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## EXPERIENCE

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### **University of Chicago Law School**

Assistant Professor, July 2015 – Present

**Courses:** Administrative Law (Winter 2016); Introductory Income Taxation (Winter 2017, Winter 2018); Nonprofit Organizations (Winter 2017, Winter 2018); Public Law and Legal Theory Workshop (2017-2018); Tax Expenditures (Spring 2016); Torts (Fall 2015, Fall 2016, Fall 2017); Wealth Transfer Taxation (Fall 2016)

**Committees:** Appointments (2017-2018); Clerkships (2016-2018); Student Prizes (2016-2017); Faculty Works-in-Progress Workshop (2015-2018)

### **Supreme Court of the United States**

Law Clerk to Associate Justice Elena Kagan, July 2014 – July 2015

### **United States Court of Appeals for the District of Columbia Circuit**

Law Clerk to Judge Sri Srinivasan, August 2013 – July 2014

### **Joint Committee on Taxation**

Visiting Counsel, June 2013 – August 2013

### **United States Court of Appeals for the First Circuit**

Law Clerk to Judge Michael Boudin, June 2012 – May 2013

### **Wachtell, Lipton, Rosen, and Katz**

Summer Associate, June 2011 – August 2011

### **U.S. Department of Justice**

Summer Legal Intern, Civil Division, Appellate Staff, May 2010 – August 2010

### **Boston Consulting Group**

Summer Consultant, June 2008 – August 2008

## EDUCATION

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**Yale Law School, J.D.**, June 2012

*Yale Law Journal*, Editor-in-Chief

*Yale Journal on Regulation*, Articles Editor  
Ambrose Gherini Prize for Best Paper in International Law  
Colby Townsend Memorial Prize for Best Paper by a Second-Year Student  
Edward M. Cullen Prize for Best Paper by a First-Year Student  
Fellow, Kauffman Program in Law, Economics, and Entrepreneurship  
Mortgage Foreclosure Litigation Clinic, Student Co-Director

**University of Oxford**, M.Phil with Distinction in International Relations, July 2009  
Marshall Scholarship  
Center for International Relations Student Writing Competition, First Prize

**Harvard College**, A.B. *summa cum laude* in Social Studies, June 2007  
*Harvard Crimson*, Managing Editor  
Alpha Iota of Massachusetts (Phi Beta Kappa)  
Thomas Templeton Hoopes Prize for Outstanding Undergraduate Thesis  
Seymour E. and Ruth B. Harris Prize for Best Thesis in the Social Sciences

## SCHOLARSHIP

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*Innovation Policy Pluralism*, 128 YALE LAW JOURNAL (forthcoming 2018) (with Lisa Larrimore Ouellette)

*Sexual Harassment and Corporate Law*, 119 COLUMBIA LAW REVIEW (forthcoming 2018) (with Dorothy Shapiro Lund)

*Presidential Obstruction of Justice*, 106 CALIFORNIA LAW REVIEW (forthcoming 2018) (with Eric Posner)

*Public Perceptions of Government Speech*, 2018 SUPREME COURT REVIEW (forthcoming) (with Lisa Larrimore Ouellette)

*The Tax Legislative Process: A Byrd's Eye View*, 81 LAW & CONTEMPORARY PROBLEMS (forthcoming 2018) (with Ellen P. Aprill)

*The Federalist Safeguards of Progressive Taxation*, 93 NEW YORK UNIVERSITY LAW REVIEW 1 (2018)

*Partisan Balance With Bite*, 118 COLUMBIA LAW REVIEW 9 (2018) (with Brian Feinstein)

*The Living Anti-Injunction Act*, 104 VIRGINIA LAW REVIEW ONLINE 74 (2018)

*Chevron Step One-and-a-Half*, 84 UNIVERSITY OF CHICAGO LAW REVIEW 757 (2017) (with Aaron Nielson) (cited in *Tovar v. Sessions*, 882 F.3d 895, 900 n.4 (9th Cir. 2018))

*Inequality and the Mortgage Interest Deduction*, 70 TAX LAW REVIEW 667 (2017) (with - Kyle Rozema)

