

SHU-YI OEI

Duke University School of Law
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PROFESSIONAL EXPERIENCE

Duke University School of Law, Durham, NC

David T. Zhang Professor of Law (January 2023–present)

Courses: International Tax, Federal Income Tax, Tax Policy and Public Finance Seminar

Boston College Law School, Newton, MA

Professor & Dean's Distinguished Scholar (July 2018–December 2022)

Associate Professor (2017–2018)

Visiting Professor (Fall 2016)

Courses: Federal Income Tax; Corporate Tax; Tax Policy Seminar; Law & Economics;
Regulation and Markets Workshop

Yale Law School, New Haven, CT

Visiting Professor (Fall 2021)

Course: International Taxation

Tulane Law School, New Orleans, LA

Hoffman F. Fuller Professor of Tax Law (2016–2017)

Core Faculty, Tulane Murphy Institute (2014–2017)

Hoffman F. Fuller Associate Professor of Tax Law (with tenure) (2014–16)

Associate Professor (2009–2014)

Courses: Federal Income Tax; Corporate Tax; International Tax; Tax Policy Seminar; Legal
Scholarship Workshop

Awards: Felix Frankfurter Distinguished Teaching Award (2014)

University of California, Hastings College of the Law, San Francisco, CA, Fall 2014

Visiting Professor (Fall 2014)

Courses: Federal Income Tax; International Tax

National University of Singapore Faculty of Law, Singapore, June–July 2013

Visiting Scholar

Harvard Law School, Cambridge, MA, July 2008–July 2009

Post-Graduate Research Fellow

Bingham McCutchen LLP, Boston, MA, September 2003–May 2009, Summer 2002

Tax Associate; Summer Associate

EDUCATION

Boston College, Newton MA

M.A. in Sociology, August 2021

candidate for PhD in Sociology

Dissertation: The New Global Tax Order (in progress)

Coursework in Multivariate Statistics; Categorical Data Regression Models; Quantitative Data Management; Multi-Level Models (ICPSR); Panel Data & Longitudinal Data Analysis (ICPSR); Time Series Analysis (ICPSR); Social Network Analysis (ICPSR); short course in Event History Analysis.

Harvard Law School, Cambridge, MA

J.D., June 2003

Harvard Divinity School, Cambridge, MA

Master of Theological Studies, June 2003

Brown University, Providence, RI

A.B., May 1999, *magna cum laude*, Phi Beta Kappa

Majors in Economics and Religious Studies, with honors in Religious Studies

CASEBOOK

FEDERAL INCOME TAXATION (6th ed., Wolters Kluwer 2023) (WITH RICHARD SCHMALBECK, LAWRENCE ZELENAK, & SARAH B. LAWSKY)

ARTICLES AND ESSAYS

The OECD and the Digital Economy “Rat” (in progress)

A New Framework for Taxpayer Rights (with Diane Ring and Shaw Shiuan Ong) (in progress)

Arthur Cockfield’s Digital Economy: A Retrospective Analysis, forthcoming CANADIAN TAX J. (2026) (symposium)

The Constitutionality of Trump’s Tariffs: A Tax Analysis, 103 WASH. U. L. REV. __ (forthcoming 2026) (with Susan Morse and Diane Ring) (symposium)

Global Tax Decluttering, forthcoming 77 UC LAW JOURNAL __ (2026) (with Diane Ring)

Disentangling Power and Preferences in Tax Treaty Negotiations: Analyzing Tax Treaties between Developing and OECD Countries Using Multilevel Modeling (working paper), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4904333

The Conflictual Core of Global Tax Cooperation, 16 WORLD TAX J. 4 (2024) (with Diane Ring)

World Tax Policy in the World Tax Polity? An Event History Analysis of OECD/BEPS Inclusive Framework Membership, 47 YALE J. INT’L L. 199 (2022)

Slack in the Data Age, 73 ALA. L. REV. 47 (2021) (with Diane Ring)

