

Omri Marian

Professor of Law, Academic Director of the Graduate Tax Program
University of California, Irvine, School of Law

omarian@law.uci.edu;

[SSRN author page](#); [Google Scholar page](#)

Last revised: May, 2021

Academic Appointments and Professional Experience**University of California, Irvine School of Law, Irvine, CA (07/2015 – present)**

Professor of Law (since 07/2017)

Academic Director, Graduate Tax Program (since 07/2018)

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 Heidelberg, Heidelberg, Germany (06/2017)
- University of Zurich, Zurich, Switzerland (09/2015; 09/2017; 09/2019,)
- Vienna University of Economics and Business (05/2020, expected 04/2022).
- Cegla Visiting Research Fellow, Tel Aviv University, Tel Aviv, Israel (06/2019)

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

Associate, Tax Department

Publications**Scholarly Papers**

1. *Taxing Data*, 47 *BYU L. Rev.* __ (forthcoming, 2021)
2. *The Making of International Tax Law: Empirical Evidence from Natural Language Processing*, 24 *FLA. TAX. REV.* 151 (2020).
Reviewed at 67 *CAN. TAX J.* 496 (2019)
3. *New Technologies and the Evolution of Tax Compliance*, 39 *VA. TAX. REV.* 287 (2020) (with J. Alm, J. Beebe, M. Kirsch, and J. Soled)
4. *Blockchain Havens and the Need for Their Internationally Coordinated Regulation*, 20 *N.C. J. OF L. AND TECH.* 529 (2019). Invited contribution.
5. *A Critique of BEAT Critiques*, 10 *COLUM. J. TAX. L. TAX MATTERS* 148 (2018). Invited contribution.
6. *Is All Corporate Tax Planning Good For Shareholders?*, 52 *U.C. DAVIS L. REV.* 905 (2018).
7. *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](#) (noting the article's "valuable contribution in drawing attention to the powers of individual actors" in 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).

8. *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](#) (concluding the article “is a significant step” towards “a broader perspective on tax planning by investment funds”).

9. *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”.

10. *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).

11. *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”.

12. *Reconciling Tax Law and Securities Regulation*, 48 MICH. J. L. REFORM 1 (2014).

13. *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”.

14. *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”).

15. *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).

16. *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).

17. *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).

Book and Book Chapters

18. *United States National Report on Corporate Tax Residence and Mobility*, in Proceedings of

2017 Congress of European Association of Tax Law Professors (2017). Invited contribution.

19. *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.
20. GLOBAL PERSPECTIVES ON INCOME TAXATION LAW (Oxford University Press, 2011), with Reuven Avi-Yonah and Nicola Sartori.

Trade Journal and Practice Articles

21. *Is Something Rotten in the Grand Duchy of Luxembourg?*, 84 TAX NOTES INT'L 281 (Oct. 17, 2016) (cover feature).
22. *Inversions and Competitiveness: Reflections in the Wake of Pfizer--Allergan*, 41 INT'L TAX J. 39 (2015), with Reuven S. Avi-Yonah.
23. *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).
24. *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).
25. *Taxation of Structured Debt in a Low Rate Environment*, 135 TAX NOTES 323 (2012), with Andrew D. Moin.
26. *Comparative Tax Law: Theory and Practice*, 64 BUL. INT'L TAX. 183 (2010), with Reuven Avi-Yonah, Guy Inbar and Linneu Mello.
27. *The Successes and Failures of the Outside Director in the Israeli Market*, 4 CORPORATIONS 75 (2007), in Hebrew.

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

- *Taxing Data*
 - The 2020 Global Tax Symposium (12/2020)
 - Copenhagen Business School, Conference on Inequality Within International Taxation, Virtual (09/2020)
 - 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)
- *Blockchain Havens and International Blockchain Regulation*
 - Orange County Bar Association, Tax Section, Newport Beach, CA (06/2019).
 - Ohio State University, Moritz School of Law. Symposium on AI in Tax Compliance and Enforcement, Columbus, OH (03/2019).
 - University of North Carolina School of Law, Journal of Law and Technology Symposium, Chapel Hill, NC (02/2019).
- *The Making of International Tax Law: Empirical Evidence from Natural Language Processing:*
 - University of California, Irvine School of Law, Faculty Workshop, Irvine, CA (08/2019).
 - Law and Society Annual Meeting, Washington, DC (06/2019)
 - Lorentz Center Conference – How Countries Learn to Tax; Complexity, Legal Transplants and Legal Culture, Leiden University, Leiden, the Netherlands (Feb. 2019).
 - University of Heidelberg Faculty of Law, Heidelberg, Germany (06/2017).
 - The Northern California Tax Professors Roundtable, Hastings Law School, San Francisco, CA (04/2017).
- *Is all Corporate Tax Planning Good for Shareholders?*
 - The National Tax Association 111th Annual Conference on Taxation, New Orleans, LA (11/2018).
 - University of Florida Graduate Tax Program, Tax Law and Policy Seminar, Gainesville, FL (02/2018).
 - University of Utah College of Law, Salt Lake City, UT (02/2018).
 - Southern California Business Law Roundtable, Loyola Law School, Los Angeles, CA (01/2018).
 - University of Toronto, Faculty of Law, Tax Law and Policy Workshop Series, Toronto, Canada (11/2017).
 - University of Pennsylvania Law School, Center for Tax Law and Policy Seminar Series, Philadelphia, PA (10/2017).
- *Destination-Based Cash-Flow Taxation and the International Tax System*, Orange County Bar Association, Tax Section, Newport Beach, CA (07, 2017).