*Atlas Nods: The Libertarian Case for a Basic Income*, 2017 WISCONSIN LAW REVIEW 1189 (2017) (with Miranda Perry Fleischer)

*Pooling and Unpooling in the Uber Economy*, 2017 UNIVERSITY OF CHICAGO LEGAL FORUM 265

*Can New York Publish President Trump's Tax Returns*, 127 YALE LAW JOURNAL FORUM 62 (2017)

*Bayh-Dole Beyond Borders*, 4 JOURNAL OF LAW & THE BIOSCIENCES (2017) (with Lisa Larrimore Ouellette) (peer-reviewed)

*The President's Power To Tax*, 102 CORNELL LAW REVIEW 633 (2017)

*Knowledge Goods and Nation-States*, 101 MINNESOTA LAW REVIEW 167 (2016) (with Lisa Larrimore Ouellette)

*Trade and Tradeoffs: The Case of International Patent Exhaustion*, 115 COLUMBIA LAW REVIEW SIDEBAR (forthcoming 2016) (with Lisa Larrimore Ouellette) (cited in *Lexmark Int'l, Inc. v. Impression Prods.*, 816 F.3d 721, 772 (Fed. Cir. 2016) (en banc))

*The Vanguard Case Reconsidered*, 150 TAX NOTES 1466 (2016)

*Is Aboud Irrelevant?*, 82 UNIVERSITY OF CHICAGO LAW REVIEW DIALOGUE 227 (2015) (with David Louk)

*Beyond the Patents-Prizes Debate*, 92 TEXAS LAW REVIEW 303 (2013) (with Lisa Larrimore Ouellette)

*Executive Action and the First Amendment's First Word*, 40 PEPPERDINE LAW REVIEW 601 (2013)

*How To Reach the Constitutional Question in the Health Care Cases*, 64 STANFORD LAW REVIEW ONLINE 39 (2012)

Note, *The Economic Logic of the Lease/Loan Distinction in Bankruptcy*, 120 YALE LAW JOURNAL 1492 (2011)

Note, *Regulatory Consolidation and Cross-Border Coordination: Challenging the Conventional Wisdom*, 28 YALE JOURNAL ON REGULATION 213 (2011)

Comment, *Should Tax Rates Decline with Age?*, 120 YALE LAW JOURNAL 1185 (2011)

Comment, *Issuer Choice After Morrison*, 28 YALE JOURNAL ON REGULATION 471 (2011)

Comment, *Empty Creditors and Debt Exchanges*, 27 YALE JOURNAL ON REGULATION 159 (2010)

Recent Development, *Tyranny on Trial: Regional Courts Crack Down on Mugabe's Land "Reform,"* 35 YALE JOURNAL OF INTERNATIONAL LAW 517 (2010) (with Andrew Schalkwyk)

Book Note, 35 YALE JOURNAL OF INTERNATIONAL LAW 265 (2010) (reviewing NIGEL D. WHITE, *DEMOCRACY GOES TO WAR* (2009))

## OTHER WRITING

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[TAXPROFBLOG](#) (regular contributor)

[WHATEVER SOURCE DERIVED](#) (blogger)

[YALE J. ON REG.: NOTICE & COMMENT](#) (regular contributor)

[TAKE CARE](#) (regular contributor)

Op-Ed, *The Supreme Court Must Act on Internet Sales Taxes—Because Congress Won't*, WASHINGTON POST (Apr. 19, 2018)

*Argument Analysis: Justices Grapple With What Counts as Money*, SCOTUSBLOG (Apr. 16, 2018)

*Argument Preview: Show Me the Stock Options?*, SCOTUSBLOG (Apr. 9, 2018)

*States and Localities Can Offset Federal Tax Law's Impact on Their Residents*, BLOOMBERG TAX: DAILY REPORT: STATE (Jan. 12, 2018)

*Deduct This*, SLATE (Jan. 11, 2018) (with Joseph Bankman, Darien Shanske, and Kirk Stark)