Regulating in Pandemic: Evaluating Economic and Financial Policy Responses to the Coronavirus Crisis (with Hiba Hafiz, Diane Ring, and Natalya Shnitser) (working paper), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3555980

When Data Comes Home: Next Steps in International Taxation's Information Revolution, 64(4) MCGILL L.J. 707 (2020) (with Diane Ring) (invited symposium)

Tax Law's Workplace Shift, 100 B.U. L. REV. 651 (2020) (with Diane Ring)

Legislation and Comment: The Making of the § 199A Regulations, 69 EMORY L.J. 209 (2019) (with Leigh Osofsky)

Constituencies and Control in Statutory Drafting: Interviews with Government Tax Counsels, 104 IOWA L. REV. 1291 (2019) (with Leigh Osofsky).

Leak-Driven Law, 65 UCLA L. REV. 532 (2018) (with Diane Ring)

The Offshore Tax Enforcement Dragnet, 67 EMORY L.J. 655 (2018)

The Trouble with Gig Talk: Choice of Narrative and the Worker Classification Fights, 81 LAW & CONTEMP. PROBS. 107 (2018) (symposium)

The Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums, 8 COLUM. J. TAX L. 56 (2017) (with Diane Ring)

Can Sharing be Taxed? 93 WASH. U. L. REV. 989 (2016) (with Diane Ring)

Human Equity? Regulating the New Income Share Agreements, 68 VAND. L. REV. 681 (2015) (with Diane Ring)

Taxing Bankrupts, 55 B.C. L. REV. 375 (2014)

The Uneasy Case against Tax Lien Subordination, 11 PITT. TAX REV. 241 (2014) (symposium)

Who Wins When Uncle Sam Loses? Social Insurance and the Forgiveness of Tax Debts, 46 UC DAVIS L. REV. 421 (2012)

Getting More by Asking Less: Justifying and Reforming Tax Law's Offer in Compromise Procedure, 160 U. PA. L. REV. 1071 (2012)

Beyond Economic Substance: Interrogating the Full Impacts of Third-Party Relationships in Tax Shelter Cases, 13 U. PA. J. BUS. L. 383 (2011)

Context Matters: The Recharacterization of Leases in Bankruptcy and Tax Law, 82 AM. BANKR.

L.J. 635 (2009) (peer-reviewed journal)

A Structural Critique of Trader Taxation, 8 FLA. TAX REV. 1013 (2008) (peer-reviewed journal)

Rethinking the Jurisdiction of Bankruptcy Courts over Post-Confirmation Federal Tax Liabilities: Towards a New Jurisprudence of 11 U.S.C. § 505, 19 AKRON TAX J. 49 (2004)

SHORTER WORKS

Fiscal Policies to Mitigate Climate Change in the United States: Competing Goals and Conflicting Priorities, in FISCAL POLICIES TO MITIGATE CLIMATE CHANGE, INTERNATIONAL ACADEMY OF COMPARATIVE LAW (Intersentia 2023), pp. 629-46, available at <https://www.larcier-intersentia.com/en/fiscal-policies-to-mitigate-climate-change-9781839703676.html>.

United States National Report on Taxation and Value Creation, in PROCEEDINGS OF THE 2020 CONGRESS OF EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS (2021) (available on request)

Quantitative and Qualitative Research Approaches in Gig Economy Taxation, in THE LAW AND POLICY OF THE GIG ECONOMY: QUALITATIVE ANALYSIS (Deepa Das Acevedo, ed., Cambridge Univ. Press, 2020) (with Diane Ring), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3513601

Is New Code Section 199A Really Going to Turn Us All into Independent Contractors?, Boston College Law School Legal Studies Research Paper (Jan. 12, 2018) (with Diane Ring), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3101180

Tax Issues in the Gig Economy: Implications for Workers, in THE CAMBRIDGE HANDBOOK OF LAW AND REGULATION OF THE SHARING ECONOMY (Nestor Davidson, John Infranca, & Michèle Finck, eds. Cambridge Univ. Press, forthcoming 2018) (with Diane Ring)