- National Reporter, *Corporate Tax Residence and Mobility*, the 2017 Congress of European Association of Tax Law Professors, Lodz, Poland (06/2017).
- *U.S. Tax Reforms under the Trump Administration*:
 - National Association of Italian Tax Consultants (Associazione Nazionale Tributaristi Italiani), Milan, Italy (05/2017)
 - The Finnish Parliament Annex, Helsinki Finland (05/2017).
 - International Fiscal Association, Finnish Branch, Helsinki, Finland (05/2017).
- *Anti Tax-Avoidance Doctrines in U.S. Tax Law*, Seminar on Abuse of Law, University of Bicocca School of Law, Milan, Italy (05/2017)
- Panelist, *Reform and Simplification: International Tax Developments*, May Meeting of the American Bar Association Section of Taxation, Washington, D.C. (05/2017).
- *The State Administration of International Tax Avoidance*:
 - Tax Development Conference, California State University, Northridge, CA (05/2017)
 - University of Virginia Invitational Conference on International Tax, Charlottesville, VA (11/2016).
 - 3rd Annual Roundtable on Taxation and Tax Policy, Netanya Academic College School of Law, Netanya, Israel (07/2016).
 - Winning the Tax Wars conference, The World Bank, Washington, DC (05/2016).
 - Annual Meeting of the American Law and Economics Association, Harvard Law School, Cambridge, MA (05/2016).
 - Workshop on Corruption and the Role of Tax Havens, City University, London, UK (04/2016).
 - Georgetown University Tax Law and Public Finance Workshop, Washington, DC (03/2016).
 - UCLA School of Law Colloquium on Tax Policy and Public Finance, L.A., CA (02/2016).
 - Pepperdine Law School Tax Policy Series, Malibu, CA (01/2016).
 - The National Tax Association 108th Annual Conference on Taxation, Boston, MA (11/2015).
 - Third Annual Tax Symposium, University of Washington, Seattle, WA (10/2015).
 - Midwestern Association of Law and Economics Annual Meeting, Lawrence, KS (10/2015).
 - South Eastern Association of Law Schools Annual Meeting, Boca Raton, FL (08/2015).
- *Private Investment Funds and International Tax Avoidance*:
 - Annual Meeting of the South Eastern Association of Law School, Amelia Island, FL (08/2016).
 - 11th Annual Junior Tax Scholars Workshop, University of California, Irvine

School of Law, Irvine, CA (06/2016).

- Brigham Young University Law Review Annual Symposium, Provo, UT (03/2016).
- *Allocation of Income from a Lawyer's Perspective*, University of Zurich Invitational Seminar: Tax Justice in a Global World, Zurich, Switzerland (06/2016).
- *Unilateral Responses to Treaty Abuse*, Brooklyn Law School Symposium "Reconsidering the Tax Treaty", Brooklyn, NY (10/2015).
- *Home-Country Effects of Corporate Inversions*
 - University of Pennsylvania Law School, Center for Tax Law and Policy Seminar Series, Philadelphia, PA (02/2015).
 - The National Tax Association's 107th Annual Conference on Taxation, Santa Fe, NM (11/2014).
 - Conference on Taxation and Migration, American Tax Policy Institute, Washington, DC (10/2014).
 - International Business Law 2014 Scholars' Roundtable, Dennis J. Block Center for the Study of International Business Law, Brooklyn Law School, Brooklyn, NY (10/2014).
 - Webinar "An Introduction to Inversions", hosted by the Center for the Study of Mergers and Acquisitions at Penn State Law School (09/2014).
 - South Eastern Association of Law Schools Annual Meeting, Amelia Island, FL (08/2014).
- *A Conceptual Framework for the Regulation of Cryptocurrencies*
 - Regulation and Coordination Workshop, Tulane Law School, New Orleans, LA (01/2015).
 - Annual Meeting of the National Association of Consumer Credit Administrators, Albuquerque, NM (06/2014).
 - 9th Annual Junior Tax Scholars Workshop, American University Law School, Washington, DC (06/2014).
- *Are Cryptocurrencies Super Tax-Havens?*, Teaching Taxation Committee, American Bar Association, Tax Section's Fall 2014 Meeting, Denver, CO (09/2014).
- *The Function of Corporate Tax Residence in Territorial Systems.*
 - South Eastern Association of Law Schools Annual Meeting, Amelia Island, FL (08/2014).
 - Symposium on "Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities", Chapman University School of Law, Orange, CA (03/2014).
- *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).
- *Reconciling Tax Law and Securities Regulation:*
 - Northwestern University Law School, Colloquium on Advanced Topics in

