2013

Panel Discussion, Technical Aspects of International Tax Reform Proposals, ABA Section of Taxation Winter Meeting, Orlando, FL, January 2013

Presentation, Designing a U.S. Exemption System for Foreign Income When the Treasury Is Empty, Conference on Company Law and Tax Law in the Post-GFC Era, Monash University's Taxation Law and Policy Research Institute, Monash Prato Centre, Prato, Italy, September 2012

Participant, Academic Roundtable Discussion on Tax Reform, U.S. Senate Finance Committee, Washington, DC, January 2012

Presentation, Designing a U.S. Exemption System for Foreign Income When the Treasury Is Empty, Seventh Annual International Taxation Symposium, University of Florida Levin College of Law, Gainesville, FL, October 2011

Panel Discussion, Tax Reform, Focusing on Documentary Film "An Inconvenient Tax," University of Texas at Austin McCombs School of Business, Austin, TX, April 2011

Presentation, Designing a Tax Exemption for Foreign Income When the Treasury Is Empty, Tulane Law School Tax Roundtable, New Orleans, LA, March 2011

Panel Discussion, Foreign Tax Credit Developments, Committee on Foreign Activities of U.S. Taxpayers, ABA Section of Taxation Midyear Meeting, Boca Raton, FL, January 2011

Panel Discussion, International Tax Reform in a Reset Economy, Northwestern University School of Law, Chicago, IL, April 2010

Presentation, Can Tax Expenditure Analysis Be Divorced From a Normative Tax Base?: A Critique of the "New Paradigm" and Its Denouement, NYU School of Law, Tax Policy Colloquium Series, New York, NY, March 2010

Panel Discussion, International Legislative Proposals, Committee on Foreign Activities of U.S. Taxpayers, ABA Section of Taxation Fall Meeting, Chicago, IL, September 2009

Presentation, Worse Than Exemption, University of San Diego School of Law, 2008-2009 Tax Law Speaker Series, San Diego, CA, April 2009

Presentation, Worse Than Exemption, SMU Dedman School of Law, 2008-2009 Tax Policy Colloquium Series, Dallas, TX, March 2009

Presentation (with J. Clifton Fleming, Jr.), A Critique of the Joint Committee's New Approach to Tax Expenditure Analysis, Conference on the Federal Budget and Tax Policy for a Sound Fiscal Future, Washington University School of Law, St. Louis, MO, March 2009

Presentation, Better Than Exemption (former title of paper), University of Toronto Law School, The James Hausman Tax Law and Policy Workshop Series, Toronto, Canada, November 2008



Lecture, Better Than Exemption: Worldwide v. Territorial Tax Regimes (former title of paper), Washington University School of Law, Whitney R. Harris World Law Institute, St. Louis, Missouri, October 2008

Recent Developments in the Taxation of Corporations and Shareholders, 57th Tulane Tax Institute, New Orleans, LA, September 2008

Presentation, The Prospects for Fundamental Tax Reform (Domestic and International) and Its Effects on the Energy Industry, Texas Journal of Oil, Gas, and Energy Law 2008 Symposium, Austin, TX, January 2008

Panel Discussion, Current Developments Under Subpart F, Committee on Foreign Activities of U.S. Taxpayers, ABA Section of Taxation Midyear Meeting, Lake Las Vegas, NV, January 2008

Colloquium Presentation, Rethinking Tax Expenditure Analysis, Washington and Lee University School of Law, Lexington, VA, April 2007

Presentation, Exploring the Contours of a Proposed U.S. Exemption (Territorial) Tax System, University of Miami School of Law, Miami, FL, January 2007

Presentation, The Case for Worldwide Taxation as Part of Income Tax Reform, AALS Annual Meeting in Washington, D.C., Taxation Section Panel Discussion on Can the Income Tax Survive in a Globalized Economy?, January 2007

Commentator, Panel on Working With the New Subpart F “Look Through” Rule, GWU/IRS 19th Annual Institute on Current Issues in International Taxation, Washington, DC, December 2006

Commentator, G. May & Y. Reich, Cross-Border Tax Arbitrage: The Good, The Bad and the Ugly, University of Chicago Law School’s 59th Annual Federal Tax Conference, Chicago, IL, November 2006

Commentator, M. Knoll, *Compaq* Redux: Implicit Taxes and the Question of Pre-Tax Profit, University of Minnesota Law School’s Tax Policy Conference 2006: The Future of Tax Shelters, Minneapolis, MN, October 2006

Presentation, Exploring the Contours of a Proposed U.S. Exemption (Territorial) Tax System, UCLA School of Law, Tax Policy and Public Finance Workshop Series, Los Angeles, CA, March 2006

Presentation of Paper, International Tax Policy Forum, Panel on the International Tax Reform Proposals of the President’s Advisory Panel on Federal Tax Reform, Moderated by Michael Graetz, Washington, DC, February 2006

Speech, The Prospect for International Tax Reform, IRS Office of Chief Counsel, International Technical Training Program, Austin, TX, September 2005