Supply, Demand, and the Taxation of Knowledge, 82 U. CHI. L. REV. DIALOGUE 268 (2016) (solicited response to Prof. Simkovic)

The New “Human Equity” Transactions, 5 CAL. L. REV. CIRCUIT 266 (2014) (with Diane Ring)

ONLINE REVIEWS AND BLOG POSTS

U.S. Tax Policy and Puerto Rico’s Fiscal History, JOTWELL (July 5, 2016) (reviewing Diane Lourdes Dick, *U.S. Tax Imperialism in Puerto Rico*, 65 AM. U. L. REV. (forthcoming 2016), available at SSRN), <http://tax.jotwell.com/u-s-tax-policy-and-puerto-ricos-fiscal-history/>.

Regulatory Gray Areas, Uncertainty, and “Human Equity”, JOTWELL (January 8, 2016) (reviewing Benjamin M. Leff & Heather Hughes, *The Income-Based Repayment Swap: A New Method for Funding Law School Education* (2015)), <http://tax.jotwell.com/regulatory-gray-areas-uncertainty-and-human-equity/>.

The Aftermath Of A Leak: What's Next in the HSBC Suisse Tax Evasion Saga?, JURIST - Academic Commentary, May 8, 2015, <http://jurist.org/forum/2015/05/shu-yi-oei-tax-evasion.php>

Responsive Regulation and Large Business Tax Compliance, JOTWELL (June 1, 2012) (reviewing Leigh Osofsky, *Getting Realistic about Responsive Tax Administration*, 66 Tax L. Rev. 121 (2012) available at SSRN), <http://tax.jotwell.com/responsive-regulation-and-large-business-tax-compliance/>

Various blog posts, The Surly Subgroup, <https://surlysubgroup.com/>

PAPER PRESENTATIONS

The OECD and the Digital Economy “Rat”

Cockfield Memorial Symposium, Tax Sovereignty in a Digital and Divided World (Osgoode Law School, Toronto, ON, Sept. 26-27, 2025).

Law & Society Association Annual Meeting (San Francisco, CA, *expected* May 2026)

The Constitutionality of Trump’s Tariffs: A Tax Analysis (with Susan Morse and Diane Ring)

AMT/EITC Tax Conference (San Francisco, CA, June 5-6, 2025)

2025 WashU Law Review Symposium (St. Louis, MO, Sept 26, 2025)

Duke Tax Policy Workshop (expected Feb. 12, 2026)

Georgetown University Law Center Tax Law and Public Finance Workshop (Washington, DC, March 17, 2026)

Boston University Tax Workshop (Boston, MA, March 30, 2026)

Global Tax Decluttering (with Diane Ring)

University of Wisconsin at Madison Law School Colloquium in Tax, Business, and Compliance (March 12, 2025)

Tulane Law School Regulation and Coordination Workshop (April 15, 2025)

Cornell Law School Faculty Workshop (April 18, 2025)

University of Missouri School of Law Tax Policy Colloquium (April 23, 2025)

Law & Society Association Annual Meeting (Chicago, IL, May 2025)

The Conflictual Core of Global Tax Cooperation (with Diane Ring)

University of Cape Town Tax Policy Colloquium (Cape Town, South Africa, October 24-25, 2024)

Columbia Tax Policy Workshop (New York, NY May 6-7, 2024)

Power, Preferences, and Institutions in the International Tax Regime: The Case of Developing Country Tax Treaties with OECD Countries

Law & Society Association Annual Meeting (San Juan, Puerto Rico, June 1-4, 2023)

AMT Tax Conference (San Diego, CA, May 22-23, 2023)

Duke Tax Policy Workshop (March 9, 2023)

Developing Country Tax Treaties with OECD Partners: A Multilevel Analysis

AMT Tax Conference, UNC Law School (May 24-25, 2022)

Tax Policy Workshop, UC Hastings College of the Law (expected February 28, 2023)

Global Taxation’s Distributional Fallout

University of Virginia School of Law 2022 Autumn Invitational Tax Conference (September 30-October 1, 2022)