- Taxation, Chicago, IL (01/2014).
- University of Tennessee College of Law, Knoxville, TN (11/2013).
 - South Eastern Association of Law Schools Annual Meeting, Palm Beach, FL (08/2013).
 - Annual Law and Society Conference, Boston, MA (06/2013).
 - 8th Annual Junior Tax Scholars Workshop, University of Miami Law School, Miami, FL (05/2013).
- 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).
 - Commentator, Michael S. Kirsch, *Revisiting the Tax Treatment of Citizens Abroad: Reconciling Principle and Practice*, 9th Annual International Tax Symposium, University of Florida Levin College of Law, Gainesville, FL (11/2013).
 - 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).
 - *Jurisdiction to Tax Corporations*:
 - 16th Annual Critical Tax Theory Conference, UC Hastings College of the Law, San-Francisco, CA (04/2013).
 - Florida State University College of Law, Tallahassee, FL (01/2013).
 - *Jurisdiction to Tax Corporations*, 2012 U.S. – China International Tax Conference, Beijing, China (11/2012).
 - University of Kentucky College of Law, Lexington, KY (11/2012).
 - National Centre for Business Law, University of British Columbia Faculty of Law, Vancouver, Canada (10/2012).
 - 2nd Annual Critical Tax Policy Workshop, University of Washington School of Law, Seattle, WA (09/2012).
 - South Eastern Association of Law Schools Annual Meeting (a panel on Tax Reform in 2012), Amelia Island, FL (08/2012).
 - Discussant, 7th 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).
 - Commentator, Susan C. Morse, *Startup, LTD.: Tax Planning and Initial incorporation*, 8th Annual International Tax Symposium, University of Florida Levin College of Law, Gainesville, FL (10/2012).
 - *Meaningless Comparisons: Corporate Tax Reform Discourse in the United States*
 - Annual Law and Society Conference, Honolulu, HI (06/2012).
 - 5th Annual Critical Tax Conference, Seton Hall Law School, Newark, NJ (03/2012).
 - *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 Conferences and Panels

- The 24th Annual Critical Tax Conference (Virtual, 04/2021).
- In charge of the academic program of the Annual UCI / A. Lavar Taylor Tax Symposium (Since 2019).
- Member of the Steering Committee, 11th Annual Junior Tax Workshop, University of California, Irvine School of Law, Irvine, CA (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, U.S. International Taxation, Current Issues in Tax Law and Policy, Taxation of Financial Instruments, Tax and Data Analytics Practicum

At UF: U.S. International Taxation I, Taxation of Financial Instruments, International Tax Planning, Tax Treaties.

Service

At UCI:

- Academic Director, Tax Program (2018 – current);
- Strategic Planning Committee (Chair, 2020-2021)
- Appointments Committee (2017-2018);
- LL.m. Committee (2015-2016, 2016-2017);
- Academic Affairs Committee (2015-2016);
- PhD Committee Member: Stephen Campbell (Paul Merage School of Business); Tiana Lehmer (Paul Merage School of Business); Aruhn Venkat (Paul Merage School of Business)

At UF:

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

Other Contributions

- Co-lead drafter, ABA Tax Section's comments on the federal income tax consequences of cryptocurrencies hard forks.

- Articles and manuscript reviewer: Florida Tax Review; World Tax Journal; MIT Press; Journal of Law, Finance, and Accounting; Stanford Law Review.
- Contributing Editor, Jotwell.com, Tax Section (2014 – 2017).
- Contributor, ABA Tax Section’s comments on IRS Notice 2014-21 (guidance on virtual currencies).
- Associate Editor, Florida Tax Review (2012 – 2015).

