

**DANIEL J. HEMEL**

University of Chicago Law School  
1111 East 60th Street, Room 610  
Chicago, IL 60637  
Office: (773) 834-3255 | Cell: (914) 629-7352  
dhemel@uchicago.edu

**EXPERIENCE**

---

**University of Chicago Law School**

Professor of Law, July 2020 – Present

Ronald H. Coase Research Scholar, July 2019 – Present

Assistant Professor, July 2015 – June 2020

**Courses:** Administrative Law; Introductory Income Tax; Nonprofit Organizations; Public Law and Legal Theory Workshop; Tax Expenditures; Torts; Wealth Transfer Taxation

**Committees:** Clerkships (2016-present); Law, Letters, and Society (2019-present); UK/Ireland Scholarship Faculty Endorsement Committee (2017-2019); Appointments (2017-2018); Student Prizes (2016-2018); Faculty Works-in-Progress Workshop (2015-2017)

**Stanford Law School**

Edwin A. Heafey, Jr. Visiting Professor of Law, Winter 2020

**Courses:** Law of Nonprofits; Donor Advised Funds (policy lab)

**Harvard Law School**

Austin Wakeman Scott Visiting Professor of Law, Fall 2019

**Courses:** Torts; Nonprofit Policy and Practice (reading group)

**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**

---

**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**

---

*Trademark Law Pluralism*, 88 UNIVERSITY OF CHICAGO LAW REVIEW (forthcoming 2021) (with Lisa Larrimore Ouellette)

*Outside Advisers Inside Agencies*, 109 GEORGETOWN LAW JOURNAL 1139 (2020) (with Brian Feinstein)

*A Public Health Framework for COVID-19 Business Liability*, 7 JOURNAL OF LAW & THE BIOSCIENCES (2020) (with Daniel B. Rodriguez)

*The Architecture of a Basic Income*, 87 UNIVERSITY OF CHICAGO LAW REVIEW 625 (2020) (with Miranda Perry Fleischer)

Featured in JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (July 29, 2019)

*Tangled Up in Tax: The Nonprofit Sector and the Federal Tax System*, in THE NONPROFIT SECTOR: A RESEARCH HANDBOOK, THIRD EDITION (Walter W. Powell & Patricia Bromley, eds., Stanford University Press, 2020)

*Innovation Institutions and the Opioid Crisis*, 6 JOURNAL OF LAW & THE BIOSCIENCES (2020) (with Lisa Larrimore Ouellette)

*Taxing Buybacks*, YALE JOURNAL ON REGULATION (forthcoming 2020) (with Gregg Polsky)

*The Death and Life of the State and Local Tax Deduction*, 72 TAX LAW REVIEW (forthcoming 2020)

*Indexing, Unchained*, 83 LAW & CONTEMPORARY PROBLEMS 83 (2020) (invited contribution)

*Does the Tax Code Favor Robots?*, 16 OHIO STATE TECHNOLOGY LAW JOURNAL 221 (2020) (invited contribution)

*A Place for Place in Federal Tax Law*, 45 OHIO NORTHERN UNIVERSITY LAW REVIEW (forthcoming 2020) (invited lecture)

*Economic Perspectives on Free Speech*, in OXFORD HANDBOOK OF FREEDOM OF SPEECH (Frederick Schauer & Adrienne Stone eds., Oxford University Press, forthcoming 2020)

*Taxing Wealth in an Uncertain World*, 72 NATIONAL TAX JOURNAL 755 (2019)

*Free Speech and Cheap Talk*, 11 JOURNAL OF LEGAL ANALYSIS 46 (2019) (with Ariel Porat)

*Aligning Taxes and Spending: Theory and Experimental Evidence*, BEHAVIOURAL PUBLIC POLICY (first view Aug. 15, 2019) (with Ethan Porter)

*Beyond the Marriage Tax Trilemma*, 54 WAKE FOREST LAW REVIEW 661 (2019)

*The State-Charity Disparity Under the 2017 Tax Law*, 58 WASHINGTON UNIVERSITY JOURNAL OF LAW & POLICY 189 (2019) (invited contribution)

*Innovation Policy Pluralism*, 128 YALE LAW JOURNAL 544 (2019) (with Lisa Larrimore Ouellette)  
Featured 3 times in JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (July 17, 2018; Sept. 3, 2018; Mar. 5, 2019)

*The False Promise of Presidential Indexation*, 36 YALE JOURNAL ON REGULATION 693 (2019) (with David Kamin)

