

**REUVEN S. AVI-YONAH**

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**Admitted to the bar:** Massachusetts (1989), New York (1990), Michigan (2002, inactive), District of Columbia (2011)

**Education:**

J.D. Magna cum Laude, Harvard Law School, 1989  
Ph.D. (History), Harvard University, 1986  
A.M. (History), Harvard University, 1984  
B.A. (History), Summa cum Laude, Hebrew University, 1983

**Academic Experience:**

Director, International Tax LLM, University of Michigan, 2002-2019  
Irwin I. Cohn Professor of Law, University of Michigan, 2001-  
Professor of Law, University of Michigan Law School, 2000-2001  
Assistant Professor of Law, Harvard Law School, 1994-2000  
Visiting Scholar, International Tax Program, Harvard, 1989-1990  
Assistant Professor of History, Boston College, 1986-1989

**Legal Experience (Tax):**

Consultant, Steptoe & Johnson, DC, 2010-12  
Consultant, Cadwalader, Wickersham & Taft, New York, 2001-2005  
Consultant, Cravath, Swaine & Moore, New York, 1996-1998  
Associate, Milbank, Tweed, Hadley & McCloy, New York, 1992-1993  
Associate, Wachtell, Lipton, Rosen & Katz, New York, 1990-1992  
Associate, Ropes & Gray, Boston, 1989-1990

**Other Experience:**

Member, International Tax Policy Research Network, 2024-  
Affiliated Scholar, Urban-Brookings Tax Policy Center, 2024-  
Visiting Fulbright Professor of Law, Vienna Economic University, 2023

Professor in Residence, IBFD, 2016-17  
 Coordinator, Fiscal Pillar, Law, Justice and Development Project, the World Bank, 2015-  
 Fellow, American College of Tax Counsel, 2014-  
 Member, American Law Institute, 2012-  
 Chair, Tax Section, AALS, 2012-13  
 Co-Editor, *Revista Tributaria das Americas*, 2010-  
 President, *Convivium: Accounting, Economics and Law*, 2019-  
 Co-Editor, *Journal of Accounting, Economics and Law*, 2010-  
 Trustee, American Tax Policy Institute, 2010-2015  
 Chair, Tax Policy and Simplification Committee, ABA Tax Section, 2009-2011  
 Member, Executive Committee, American Assoc. of Law Schools Tax Section, 2009- 2014  
 Fellow, American Bar Foundation, 2008-  
 Member, Board of Trustees, *Diritto e Pratica Tributario Internazionale*, 2008-  
 Honorary Research Fellow, Taxation Law and Policy Research Institute, Monash University, 2008-  
 Member, Advisory Board, *International Tax Journal*, 2007-  
 International Research Fellow, Oxford University Centre for Business Taxation, 2007-  
 Member, Board of Editors, *Canadian Tax Journal* 2006-  
 Member, Steering Group, OECD International Network for Tax Research, 2005- Vice-Chair, VAT  
 Committee, ABA Tax Section, 2005-7; Chair, 2007-9  
 Consultant, U.S. Treasury, Office of Tax Policy, 2000-01  
 Member, U.S. Income Advisory Board, Tax Management, 1995-  
 Member, Executive Committee, New York State Bar Association, Tax Section, 1992- 1998

### **Expert Testimony (Tax):**

Ecuador vs. Occidental Exploration and Production Company, 2005  
 Merton et al. vs. Ernst & Young, 2007  
 Vassalluzzo vs. Ernst & Young, 2008  
 Metropolitan Mortgage & Securities et al. vs. Ernst & Young, 2009, 2010  
 Discover vs. Morgan Stanley, 2010  
 Shay vs. Lockheed, 2012  
 Esrey & LeMay vs. Ernst & Young, 2013  
 Martin et al. vs. Ernst & Young, 2014  
 Merck, Inc. vs. Apotex, Inc., 2014  
 Potash vs. Sterling, 2014  
 Tharaldson vs. Ernst & Young, 2015  
 Danon vs. Vanguard Group, 2015  
 Allsop Venture Partners vs. Curtis Mallet-Prevost, Colt & Mosle LLP, 2016  
 Smith vs. Commissioner, 2019  
 F.K. Generators vs. Israel Tax Authority, 2021  
 Elliott vs. Abbvie, 2021  
 Western Digital v. Commissioner, 2021  
  
