

**Omri Marian**

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**Academic Appointments and Professional Experience**

**University of California, Irvine School of Law**, Irvine, CA (07/2015 – present)

*Assistant Professor of Law*

*Academic Director, International Tax Program*

**University of Florida, Levin College of Law**, Gainesville, FL (6/2012 – 06/2015)

*Assistant Professor of Law*

**Research and Teaching Visits**

- University of Heidelberg, Heidelberg, Germany (expected, 06/2017)
- University of Zurich, Zurich, Switzerland (09/2015; expected, 09/2017)

**Sullivan & Cromwell LLP**, New York, NY (11/2009 – 6/2012)

*Associate, Tax Department*

**Publications**

1. *United States National Report on Corporate Tax Residence and Mobility*, in Proceedings of 2017 Congress of European Association of Tax Law Professors (forthcoming, 2017).
2. *The State Administration of International Tax Avoidance*, 7 HARV. BUS. L. REV. \_\_\_ (forthcoming, 2017).

Reviewed at: Andrew Hayashi, [Putting a Face To International Tax Avoidance](#) (noting the article's "valuable contribution in drawing attention to the powers of individual actors" in international tax avoidance).

3. *The Other Eighty Percent: Private Investment Funds, International Tax Avoidance, and Tax-Exempt Investors*, 2016 BYU L. REV. 1516 (2016); Invited symposium article.

Reviewed by Ari Glogower on [Taxprof Blog](#) (concluding the article "is a significant step" towards "a broader perspective on tax planning by investment funds").

4. *Is Something Rotten in the Grand Duchy of Luxembourg?*, 84 TAX NOTES INT'L 281 (Oct. 17, 2016). Trade journal article (cover feature).
5. *Unilateral Responses to Tax Treaty Abuse: A Functional Approach*, 41 BROOK. J. INT'L L. 1155 (2016); an invited contribution for a symposium "Reconsidering the Tax Treaty".
6. *Inversions and Competitiveness: Reflections in the Wake of Pfizer--Allergan*, 41 INT'L TAX J. 39 (2015), with Reuven S. Avi-Yonah. Trade journal article.
7. *Home-Country Effects of Corporate Inversions*, 90 WASH. L. REV 1 (2015).

Cited by The Joint Committee on Taxation in, [Description of Revenue Provisions Contained in the President's Fiscal Year 2015 Budget Proposal](#) (Dec. 17, 2014).

Reprinted in, TAXATION AND MIGRATION 57 (R.S. Avi-Yonah and J. Slemrod, eds., Kluwer

International, 2015).

8. *A Conceptual Framework for the Regulation of Cryptocurrencies*, 82 U. CHI. L. REV. DIALOGUE 53 (2015); an invited essay for an online symposium “Grassroots Innovation and Regulatory Adaptation”.
9. *The Function of Corporate Tax-Residence in Territorial Systems*, 18 CHAPMAN L. REV. 157 (2014); an invited essay for a symposium “Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities”.
10. *Reconciling Tax Law and Securities Regulation*, 48 MICH. J. L. REFORM 1 (2014).
11. *United States Report*, in DEPARTURES FROM THE OECD MODEL AND COMMENTARIES: RESERVATIONS, OBSERVATIONS AND POSITIONS IN EU LAW AND TAX TREATIES 537 (G. Maisto, ed., IBFD 2014), with Yariv Brauner.
12. *Jurisdiction to Tax Corporations*, 54 B.C. L. REV. 1613 (2013).  
Reviewed at: Adam Rosenzweig, [Once a U.S. Corporation Always a U.S. Corporation](#) (concluding that the article “provides one of the first modern realistic avenues out of a perennial problem in the international tax literature”).
13. *Meaningful Corporate Tax Residence*, 140 TAX NOTES 470 (2013). Trade journal article.  
Reprinted as the cover feature in 71 TAX NOTES INT’L 725 (2013), cover-title: *In Search of Meaningful Corporate Tax Residence*.  
Translated to Japanese and reprinted in, 2014 JAPANESE TAX ASSOCIATION JOURNAL 254 (Winter, 2014).
14. *Are Cryptocurrencies Super Tax Havens?*, 112 MICH. L. REV. FIRST IMPRESSIONS 38 (2013). Online Essay.  
Cited by the Congressional Research Service in a report to Congress, [Bitcoin: Questions, Answers and Analysis of Legal Issues](#); Featured, among others, in Forbes, Politico and Bloomberg TV.
15. *Point & Counterpoint: The Future of Corporate Tax Reform--A Debate*, 33 ABA TAX SECTION NEWS QUARTERLY 1 (Fall 2013) (with Adam Rosenzweig, Deborah Geier, and David Miller). Trade journal article.
16. *Meaningless Comparisons: Corporate Tax Reform Discourse in the United States*, 32 VA. TAX REV. 133 (2012).  
Featured in a peer-selected list of notable corporate-tax articles for 2012. Karen C. Burke & Jordan M. Barry, *Notable Corporate Tax Articles of 2012*, 139 TAX NOTES 650, 651-652 (2013).
17. *Taxation of Structured Debt in a Low Rate Environment*, 135 TAX NOTES 323 (2012), with Andrew D. Moin. Trade journal article.
18. GLOBAL PERSPECTIVES ON INCOME TAXATION LAW (Oxford University Press, 2011), with Reuven Avi-Yonah and Nicola Sartori.
19. *The Discursive Failure in Comparative Tax Law*, 58 AM. J. COMP. L. 415 (2010).  
Reviewed at: Michael Livingston, [Recent Developments in Comparative Tax Theory](#) (calling the article an “immensely important service” to the field of comparative tax law).
20. *Comparative Tax Law: Theory and Practice*, 64 BUL. INT’L TAX. 183 (2010), with Reuven Avi-Yonah, Guy Inbar and Linneu Mello. Conference proceedings.