*Why States May Get Away With Creative Income Tax Maneuvers*, THE CONVERSATION (Jan. 7, 2018)

Op-Ed, *Why the Trump Team Should Fear the Logan Act*, NEW YORK TIMES (Dec. 4, 2017) (with Eric Posner)

*Of Course the President Can Obstruct Justice*, SLATE (Dec. 4, 2017)

*Two Little-Known Ways GOP Tax Bill Would Make Chasm Between Rich and Poor Even Wider*, THE CONVERSATION (Dec. 4, 2017)

*The CFPB's Employees Will Determine the Agency's Fate*, THE ATLANTIC (Nov. 28, 2017)

*No, 401(k)s Aren't a 'Great and Popular Middle Class Tax Break'*, THE ATLANTIC (Oct. 24, 2017) (with William Birdthistle)

Op-Ed, *How States Can Save the Obamacare Exchanges*, WASHINGTON POST (Oct. 16, 2017)

*It Might Not Matter What the Weinstein Company Knew*, THE ATLANTIC (Oct. 14, 2017) (with Dorothy Shapiro Lund)

*How Nondisclosure Agreements Protect Sexual Predators*, VOX (Oct. 13, 2017)

*The Fight for \$7.25*, SLATE (Sept. 28, 2017)

*The Supreme Court Didn't See E-Commerce Coming*, SLATE (Sept. 18, 2017)

*No Good Reason: The Official Rationale for Trump's DACA Phase-Out Is Fatally Flawed*, SLATE (Sept. 7, 2017)

*The Legal Flaw With Ditching DACA*, POLITICO MAGAZINE (Sept. 5, 2017)

Op-Ed, *A Better Way to Protect Robert Mueller*, NEW YORK TIMES (Aug. 7, 2017) (with Eric Posner)

*Trump Says the Russia Sanctions Bill Is Unconstitutional. He's Mostly Right*, SLATE (Aug. 2, 2017)

*Trump Is Violating the Law By Pushing His Attorney General To Go After Hillary Clinton*, SLATE (July 27, 2017) (with Eric Posner)

Op-Ed, *If Trump Pardons, It Could Be a Crime*, NEW YORK TIMES (July 21, 2017) (with Eric Posner)

Op-Ed, *The Case for Obstruction Charges*, NEW YORK TIMES (June 15, 2017) (with Eric Posner)

*The Case that President Trump Committed the Crime of Obstruction of Justice, Explained*, VOX (June 15, 2017)

*Free Robert Mueller: Here's How To Make His Investigation Truly Independent*, VOX (May 24, 2017)

*Recuse Yourself, Rod Rosenstein*, SLATE (May 22, 2017)

Op-Ed, *Border Tax May Be a Bad Idea, But It's Not Unconstitutional*, THE HILL (May 12, 2017)

*How the States Can Make President Trump's Taxes Public*, VOX (May 8, 2017)

Op-Ed, *Senators on Both Sides of the Aisle Are Friends of the Filibuster*, THE HILL (May 5, 2017) (with David Herzig)

*How New York Can Release Trump's Tax Returns*, POLITICO MAGAZINE (May 2, 2017)

*A Funny Thing Happened on the Way to Tax Reform*, 2017 UNIVERSITY OF ILLINOIS LAW REVIEW ONLINE (Apr. 29, 2017)

Op-Ed, *There's a Quick and Easy Way To See Trump's Tax Returns*, WASHINGTON POST (Apr. 11, 2017)

*4 Ways States Can Prevent the Affordable Care Act From "Exploding"*, VOX (Apr. 8, 2017) (with Tom Baker)

*The Progressive Case Against Filibustering Neil Gorsuch*, VOX (Apr. 4, 2017) (with David Herzig)

Commentary, *How 'Price Discrimination' Helps Less-Affluent Countries*, WALL STREET JOURNAL (Mar. 21, 2017) (with Lisa Larrimore Ouellette)

Op-Ed, *The G.O.P. Health Care Plan's Fatal Flaw*, NEW YORK TIMES (Mar. 16, 2017) (with David Herzig)

