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University of North Carolina School of Law
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SSRN: https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=1608435

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PROFESSIONAL EXPERIENCE

UNIVERSITY OF NORTH CAROLINA SCHOOL OF LAW, Chapel Hill, NC

George R. Ward Term Professor of Law,

Associate Professor of Law (with tenure), July 2019–Present

Assistant Professor of Law, July 2013–June 2019

Director, The J. Nelson Young Tax Institute, July 2016–Present

Awards: James H. Chadbourn Award for Excellence in Scholarship (2020)

Frederick B. McCall Award for Teaching Excellence (voted by Class of 2018)

Courses: Contracts, Income Taxation, Tax Policy

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY

Acting Assistant Professor of Tax Law, August 2011 – July 2013

Courses: Taxation of Property Transactions, Tax Procedure, Tax Policy

COOLEY LLP, New York, NY

Tax Associate, April 2007 – July 2011

SIMPSON THACHER & BARTLETT LLP, New York, NY

Tax Associate, October 2005 – March 2007

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW

LL.M. (Taxation) May 2010

J.D., *cum laude*, May 2005, Dean's Scholar (Full Tuition Merit Scholarship)

THE COLLEGE OF WILLIAM & MARY

B.S., *summa cum laude* in Mathematics, May 2001 (Minor in Philosophy)

Phi Beta Kappa

PUBLICATIONS

Law Reviews

AI, Taxation, and Valuation (with J. Soled),
108 IOWA L. REV. (FORTHCOMING)

Implicit Legislative Bias (with L. Osofsky),
56 U.C. DAVIS L. REV. (FORTHCOMING)

Taxing Nudges,
107 VA. L. REV. 571 (2021)

The Surprising Significance of De Minimis Tax Rules (with L. Osofsky),
78 WASH. & LEE L. REV. 773 (2021)

The Modern Case for Withholding,
53 U.C. DAVIS L. REV. 81 (2019)

Automation and the Income Tax (with J. Soled),
10 COLUM. J. TAX L. 1 (2019)

Taxing the Gig Economy,
166 U. PA. L. REV. 1415 (2018)

Advocating a Carryover Tax Basis Regime (with R. Schmalbeck & J. Soled),
93 NOTRE DAME L. REV. 109 (2017)

User-Friendly Taxpaying,
92 IND. L. J. 1509 (2017)

Regulating Tax Return Preparation (with J. Soled),
58 B.C. L. REV. 151 (2017)

Revisiting the Taxation of Fringe Benefits (with J. Soled),
91 WASH. L. REV. 761 (2016)

The Psychic Cost of Tax Evasion,
56 B.C. L. REV. 617 (2015)

Taxing Compensatory Stock Rights Transferred in Divorce (with G. Polsky),
93 N.C. L. REV. 741 (2015)

Presumptive Collection: A Prospect Theory Approach to Increasing Small Business Tax Compliance, 67 TAX L. REV. 111 (2013)

The Case Against a Strict Liability Economic Substance Penalty,
13 U. PA. J. BUS. L. 445 (2011)

- *cited in* Kerman v. Commissioner (6th Cir. 2013)

Essays and Other Shorter Articles

[*The Standard Business Deduction*](#),
HARV. J. LEG. ONLINE (2019)

Tax Issues for Gig Workers and Avenues for Reform,
58 BNA TAX MAN. MEM. 298 (2017)

Trump and a Populist Tax Agenda? (with J. Soled & J. Alm),
154 TAX NOTES 1131 (2017)

A New Carryover Tax Basis Regime for Marketable Securities (with J. Soled & J. Alm),
154 TAX NOTES 835 (2017)

Taxing 21st-Century Fringe Benefits (with J. Soled),
150 TAX NOTES 253 (2016)

Op-Eds and Blog Posts

[*Why Is It So Hard To Reduce the Wealth Gap? Cognitive Bias May Be Partly to Blame*](#),
JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Feb. 25, 2022)

[*Five Myths About Tax Evasion*](#) (with Erin Scharff),
WASHINGTON POST (2021)

[*Your Tax Software Doesn't Know You're Lying*](#), JOTWELL: THE
JOURNAL OF THINGS WE LIKE (LOTS) (Mar. 11, 2021)