21. *The Successes and Failures of the Outside Director in the Israeli Market*, 4 CORPORATIONS 75 (2007), in Hebrew. Trade journal article.

### **Work in Progress**

- *The Making of International Tax Law: Empirical Evidence from Natural Language Processing* (scholarly article, with Elliott Ash). Draft available upon request.
- *Managers' Duty(?) to Avoid Corporate Taxes*.

### **Education**

**S.J.D., University of Michigan Law School**, Ann Arbor, MI (2009)

Dissertation title: *The Discursive Failure in Comparative Tax Law*.

Faculty Committee: Professor Reuven Avi-Yonah (Chair), Professor Douglas A. Kahn and Professor Assaf Likhovski.

Michigan Grotius Fellow.

**LL.M. (International Taxation), University of Michigan Law School**, Ann Arbor, MI (2008)

**LL.B., magna cum laude, Tel-Aviv University Faculty of Law**, Tel Aviv, Israel (2006)

Student Editor, THEORETICAL INQUIRIES IN LAW.

Recipient, Israeli Sciences Foundation Scholarship.

**Additional Undergraduate Degree (Political Science), magna cum laude, Tel-Aviv University Faculty of Social Sciences**, Tel-Aviv, Israel (2006)

### **Presentations and other Academic Engagements**

- (expected) National Reporter, *Corporate Tax Residence and Mobility*, the 2017 Congress of European Association of Tax Law Professors, Lodz, Poland (06/2017).
- (expected) *The Making of International Tax Law: Empirical Evidence from Natural Language Processing*, The Northern California Tax Professor Roundtable, Hastings Law School, San Francisco, CA (04/2017).
- Presented *The State Administration of International Tax Avoidance*, University of Virginia Invitational Conference on International Tax, Charlottesville, VA (11/2016).
- Presented *Private Investment Funds and International Tax Avoidance*; Discussant, *Tax Policy Discussion Group*, Annual Meeting of the South Eastern Association of Law School, Amelia Island, FL (08/2016).
- Presented, *The State Administration of International Tax Avoidance*, 3<sup>rd</sup> Annual Roundtable on Taxation and Tax Policy, Netanya Academic College School of Law, Netanya, Israel (07/2016).
- Presented *Private Investment Funds and International Tax Avoidance*, 11<sup>th</sup> Annual Junior Tax Scholars Workshop, University of California, Irvine School of Law, Irvine, CA (06/2016).
- Presented *Allocation of Income from a Lawyer's Perspective*, University of Zurich Invitational Seminar: Tax Justice in a Global World, Zurich, Switzerland (06/2016).
- Panelist, *Tax Investigations and their Impact on the Global Tax System*, Winning the Tax Wars conference, The World Bank, Washington, DC (05/2016).
- Presented *The State Administration of International Tax Avoidance*, Annual Meeting of the