*A Far Better Supreme Court Strategy for Furious Democrats? Holding Fire*, WALL STREET JOURNAL: THINK TANK (Feb. 2, 2017) (with David Herzig)

Op-Ed, *How Antonin Scalia's Ghost Could Block Donald Trump's Wall*, NEW YORK TIMES (Jan. 25, 2017) (with Jonathan Masur and Eric Posner)

*'Reconciliation' Could Roll Back Obamacare but Roil Senate*, WALL STREET JOURNAL: THINK TANK (Dec. 30, 2016) (with David Herzig)

*Bringing the Basic Income Back to Earth*, NEW RAMBLER REVIEW (Sept. 19, 2016) (reviewing CHARLES MURRAY, *IN OUR HANDS* (revised and updated ed. 2016), and ANDY STERN WITH LEE KRAVITZ, *RAISING THE FLOOR* (2016))

*Taxation as Compensation*, NEW RAMBLER REVIEW (May 25, 2016) (reviewing KENNETH SCHEVE & DAVID STASAVAGE, *TAXING THE RICH: A HISTORY OF FISCAL FAIRNESS IN THE UNITED STATES AND EUROPE* (2016))

*What's the Matter with Luxembourg?*, NEW RAMBLER REVIEW (Jan. 13, 2016) (reviewing GABRIEL ZUCMAN, *THE HIDDEN WEALTH OF NATIONS* (2015))

*No Agency Shop? No Problem*, L.A. DAILY JOURNAL (Nov. 11, 2015) (with David Louk)

Letter, *Research Tax Credits: An Important Tool*, 343 SCIENCE 485 (2014) (with Lisa Larrimore Ouellette)

*The Missing Argument on the Tax Anti-Injunction Act*, PRAWFSBLAWG (May 16, 2012)

*The Foxes Guard the Financial Henhouse*, SLATE (Dec. 3, 2009)

## WORKS IN PROGRESS

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*Decisionmaking on Multimember Courts: The Assignment Power in the Circuits* (with Kyle Rozema)

*Tax Administration, Tax Compliance, and Cost-Benefit Analysis* (with David Weisbach)

*Aligning Taxes and Spending: Theory and Experimental Evidence* (with Ethan Porter)

*Free Speech and Cheap Talk* (with Ariel Porat)

*The Death and Life of the State and Local Tax Deduction*

## PRESENTATIONS

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University of Michigan Tax Policy Workshop (scheduled September 2018)

Northwestern Tax Policy Colloquium (scheduled September 2018)

Loyola Law School (Los Angeles) Tax Policy Colloquium (scheduled September 2018)

Stanford Center on Philanthropy and Civil Society, *Tangled Up in Tax: The Nonprofit Sector and the Federal Tax System* (scheduled June 2018)

College of the Holy Cross, *The Administrative State Today: Principles and Practice* (panelist) (April 2018)

George Washington University Law School Works in Progress Workshop, *Innovation Policy Pluralism* (April 2018)

University of British Columbia Tax Law and Policy Colloquium, *The Death and Life of the State and Local Tax Deduction* (March 2018)

Brooklyn Law School Faculty Workshop, *Sexual Harassment and Corporate Law* (March 2018)

IIT Chicago-Kent College of Law Faculty Workshop, *Sexual Harassment and Corporate Law* (March 2018)

Brigham Young University Law School Tax Policy Colloquium, *The Death and Life of the State and Local Tax Deduction* (March 2018)

Stanford Law School Tax Policy Seminar, *The Death and Life of the State and Local Tax Deduction* (March 2018)

District of Columbia Bar, *The Tax Cuts and Jobs Act: A Conference with the Government and Private Sector to Discuss the Legislation* (panelist) (January 2018)

National Tax Association 110th Annual Conference on Taxation (Philadelphia), *Gambling for Good* (November 2017)

Cardozo Law School, *Symposium: Taxing the Church* (panelist) (November 2017)

University of Pennsylvania Law School Public Law Seminar, *Presidential Obstruction of Justice* (October 2017)

Boston College Tax Policy Workshop, *Easy on the SALT: A Qualified Defense of the State and Local Tax Deduction* (September 2017)

