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Academic Appointments and Professional Experience

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

Professor of Law (since 07/2017)

Founding Academic Director, Graduate Tax Program (07/2018 – 07/2022)

Assistant Professor of Law (07/2015 – 07/2017)

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

Assistant Professor of Law

Research and Teaching Visits

- University of British Columbia, Allard School of Law (06/2023).
- Vienna University of Economics and Business (05/2020 (virtual), 04/2022, 05/2024).
- University of Zurich, Zurich, Switzerland (09/2015; 09/2017; 09/2019; 11/2021 (virtual); 10/2023)
- Cegla Visiting Research Fellow, Tel Aviv University, Tel Aviv, Israel (06/2019)
- University of Heidelberg, Heidelberg, Germany (06/2017)

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

Associate, Tax Department

Publications

Scholarly Papers

- *Income Taxation and the Regulation of Justices' Conduct*, 110 CORNELL. L. REV. (forthcoming, 2025).
- *The Inequitable Taxation of Low- and Mid-Income Performing Artists*, 30 UCLA ENT. L. REV. 47 (2023).
- *Law, Policy, and the Taxation of Block Rewards*, 175 TAX NOTED FED. 1493 (2022).
- *Taxing Data*, 47 BYU L. Rev. 511 (2022).

Reviewed at: Charlene D. Luke, [Tax Design for a Data-Rich World](#); Featured in [Could A Data Tax Replace the Corporate Income Tax?](#) (Forbes, Oct. 18, 2022), and in [Data Tax Suggested as Better Option to Collect From Big Business](#) (Tax Notes, Oct. 21, 2022).

- *The Making of International Tax Law: Empirical Evidence from Natural Language Processing*, 24 FLA. TAX. REV. 151 (2020).

Reviewed in 67 CAN. TAX J. 496 (2019).

- *New Technologies and the Evolution of Tax Compliance*, 39 VA. TAX. REV. 287 (2020) (with J. Alm, J. Beebe, M. Kirsch, and J. Soled)

- *Blockchain Havens and the Need for Their Internationally Coordinated Regulation*, 20 N.C. J. OF L. AND TECH. 529 (2019). Invited contribution.
- *A Critique of BEAT Critiques*, 10 COLUM. J. TAX. L. TAX MATTERS 148 (2018). Invited contribution.
- *Is All Corporate Tax Planning Good For Shareholders?*, 52 U.C. DAVIS L. REV. 905 (2018).
- *The State Administration of International Tax Avoidance*, 7 HARV. BUS. L. REV. 1 (2017).
Reviewed at: Andrew Hayashi, [Putting a Face To International Tax Avoidance](#).
Included in a peer-selected list of notable international tax articles for 2016. Robert A. Green, *Notable International Tax Articles of 2016*, 155 TAX NOTES 1349 (2016).
- *The Other Eighty Percent: Private Investment Funds, International Tax Avoidance, and Tax-Exempt Investors*, 2016 BYU L. REV. 1516 (2016); Invited contribution.
Reviewed by Ari Glogower on [Taxprof Blog](#).
- *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".
- *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).
- *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".
- *Reconciling Tax Law and Securities Regulation*, 48 MICH. J. L. REFORM 1 (2014).
- *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".
- *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](#).
- *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](#); Cited by the European Parliament in, [Virtual Currencies in the Eurosystem: Challenges Ahead](#) (July, 2018); Featured, among others, in Forbes, Politico and Bloomberg TV.
Translated to Turkish and reprinted in, 74 ISTANBUL UNIVERSITY LAW FACULTY JOURNAL 919 (2016).
- *Meaningless Comparisons: Corporate Tax Reform Discourse in the United States*, 32 VA. TAX REV. 133 (2012).

Included 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).

- *The Discursive Failure in Comparative Tax Law*, 58 AM. J. COMP. L. 415 (2010).

Reviewed at: Michael Livingston, [Recent Developments in Comparative Tax Theory](#).

Book and Book Chapters

- *United States National Report*, in CRYPTO ASSETS: TAX LAW AND POLICY (IBFD, FORTHCOMING 2024)
- *United States National Report*, in Corporate Tax Residence and Mobility 697 (IBFD, 2017).
- *United States National 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.
- GLOBAL PERSPECTIVES ON INCOME TAXATION LAW (Oxford University Press, 2011), with Reuven Avi-Yonah and Nicola Sartori.

Cited by the Supreme Court of Canada in [Canada v. Alta Energy Luxembourg S.A.R.L.](#), 2021 SCC 49.

Cited by the Israeli Supreme Court in [Kretzmer v. Israeli Tax Authority, Jerusalem Assessor](#), CA 9488/16 (2018).

