

# Noah Hertz Marks

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## CURRENT POSITION

**DUKE UNIVERSITY SCHOOL OF LAW**, Durham, NC

*Visiting Assistant Professor*, July 2023 – Present

Course Taught: Partnership Taxation (3 credits, Spring 2024)

## EDUCATION

**NEW YORK UNIVERSITY SCHOOL OF LAW**, New York, NY

*LL.M. – Taxation*, May 2023

**HARVARD LAW SCHOOL**, Cambridge, MA

*J.D.*, May 2016 *cum laude*

Editor-in-Chief, *Harvard Law & Policy Review*

Summer Academic Writing Fellowship (2016)

Research Assistant

Prof. I. Glenn Cohen, 2014 – 2016 (including revisions to Civil Procedure online casebook and editing course material as student producer for HarvardX: Bioethics)

Profs. John Manning & Matthew Stephenson, Fall 2015 – Spring 2016 (revisions to Legislation and Regulation casebook)

Prof. Vicki Jackson, Fall 2015 – Spring 2016

Teaching Assistant

Prof. Vicki Jackson, Comparative Constitutional Law (Spring 2015)

Prof. Helen Hershkoff, Civil Procedure (Fall 2014)

**THE JEWISH THEOLOGICAL SEMINARY OF AMERICA**, New York, NY

*M.A. – The Hebrew Bible and Its Interpretation*, May 2013

Rabbi Joseph and Frances Miller Prize in Bible (Outstanding Essay in Bible)

**SWARTHMORE COLLEGE**, Swarthmore, PA

*B.A. – Religion; B.S. – Engineering*, May 2011

Phi Beta Kappa; Sigma Xi; Tau Beta Pi

Jesse H. Holmes Prize in Religion (Best Essay in Field of Religion)

McCabe Engineering Award (Most Outstanding Engineering Graduate)

Hannah A. Leedom Fellowship for Graduate Study

## JOURNAL PUBLICATIONS

*Winning by Losing: The Strategy of Adverse Letter Rulings*, 66 BOSTON COLLEGE L. REV. \_\_ (2025)  
(forthcoming July 2025) (job talk)

*The Implied Assertion Doctrine Applied to Legislative History*, 21 LEWIS & CLARK L. REV. 1135 (2018)  
(coauthored with Jessica Ranucci)

Case Comment, “*Least Restrictive Means*”: *Burwell v. Hobby Lobby*, 9 HARV. L. & POL’Y REV. S15 (2015)

### **ADDITIONAL & SHORTER PUBLICATIONS**

*Book Review*, 46 J. AM. TAX’N ASS’N \_ (forthcoming 2024) (reviewing JAMES R. REPETTI, WILLIAM H. LYONS, & CHARLENE D. LUKE, PARTNERSHIP INCOME TAXATION (7th Ed. 2023))

New York State Bar Association, Tax Section, *Report on Proposed Regulations Under Section 1061* (No. 1442) (October 5, 2020) (substantial contributor)

*Preface to the Tenth Volume*, 10 HARV. L. & POL’Y REV. 1 (2016) (coauthored with Patrick Kibbe)

### **WORKS IN PROGRESS**

The Frequency and Importance of Lingering Proposed Tax Regulations

Understanding Abandonment

### **PROFESSIONAL & WORK EXPERIENCE**

**PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP**, New York, NY

*Associate (Tax)*, 2019 – 2023

Developed and implemented tax structuring for diverse set of transactions including acquisitions, sales, private fund formation (including continuation funds), debt offerings, bankruptcies, and spin-offs. Advised numerous pro bono clients regarding tax compliance.

**OPEN SOCIETY FOUNDATIONS**, Office of the General Counsel, New York, NY

*Legal Fellow*, 2018 – 2019

Ensured tax compliance of organization’s activities and worldwide grantmaking. Developed comprehensive curriculum and reference materials on private foundation tax law.

**THE HONORABLE KIM MCLANE WARDLAW**, U.S. Court of Appeals for the Ninth Circuit, Pasadena, CA

*Law Clerk*, 2017 – 2018

**THE HONORABLE CORMAC J. CARNEY**, U.S. District Court for the Central District of California, Santa Ana, CA

*Law Clerk*, 2016 – 2017

**U.S. DEPARTMENT OF JUSTICE**, Civil Division, Appellate Staff, Washington, DC

*Summer Law Intern*, Summer 2016

Drafted merits brief in direct review challenge to FAA registry of recreational drones and prepared brief opposing certiorari regarding discretionary function exemption.

### **PRESENTATIONS**

“Winning by Losing: The Strategy of Adverse Letter Rulings”

- Duke University School of Law, Summer Workshop Series (June 2024)
- University of Richmond School of Law, Junior Faculty Forum (May 2024)

- New York University School of Law, Academic Careers Program Scholarship Clinic (April 2024)
- Paul, Weiss, Rifkind, Wharton & Garrison LLP, Tax Department (April 2024)
- Duke University School of Law, Junior Scholars Workshop (March 2024)

“Difficult Corporate Tax Advice: Examples from Practice”

- Guest Lecturer, Corporate Taxation, Prof. Emily Satterthwaite, Georgetown University Law Center (April 2024)

## **BAR ADMISSIONS**

New York (2019)

Massachusetts (2017)