University of Chicago Law School Works-in-Progress Workshop, *Partisan Balance With Bite* (July 2017)

Junior Tax Scholars Workshop (University of Toronto), *Gambling for Good* (June 2017)

Columbia Law School Tax Policy Workshop, *Gambling for Good* (June 2017)

Pepperdine Law School Tax Policy Workshop Series, *The Federalist Safeguards of Progressive Taxation* (April 2017)

Duke Law School Tax Policy Seminar, *The Federalist Safeguards of Progressive Taxation* (April 2017)

Tulane Tax Roundtable, *The Federalist Safeguards of Progressive Taxation* (March 2017)

Georgetown Tax Law and Public Finance Workshop, *The Federalist Safeguards of Progressive Taxation* (March 2017)

NYU Tax Policy and Public Finance Colloquium, *The Federalist Safeguards of Progressive Taxation* (March 2017)

UCLA Colloquium on Tax Policy and Public Finance, *The Federalist Safeguards of Progressive Taxation* (March 2017)

Stanford Law and Economics Seminar, *Pigouvian Concentration* (February 2017)

University of Chicago Law School Works-in-Progress Workshop, *Pigouvian Concentration* (February 2017)

Indiana University Maurer School of Law Tax Policy Colloquium, *The Federalist Safeguards of Progressive Taxation* (January 2017)

Tel-Aviv University Law and Economics Seminar, *Tort Law as a Public Good* (December 2016)

George Washington University Law School-Internal Revenue Service 29th Annual Institute on Current Issues in International Taxation, *Fairness in International Tax* (panelist) (December 2016)

American Enterprise Institute, *Obamacare's Administrative Law Space: Navigating the Next Frontier* (panelist) (December 2016)

Conference on Empirical Legal Studies (Duke Law School), *Inequality and the Mortgage Interest Deduction* (November 2016)

Northwestern Pritzker School of Law, Soshnick Colloquium on Law and Economics, *The Federalist Safeguards of Progressive Taxation* (November 2016)

National Tax Association 109th Annual Conference on Taxation (Baltimore), *The President's Power To Tax* (November 2016)

Antonin Scalia Law School, George Mason University, Faculty Workshop, *The Federalist Safeguards of Progressive Taxation* (October 2016)

NYU Center for Human Rights and Global Justice, Human Rights and Tax in an Unequal World (September 2016)

Keio University (Tokyo), Law and Economics of Standard Form Contracts in Consumer Markets, *The Market for Lemonacre* (September 2016)

Institutum Iurisprudentiae, Academia Sinica (Taipei), *Aligning Taxes and Spending: Theory and Experimental Evidence* (September 2016)

Supreme Administrative Court of Taiwan, *Tax Avoidance and the Courts* (September 2016)

University of Chicago Law School Works-in-Progress Workshop, *Chevron Step One-and-a-Half* (August 2016)

Intellectual Property Scholars Conference (Stanford Law School), *Innovation Policy Pluralism* (August 2016)

Big 10 Junior Scholars Conference at Indiana University Maurer School of Law, *The Federalist Safeguards of Progressive Taxation* (August 2016)

Ohio State University Moritz College of Law Faculty Summer Workshop, *Inequality and the Mortgage Interest Deduction* (August 2016)

National Bureau of Economic Research Summer Institute, Law and Economics Workshop (Boston) (discussant) (July 2016)

Peking University Law School (Beijing), *Knowledge Goods and Nation-States* (June 2016)

University of Chicago Center in Beijing, Pathways to a Clean Environment: Law, Enforcement and the Public in China and the U.S., *Earmarking Environmental Taxes* (June 2016)

Junior Tax Scholars Workshop (University of California at Irvine), *The President's Power To Tax* (June 2016)

Law and Society Association Annual Meeting (New Orleans), *Inequality and the Mortgage Interest Deduction* (June 2016)

Brigham Young University Law School Faculty Workshop, *The President's Power To Tax* (April 2016)

University of Chicago, Environmental Law & Policy—Dispatches from China and the United States, *Earmarking Environmental Taxes* (March 2016)