- American Law and Economics Association, Harvard Law School, Cambridge, MA (05/2016).
- Presented *The State Administration of International Tax Avoidance*, Workshop on Corruption and the Role of Tax Havens, City University, London, UK (04/2016).
  - Presented *Private Investment Funds and International Tax Avoidance*, Brigham Young University Law Review Annual Symposium, Provo, UT (03/2016).
  - Presented *The State Administration of International Tax Avoidance*, Georgetown University Tax Law and Public Finance Workshop, Washington, DC (03/2016).
  - Presented *The State Administration of International Tax Avoidance*, UCLA School of Law Colloquium on Tax Policy and Public Finance, L.A., CA (02/2016).
  - Presented *The State Administration of International Tax Avoidance*, Pepperdine Law School Tax Policy Series, Malibu, CA (01/2016).
  - Presented *The State Administration of International Tax Avoidance*, The National Tax Association 108<sup>th</sup> Annual Conference on Taxation, Boston, MA (11/2015).
  - Presented *Tax Treaty Terminations (and other Unilateral Responses to Treaty Abuse)* Brooklyn Law School Symposium “Reconsidering the Tax Treaty”, Brooklyn, NY (10/2015).
  - Presented *The State Administration of International Tax Avoidance*, Third Annual Tax Symposium, University of Washington, Seattle, WA (10/2015).
  - Presented *The Institutionalization of Opportunistic Tax Competition*, Midwestern Association of Law and Economics Annual Meeting, Lawrence, KS (10/2015).
  - Presented *The Institutionalization of Opportunistic Tax Competition*; Discussant, *Tax Policy Discussion Group*. Both at the South Eastern Association of Law Schools Annual Meeting, Boca Raton, FL (08/2015).
  - Presented *Home-Country Effects of Corporate Inversions*, University of Pennsylvania Law School, Center for Tax Law and Policy Seminar Series, Philadelphia, PA (02/2015).
  - Presented *A Conceptual Framework for the Regulation of Cryptocurrencies*, Regulation and Coordination Workshop, Tulane Law School, New Orleans, LA (01/2015).
  - Presented *Home-Country Effects of Corporate Inversions*, The National Tax Association's 107<sup>th</sup> Annual Conference on Taxation, Santa Fe, NM (11/2014).
  - Presented *Home-Country Effects of Corporate Inversions*, Conference on Taxation and Migration, American Tax Policy Institute, Washington, DC (10/2014).
  - Presented *Home-Country Effects of Corporate Inversions*, International Business Law 2014 Scholars' Roundtable, Dennis J. Block Center for the Study of International Business Law, Brooklyn Law School, Brooklyn, NY (10/2014).
  - Presented *Are Cryptocurrencies Super Tax-Havens?*, Teaching Taxation Committee, American Bar Association, Tax Section's Fall 2014 Meeting, Denver, CO (09/2014).
  - Presented *Home Country Effects of Corporate Inversions*, Webinar “An Introduction to Inversions”, hosted by the Center for the Study of Mergers and Acquisitions at Penn State Law School (09/2014).
  - Presented *Home-Country Effects of Corporate Inversions; The Function of Corporate Tax Residence in Territorial Systems*. Discussant, *Tax Policy Discussion Group*. Moderator, *Tax Policy Discussion Group*; Panel on *Tax and Democracy*. All at the South Eastern Association

of Law Schools Annual Meeting, Amelia Island, FL (08/2014).