Boston College Law School Faculty Workshop (February 21, 2022)

World Tax Policy in the World Tax Polity? An Event History Analysis of OECD/BEPS Inclusive

Framework Membership

4th Annual UCI Law/A. Lavar Taylor Tax Symposium (*expected* March 21, 2022)
University of Utah SJ Quinney College of Law (via Zoom, November 3, 2021)
Copenhagen Business School Tax Colloquium (via Zoom, September 8, 2021)
Law & Society Association Annual Meeting (via Zoom, May 2021)
Tulane-Boston College Tax Roundtable (via Zoom, March 26, 2021)
University of Florida Levin School of Law 16th Annual International Tax Symposium (via Zoom, October 30, 2020)

Regulating in Pandemic: Evaluating Economic and Financial Policy Responses to the Coronavirus Crisis (with Hiba Hafiz, Diane Ring, and Natalya Shnitser)

Indiana University Maurer School of Law & University of Leeds School of Law
Summer Workshop (via Zoom, July 2, 2020)
Tulane Law School Regulation Workshop (via Zoom, March 31, 2020)

Slack in the Data Age (with Diane Ring)

Yale Law School Information Society Project Workshop (via Zoom, August 26, 2021)
UC Irvine Law School Tax Symposium (via Zoom, February 21, 2021)
Dalhousie University School of Law Purdy Crawford Business Law Workshop
(via Zoom, September 25-26, 2020)
Northwestern Law School Tax Law Workshop (Chicago, IL, February 20,
2020)
Cornell Law School Faculty Legal Research Workshop (Ithaca, NY, October 25, 2019)
University of South Carolina Tax Policy Workshop (Columbia, SC, September 23, 2019)

Legislation and Comment: The Making of the § 199A Regulations (with Leigh Osofsky)

University of San Diego School of Law Tax Policy Speaker Series (San Diego, CA, April
23, 2019)
Critical Tax Conference (Pepperdine School of Law, April 6–7, 2019)
Northeastern Law School Faculty Colloquium (Boston, MA, November 28, 2018)
2018 ABA Administrative Law Conference (Washington, DC, November 1-2, 2018)

Tax Law's Workplace Shift (with Diane Ring)

Duke Law School Tax Policy Seminar (Raleigh, NC, February 21, 2019)
National Tax Association 111th Annual Conference on Taxation (New Orleans,
LA, November 15-17, 2018)
AMT Conference (Georgetown Law Center, May 21–22, 2018)

When Data Comes Home: Next Steps in International Taxation's Information Revolution (with Diane Ring)

Tax, Law, and Technology, McGill Law School (Montreal, Quebec, Canada,
November 3–4, 2018)

Constituencies and Control in Statutory Drafting: The View from Government Counsels (with Leigh Osofsky)

Law & Society Association Annual Meeting (Toronto, ON, June 2018).
Critical Tax Conference (University of South Carolina, April 14-15, 2018)
University of Toronto Faculty of Law Tax Law & Policy Workshop (March 28, 2018,
Toronto, ON)
Boston College-Tulane Tax Roundtable (March 23, 2018, Boston, MA)
National Tax Association 110th Annual Conference on Taxation (November 9-11,

2017 Philadelphia, PA)
Southeastern Association of Law Schools Annual Meeting (Boca Raton, FL, August 3, 2016)

Leak-Driven Law (with Diane Ring)

Law & Society Association Annual Meeting (Mexico City, Mexico, June 2017)
Columbia Law School Summer Tax Workshop (New York, NY, June 1-2, 2017)
Critical Tax Conference (St. Louis, MO, March 31, 2017)
Tulane Tax Roundtable (New Orleans, LA, March 24, 2017)
Tulane Law School Faculty Workshop (New Orleans, LA, February 6, 2017)
Washington & Lee School of Law Faculty Workshop (Lexington, VA, January 30, 2017)
The Future of Tax Administration and Enforcement Symposium, AALS Annual Meeting (San Francisco, CA, January 7, 2017)