 European Union v. US, 2022

United States v. Lu, 2023

Tulow Ghana v. Ghana, 2024

**Grants, Scholarships and Honors:**

Fulbright US Senior Scholar Award, 2022-23

Kellogg Foundation Grant, 2009-10

Ford Foundation Grant, 1999-2000

Felix Frankfurter Scholar, Harvard Law School, 1986-1987

Valedictorian, Faculty of Humanities, Hebrew University, 1983

**Languages:**

Hebrew, German, French (fluent); Italian, Spanish, Portuguese, Arabic, Latin (reading)

**Publications:**

**A. Academic Books:**

1. Advanced Introduction to International Tax Law (3<sup>rd</sup> ed., Elgar, 2024)
2. Taxation, Citizenship and Democracy in the 21<sup>st</sup> Century (Elgar 2024) (ed., with Y. Lind)
3. Research Handbook on Corporate Taxation (ed.) (Elgar, 2023)
4. An Introduction to Tax Law and Policy (Foundation Press 2023) (with Y. Edrey)
5. US International Taxation: Cases and Materials (5th ed., with D. Ring, Y. Brauner and B. Wells) (Foundation Press, 2022).
6. US INTERNATIONAL TAXATION: CASES AND MATERIALS (4th ed., with D. Ring and Y. Brauner) (Foundation Press, 2019).
7. ADVANCED INTRODUCTION TO INTERNATIONAL TAX LAW (2<sup>nd</sup> ed., Elgar, 2019).
8. COMPARATIVE FISCAL FEDERALISM, 2nd ed. (ed., with M. Lang) (Kluwer, 2016).
9. INTERNATIONAL TAX LAW, 2 vols. (ed.) (Elgar, 2016).

10. TAXATION AND MIGRATION (ed., with J. Slemrod) (Kluwer, 2015).
11. ADVANCED INTRODUCTION TO INTERNATIONAL TAX LAW (Elgar, 2015).
12. GLOBAL PERSPECTIVES ON INCOME TAXATION LAW (with N. Sartori and O. Marian) (Oxford Univ. Press, 2011).
13. US INTERNATIONAL TAXATION: CASES AND MATERIALS (3<sup>rd</sup> ed., with D. Ring and Y. Brauner) (Foundation Press, 2011).
14. US INTERNATIONAL TAXATION, Chinese edition (tr. Liao Tizhong), China Tax Press 2009.
15. INTERNATIONAL TAX AS INTERNATIONAL LAW: AN ANALYSIS OF THE INTERNATIONAL TAX REGIME, Bilingual English/Chinese version (tr. Xiong Wei) (China Law Press/Cambridge, 2008).
16. THE INTEGRATED 2006 UNITED STATES MODEL INCOME TAX TREATY (Vandeplas, 2008) (with Martin B. Tittle).
17. INTERNATIONAL TAX AS INTERNATIONAL LAW: AN ANALYSIS OF THE INTERNATIONAL TAX REGIME (Cambridge Univ. Press, 2007).
18. COMPARATIVE FISCAL FEDERALISM: COMPARING THE EUROPEAN COURT OF JUSTICE AND THE US SUPREME COURT'S TAX JURISPRUDENCE (ed., with J. Hines and M. Lang) (Kluwer Law Int'l, 2007).
19. U.S. INTERNATIONAL TAXATION: CASES AND MATERIALS (2<sup>nd</sup> ed., with D. Ring and Y. Brauner) (Foundation Press, 2005).
20. U.S. INTERNATIONAL TAXATION: REVISED TEACHER'S MANUAL (with D. Ring and Y. Brauner) (Foundation Press, 2007).
21. U.S. INTERNATIONAL TAXATION: CASES AND MATERIALS (Foundation Press, 2002).
22. U.S. INTERNATIONAL TAXATION: INSTRUCTOR'S MANUAL (Foundation Press, 2002).