- Presented *Designing a Regulatory System for the Bitcoin Era*, Annual Meeting of the National Association of Consumer Credit Administrators, Albuquerque, NM (06/2014).
- Presented *Designing a Tax System for the Bitcoin Era*, 9<sup>th</sup> Annual Junior Tax Scholars Workshop, American University Law School, Washington, DC (06/2014).
- Presented *The Function of Corporate Tax Residence in Territorial Systems*, symposium on “Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities”, Chapman University School of Law, Orange, CA (03/2014).
- Presented *How Bitcoin Challenges the Federal Income Tax System*, symposium “In Bitcoin We Trust? A Forward Look at the Regulation, Use, and Growth of the Digital Currency”, Ohio State University Moritz College of Law, Columbus, OH (02/2014).
- Presented *Consult Your Own Tax Advisor: Rethinking Tax Disclosure in Registered Offerings*, Northwestern University Law School, Colloquium on Advanced Topics in Taxation, Chicago, IL (01/2014).
- United States Reporter (with Yariv Brauner), International Bureau of Fiscal Documentation, *Departures from the OECD Model Convention and Commentaries in EU Law and Tax Treaties*, Milan, Italy (11/2013).
- Presented *Consult Your Own Tax Advisor: Rethinking Tax Disclosure in Registered Offerings*, University of Tennessee College of Law, Knoxville, TN (11/2013).
- Commentator, Michael S. Kirsch, *Revisiting the Tax Treatment of Citizens Abroad: Reconciling Principle and Practice*, 9<sup>th</sup> Annual International Tax Symposium, University of Florida Levin College of Law, Gainesville, FL (11/2013).
- Presented *Consult Your Own Tax Advisor: Rethinking Tax Disclosure in Registered Offerings*; discussant, *Tax Policy Discussion Group*, South Eastern Association of Law Schools Annual Meeting, Palm Beach, FL (08/2013).
- Presented *Consult Your Own Tax Advisor: Rethinking Tax Disclosure in Registered Offerings*, Annual Law and Society Conference, Boston, MA (06/2013).
- Presented *Consult Your Own Tax Advisor: Rethinking Tax Disclosure in Registered Offerings*, 8<sup>th</sup> Annual Junior Tax Scholars Workshop, University of Miami Law School, Miami, FL (05/2013).
- Debater, *The Future of Corporate Tax Reform: A Debate*, Teaching Taxation Committee, American Bar Association, Tax Section’s May 2013 Meeting, Washington, DC (05/2013).
- Presented *Jurisdiction to Tax Corporations*, 16<sup>th</sup> Annual Critical Tax Theory Conference, UC Hastings College of the Law, San-Francisco, CA (04/2013).
- Presented *Meaningful Corporate Tax Residence*, Florida State University College of Law, Tallahassee, FL (01/2013).
- Presented *Jurisdiction to Tax Corporations*, 2012 U.S. – China International Tax Conference, Beijing, China (11/2012).
- Discussant, 7<sup>th</sup> Sino-U.S. International Tax Forum roundtable discussions at Peking University Law School, Tsinghua University Law School, Renmin University Law School Central University of Finance and Economics, China Youth University of Political Science, all in Beijing, China (11/2012).

- Presented *Jurisdiction to Tax Corporations*, University of Kentucky College of Law, Lexington, KY (11/2012).
- Commentator, Susan C. Morse, *Startup, LTD.: Tax Planning and Initial incorporation*, 8<sup>th</sup> Annual International Tax Symposium, University of Florida Levin College of Law, Gainesville, FL (10/2012).
- Presented *Jurisdiction to Tax Corporations*, National Centre for Business Law, University of British Columbia Faculty of Law, Vancouver, Canada (10/2012).
- Presented *Jurisdiction to Tax Corporations*, 2<sup>nd</sup> Annual Critical Tax Policy Workshop, University of Washington School of Law, Seattle, WA (09/2012).
- Presented *Jurisdiction to Tax Corporations*, South Eastern Association of Law Schools Annual Meeting (a panel on Tax Reform in 2012), Amelia Island, FL (08/2012).
- Presented *Meaningless Comparisons: Corporate Tax Reform Discourse in the United States*, Annual Law and Society Conference, Honolulu, HI (06/2012).
- Presented *Meaningless Comparisons: Corporate Tax Reform Discourse in the United States*, 15<sup>th</sup> Annual Critical Tax Conference, Seton Hall Law School, Newark, NJ (03/2012).
- Presented *The Discursive Failure in Comparative Tax Law*, Workshop on Comparative Tax Law: Theory and Practice, University of Michigan Law School, Ann Arbor, MI (10/2009).

### **Organized Conference and Panels**

- Member of the Steering Committee, 11<sup>th</sup> Annual Junior Tax Workshop, University of California, Irvine School of Law, Irvine, CA (expected, 06/2016).
- Panel organizer & moderator, *How to Incorporate International and Comparative Perspectives into the Teaching of Domestic Tax Courses*, American Bar Association Section of Taxation Meeting, Washington, D.C. (05/2016).
- Panel organizer & moderator, *EU State Aid Investigations: Perspectives from Both Sides of the Atlantic*, American Bar Association Section of Taxation Meeting, Washington, D.C. (05/2016).
- Panel organizer, presenter, Crosscutting Program, *Designing a Regulatory System for the Era of Decentralized Virtual Currencies*, Annual Meeting of the Association of American Law Schools, Washington, D.C. (01/2015).