The Offshore Tax Enforcement Dragnet

Boston College Law School Faculty Workshop (Boston, MA, November 18, 2016)
National Tax Association 109th Annual Conference on Taxation (Baltimore, MD, November 10-12, 2016)
ClassCrits IX: The New Corporatocracy and Election 2016 (Loyola University Chicago School of Law, Chicago, IL, October 21-22, 2016)
Southeastern Association of Law Schools Annual Meeting (Amelia Island, FL, August 7, 2016)
Law & Society Association Annual Meeting (New Orleans, LA, June 2016)
Association of Mid-Career Tax Professors Conference, UC Davis School of Law (Davis, CA, May 23-24, 2016)
Southeastern Association of Law Schools Annual Meeting Tax Policy Discussion Group (Boca Raton, FL, August 2015)
Association for Mid-Career Tax Law Professors Conference, Ohio State Moritz College of Law (Columbus, OH, June 4-5, 2015)

The Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums (with Diane Ring)

Southwestern Law School Faculty Colloquium (March 29, 2016)
UC Irvine School of Law Tax Policy Colloquium (Irvine, CA, March 28, 2016)
Pepperdine School of Law Tax Policy Workshop (Malibu, CA, March 28, 2016)
Georgetown University Law Center Tax Law and Public Finance Workshop (Washington, DC, March 22, 2016)
Duke Law School Tax Policy Seminar (Raleigh, NC, February 18, 2016)
Indiana University Maurer School of Law Tax Policy Colloquium (Bloomington, IN, January 21, 2016)
National Tax Association 108th Annual Conference on Taxation (Boston, MA, November 19-21, 2015)
University of Virginia Invitational Tax Conference, University of Virginia School of Law (Charlottesville, VA, November 6-7, 2015)
Brooklyn Law School Faculty Workshop (Brooklyn, NY, October 15, 2015)
Southeastern Association of Law Schools Annual Meeting (Boca Raton, FL, August 2015)

Can Sharing Be Taxed? (with Diane Ring)

Law & Society Association Annual Meeting (Seattle, WA, May 28–31, 2015)
Sharing Economy, Sharing City: Urban Law and the New Economy Conference,
Fordham Law School (New York, NY, April 24, 2015)
Critical Tax Conference, Northwestern Law School (Chicago, IL, April 3–4, 2015)
NYU School of Law Tax Policy Colloquium (New York, NY, March 31, 2015)
Pepperdine School of Law Tax Policy Workshop (Malibu, CA, March 2, 2015)
National Tax Association 107th Annual Conference on Taxation (Santa Fe, NM,
November 13–15, 2014)

Human Equity? Regulating the New Income Share Agreements (with Diane Ring)

University of Washington Graduate Tax Program Second Annual Tax Symposium on
the Future of the Tax Law (Seattle, WA, October 3, 2014)
Loyola L.A. Tax Policy Colloquium (Los Angeles, CA, September 22, 2014)
Critical Race Theory and Empirical Methods Public Symposium and Fifth
Working Group Meeting, University of Denver, Sturm College of Law
(Denver, CO, June 18–19, 2014)
Law & Society Association Annual Meeting (Minneapolis, MN, May 29, 2014)
Critical Tax Conference, University of Baltimore School of Law (Baltimore, MD, April 4–
5, 2014)
Tulane Tax Roundtable, Tulane Law School (New Orleans, LA, March 21, 2014)
Junior Tax Scholars Workshop, UC Irvine School of Law (Irvine, CA, June 2011)