**B. Major Academic Publications:**

23. *Taxation and Corporate Governance*, 16 Columbia J. Tax L. 52 (2024) (with A. Siman)

24. *Building the Gateway: Why the Two Pillars Need Each Other*, 52 Intertax 591 (2024) (with A. Kir)
25. *Rethinking Taxing Excess Profits*, 77 Tax Lawyer 269 (2024) (with T. Shanan)
26. *A New Framework for Taxing Cryptocurrencies*, 77 Tax Lawyer 1 (2024) (with M. Salaimi)
27. *The Dubious Constitutional Origins of Treaty Overrides: A Response to Rosenbloom and Shaheen*. 26 Florida Tax Rev. 287 (2023).
28. *International Taxation, Globalization, and the Economic Digital Divide*, 26 J. Int'l Econ. L. 101 (2023)
29. *The Historical Origins and Current Prospects of the Multilateral Tax Convention*, 15 World Tax Journal No. 3 (2023) (with E. Lempert)
30. *Constitutional Review of Federal Tax Legislation*, Illinois L Rev 1 (2023) (with Y. Edrey)
31. *Tax Harmony: The Promise and Pitfalls of the Global Minimum Tax*, 43 Mich. J. Int'l L. 505 (2022) (with C. Kim)
32. *A New Framework for Digital Taxation*, 63 Harv. J. Int'l L. 402 (2022) (with C. Kim and K. Sam)
33. *Stanley Surrey, the Code, and the Regime*, 25 Fla. Tax Rev. 119 (2021) (with N. Fishbien)
34. *Federalizing Tax Justice*, 53 Indiana L. Rev. 461 (2020) (with O. Avi-Yonah, H. Xu, N. Fishbien)
35. *The Games They Will Play: Tax Games, Roadblocks, and Glitches Under the 2017 Tax Legislation*, 103 Minn. L. Rev. 1439 (2019) (with David Kamin et al.)
36. *Problems with Destination-Based Corporate Taxes and the Ryan Blueprint*, 8 Columbia J. Tax L. 229 (2017) (with K. Clausing).
37. *Evaluating BEPS: A Reconsideration of the Benefits Principle and Proposal for UN Oversight*, 6 Harv. Bus. L. Rev. 185 (2016) (with H. Xu); Chinese version in 5 L. Rev. Chinese Capital Market 287 (2016); revised version in Erasmus L. Rev. 1 (August 2017).

38. *Who Invented the Single Tax Principle? An Essay on the History of US Treaty Policy*, 59 NYLS L Rev 305 (2015); Chinese version in 5 L. Rev. Chinese Capital Market 300 (2016).
39. *Corporate Taxation and Corporate Social Responsibility*, 11 NYU J Law & Bus 1 (2014).
40. *And Yet It Moves: Taxation and Labor Mobility in the Twenty-First Century*, 67 Tax L. Rev. 169 (2014); also in 4 Int'l Taxation in China 42 (2014)(in Chinese) and in Avi-Yonah and Slemrod (eds.), *Taxation and Migration* (Kluwer, 2015).
41. *Corporate and International Tax Reform: Proposals for the Second Obama Administration (and Beyond)*, 40 Pepperdine L. Rev. 1365 (2013).
42. *International Taxation and Competitiveness: Foreword*, 65 Tax L Rev 313 (2012) (with N. Sartori).
43. *The Effective Tax Rates of the Largest US and EU Multinationals*, 65 Tax L Rev 375 (2012) (with Y. Lahav).
44. *Formulary Apportionment- Myths and Prospects*, 3 World Tax J. 371 (2011) (with Ilan Benshalom).
45. *Citizens United and the Corporate Form*, 2010 Wisc. L. Rev. 999 (2010).
46. *Designing a Federal VAT: Summary and Recommendations*, 63 Tax L. Rev. 285 (2010).
47. *Between Formulary Apportionment and the OECD Guidelines: A Proposal for Reconciliation*, 2 World Tax J. 3 (2010).
48. *Allocating Business Profits for Tax Purposes: A Proposal to Adopt a Formulary Profit Split*, 9 Fla. Tax Rev. 497 (2009) (with K. Clausen and M. Durst).
49. *The OECD Harmful Tax Competition Report: A Retrospective After a Decade*, 34 Brooklyn J. Int'l L. 783 (2009).
50. *Combating Global Climate Change: Why a Carbon Tax Is a Better Response to Global Warming than Cap and Trade*, 28 Stan. Envir. L. J. 3 (2009) (with D. Uhlmann).
51. *Taxation in Developing Countries: Some Recent Support and Challenges to the Conventional View*, 27 Va. Tax Rev. 1 (2007) (with Y. Margalioth).