### **Teaching**

At UCI:

- Federal Income Taxation (S2017)
- U.S. International Taxation (S2016, F2016).
- Current Issues in Tax Law and Policy (S2016, S2017).

At UF:

- U.S. International Taxation I (F2012, F2013, F2014).
- Taxation of Financial Instruments (S2013, S2014, S2015).
- International Tax Planning (S2013, S2015).
- Tax Treaties (F2013).

Other:

- University of Zurich, International Tax LL.m. Program – Introduction to U.S. Taxation of Business Entities (Sep. 2015, Sep. 2017 (expected)).

### **Service**

At UCI:

- Academic Director, International Tax Program (2017 – current)
- LL.m. Committee (2015-2016, 2016-2017);
- Academic Affairs Committee (2015-2016).

At UF:

- Financial Aid Committee (2012-2013);
- Graduate Tax Admissions Committee (2013-2014, 2014-2015);
- Judicial Clerkships & Student Placement Committee (2013-2014).

### **Other Contributions**

- Articles and manuscript reviewer: Florida Tax Review; World Tax Journal; MIT Press.
- Contributing Editor, Jotwell.com, Tax Section (2014 – present).
- Contributor, ABA Tax Section's comments on IRS Notice 2014-21 (guidance on virtual currencies).
- Associate Editor, Florida Tax Review (2012 – 2015).

### **Selected Media**

- [\*EU schließt Schlupflöcher mit Drittstaaten\*](#), Luxemburger Wort (Feb 21, 2017). In German.
- [\*AG Recommends Lighter Sentences for LuxLeaks Defendants on Appeal\*](#), Tax Notes International (Dec. 21, 2016).
- [\*Every US Taxpayer has Effectively Paid Apple at Least \\$6 in Recent Years\*](#), Ars Technica (Dec. 8, 2016).
- [\*Bitcoin Users Who Evade Taxes Are Sought by the I.R.S.\*](#), New York Times (Nov. 18, 2016).
- [\*Tax Refund Leaves Millions in Maltese Coffers but Denies other Countries Billions in Tax\*](#), Malta Today (Sep. 11, 2016).
- [\*Apple could Bring Home Billions in Taxes if US Passes a Tax Holiday\*](#), Ars Technica (Sep. 1, 2016).
- [\*Apple's \\$14.5 Billion Irish Tax Bill\*](#), Bloomberg Radio Interview (Aug. 30, 2016).
- [\*Washington mischt sich ein\*](#), Luxemburger Wort (Aug. 26, 2016). In German.
- [\*EU Plan to Monitor Bitcoin Trading Could Deter Tax Evasion\*](#), TAX NOTES INT'L, Jul. 18, 2016, p. 188,
- [\*EMC's Overseas Cash Draws Questions from SEC\*](#), Boston Globe (Jul. 10, 2016).
- [\*Grand Dodgy\*](#), The Economist (Jul. 2, 2016).
- [\*Bitcoin Might Make Tax Havens Obsolete\*](#), Motherboard (Jun. 22, 2016).