*Audits, Markets, and Patents*, 87 UNIVERSITY OF CHICAGO LAW REVIEW ONLINE 78 (2019)

- Sexual Harassment and Corporate Law*, 119 COLUMBIA LAW REVIEW 1583 (2018) (with Dorothy Shapiro Lund)  
Reprinted in WOMEN AND THE LAW, 2019 ED. (Tracy A. Thomas, ed.)  
Cited in *Okla. Law Enforcement Ret. Sys. v. Papa John's Int'l, Inc.*, 444 F. Supp. 3d 550, 564 n.2 (S.D.N.Y. 2020)
- The Marginal Revenue Rule in Cost-Benefit Analysis*, 160 TAX NOTES 1507 (2018) (with David Weisbach and Jennifer Nou)
- Presidential Obstruction of Justice*, 106 CALIFORNIA LAW REVIEW 1277 (2018) (with Eric Posner)  
Featured in JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Sept. 21, 2018)
- Public Perceptions of Government Speech*, 2018 SUPREME COURT REVIEW 33 (with Lisa Larrimore Ouellette)
- The Tax Legislative Process: A Byrd's Eve View*, 81 LAW & CONTEMPORARY PROBLEMS 99 (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 *Epic Sys. Corp. v. Lewis*, 138 S. Ct. 1612, 1630 (2018), and *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)

- 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*, 116 COLUMBIA LAW REVIEW SIDEBAR 17 (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 Abod 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)  
Featured in JOTWELL: THE JOURNAL OF THING WE LIKE (LOTS) (July 20, 2015)
- 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

---

SCOTUSBLOG (regular contributor)

TAXPROFBLOG (regular contributor)

WHATEVER SOURCE DERIVED (blogger)

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

TAKE CARE (regular contributor)

*You'll Get the Presidency, Democrats. That's the Main Prize*, WASHINGTON POST (Nov. 8, 2020)

*Court-Packing Is a Dreadful Option. Biden Shouldn't Rule It Out*, WASHINGTON POST (Oct. 12, 2020)

*Trump's Financial Peril Might Encourage Him To Reject the Election Results*, WASHINGTON POST (Sept. 28, 2020)

*Trump's Actions on Pandemic Relief Aren't Illegal. They're Just Ineffective*, WASHINGTON POST (Aug. 10, 2020)

*Trump Lost at the Supreme Court, But We Still Won't See His Taxes by November*, WASHINGTON POST (July 10, 2020)

*Should Foundations Give Now or Later? There Is No Right Answer*, CHRONICLE OF PHILANTHROPY (June 17, 2020) (with Joseph Bankman)

*It's Not Really About Gay Rights*, WASHINGTON POST (June 17, 2020)

*If Employers Require Workers To Have Antibodies, People Will Try To Get Sick*, WASHINGTON POST (May 28, 2020) (with Anup Malani)

*No, Trump Didn't Order Meat-Processing Plants to Reopen*, WASHINGTON POST (May 4, 2020)

*What the States Need From Congress Now Is Cold, Hard Cash*, TIME MAGAZINE (April 14, 2020)

*Pharmaceutical Profits and Public Health Are Not Incompatible*, NEW YORK TIMES (April 8, 2020) (with Lisa Larrimore Ouellette)

*Stuffed by the Senate Stimulus: The Surprising Group Left Out of the Coronavirus Rescue Bill*, NEW YORK DAILY NEWS (Mar. 26, 2020)

*Trump Can't Save Us from the Coronavirus. But Governors and Mayors Can*, WASHINGTON POST (Mar. 16, 2020) (with Anup Malani)

*Congress Can't Meet Remotely. The Coronavirus Might Mean It Has To*, WASHINGTON POST (Mar. 10, 2020)

*Want a Coronavirus Vaccine? Here's a Solution*, TIME MAGAZINE (Mar. 4, 2020) (with Lisa Larrimore Ouellette)

*Jews Aren't a Race. But Anti-Semitism Can Be Racism for Legal Purposes*, NEW YORK TIMES (Dec. 12, 2019)

*The Big Problem With Wealth Taxes*, NEW YORK TIMES (Nov. 7, 2019) (with Rebecca Kysar)

*Shining a Real Light on Trump's Tax Returns: Two Ways to Give the Public the Information It Deserves*, NEW YORK DAILY NEWS (Nov. 5, 2019)

*How Trump Can Put Off His Tax Return Case Until After the Election*, WASHINGTON POST (Oct. 14, 2019)

*Don't Delay Deductions for Gifts to Donor-Advised Funds*, CHRONICLE OF PHILANTHROPY (Oct. 7, 2019) (with Kate Harris)