52. *The Three Goals of Taxation*, 60 Tax L. Rev. 1 (2007).
53. *The Report of the President's Advisory Panel on Federal Tax Reform: A Critical Evaluation and a Proposal*, 59 SMU L. Rev. 551 (2006).
54. *The Cyclical Transformations of the Corporate Form: A Historical Perspective on Corporate Social Responsibility*, 30 Del. J. Corp. L. 767 (2005).
55. *All of a Piece Throughout: The Four Ages of U.S. International Taxation*, 25 Virginia Tax Rev. 313 (2005).
56. *Corporations, Society and the State: A Defense of the Corporate Tax*, 90 Va. L. Rev. 1193 (2004); also in 21 Revista Direito Tributario Atual 12 (2007) (in Portuguese).
57. *Bridging the North-South Divide: International Redistribution and Tax Competition*, 26 Mich. J. Int'l L. 371 (2004).
58. *National Regulation of Multinational Enterprises: An Essay on Comity, Extraterritoriality, and Harmonization*, 42 Columbia J. Transnat'l L. 5 (2003).
59. *(How) Should Trade Agreements Address Income Tax Issues*, 55 Tax L. Rev. 533 (2002) (with Joel Slemrod).
60. *Globalization, Tax Competition, and the Fiscal Crisis of the Welfare State*, 113 Harv. L. Rev. 1573 (2000).
61. *International Taxation of Electronic Commerce*, 52 Tax L. Rev. 507 (1997); also in 6 Revista Internacional de Direito Tributario 417 (2006) (in Portuguese).
62. *From Income to Consumption Tax: Some International Implications*, 33 San Diego L. Rev. 1329 (1996).
63. *The Structure of International Taxation: A Proposal for Simplification*, 74 Texas L. Rev. 1301 (1996).
64. *The Rise and Fall of Arm's Length: A Study in the Evolution of U.S. International Taxation*, 15 Virginia Tax Rev. 89 (1995), updated version in 9 Finance and Tax L. Rev. 310 (2006).

**C. Academic Publications:**

65. Gregory, Textualism, and Tax Shelters, 118 Tax Notes Int'l (June 9, 2025)
66. Should Congress Reform the Accumulated Earnings Tax?, 118 Tax Notes Int'l 1193 (May 26, 2025)
67. Deglobalization, Tax Competition, and the Potential Revival Of the Welfare State, 118 Tax Notes Int'l 849 (May 12, 2025) (with D. Narotzki)
68. Why Did the IRS Restart Transfer Pricing Litigation?, 118 Tax Notes Int'l 561 (April 28, 2025)
69. Periodic Adjustments and the Arm's Length Principle, International Tax J. (March-April 2025)
70. Should the States Return to Worldwide Combined Reporting? 118 Tax Notes Int'l 245 (April 14, 2025)
71. A Reciprocal VAT? 117 Tax Notes Int'l (March 31, 2025)
72. Is the UTPR Extraterritorial or Discriminatory?, 117 Tax Notes Int'l (March 17, 2025)
73. Tax Experience Isn't Everything: A Tale of Two Justices, 117 Tax Notes Int'l 1449 (March 3, 2025)
74. Should the United States Abandon Citizenship-Based Taxation? International Tax J. 44 (Jan.-Feb. 2025)
75. Should Country-by-Country Reporting Be Public? 117 Tax Notes Int'l (February 17, 2025)
76. The Historical Evolution of Corporate Social Responsibility: A Foreword to the ELI Guidance, 15 J. Economics and Law 1 (2025), <https://doi.org/10.1515/acl-2024-0050>.
77. ESG Irony: Why Corporate Tax Avoidance Must Be Considered, 117 Tax Notes Int'l 739 (February 3, 2025)
78. Three Implications of Moore, 117 Tax Notes Int'l 421 (January 20, 2025)