[*How Should We Think About Wealth Tax Avoidance?*](#) JOTWELL: THE
JOURNAL OF THINGS WE LIKE (LOTS) (Feb. 10, 2020)

Op-Ed, [*Misplaced Outrage Over Tax Refunds Was Predictable and Preventable*](#), THE HILL
(Mar. 5, 2019)

[*Increasing EITC Take-Up In The Age Of TurboTax*](#), JOTWELL: THE
JOURNAL OF THINGS WE LIKE (LOTS) (Feb. 15, 2019)

[*How the Tax Code Should Account for Automation*](#) (with J. Soled), COLUMBIA LAW SCHOOL
BLUE SKY BLOG (Feb. 6, 2019)

[*What Do Audits Teach Us About Tax Compliance?*](#) JOTWELL: THE
JOURNAL OF THINGS WE LIKE (LOTS) (Mar. 1, 2018)

[*Tax Reform For The Gig Economy?*](#) HARVARD LAW REVIEW BLOG (Oct. 17, 2017)

Are Tax Time Financial Products Good for the Poor? JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (May 4, 2017)

Op-Ed, *A Tax Reform Proposal For The People* (with J. Soled & J. Alm), THE HILL (Mar. 29, 2017)

It's Time To Revisit the Tax Treatment of Working Childcare Costs, JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Apr. 20, 2016)

Tax-Free Perks Abound (At Least For Some) (with J. Soled), COLUMBIA LAW SCHOOL BLUE SKY BLOG (Dec. 8, 2015)

The Nonreporting of Modern Fringe Benefits (with J. Soled), PROCEDURALLY TAXING (Nov. 16, 2015)

Do Corporate Managers Have a Duty to Avoid Taxes? JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS) (Apr. 29, 2015)

SERVICE

UNIVERSITY OF NORTH CAROLINA SCHOOL OF LAW

Appointments Committee, Chair (2021-2022), Member (2016-2017, 2017-2018, 2020-2021)
Faculty Speakers Committee, Member (2018-2019, 2013-2014)
Academic Affairs Committee, Member (2015-2016)
Volunteer Income Tax Assistance (VITA) Program, Faculty Advisor (2015-present)
Triangle Law & Economics Conference, UNC Law Organizer (2014, 2015)

ASSOCIATION OF AMERICAN LAW SCHOOLS (AALS)

Chair, Tax Section (2021-2022)
Executive Board Member, Tax Section (2018-present)

NATIONAL TAX ASSOCIATION

Spring Symposium Panel Organizer (2022)
Program Committee for National Conference on Taxation (2021)
Field Organizer for National Conference on Taxation (2016)

JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS), <http://jotwell.com>

Contributing Editor, Tax Section (2014 – present)

NEW YORK UNIVERSITY SCHOOL OF LAW

TAX LAW REVIEW (Peer-Edited), Assistant Editor (2011-2013)

SELECT PRESENTATIONS

Panelist, *The Surprising Significance of De Minimis Tax Rules* (with Leigh Osofsky), National Tax Association Annual Conference on Taxation (November 2020)

Commentator, Loyola Tax Policy Colloquium (Oct. 26, 2020)

Presenter, *Taxing Nudges*, UC Hastings Center on Tax Law Speaker Series (Oct. 20, 2020)

Presenter, *Taxing Nudges*, Washington & Lee University School of Law Faculty Workshop (Oct. 12, 2020)

Presenter, *Taxing Nudges*, Duke University School of Law Tax Policy Colloquium (Mar. 26, 2020)

Presenter, *Taxing Nudges*, University of Colorado Law School Faculty Speakers Colloquium (Feb. 28, 2020)

Presenter, *The Modern Case for Withholding*, Tax Roundtable at the Fourth International Taxpayer Rights Conference, Minneapolis, MN (May 22, 2019)

Presenter, *The Modern Case for Withholding*, University of Florida Levin College of Law Tax Policy Colloquium (Mar. 22, 2019)

Presenter, *The Modern Case for Withholding*, Duke University School of Law Tax Policy Colloquium (Jan. 31, 2019)