*Why California's Plan to Get Trump's Tax Returns Won't Work*, WASHINGTON POST (Aug. 2, 2019)

*New York Can Tell Congress Lots About Trump's Taxes*, NEW YORK TIMES (May 29, 2019) (with Steven Rosenthal)

*By Omitting Race, the SAT's New Adversity Score Misrepresents Reality*, TIME MAGAZINE (May 21, 2019) (with André J. Washington)

*Trump Just Gave the House a Very Good Reason To Look at His Tax Returns*, WASHINGTON POST (May 9, 2019)

*The Surprising Place Mueller Found Resistance to Trump*, NEW YORK TIMES (Apr. 23, 2019) (with Eric Posner)

*Mueller's Biggest Bombshell? Trump Told White House Counsel to Lie*, WASHINGTON POST (Apr. 19, 2019)

*How Democrats in Congress Could Easily—and Quickly—Get Their Hands on Trump's Taxes*, SLATE (Apr. 9, 2019)

*The Tragedy of Rod Rosenstein*, SLATE (Mar. 27, 2019)

*Obstruction of Justice Doesn't Require Another Underlying Crime*, WASHINGTON POST (Mar. 26, 2019)

*Nancy Pelosi Put Her Faith in the Courts To Stop Trump's Emergency Wall. Big Mistake*, SLATE (Feb. 15, 2019)

*Tax Refunds Are More Than a Boost to Your Bank Account*, TIME MAGAZINE (Feb. 14, 2019)

*Elizabeth Warren's Wealth Tax on the Super-Rich Is the Wrong Solution to the Right Problem*, TIME MAGAZINE (Jan. 30, 2019)

*What Happens if Ruth Bader Ginsburg Remains Too Sick To Work?*, POLITICO MAGAZINE (Jan. 16, 2019)

*The President Is Still Subject to Generally Applicable Criminal Laws: A Response to Barr and Goldsmith*, LAWFARE (Jan. 8, 2019) (with Eric Posner)

*Yes, Bill Barr's Memo Really is Wrong About Obstruction of Justice: A Response to Andrew McCarthy*, LAWFARE (Dec. 26, 2018) (with Eric Posner)

*Bill Barr Just Argued Himself Out of a Job*, NEW YORK TIMES (Dec. 21, 2018) (with Eric Posner)

*Even the Right Dislikes the New Obamacare Ruling. Ideology Isn't Everything*, WASHINGTON POST (Dec. 18, 2018)

*Insurance Companies Should Be Required To Cover In Vitro Fertilization*, WASHINGTON POST (Nov. 15, 2018)

*The 401(k) Is Turning 40 Years Old. It's Past Time We Change How Americans Save for Retirement*, TIME MAGAZINE (Nov. 2, 2018) (with William Birdthistle)

*What Americans Should Learn from the Trump Tax Story—and One Way to Help Stop Further Trickery*, TIME MAGAZINE (Oct. 15, 2018)

*Should Progressives Wage War on the Supreme Court?*, SLATE (Oct. 11, 2018) (with Christopher Jon Sprigman)

*The Pennsylvania Catholic Church Report Highlights the Cruelty of Statute of Limitations Laws*, VOX (Aug. 21, 2018)

*New York Should Pass a Law To Protect Omarosa*, SLATE (Aug. 16, 2018)



*Montana v. the Koch Brothers*, SLATE (July 24, 2018)

*Why Filing Taxes Isn't Easy*, POLITICO (July 18, 2018) (with Joseph Bankman and Dennis Ventry)

*How To Save Public Sector Unions*, SLATE (June 27, 2018) (with David Louk)

*No, Obama Did Not Do It First*, SLATE (June 8, 2018)

*The Arbitration Fight Isn't Over*, SLATE (May 22, 2018)

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

*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)

*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)

*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)

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

*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)

*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)

*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)

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

---

- The Behavioral Elasticity of Tax Revenue* (with David Weisbach)
- The Legal Envelope Theorem* (with David Weisbach)
- Status and Power on Multimember Courts* (with Kyle Rozema)

## PRESENTATIONS

---

**2020:** Harvard Law School; Oxford University Saïd Business School; Santa Clara University School of Law; Stanford Center on Philanthropy and Civil Society; Stanford Law School; University of California, Hastings College of Law; University of San Diego School of Law

**2019:** Georgetown University Law Center; Harvard Law School; IIT Chicago-Kent College of Law; National Tax Association 49th Annual Spring Symposium; New York University School of Law; Ohio Northern University Claude W. Pettit College of Law; Ohio State University Moritz College of Law; University of Pennsylvania Law School; University of Virginia School of Law