- [Was LuxLeaks uns lehrt](#), Luxemburger Wort (May 13, 2016). In German.
- ["Die Rulings machten keinen Sinn"](#), Luxemburger Wort (May 13, 2016). An in-depth interview on my research related to the LuxLeaks scandal. In German.
- [How The US Became a Top Destination for Shady Assets](#), Deutsche Welle (Apr. 6, 2016).
- [Johnson Controls-Tyco Deal Adds to U.S. Tax Exodus](#), Wall Street Journal (Jan. 25, 2016).
- [Que faisait Quebecor World en Suisse sous Péladeau?](#), La Presse (Jan. 22, 2016). In French.
- Letter to the Editor, *What 'Assault on American' Companies?*, TAX NOTES INT'L, Jan. 18, 2016, p. 265.
- [If Apple Didn't Hold \\$181B Overseas, it would Owe \\$59B in US Taxes](#), Ars Technica (Oct. 7, 2015).
- [Kickstarter, unlike Etsy, Says it won't use "Esoteric" Tax Strategies](#), Ars Technica (Sep. 21, 2015).
- [Despite Transparency Claims, Etsy Ups Secrecy and Shifts Profits Overseas](#), Ars Technica (Aug. 14, 2015).
- *Home Country Effects of Corporate Inversions* cited in Victor Fleischer, [How Obama's Tax Plan May Not Work as Intended](#), New York Times (Feb. 6, 2015).
- [Spent Bitcoin? Expect a Tax Headache](#), CNN Money (Jan. 7, 2015).
- [The Limitations of Freedom of Establishment in EU Inversions](#), Worldwide Tax Daily (Oct. 27, 2014).
- [Are Tax Inversion-Related Relocations Facing an Uncertain Future?](#), the FDI Magazine (Oct. 16, 2014).
- [Australian Tax Office Bitcoin Guidance May Lead to Double Taxation](#), Worldwide Tax Daily (Aug. 22, 2014).
- [Europe Inches Towards a Decision on Bitcoin VAT](#), CoinDesk (Aug. 16, 2014).
- [How I Paid My Bitcoin Taxes](#), Forbes (Apr. 15, 2014).
- [Can you Use Bitcoin for a Tax Haven?](#), TV Interview for Bloomberg TV's morning show "In the Loop with Betty Liu" (Apr. 14, 2014).
- [More Guidance Sought on Bitcoin and Other Virtual Currencies](#), Tax Notes Today (Apr. 4, 2014).
- [Politico Morning Tax](#), POLITICO (Apr. 3, 2014).
- [IRS Virtual Currency Guidance Helpful, but Enforcement Unclear, Say Some Experts](#), Washington Internet Daily (Mar. 27, 2014).
- [Taxes Won't Kill Bitcoin, but Tax Reporting Might](#), New York Times (Mar. 26, 2014).
- [IRS Bitcoin Decision Spells Trouble for Retail Use](#), Law360.com (Mar. 26, 2014).
- Interviewed for Florida's 89.1 WUFT-FM; discussed IRS Bitcoin Guidance (Mar. 26, 2014).
- Interviewed for WCJB TV-20's News at 6:00; discussed IRS Bitcoin Guidance (Mar. 26, 2014).
- Op-ed, [IRS Makes Sense of Bitcoin Taxation: Initial Reaction to Notice 2014-21](#), Taxprof



Blog (Mar. 26, 2014).

- [\*Say Goodbye to Tax-Free Bitcoins in the U.S.\*](#), POLITICO (Mar. 26, 2014)
- [\*IRS Says Bitcoin is Property, Not Currency\*](#), Wall Street Journal (Mar. 25, 2014).
- [\*News Analysis: The Tax Implications of Bitcoin\*](#), Worldwide Tax Daily (Mar. 17, 2014).
- [\*The Bitcoin Boom: A Currency for Tax Evasion\*](#), Law360.com (Jan. 29, 2014)
- [\*The Bitcoin Boom: IRS Mum On Digital Currency\*](#), Law360.com (Jan. 28, 2014).
- [\*Singapore Figured out how to Tax Bitcoin – Treat it Like a Product, Not Money\*](#), Quartz.com (Jan. 9, 2014).
- [\*How will the IRS Tax Bitcoin?\*](#), Wall Street Journal (Dec. 20, 2013).
- [\*Bitcoin is the Offshore Tax Haven of the Future\*](#), The Daily Dot (Oct 10, 2013).
- [\*Bitcoin Is Biggest Loser In Silk Road Meltdown---IRS Wins Big\*](#), Forbes (Oct. 5, 2013).
- [\*Bitcoin – Virtual Financial Innovation or Tax Haven?\*](#), Cayman Islands Journal (Oct. 2, 2013)
- [\*From West Africa to Tibet, New Locales Enter the Offshore Secrecy Market\*](#), The International Consortium of Investigative Journalists (Sept. 18, 2013).
- [\*Congress is Nervous about this Whole Bitcoin Thing\*](#), Forbes (Aug. 15, 2013).
- [\*Bitcoin: Tax Haven of the Future\*](#), POLITICO (Aug. 10, 2013).
- [\*Bitcoin: Tax Evasion Currency\*](#), Forbes (Aug. 7, 2013).
- [\*How to Owe Capital-Gains Taxes Without Even Trying\*](#), Wall Street Journal (Jan. 18, 2013).

#### **Professional Admittances and Memberships**

- American Bar Association, Section of Taxation  
Vice Chair, Teaching Taxation Committee (2013 – present)
- New York State Bar Association
- United States Tax Court

#### **Military Service**

**Submarine Officer, Israeli Navy (1995 – 2001)**