International Tax Component, NYU School of Law’s Second Annual Gerald L. Wallace-Charles S. Lyon National Tax Workshop, Orlando, FL, February 2005

Recent Developments in the Taxation of Corporations and Shareholders, 54th Tulane Tax Institute, New Orleans, LA, October 2004

Panel Discussion, Trends in Recent U.S. Income Tax Treaties, ABA Section of Taxation Committee on U.S. Activities of Foreigners and Tax Treaties, ABA Section of Taxation Fall Meeting, Boston, MA, October 2004

Speech and Outline, The Proposed JOBS Act of 2004—International Tax Reform or Deform?, Dallas Bar Association Tax Section, Dallas, TX, June 2004

International Tax Component, NYU School of Law's First Annual Gerald L. Wallace-Charles S. Lyon National Tax Workshop, Orlando, FL, February 2004

Recent Developments in the Taxation of Corporations and Shareholders, 53rd Tulane Tax Institute, New Orleans, LA, October 2003

Work-in-Progress Presentation, Lawyer Equity Investments in Clients, McGeorge School of Law, Sacramento, CA, April 2003

Lecture, Tax Reform Interrupted: The Chaotic State of Tax Policy in 2003, 10th Annual Distinguished Speaker Series, McGeorge School of Law, Sacramento, CA, April 2003

Work-in-Progress Presentation, Tax Reform Interrupted: The Chaotic State of Tax Policy in 2003, University of San Diego School of Law, San Diego, CA, April 2003

Paper Presentation, Reform and Simplification of the Foreign Tax Credit Rules, NYU School of Law, Seminar for the Government, New York, NY, February 2003

Work-in-Progress Presentation, Reform and Simplification of the Foreign Tax Credit Rules, University of Miami School of Law's LL.M. in Taxation Program, Miami, FL, February 2003

Commentator, on Paul McDaniel's Paper, G.W. Law School's Steven L. Cantor International Tax Symposium, International Tax Policy Towards Developing Countries, Washington, DC, November 2002

Invited Participant, Harvard Law School/OECD Conference on the Taxation of Business Profits in the 21st Century, Cambridge, MA, October 2002

Work-in-Progress Presentation, The Decline in Lawyer Independence: Lawyer Equity Investments in Clients, Northwestern University School of Law, Chicago, IL, October 2002

Disregarded Entities: The International Tax Aspects, ABA Section of Taxation Teaching Taxation Committee Meeting, ABA Section of Taxation Midyear Meeting, New Orleans, January 2002

Work-in-Progress Presentation (co-presented with John Dzienkowski), The Decline in Lawyer Independence: Lawyer Equity Investments in Clients, University of California at Hastings College of the Law, San Francisco, CA, August 2001

Work-in-Progress Presentation, Fairness in International Taxation: The Ability-to-Pay Case for Taxing Worldwide Income, University of Pennsylvania Law School, Philadelphia, PA, April 2001

Panel Discussion on Multidisciplinary Practice and the American Legal Profession, University of Alabama School of Law, Tuscaloosa, AL, April 2001

Work-in-Progress Presentation, Fairness in International Taxation: The Ability-to-Pay Case for Worldwide Income Taxation of U.S. Resident Corporations, Georgetown University Law Center, Ernst & Young Tax Policy Seminar, Washington, DC, February 2001

Paper Presentation, Suggestions for Reform in the Use of Phase-Outs and Related Provisions in the Individual Income Tax System, NYU School of Law/Tax Analysts' Second Annual Seminar for the Government, NYU School of Law, New York, NY, February 2001

Concurrent Session Leader, Integrating Globalization in the Federal Income Taxation Course, AALS Annual Meeting Workshop on Shifting Boundaries—Globalization and Its Discontents, San Francisco, CA, January 2001

Commentator and Panelist on U.S. Multinationals and International Competitiveness, Brooklyn Law School Symposium on International Tax Policy in the New Millennium, New York, NY, November 2000

Ethics Issues in Tax Practice, 50th Tulane Tax Institute, New Orleans, LA, November 2000

Commentator and Respondent, University of Texas School of Law Roundtable Discussion on Tax Policy for U.S. Overseas Investment, Austin, TX, November 2000

Panel Discussion on MDPs and the American Legal Profession, George Washington University Law School Alumni Weekend Program, Washington, DC, September 2000

Panel Discussion on MDPs and the American Legal Profession, University of Texas School of Law Alumni Weekend Program, Austin, TX, April 2000

International Tax Deferral and the Anti-Deferral Limitations: Suggestions for Reform, Second Annual International Tax Symposium, Sponsored by the State Bar of Texas, Dallas, TX, November 1999

Panel Discussion on the Anti-Deferral Rules—Past, Present, and Future, Fifth Biannual Parker C. Fielder Oil and Gas Tax Conference, Co-Sponsored by the University of Texas School of Law and the Office of Chief Counsel of the Internal Revenue Service, Houston, TX, October 1999

Selected Issues in International Taxation, 49th Tulane Tax Institute, New Orleans, LA, October 1999