79. A Lower Corporate Tax Rate for Domestic Manufacturing? 116 Tax Notes Int'l 1913 (December 23, 2024)
80. Should FDII be Abolished in 2025? 116 Tax Notes Int'l 1749 (Dec. 16, 2024)
81. Whither the UN Framework Convention? Int'l Tax J. 34 (Dec. 2024)
82. The Tariffs are Coming! The Tariffs are Coming!, 116 Tax Notes Int'l (Dec. 9, 2024) (with D. Narotzki)
83. Three Proposals for Fixing the TCJA, 116 Tax Notes Int'l. 1453 (Dec. 2, 2024)
84. Should Ireland Have Taxed Apple? 116 Tax Notes Int'l 1109 (November 18, 2024) (with N. Ni Chasaide)
85. Should the Arm's Length Standard be Codified? 52 Intertax 828 (2024)
86. Does the US Have to be a Tax Haven? 116 Tax Notes Int'l 1009 (Nov. 11, 2024)
87. Can Congress Give Unaffected Taxpayers Standing? 116 Tax Notes International 981 (November 4, 2024)
88. Can the Economic Substance Doctrine be Revived? 116 Tax Notes International 633 (October 28, 2024)
89. Where is China Now on Pillar 2? 116 Tax Notes International 425 (October 21, 2024)
90. The Triumph of Tax Textualism, 116 Tax Notes Int'l 261 (October 14, 2024)
91. Tax Delegation after *Loper Bright*, 116 Tax Notes Int'l 97 (October 7, 2024)
92. Is There a Federal Consumption Tax in Our Future? 115 Tax Notes Int'l 2195 (Sept. 30, 2024)
93. The Up-C, Taxation, and Corporate Governance, 115 Tax Notes Int'l 1991 (September 22, 2024)

94. A Global Wealth Tax?, 115 Tax Notes Int'l 1791 (September 16, 2024)
95. Crypto and the Exit Tax, 115 Tax Notes Int'l 1683 (September 9, 2024)
96. Sourcing Derivatives: Time to Reverse the Rule?, 115 Tax Notes Int'l 1547 (September 2, 2024)
97. Once More: Digital Services Taxes Should Be Creditable, 115 Tax Notes Int'l 1357 (August 26, 2024)
98. The High Road and the Low Road - What Should be the US Reaction to the End of Pillar One, 1 J. Financing for Development 5 (2024)
99. The Usefulness of Pillar 1, 115 Tax Notes Int'l 1205 (August 19, 2024)
100. Limitation on Benefits or Principal Purpose Test? Part 2, 115 Tax Notes Int'l 1033 (August 12, 2024)
101. Limitation on Benefits or Principal Purpose Test? Part 1, 115 Tax Notes Int'l 865 (August 5, 2024)
102. Has Cost Sharing Outlived Its Usefulness? 115 Tax Notes Int'l 695 (July 29, 2024)
103. Pillar 2 and Specific Benefits for Multinationals, 115 Tax Notes Int'l 507 (July 22, 2024)
104. Preventing Inversions, 115 Tax Notes Int'l 321 (July 15, 2024)
105. Should Large Corporate Mergers Be Subsidized?, 115 Tax Notes Int'l 209 (July 8, 2024)
106. *Taxation With Realization After Moore*, 115 Tax Notes Int'l 25 (July 1, 2024)