Practice Articles and other Short Works

- *Book Review: Yariv Brauner (ed.), Research Handbook on International Taxation*, 43 J. OF THE AM. TAX'N ASSOC. 163 (2021)
- *A New Direction For US International Tax Policy : Two Steps Forward, One Step Back?*, INT'L BUREAU OF FISCAL DOCUMENTATION TALKING POINTS, 2021)
- *Is Something Rotten in the Grand Duchy of Luxembourg?*, 84 TAX NOTES INT'L 281 (Oct. 17, 2016) (cover feature).
- *Inversions and Competitiveness: Reflections in the Wake of Pfizer--Allergan*, 41 INT'L TAX J. 39 (2015), with Reuven S. Avi-Yonah.
- *Meaningful Corporate Tax Residence*, 140 TAX NOTES 470 (2013).

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).

- *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).
- *Taxation of Structured Debt in a Low-Rate Environment*, 135 TAX NOTES 323 (2012), with Andrew D. Moin.
- *Comparative Tax Law: Theory and Practice*, 64 BUL. INT'L TAX. 183 (2010), with Reuven Avi-Yonah, Guy Inbar and Linneu Mello.

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)

Teaching

Federal Income Taxation, U.S. International Taxation, Current Issues in Tax Law and Policy, Taxation of Financial Instruments, Tax and Data Analytics, Careers in Tax, Taxation of Financial Instruments, International Tax Planning, Tax Treaties.

Selected Law School and University Service

- At UCI, Central Campus: Council on Academic Personnel (2023 – current)
- At UCI Law: Faculty Awards Committee, Chair (2024-2025); Student Success Committee (2023 – 2024); Founding Academic Director, Tax Program (2018 – 2022); Graduate Tax Admissions Committee (2018 – current), Rules and Policies Committee (2022 – 2023), Strategic Planning Committee (Chair, 2020 – 2021), Appointments Committee (2017 – 2018), LL.m. Committee (2015 – 2017), Academic Affairs Committee (2015 – 2016);

Selected Outside Service

- ABA Section on Taxation:
 - Vice Chair, Committee on Tax Practice and Technology (05/2024 – current)
 - Member, Task Force on Taxation of Cryptocurrencies (11/2021 – 10/2023).
 - Primary drafter, ABA Section on Taxation's Comments to Senate Finance Committee on Taxation of Digital Assets (Sep., 2023).
 - Co-lead drafter, ABA Section on Taxation's comments on the federal income tax consequences of cryptocurrencies hard forks (Mar., 2018).
 - Contributor, ABA Section on Taxation's comments on IRS Notice 2014-21 (Mar., 2015).
 - Vice Chair, Teaching Taxation Committee (2013 – 2018)
- Primary drafter, [Letter to Senate Finance Committee in Response to Request for Information Regarding the Taxation of Digital Assets](#) (Sep., 2023).
- Articles and manuscript reviewer: World Tax Journal; Intertax; Florida Tax Review; MIT Press; Edward Elgar Publishing; Journal of Law Finance and Accounting; Stanford Law

Review; American Journal of Comparative Law; Accounting, Economics and Law: A Convivium; Tax Notes.

- Ad Hoc programs / grants reviewer: Israeli Sciences Foundation; University of California; Lund University.
- Contributing Editor, Jotwell.com, Tax Section (2014 – 2017).
- Florida Tax Review, Associate Editor (2012 – 2015), Board of Advisors (2018 – current).

Recent Selected Presentations and other Academic Engagements (from the past 3 years)

- *Not Super Tax Havens After All*
 - International Monetary Fund workshop *Digital Money and Taxation*, Frankfurt, Germany (03/2025).
- *Income Taxation and the Regulation of Justices' Conduct.*
 - *Tax Speakers Series*. University of San Diego, San Diego, CA (02/2025)
 - *University of Virginia Invitational Tax Conference*. University of Virginia School of Law, Charlottesville, VA (10/2014).
 - *Boston College Law School Faculty Workshop*, Newton, MA (03/2024).
- *Taxation of Artificial intelligence and Big Data*. University of Geneva, Geneva, Switzerland (09/2024).
- *Should AI Impact How We Teach Tax? Methods, Pros, and Cons*, American Association of Law Schools, 2024 Annual Meeting, Washington DC (01/2024).
- *Taxing Data*
 - Keynote Address, *The Ellen Bellet Gelberg Tax Policy Lecture*, University of Florida, Levine College of Law, Gainesville, FL (04/2024).
 - Tax Governance and Justice Workshop, a cooperation between the Faculty of Law – University of Oxford, Tilburg Law School, and the Faculty of Law – University of Lisbon (virtual, 11/2023).
- *Taxing Data as an Instrument of Economic Digital Constitutionalism*, discussant, Università Di Trento (virtual, 11/2023).
- *Taxation of Crypto Assets in the United States*, University of São Paulo Faculty of Law's Crypto-Assts Study Group (virtual, 10/2023).
- *The Future of the Tax Profession*, Panelist. Tax Notes' Taxing Issues Webinar Series (07/2023).
- *Crypto-Assets: Tax Law and Policy*, United States National Reporter. Rust, Austria (06/2023)
- *The Inequitable Taxation of Unsteady Employment*
 - Law and Society Annual Meeting, San Juan, Puerto Rico (06/2023);
 - AMT Tax Scholars Workshop, University of San Diego, San Diego, CA (05/2023)
- Law and Society Annual Meeting, San Juan, Puerto Rico (06/2023) – Discussant, Tax Law and Political Economy