University of Chicago Law School Works-in-Progress Workshop, *The President's Power To Tax* (March 2016)

University of Chicago Law & Economics Society, *The Costs of Non-Negligence* (January 2016)

American Association of Law Schools—New Voices in Administrative Law (New York), *The President’s Power To Tax* (January 2016)

Pepperdine Law School, *Executive Action and the First Amendment’s First Word* (March 2013)

University of Pennsylvania Law School, Journal of Constitutional Law Symposium: Back to the Basics: Originalism and Textualism in Constitutional Interpretation Today (January 2013)

## AMICUS BRIEFS

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[Brief of Twenty-Four Law Professors as \*Amici Curiae\* in Support of Plaintiffs, \*Regents of the University of California v. U.S. Department of Homeland Security\*, No. 18-15068 \(9th Cir. 2018\) \(co-author and co-counsel\)](#)

[Brief of \*Amici Curiae\* Law Professors and Economists in Support of Petitioner, \*South Dakota v. Wayfair\*, No. 17-494 \(U.S. Supreme Court\) \(filed Mar. 5, 2018\) \(merits stage\) \(lead author and co-counsel\)](#)

[Brief of \*Amici Curiae\* Tax Law Professors in Support of Petitioner, \*Loudoun County, Virginia v. Dulles Duty Free, LLC\*, No. 17-904 \(U.S. Supreme Court\) \(filed Jan. 25, 2018\) \(lead author\)](#)

[Brief of \*Amici Curiae\* Law Professors and Economists in Support of Petitioner, \*South Dakota v. Wayfair\*, No. 17-494 \(U.S. Supreme Court\) \(filed Nov. 2, 2017\) \(cert. stage\) \(cert. granted Jan. 31, 2018\) \(lead author\)](#)

[Brief of \*Amici Curiae\* Administrative Law, Constitutional Law, and Federal Courts Scholars in Support of Plaintiffs’ Opposition to Defendant’s Motion to Dismiss, \*District of Columbia v. Trump\*, No. 8:17-cv-1596-PJM \(U.S. District Court for the District of Maryland\) \(filed Nov. 14, 2017\) \(co-lead author\)](#)

[Brief of Scholars of Administrative Law, Constitutional Law, and Federal Jurisdiction as \*Amici Curiae\* in Support of the Plaintiffs, \*Citizens for Responsibility and Ethics in Washington v. Trump\*, No. 17 Civ. 458 \(GBD\) \(U.S. District Court for the Southern District of New York\) \(filed Aug. 11, 2017\) \(co-lead author\)](#)

## TELEVISION AND RADIO

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WBEZ: The Morning Shift, *Is Third Time the Charm at Supreme Court for Anti-Union Fee Arguments?* (Feb. 26, 2018)

MSNBC: Last Word with Lawrence O’Donnell (Aug. 8, 2017)

WBEZ: The Morning Shift, *A Special Counsel Wields Power, But How Much?* (May 19, 2017)

CNN, *How New York State Could Release Trump's Taxes* (May 5, 2017)

MSNBC: Weekends With Alex Witt (Apr. 16, 2016)

WBEZ: The Morning Shift, *What a Supreme Court Justice Gorsuch Could Mean for Illinois* (Mar. 17, 2017)

WBEZ, *If Neil Gorsuch Joins Supreme Court, That Could Spell Trouble for Public-Sector Unions* (Feb. 6, 2017)

WTTW: Chicago Tonight, *President Trump Announces Neil Gorsuch as Supreme Court Nominee* (panelist) (Jan. 31, 2017)

WTTW: Chicago Tonight, *Donald Trump and the Future of the Supreme Court* (panelist) (Nov. 15, 2016)

Sirius XM, *Knowledge@Wharton* (guest) (Nov. 13, 2017; Dec. 4, 2017; Dec. 20, 2017; Jan. 2, 2018; Jan. 26, 2018)

## B A R A D M I S S I O N S

*State:* New York (2013)

*Federal:* Court of Appeals for the District of Columbia Circuit (2014)