Selected Media Mentions

- [*Venture Capitalists Spar Over Biden Plan To Raise Their Taxes*](#), NBC News (Apr. 30, 2021)
- [*Biden’s Capital Gains Tax Plan To Pull Crypto Down To Earth From The Moon?*](#), Cointelegraph (Apr. 30, 2021).
- [*Experts Say Trump Tax Report Shows Aggressive Tax Avoidance, Unusually Persistent Losses*](#), PolitiFact (Sep. 30, 2020).
- [*IRS Placed In No-Win Situation With Trump’s Tax Returns*](#), Law360 (Sep. 28, 2020).
- [*Luxembourg Tries to Shed ‘Tax Haven’ Label*](#), Financial Times (Sep. 14, 2020).
- [*Crypto Question on Income Tax Form May Not Be Easy to Answer*](#), Bloomberg (Aug. 24, 2020).
- [*A Professor’s Take on Teaching Tomorrow’s Tax Pros*](#), Forbes (Apr. 20, 2020).
- [*Business of Tax: AI Brings Uncertainty and Opportunity to Tax Practice*](#), Tax Notes, (Mar. 2, 2020).
- [*Two Years into Trump’s Tax Cut, The Results are not Promising*](#), Quartz (Dec. 22, 2019).
- [*Crypto Holders Still Facing Uncertainty Over Int’l Reporting*](#), Law360 (Nov. 22, 2019).
- [*We have been promised a Postcard. We didn’t get a Postcard.*](#) (AEI OpEd, Nov. 4, 2019).
- [*Warren Medicare Plan May Downplay Economic Impact Of Tax*](#), Law360 (Nov. 1, 2019).
- [*3 Ways To Disclose Cryptocurrency Transactions To The IRS*](#), Law360 (Oct. 25, 2019).
- [*IRS Cryptocurrency Guidance Leaves Unanswered Questions*](#), Law360 (Oct. 11, 2019).
- [*Politico Morning Tax*](#), Politico (Oct. 10, 2019).
- [*Walmart Dodged Up To \\$2.6 Billion In US Tax Through A “Fictitious” Chinese Entity, Former Executive Say*](#), Quartz (Sep. 5, 2019).
- [*How Sequoia Capital is Trying to Avoid Taxes on Over a Billion Dollars in Indian Investments*](#), Quartz (Jul. 22, 2019).
- [*What to Expect When the IRS Alters Its Bitcoin Tax Policy*](#), Coinbase (Jun. 7, 2019).
- [*Claim That Corporate Tax Avoidance Is Illegal Sparks Debate*](#), Tax Notes (May 29, 2019).
- [*Despite Call For Repeal, TCJA Almost Certain To Stay*](#), Law360 (May 8, 2019)
- [*More Free File Problems*](#), Politico (Apr. 29, 2019).
- [*Blockchain Havens Could Be Next Global Tax Challenge*](#), Law360 (Mar. 28, 2019).
- [*The Biggest Lesson from Michael Cohen’s Explosive Testimony*](#), Washington Post (Feb. 28,

2019).

- [Trump Tax Law Spurs Job Creation...for Tax Lawyers and Accountants](#), Wall Street Journal (Feb. 7, 2019).
- [Ohio 1st State To Take Bitcoin For Business Tax Payments](#), Law360 (Nov. 26, 2018).
- Op-ed, [The Reform Promised a Deluge, Delivered a Drop of Foreign Earnings](#), The Hill (Sep. 19, 2018).
- [How Randy Boyd's Company Avoided Paying Millions In Taxes Using A 'Double Irish' Loophole](#), The Tennessean (Jul. 2, 2018).
- Op-ed, [Does the IRS Get A Cut of your Bitcoin Cash?](#), Coindesk (Mar. 30, 2018).
- [Bitcoin billionaire? Don't forget the IRS.](#), Associated Press (Feb. 28, 2018).
- [Is Bitcoin the Future of State Income Tax Payments?](#), Bloomberg (Feb. 27, 2018).
- [Apple's Tax Crunch Leaves Ireland with Sour Aftertaste](#), The Sunday Business Post (Jan. 21, 2018).
- Op-ed, [Mimi Walters Voted for a Tax Plan that will Hurt her Constituents](#), OC Register (Dec. 26, 2017).
- [Court Narrows Order Requiring Coinbase to Give User Data to the IRS](#), ABA Journal (Nov. 30, 2017).
- [I paradisi fiscali a portata di mano: basta il telefonino e le criptomonete](#), Corriere della Sera (Nov. 6, 2017). In Italian.
- [When Apple Soured on Irish Tax Laws, It Turned to a Tiny English Channel Island](#), Ars Technica (Nov. 6, 2017).
- [Bitcoin Start-Ups Are Finding Secret Protection in These Offshore Tax Havens](#), The Street (Aug. 10, 2017).
- [Die USA, ein Steuerparadies](#), Luxemburger Wort (Jun. 8, 2017). In German.
- [Meet The Local Firm that Signed Off on Cat's Tax Plan](#), Crain's Chicago Business (Mar. 17, 2017).
- [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).
- [Trump Tax Plan could Lure Silicon Valley Companies' Cash Hoards Back to U.S.](#), Mercury News (Nov. 9, 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 – 2018)
- Orange County Bar Association, Section of Taxation
- New York State (Active)

Military Service

Submarine Officer, Israeli Navy (1995 – 2001)