- *Taxing the Metaverse*, Panelist, American Bar Association, Tax Section's May 2023 Meeting, Washington, DC (05/2023)
- *The Inequitable Taxation of Low- and Mid-Income Performing Artists*, The 26th Critical Tax Conference, Loyola Law School, LA (04/2023)
- *Taxing Data*
 - Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam, The Netherlands (03/2023). Virtual.
 - University of British Columbia, Allard School of Law, Vancouver, Canada (02/2023). Virtual.
 - The Prescription: Fiscal Policy for Today's Economy, The Tax Policy Center, The Brookings Institution, Washington DC (10/2022). Virtual.
 - The 2020 Global Tax Symposium (12/2020). Virtual.
 - Copenhagen Business School, Conference on Inequality within International Taxation (09/2020). Virtual.
 - Law and Society Association 2020 Annual Meeting, Virtual (05/2020)
 - University of Florida, Levin College of Law, 23rd Annual Critical Tax Theory Conference, Virtual (04/2020)
- AALS Annual Meeting 2022, Hot Topics Program: The Promise and Pitfalls of the Global Tax Deal, Panelist (01/2022). Virtual.

Recent Selected Media Mentions (from the past 3 years)

- [*Paul Weiss Stuns Legal Industry with Trump DEI Deal*](#), (Law360, Mar. 21, 2025).
- [*Republicans Want to Kill Tax-Reporting Rule for Some Crypto Trades*](#) (Wall Street Journals, Jan. 31, 2025).
- [*Federal Hiring Freeze Quickly Hits Prospective IRS Attorneys*](#), (Tax Notes Federal, Jan. 24, 2025).
- [*Crypto Tax Payments Get Few Takers as More States Eye Programs*](#), (Bloomberg, Oct. 3, 2024).
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- [*A Taxing Obligation: Is Crypto Reporting 'Impossible' Under US Law?*](#) (CoinTelegraph, Jan. 1, 2024).
- [*Does the US have a Crypto 'Tax Loophole' Problem*](#), (CoinTelegraph, Jun. 1, 2023).
- [*Wyden May Pursue Harlan Crow's Tax Records*](#), (Tax Notes, May 4, 2023)
- [*Is Your Bored Ape NFT a Work of Art? IRS Will Have to Decide*](#) (Bloomberg, Apr. 12, 2023).
- [*What Taxpayers Need to Know About Digital Asset Loss Harvesting*](#) (Forbes, Jan. 9, 2023).
- [*Could A Data Tax Replace the Corporate Income Tax?*](#) (Forbes, Oct. 18, 2022).
- [*Info Reporting Regime Sets Up IRS Crypto Crackdown*](#), (Tax Notes, Oct. 3, 2022).
- [*Crypto Crash Weighs on States' Plans for Tax Payment by Bitcoin*](#) (Bloomberg, July 5, 2022).
- [*Crypto Bill's Tax Measures Answer Many of Industry's Demands*](#) (Bloomberg, June 9, 2022).

- [*A New Congressional Bill Aims To Spur Crypto's Growth*](#) (Time Magazine, June 7, 2022).
- [*U.S. Mulling Review of Treaties with Russia Amid Ukraine Crisis*](#) (Tax Notes, Mar. 7, 2022).
- [*Crypto Tax Compliance Remains Minefield as IRS Leaves Key Questions Unresolved*](#) (Coindesk, Feb 23, 2022).
- OpEd: [*Your Staking Rewards Are Still Taxable*](#) (Coindesk, Feb. 8, 2022).

Professional Admittances and Memberships

- American Bar Association, Section of Taxation
- International Fiscal Association
- New York State (Active)

Military Service

Submarine Officer, Israeli Navy (1995 – 2001)

- Last position held: Chief Engineer, INS Tanin