107. *Taxing the Super-Rich After Moore*, 115 Tax Notes Int'l 21, July 1, 2024
108. *Are Exit Taxes Discriminatory?* 114 Tax Notes Int'l 1947 (June 24, 2024)
109. *The Administrative Procedure Act Problem Reconsidered*, 114 Tax Notes Int'l 1749 (June 17, 2024)
110. *Now You Have It, Now You Don't: Taxing Crypto, Part 2*, 114 Tax Notes Int'l 1655 (June 10, 2024)
111. *Now You Have It, Now You Don't: Taxing Crypto, Part 1*, 114 Tax Notes Int'l 1491 (June 3, 2024)
112. *Should U.S. Tax Law Be Constitutionalized?*, 114 Tax Notes Int'l 1379 (May 27, 2024)
113. *Littlejohn's Unjust Tax Sentence*, 114 Tax Notes Int'l 1201 (May 20, 2024)
114. *The Case for Targeted Location Incentives*, 114 Tax Notes Int'l 1049 (May 13, 2024)
115. *Can Investment Treaties Defeat Pillar 2?* 114 Tax Notes Int'l 877 (May 6, 2024)
116. *Corporate Taxpayers and Frivolous Arguments, Part II*, 114 Tax Notes Int'l 699 (April 29, 2024)
117. *Corporate Taxpayers and Frivolous Arguments, Part I*, 114 Tax Notes Int'l 555 (April 22, 2024)
118. *Whither LOB?* 50 Int'l Tax J. 35 (2024)
119. *Can the United States Curb Its Debt?*, 114 Tax Notes Int'l 413 (April 15, 2024)
120. *Try Again: The Problems of BEFIT*, 114 Tax Notes Int'l 263 (April 8, 2024)
121. *Is Treasury Bound by the Arm's-Length Standard?*, 114 Tax Notes Int'l 109 (April 1, 2024)
122. *The Dividend Puzzle Redux*, 113 Tax Notes Int'l 1815 (March 25, 2024)
123. *The Meaning of «Is»: Reflections on Nestle*, 52 Intertax 258 (2024) (with A. Kir)

124. *Answering the Right Question in Rawat*, 113 Tax Notes International 1675 (March 18, 2024)
125. *Should Digital Services Taxes Be Creditable?*, 113 Tax Notes International 1469 (March 11, 2024)
126. *Why the United States Needs a GAAR*, 113 Tax Notes International 1313 (March 4, 2024)
127. *Taxing Fat Cats Abroad*, 113 Tax Notes International 1123 (Feb. 26, 2024)
128. *Back to the Future? What to Do About the TCJA in 2025*, 113 Tax Notes International 1015 (Feb. 19, 2024)
129. *What Matters in Moore*, 182 Tax Notes Federal 1269 (Feb. 12, 2024)
130. *The Case Against Expensing R&E*, 113 Tax Notes Int'l 743 (February 5, 2024)
131. *Pillar 2 and the United States: What's Next*, 113 Tax Notes Int'l 619 (January 29, 2024)
132. *Klaus Vogel Lecture 2023: The Past, Present and Future of Destination- Based Income Taxation*, 78(2) Bulletin for International Taxation, 2024.
133. *Why Did the IRS Win? A Remarkable Year in Tax Litigation, Part 2*, 113 Tax Notes Int'l 349 (January 15, 2024)
134. *Unilateralism and multilateralism in international tax*, in C. Elliffe (ed.), *International Tax at the Crossroads* 71 (Elgar, 2024)
135. *Why Did the IRS Win? A Remarkable Year in Tax Litigation*, 113 Tax Notes Int'l 231 (January 8, 2024)
136. *The First US Tax Treaty and Its Influence*, 52 Intertax 5 (2024)
137. *What is the Best Candidate for a Post-Moore Constitutional Challenge?*, 113 Tax Notes Int'l 17 (January 1, 2024)
138. *What Would Surrey Say? The Long Reach of Stanley S. Surrey*, 20 Law & Contemporary Problems 101 (2023) (with N. Fishbien).
139. *Pillar Two and the Credits*, 49 Int'l Tax J. 65 (2023)
140. *Pillar Two and the Bits*, 71 Canadian Tax Journal 949 (2023)
141. *Could Moore Have Been Mooted?* 112 Tax Notes Int'l 1753 (December 18, 2023)