Taxing Bankrupts

National Tax Association 106th Annual Conference on Taxation (Tampa Bay, FL
November 21–23, 2013)
Southeastern Law Schools Junior-Senior Conference, Emory Law School (Atlanta, GA,
November 15–16, 2013)
Seattle University School of Law Faculty Workshop (Seattle, WA, October 7, 2013)
UC Hastings College of Law Faculty Colloquium (San Francisco, CA, October 1, 2013)
Southeastern Association of Law Schools Annual Meeting (Palm Beach, FL, August 2013)
Law & Society Association Annual Meeting (Boston, MA, May 31, 2013)
Washburn Tax Colloquium, Washburn University School of Law (Topeka, KS, April 26,
2013)
Pittsburgh Tax Workshop, University of Pittsburgh School of Law (Pittsburgh, PA, March
20, 2013)
Tulane Tax Roundtable, Tulane Law School (New Orleans, LA, February 22, 2013)
ClassCrits V: From Madison to Zuccotti Park: Confronting Class and Reclaiming
the American Dream, University of Wisconsin Law School (Madison, WI,
November 16–17, 2012)
Junior Tax Scholars Workshop, UC Hastings College of the Law (San Francisco, CA,
May 30–31, 2012)

The Uneasy Case against Tax Lien Subordination

Symposium on Duties to the Tax System, University of Washington School of Law (Seattle,
WA, October 4, 2013)

Who Wins When Uncle Sam Loses? Social Insurance and the Forgiveness of Tax Debts

The Carter Commission 50 Years Later: A Time for Reflection and Reform,

Dalhousie University Schulich School of Law (Halifax, Nova Scotia, September 28–29, 2012)

International Conference on Law & Society (Honolulu, HI, June 5–8, 2012)

Tulane Tax Roundtable, Tulane Law School (New Orleans, LA, April 13–14, 2012)

Critical Tax Conference, Seton Hall Law School (Newark, NJ, March 30–31, 2012)

Northwestern University School of Law Colloquium on Advanced Topics in Taxation (Chicago, IL, March 8, 2012)

ClassCrits IV: Criminalizing Economic Inequality, American University Washington College of Law (Washington, DC, September 2011)

Getting More by Asking Less: Justifying and Reforming Tax Law's Offer in Compromise Procedure

Southeastern Association of Law Schools Annual Meeting (Hilton Head, SC, July 2011)

Law & Society Association Annual Meeting (San Francisco, CA, June 2011)

Critical Tax Conference, Santa Clara Law School (Santa Clara, CA, April 2011)

Tulane Tax Policy Roundtable, Tulane Law School (New Orleans, LA, March 2011)

Louisiana Junior Faculty Workshop, Louisiana State University Hebert Law Center (Baton Rouge, LA, February 2011)

Indiana University Maurer School of Law Tax Policy Colloquium (Bloomington, IN, February 2011)

Beyond Economic Substance: Interrogating the Full Impacts of Third-Party Relationships in Tax Shelter Cases

Third National People of Color Legal Scholarship Conference, Seton Hall Law School (Newark, NJ, September 2010)

Junior Tax Scholars Workshop, Notre Dame Law School (South Bend, IN, June 2010)

Law & Society Association Annual Meeting (Chicago, IL, May 2010)

OTHER CONFERENCES, PRESENTATIONS, AND PANELS

Panelist, *Tariffs are Dead, Long Live Tariffs*, National Tax Association Spring Symposium (Washington DC, expected May 8, 2026)

Panelist, *Teaching Tax: Textbooks, Tools, and Techniques*, AALS Annual Meeting (San Francisco, CA, January 11, 2025)

Commentator, Shaun Parsons, *Is a Global Minimum Tax for Individuals Feasible?*, University of Cape Town Tax Policy Colloquium (Cape Town, South Africa, October 24-25, 2024)

Panelist, *Decolonizing International Tax Law*, American Society of International Law 2024 Annual Meeting (April 3-6, 2024)

Panelist, Industrial Policy and International Economic Law, Duke Law School Workshop on Industrial Policy and International Law (Durham, NC, Sept. 21-23, 2023)

Discussant, Vijay Raghavan, *Reconsidering the Tax Treatment of COD Income* (LMU Loyola Tax Policy Colloquium, via Zoom, Oct. 2, 2023)

Discussant, Daniel Shaviro, *Bittker's Pendulum and the Taxation of Multinationals* and Reuven

Avi-Yonah, Christine Kim & Karen Sam, *A New Framework for Digital Taxation*, National Tax Association 114th Annual Conference (via Zoom, November 17, 2021)

Discussant, Daniel Shaviro, *Literature and Inequality*, Author Meets Reader Session, Law & Society Association Annual Meeting (via Zoom, May 2021)

Panelist, *A Discussion of Priorities in Tax Legislation and Regulation*, National Tax Association Annual Spring Symposium (via Zoom, May 14, 2021).