**2018:** Brooklyn Law School; College of the Holy Cross; District of Columbia Bar; George Washington University Law School; J. Reuben Clark Brigham Young University Law School; Loyola Law School (Los Angeles); National Tax Association 110th Annual Conference on Taxation; Northwestern Pritzker School of Law; Peter A. Allard School of Law at the University of British Columbia; University of Michigan Law School; Stanford Center on Philanthropy and Civil Society; Stanford Law School; Washington University in St. Louis School of Law

**2017:** Benjamin N. Cardozo School of Law at Yeshiva University; Boston College Law School; Columbia Law School; Duke Law School; Indiana University Maurer School of Law; New York University School of Law; Pepperdine Law School; Stanford Law School; Tulane University Law School; University of California, Los Angeles School of Law; University of Pennsylvania Law School; University of Toronto Faculty of Law

**2016:** American Association of Law Schools Annual Meeting; American Enterprise Institute; Antonin Scalia Law School, George Mason University; George Washington University Law School-Internal Revenue Service 29th Annual Institute on Current Issues in International Taxation; Indiana University Maurer School of Law; Institutum Iurisprudentiae, Academia Sinica (Taipei); J. Reuben Clark Brigham Young University Law School; Keio University (Tokyo); Law and Society Association Annual Meeting; National Bureau of Economic Research Summer Institute; National Tax Association 109th Annual Conference on Taxation; New York University Center for Human Rights and Global Justice; Northwestern Pritzker School of Law; Ohio State University Moritz College of Law; Peking University Law School (Beijing); Stanford Law School; Supreme Administrative Court of Taiwan; University of California at Irvine School of Law; University of Chicago Law School Works-in-Progress Workshop, University of Chicago Center in Beijing

## AMICUS BRIEFS

---

[Brief of Amici Curiae Former Government Officials in Support of Respondents, \*CIC Services, LLC v. Internal Revenue Service\*, No. 19-930 \(U.S. Supreme Court\) \(filed Sept. 15, 2020\) \(co-author and co-counsel\)](#)

[Brief of Professors Brian D. Feinstein and Daniel J. Hemel as Amici Curiae in Support of Petitioner, \*Carney v. Adams\*, No. 19-309 \(U.S. Supreme Court\) \(filed Jan. 28, 2020\) \(author and co-counsel\)](#)

[Non-Party Brief of Legal Scholars as Amici Curiae on Retrospectivity of Ruling, \*League of Women Voters of Wisconsin v. Evers\*, Appeal No. 19-AP-559 \(Wisconsin Supreme Court\) \(filed May 3, 2019\) \(author and co-counsel\)](#)

[Brief of Tax Law Professors as Amici Curiae in Support of Petitioner, \*North Carolina Department of Revenue v. Kimberly Rice Kaestner 1992 Family Trust\*, No. 18-457 \(U.S. Supreme Court\) \(filed Feb. 28, 2019\) \(author and co-counsel\)](#)

[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 \(9th Cir.\) \(filed Mar. 20, 2018\) \(co-author and co-counsel\)](#)

[Brief of \*Amici Curiae\* Law Professors and Economists in Support of Petitioner, \*South Dakota v. Wayfair\*, No. 17-494 \(U.S. Supreme Court\) \(filed Mar. 5, 2018\) \(merits stage\) \(lead author and co-counsel\)](#)  
Cited in *South Dakota v. Wayfair*, 138 S. Ct. 2080, 2097, 2099 (2018)

[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

---

MSNBC: Velshi & Ruhle, *How Trump Gave Congress a Good Reason To See His Tax Returns* (May 9, 2019)

WBEZ: The Morning Shift, *How a US Supreme Court Justice Kavanaugh Could Impact the Nation's High Court* (July 10, 2018)

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* (frequent guest)

## PROFESSIONAL SERVICE

---

National Tax Association

Program Committee, Annual Conference (2017, 2019); Daniel M. Holland Medal Committee (2019)

**Reviewer:** *Journal of Law and the Biosciences*; *Journal of Legal Studies*; *Regulation*; *Stanford Law Review*; *Nonprofit Policy Forum*; *University of Chicago Law Review*; Cambridge University Press

## **OUTSIDE EMPLOYMENT**

---

7Sage (lecturer) (2019-2020)

Robins Kaplan LLP (legal consultant) (2020)

## **BAR ADMISSIONS**

---

*State:* New York (2013)

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