142. *The Origins of Destination-based Income Taxation: US and International Tax Perspectives*, in Yan Xu (ed.), *VAT in the Digital Era* (Oxford Univ. Press, 2023)
143. *Credit Where it's Due? Reflections on Christensen*, 112 *Tax Notes Int'l* 1377 (Dec 4, 2023)
144. *Much Ado: Why the United States Should Calm Down About DSTs*, 112 *Tax Notes Int'l* 903 (Nov. 13, 2023)
145. *Antitrust and the Corporate Tax, 1909-1928*, in Daniel A. Crane and William J. Novak, eds., *Antimonopoly and American Democracy* (2023)
146. *International Tax Law: Status Quo, Trends, and Perspectives*, in Oxford Handbook of International Taxation (Florian Haase and Georg Kofler, eds.) (2023)
147. *The US Taxpayer Bill of Rights: Reflections on a Toddler*, in N. Sartori (ed.), *Studi in Memoria di Francesco Tesauro* 510 (2023)
148. *Introduction*, in *Research Handbook on Corporate Taxation* (ed.) (Elgar, 2023)
149. *A New Corporate Tax*, in *Research Handbook on Corporate Taxation* (ed.) (Elgar, 2023)
150. *Reforming the Exit Tax*, 49 *International Tax J.* 41 (2023)
151. *Coordinated Withholding Taxes: A Possible Solution to the Tax Evasion Problem*, *Revue Européenne et Internationale de Droit Fiscal* 2:167 (2023)
152. *After Pillar One*, *British Tax Review* 3:243 (2023)
153. *If Moore is Reversed*, 110 *Tax Notes Int'l* 1725 (June 26, 2023)
154. *The UTPR and the Credits*, 110 *Tax Notes Int'l* 1363 (June 5, 2023)
155. *Individual Mobility and the Corporate Tax*, 110 *Tax Notes Int'l* 1219 (May 29, 2023)
156. *Nothing New under the Sun? The Historical Origins of the Benefit Principle*, 51 *Intertax* 8-9 (1923)
157. *Comment on Cong et al., "tax loss harvesting with cryptocurrencies," Journal of Accounting and Economics*, <https://doi.org/10.1016/j.jacceco.2023.101612> (2023)
158. *Commensurate With Income: IRS Nonenforcement Has Cost \$1 Trillion*, 179 *Tax Notes* 1297 (May 22, 2023) (with S. Curtis, D. Chamberlain and J. Kadet)

159. *What Does the United States Get from Pillar 2?*, International Tax J. (March-April 2023)
160. *A Response to Professor Choi's Beyond Purposivism in Tax Law*, 108 Iowa L. Rev. 69 (2023)
161. *The 1923 Report and the International Tax Revolution*, 51 Intertax 427 (2023)
162. *Microsoft's Cost-Sharing Arrangement: Frankenstein Strikes Again*, 109 Tax Notes Int'l 1237 (March 6, 2023) (with S. Curtis)
163. *3M and the Blocked Income Problem*, 109 Tax Notes Int'l 1115 (Fe. 27, 2023)
164. *The UTPR and the Treaties*, 109 Tax Notes Int'l 45 (Jan 2, 2023)
165. *Beware of Crypto Wash Sales*, 108 Tax Notes Int'l 1379 (Dec. 12, 2022)
166. *Letter to Peter Coy*, NY Times (Dec 2, 2022)
167. *Fixing Tax Law's APA Problem*, 177 Tax Notes 981 (Nov. 14, 2022)
168. *W(h)ither the Arm's Length Principle?*, 108 Tax Notes Int'l 577 (October 31, 2022)
169. *Minimum Taxation in the United States in the Context of GLoBE*, 50 Intertax 673 (2022) (with M. Salaimi)
170. *Medtronic II and the Profit Shifting Problem*, 107 Tax Notes Int'l 1147 (Sep. 5 2022)
171. *The Parallel March of the Ginis: How Does Taxation Relate to Inequality, and What Can Be Done About It?* 2 Am. J. Law and Equality 238 (2022)
172. *Pillar 2 and the Corporate AMT*, 107 Tax Notes Int'l 693 (August 8, 2022)
173. *Why Does the United States Need the Global Minimum Tax?* 48 Int'l Tax J. 63 (2022)
174. *Billionaire Mark-to-Market Reforms: Response to Susswein and Brown*, 176 Tax Notes Federal 555 (July 25, 2022)
175. *Stateless Income and Beyond: Ed Kleinbard's Contribution to International Tax*, 75 Nat'l Tax J. 425 (2022)