Presenter, *Taxing the Gig Economy*, Columbia Law School Tax Policy Workshop (May 18, 2018)

Presenter, *Taxing the Gig Economy*, Georgetown Law School Tax Policy and Public Finance Colloquium (Mar. 27, 2018)

Presenter, *Taxing the Gig Economy*, UC Irvine Law School Tax Policy Colloquium (Mar. 12, 2018)

Presenter, *Taxing the Gig Economy*, BYU School of Law Tax Policy Colloquium (Feb. 12, 2018)

Presenter, *Taxing the Gig Economy*, University of Minnesota Law School's Perspectives on Taxation Series (Dec. 11, 2017)

Discussant, Virginia Invitational Tax Conference, UVA School of Law (Nov. 17-18, 2017)

Panelist, *Automation and the Income Tax* (with Jay Soled), National Tax Association Annual Conference on Taxation, Philadelphia, PA (Nov. 10, 2017)

Presenter, *Taxing the Gig Economy*, NYU School of Law Tax Policy and Public Finance Colloquium (Apr. 2, 2017)

Presenter, *Taxing the Gig Economy*, Tulane Tax Roundtable, Tulane Law School (Mar. 24, 2017)

Presenter, *Taxing the Gig Economy*, Duke University School of Law Tax Policy Colloquium, (Feb. 2, 2017)

Panelist, *Improving the Tax System Using Advances in Social Knowledge and Technology*, American Tax Policy Institute Conference, Washington, D.C. (Nov. 18, 2016)

Presenter, *Regulating Tax Return Preparation*, National Tax Association Annual Conference on Taxation, Baltimore, MD (Nov. 11, 2016)

Presenter, *Regulating Tax Return Preparation*, University of Washington School of Law Tax Symposium (Oct. 7, 2016)

Presenter, *Regulating Tax Return Preparation*, Junior Tax Faculty Workshop, UC Irvine School of Law (Jun. 10, 2016)

Panelist, *Leveraging Technology and the Private Sector to Improve Tax Administration*, National Tax Association Spring Symposium, Washington D.C. (May 13, 2016)

Presenter, U.S. Department of Treasury Office of Tax Analysis (Apr. 21, 2016)

Presenter, *User-Friendly Taxpaying*, Wake Forest University School of Law Faculty Workshop (Mar. 24, 2016)

Presenter, *User-Friendly Taxpaying*, Duke University School of Law Tax Policy Colloquium (Jan. 28, 2016)

Presenter, *User-Friendly Taxpaying*, Columbia Law School Tax Policy Colloquium (Dec. 1, 2015)

Panelist, *User-Friendly Taxpaying*, National Tax Association Annual Conference on Taxation, Boston, MA (Nov. 21, 2015)

Panelist, *Revisiting the Taxation of Fringe Benefits* (with Jay Soled), National Tax Association Annual Conference on Taxation, Boston, MA (Nov. 20, 2015)

Presenter, *User-Friendly Taxpaying*, University of Washington School of Law Tax Symposium (Oct. 9, 2015)

Presenter, *Rethinking Delivery of the Earned Income Tax Credit*, Junior Tax Faculty Workshop, The University of Texas School of Law (Jun. 5, 2015)

Presenter, *User-Friendly Taxpaying*, Indiana University Maurer School of Law Tax Colloquium (Mar. 30, 2015)

Presenter, *User-Friendly Taxpaying*, UCLA School of Law Tax Policy Colloquium (Mar. 12, 2015)

Presenter, *User-Friendly Taxpaying*, The University of Maryland Francis King Carey School of Law Junior Faculty Workshop (Feb. 24, 2015)

Panelist, Triangle Law & Economics Conference, Duke University School of Law (April 11, 2014)

Presenter, *The Psychic Cost of Tax Evasion*, Duke University School of Law Tax Policy Colloquium (April 2, 2014)

Presenter, *The Psychic Cost of Tax Evasion*, UNC School of Law Faculty Workshop Series, (February 27, 2014)

Presenter, *The Psychic Cost of Tax Evasion*, Junior Tax Faculty Workshop, University of Miami School of Law (May 22, 2013)

BAR ADMISSION

New York (2006)