Presenter, *Tax-Related Challenges for Platform Workers*, United States Government Accountability Office (Boston, MA, July 18, 2019)

Moderator, *The 2017 Tax Changes, One Year Later*, AALS Annual Meeting (New Orleans, LA, January 5, 2019)

Commenter, Emerging Business Law Scholars Workshop, Dalhousie Law School (Halifax, Nova Scotia, Canada, October 19–20, 2018).

Commenter on Hilary J. Allen, *A U.S. Regulatory Sandbox?*, Tulane Law School Financial Law Roundtable (New Orleans, LA, May 25–26, 2018)

Presenter, *Is New Code Section 199A Really Going to Turn Us All into Independent Contractors?*, Brigham Young University Law School Tax Policy Workshop (Provo, UT, March 8, 2018)

Presenter, *Taxing R2-D2: How Should We Think About the Taxation of Robots and AI?*, ABA Section on Taxation Mid-Year Meeting (San Diego, CA, February 9, 2018)

Presenter, *Frontiers in International Corporate Taxation 2 Conference*, Max Planck Institute for Tax Law and Public Finance (Bergen, Norway, November 2–3, 2017)

Symposium Participant, *Altruism, Community and Markets Conference*, Duke Law School & American Enterprise Institute (Washington, DC, October 20, 2017)

Panelist, *Different Ways of Working: Reforming Employment Law, Tax and Social Security for the 21st Century*, Oxford University Centre for Business Taxation (London, England, June 15, 2017)

Panelist, *Cradle-to-Grave Small Business and Self-Employed Tax Issues: What Tax Practitioners Should Know*, ABA Section on Taxation Meeting (Washington, DC, May 11, 2017)

Panelist, *Tax Issues in the Sharing Economy*, ABA Section on Taxation Meeting (Orlando, FL, January 19-21, 2017)

Panelist, *Trends in Lending*, National Association of Consumer Credit Administrators 81st Annual Meeting and Regulators' Training Symposium (Minneapolis, MN, June 15, 2016)

Panelist & Co-organizer, *Peer-to-Peer Consumption: Emerging Legal Issues in the New Sharing Economy*, AALS Annual Meeting Cross-Cutting Program (New York, NY, January 9, 2016)

- Selected by AALS for inclusion in 2016 Annual Meeting Program

Panelist & Co-Organizer, *Recent Developments in Human Capital Investing*, AALS Annual Meeting Bridge/Hot Topic Program Panel (Washington, DC, January 3, 2015)

- One of six Hot Topic/Bridge panel proposals selected by AALS

What is Fair Tax Administration?, Southeastern Association of Law Schools Annual Meeting (Amelia Island, FL, August 2014)

Drafting Tax Legislation, Tulane Public Law Center International Legislative Drafting Institute (New Orleans, LA, June 13, 2014)

Taxes and Student Loans, American Bar Association Section on Taxation Meeting (San Francisco, CA, September 20–21, 2013)

Federal User Fees in Agency, Political, and Business Context: The Case of Commercial Aviation, Junior Tax Scholars Workshop, University of Miami School of Law (Miami, FL, May 22– 23, 2013)

Panelist, *Socio-Economic Perspectives on Tax Policy*, AALS Section on Socio-Economics Annual Meeting (New Orleans, LA, January 4, 2013)

Commentator on Leonard E. Burman (Syracuse University), *Pathways to Tax Reform Revisited*, Tulane Murphy Institute Fiscal Trilemma Conference (New Orleans, LA, October 26, 2012)