Presentation of Article (with C. Fleming and S. Shay), Getting Serious About Curtailing Deferral of U.S. Tax on Foreign Source Income, International Tax Forum, Washington, D.C., September 1999

Recent Developments in the Taxation of Corporations and Shareholders, 48th Tulane Tax Institute, New Orleans, LA, October 1998

Administering the Internal Revenue Code Through Anti-Abuse Rules: International Aspects, Outline and Presentation, AALS Workshop on Taxation, Washington, D.C., October 1998

Response to Dean Samuel Thompson's Paper on the Impact of Code Section 367 and the European Union's 1990 Council Directive on Tax-Free Cross-Border Mergers and Acquisitions, University of Cincinnati College of Law, Eleventh Annual Corporate Law Symposium, Cincinnati, OH, February 1998

The ABCs of International Taxation, 47th Tulane Tax Institute, New Orleans, LA, October 1997

Getting Serious About Anti-Deferral of Foreign Source Income, Outline and Presentation, ABA Section of Taxation Committee on Tax Structure and Simplification, ABA Section of Taxation's May Meeting, Washington, DC, May 1997

Paper on International Tax Reform, University of Miami School of Law's Second Annual International Tax Invitational Conference, Coral Gables, FL, February 1997

Recent Developments in the Taxation of Corporations and Shareholders, 46th Tulane Tax Institute, New Orleans, LA, October 1996

Panel Discussion on Current Issues in Foreign Taxation, Third Biannual Parker C. Fielder Oil and Gas Tax Conference, Co-Sponsored by the University of Texas School of Law and the Office of Chief Counsel of the Internal Revenue Service, Houston, TX, November 1995

Recent Developments in the Taxation of Corporations and Shareholders, 45th Tulane Tax Institute, New Orleans, LA, October 1995

Recent Developments in the Taxation of Corporations and Shareholders, 44th Tulane Tax Institute, New Orleans, LA, September 1994

Commentator, Policy Paper on the Alternative Minimum Tax, UCLA School of Law Tax Policy Conference, Lake Arrowhead, CA, April 1994

Panel Discussion on Current Issues in Foreign Taxation, Second Biannual Parker C. Fielder Oil and Gas Tax Conference, Co-Sponsored by the University of Texas School of Law and the Office of Chief Counsel of the Internal Revenue Service, Houston, TX, November 1993

Recent Developments in the Taxation of Corporations and Shareholders, 43rd Tulane Tax Institute, New Orleans, LA, October 1993

Recent Developments in the Taxation of Corporations and Shareholders, Outline and Presentation, ABA Section of Taxation's Midyear Meeting, San Diego, CA, February 1993

Teaching and Scholarship in International Taxation, AALS Workshop on Taxation, Outline and Presentation, Washington, D.C., October 1992

Recent Developments in the Taxation of Corporations and Shareholders, 42d Tulane Tax Institute, New Orleans, LA, October 1992

Section 482 and International Oil Pricing, IRS Office of Chief Counsel, Washington, D.C., March 1992

Lead Paper on Taxation of U.S. Persons, New York University School of Law's Tax Seminar for Government, Westfields, VA, March 1992

Panel Discussion on Tax Treaty Shopping, ABA Section of Taxation Teaching Taxation Committee Meeting, ABA Section of Taxation Midyear Meeting, San Antonio, February 1992

Integrating the Corporate and Individual Tax Systems, AALS Annual Meeting in San Antonio, Moderator of Taxation Section Panel Discussion, January 1992

Evaluating the Passive Loss Rules, AALS Annual Meeting in San Francisco, Speaker at Taxation Section Panel Discussion, January 1990

Significant Recent Developments in Oil and Gas Taxation, South Texas College of the Law, Continuing Legal Education Outline and Presentation, Houston, June 1989

The Interplay of the Passive Loss Limitations and Subchapter S, New York University School of Law, Continuing Professional Education Presentation, New Orleans, May 1989

Participant, New York University School of Law's Tax Seminar for Government, Eagle Lodge, PA, March 1989

Significant Current Developments in Oil and Gas Taxation, The Southwestern Legal Foundation's 40th Annual Institute on Oil and Gas Law and Taxation, Continuing Legal Education Outline and Presentation, Dallas, February 1989

The Interest Deduction--Proposals for Reform, American Bar Association's Section of Taxation, Committee on Tax Structure and Simplification, Speaker at Panel Discussions, May 1987, August 1987

The Passive Activity Loss Restrictions of the 1986 Tax Reform Act, Tulane Law School Continuing Legal Education Outline and Presentation, February 1987

The Tax Reform Act of 1986 and its Planning Implications for Individuals, Corporations, Partnerships, Trusts, and Estates, An All-Day Presentation for the University of Alabama Continuing Legal Education Institute in Birmingham, AL, November 1986

The Small Business and its Real Estate: Sale-Leaseback and Gift-Leaseback Planning Opportunities, Tulane Law School Continuing Legal Education Outline and Presentation, New Orleans, LA, January 1984

### **STATE BAR ADMISSIONS**

Admitted to the Bar in the States of California and Illinois.