176. *New Developments on US Treaty Overrides*, 2022(2) British Tax Rev. 125 (2022)
177. *The BEAT and the BITs: Can the United States be Sued over the BEAT?* 48 Int'l Tax J. 61 (2022)
178. *Pacta Sunt Servanda? The Problem of Tax Treaty Overrides*, 2022(1) British Tax Rev. 15 (2022).
179. *A New Framework for Taxing Cryptocurrencies*, 106 Tax Notes Int'l 1147 (May 30, 2022) (with M. Salaimi).
180. *First Impressions of the International Tax Provisions of BBB: A Reasonable Compromise*, International Tax J. (February 2022).
181. *A Different Way to Tax Stock Buybacks*, 104 Tax Notes Int'l 905 (Nov. 22, 2021)
182. *The Case for Reviving the Corporate AMT*, 171 Tax Notes 795 (Nov. 8, 2021)
183. *The International Tax Regime at 100: Reflections on the OECD's BEPS Project*, 75 Bulletin for International Taxation 11 (2021)
184. *Is the Net Investment Income Tax a Treaty Override? Reflections on Toulouse*, 104 Tax Notes Int'l 41 (October 4, 2021)
185. *Stanley Surrey, the 1981 US Model, and the Single Tax Principle*, 49 Intertax 729 (2021) (with G. Mazzoni)
186. *Globalization, Tax Competition and the Fiscal Crisis of the Welfare State: A Twentieth Anniversary Retrospective*, in *Thinker, Teacher, Traveler: Reimagining International Tax, Essays in Honor of H. David Rosenbloom* (Georg Kofler, Ruth Mason Alexander Rust, eds.), 39 (2021)
187. *Tax Treaties, the Constitution, and the Noncompulsory Payment Rule*, Intl Tax J. 47 (May 2021)
188. *Has Tax Competition Been Curbed?* 49 Intertax 555 (2021)

189. Should U.S. Tax Law Be Constitutionalized? Centennial Reflections on Eisner v. Macomber (1920), 16 Duke J. Con. L. & Pub. Pol'y 65 (2021)
190. Rebellion, Rascals, and Revenue: Pleasingly Gaudy and Preposterous (review of Keen and Slemrod, Rebellion, Rascals and Revenue: Tax Follies and Wisdom through the Ages, Princeton University Press, 2021), 170 Tax Notes 1885 (March 22, 2021)
191. *The Worst Tax Law Ever Enacted?* 47 International Tax J. 57 (2021)
192. *Is New York's Mark-to-Market Act Unconstitutionally Retroactive?* 99 TAX NOTES STATE, VOLUME 541 (FEBRUARY 8, 2021) (with D. Gamage, D. Shanske and K. Stark)
193. *The Baby and the Bathwater: Reflections on the TCJA's International Provisions*, 101 Tax Notes Int'l 599 (Feb. 1, 2021), 170 Tax Notes Federal 765 (Feb 1, 2021)
194. *Is GILTI Constitutional?*, 101 TAX NOTES INTERNATIONAL 159 ( JANUARY 11, 2021); 170 TAX NOTES FEDERAL 283 (JANUARY 11, 2021).
195. Does Customary International Tax Law Exist? In Yariv Brauner (ed.), Research Handbook on International Taxation (Elgar, 2020), 2.
196. Coca-Cola: A Decisive IRS Transfer Pricing Victory, at Last, 169 Tax Notes 1739, 100 Tax Notes Int'l 1419 (Dec. 14, 2020) (with G. Mazzoni)
197. Due Diligence in International Tax Law, in Due Diligence in the International Legal Order, edited by Heike Krieger, Anne Peters, and Leonhard Kreuzer, (Oxford Univ. Press, 2020) (with G. Mazzoni)
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