Drafting Tax Legislation, Tulane Public Law Center International Legislative Drafting Institute (New Orleans, LA, June 2011)

In Defense of Mercy and Sympathy in the Tax Law, Third National People of Color Legal Scholarship Conference Work-in-Progress Sessions, Seton Hall Law School (Newark, NJ, September 2010)

Drafting Tax Legislation, Tulane Public Law Center International Legislative Drafting Institute (New Orleans, LA, June 2010)

Panelist, *Biggest Triumphs and Mistakes: Junior Faculty Perspectives*, AALS Workshop for New Law School Teachers (Washington, DC, June 2010)

Selected Participant, Law & Society Association Early Career Workshop (Chicago, IL, May 2010)

PROFESSIONAL HONORS AND MEMBERSHIPS

United States National Reporter to International Academy of Comparative Law for General Congress 2022 (responsible for producing U.S. National Report on “Fiscal Policies to Mitigate Climate Change” for inclusion in Congress Proceedings) (with Diane Ring)

United States National Reporter to European Association of Tax Law Professors Congress Proceedings 2020 (responsible for producing U.S. National Report on Taxation and Value

Creation for inclusion in EATLP 2020 Congress Proceedings)

Fellow, American College of Tax Counsel (2020–)

Fellow, American Bar Foundation (2021–)

Admitted to practice in Massachusetts (2003)

OTHER PROFESSIONAL ACTIVITIES

AALS Committee to Review Scholarly Papers (2021–22)

AALS Appointments Committee Workshop Planning Group and Panelist (2021-22)

AALS Tax Section (Chair, 2018; Section Officer, 2015–2020)

Tax Section Co-Editor & Contributor, JOTWELL, www.tax.jotwell.com (2016–present)

Contributor, TaxProf Blog, <http://taxprof.aals.org/> (2017–present)

Co-Founder and Regular Blogger, The Surly Subgroup, <https://surlysubgroup.com/> (2016–present)
(tax blog)

Guest Blogger, On Labor Blog, <https://onlabor.org/> (2017) (labor law blog)

Organizing Committee, AMT Tax Professors Conference (2015–16; 2018–19)

Organizing Committee, Junior Tax Roundtable (2013–14)

Co-Organizer, Louisiana Junior Faculty Forum (2012–14)

Duke Law School Service

Executive Committee (2025-26)

Duke University Academic Council (2025-26)

Entry Level Appointments Committee (2023-24, 2024-25)

Administrative Committee (2023-24)

Boston College Law School Service:

Dean Search Committee (2021-2022)

Appointments Committee (2018–2022)

Diversity and Inclusion Committee (2018–2019)

Perspectives Committee (2017–2018)

Co-Convenor, Legal Scholarship Workshop (2017–present)

Co-Convenor, Tax Policy Workshop (2017–present)

Co-Convenor, Boston College–Tulane Tax Roundtable (2018–present)

Tulane Law School Service:

Intellectual Life/Faculty Workshop Committee (2016–17, 2015–16 (chair), 2014–15 (co-

chair), 2013–14, 2012–13 (chair), 2011–12)
Hiring Committee (2016–17, 2015–16, 2013–14, 2010–11)
Academic Affairs Committee (2015–16)
Library Committee (2009–10)
Co-Organizer, Tulane Tax Roundtable (2011–2017)
Co-Convenor, Regulation and Coordination Workshop (2015–2017)
Ad Hoc Committee on VAP appointments (2017, 2014, 2012 & 2011)
Faculty Advisor to VITA program and Lambda Law Alliance (2009–2017)

COMMUNITY AND VOLUNTEER ACTIVITIES

Footnotes Tap Ensemble, Chapel Hill, NC (2023-present)

Company Member

Harvard University Hapkido Club, Cambridge, MA, October 1999–2003; 2017–2020

Co-Founder, Member, 3rd Degree Black Belt

Massachusetts Asians and Pacific Islanders for Health, Boston, MA, March 2008–August 2009

Board of Directors Member and Personnel Chair

LANGUAGES

Mandarin Chinese