

# AMANDA M. LEON

University of Michigan Law School | Faculty Fellow  
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## ACADEMIC APPOINTMENT

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**University of Michigan Law School**, Ann Arbor, MI

*Faculty Fellow*, July 2025 – July 2027

- Develop scholarship and teach law school courses, primarily within the fields of international income taxation and environmental taxation
- COURSES TAUGHT:
  - International and Environmental Tax Relations (Spring 2026)
  - Taxation of Individual Income (*anticipated* Spring 2027)

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## EDUCATION

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**University of Virginia School of Law**, Charlottesville, VA

*J.D.*, May 2017, *Order of the Coif*

- *Virginia Law Review*, Editorial Board
- Edwin S. Cohen Tax Prize (tie) (graduation prize for best tax student)
- First Place Prize (tie), International Fiscal Association USA Branch 2016 Writing Competition, for “Reconsidering European Court of Justice Jurisprudence on Limitation on Benefits Clauses: Why the U.S. Should Care”
- Best Pleading Team and Best Oral Team for the Defendant, 2017 International and European Tax Moot Court
- Volunteer Income Tax Association (VITA), Treasurer (2L) and Volunteer
- OTHER: The Raven Society, Member and Selections Chair (3L); Student Bar Association, 1L/2L Senator; First Year Council Rep; Virginia Law Women

**University of Notre Dame**, South Bend, IN

*B.B.A.*, Accountancy and Political Science, May 2012, *summa cum laude*

- Brother Cyprian C.S.C. Award for Excellence in Accountancy
- Beta Gamma Sigma (national business school honor society)
- OTHER: Tax Assistance Program; London Undergraduate Study Abroad Program and Internship (US-UK Fulbright Commission, Awards Program Intern), London, England

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## RESEARCH AND TEACHING INTERESTS

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**Primary:** Federal Income Taxation; International Taxation; Environmental Taxation; Tax Treaties; Property; Wills and Trusts

**Other:** Tax Policy; Tax Practice and Procedure; Estate and Gift Taxation; Taxation of Business Enterprises; International Law

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## **PUBLICATIONS**

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### **Note, Mining for Meaning: An Examination of the Legality of Property Rights in Space Resources, 104 VA. L. REV. 497 (May 2018)**

In November 2015, the Space Resource Exploration and Utilization Act of 2015 (“SREU Act”) explicitly granted U.S. citizens property rights in any asteroid or space resource recovered for commercial purposes from space. But this unilateral grant of property rights creates tension with the international obligations of the United States under the Outer Space Treaty (“OST”). This Note undertakes an interpretation of the OST to accurately identify and understand the international obligations of the United States. It concludes that the SREU Act abrogates the United States’ international obligations and moreover lacks a coordinating rule, therefore failing for multiple reasons to achieve the SREU Act’s goal of providing the private space industry with the legal certainty that could facilitate its securing of adequate funding and support to flourish.

<<https://virginialawreview.org/articles/mining-meaning-examination-legality-property-rights-space-resources/>>

### **Article, Reconsidering European Court of Justice Jurisprudence on Limitation on Benefits Clauses: Why the U.S. Should Care, 46 Bloomberg BNA TM INT’L J. 83 (Feb. 2017)**

(First Place, International Fiscal Association USA Branch 2016 Writing Competition)

To combat abusive treaty shopping, nations include “limitation on benefits” provisions in their bilateral tax treaties. These provisions ensure that those who formally qualify as beneficiaries of the treaty have sufficient nexus to one of the treaty partners. India, Japan, and the United States have historically placed tremendous value on including such provisions, and the preamble to the latest U.S. model tax treaty refers to including objective limitation on benefits rules as a “fundamental pillar of U.S. tax treaty policy.” In 2015, however, the European Commission opened an infringement action against the Netherlands on the grounds that the limitation on benefits clause in its bilateral tax treaty with Japan illegally discriminated against residents of fellow EU member states or restricted fundamental freedoms in violation of the Treaty on the Functioning of the European Union. This article examines the compatibility of the provisions with EU law by grappling with the relevant European Court of Justice jurisprudence.

<<https://bit.ly/3ZfarVV>>

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## **PROFESSIONAL LEGAL EXPERIENCE**

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### **Internal Revenue Service, Washington, DC**

*Competent Authority Analyst, September 2023 – July 2025*

- Analyzed U.S. tax treaties and researched complex questions of tax treaty interpretation and other international tax issues arising from cross-border activities, transactions, and mobility
- Negotiated with treaty partner counterparts to find principled resolutions to taxpayer issues

### **Caplin & Drysdale, Washington, DC**

*Associate, September 2017 – August 2023*

*Summer Associate, 2015 / 2016*

- Monitored, interpreted, evaluated, and modeled domestic and OECD international tax reform proposals and legislation and analyzed potential implications for clients
- Researched and wrote memoranda analyzing international tax issues including treaty eligibility and application, tax residency and other jurisdictional bases (such as U.S. trade or

business or permanent establishment), scope of authority under treaty mutual agreement procedure provisions, and characterization and sourcing of income

- Defended clients facing civil and criminal tax proceedings brought by the Internal Revenue Service and the Department of Justice at both the administrative and litigation stages

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## OTHER EXPERIENCE

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### **Deloitte Tax LLP, Chicago, IL**

*Multistate Tax Consultant*, July 2012 – June 2014

*Multistate Tax Intern*, June 2011 – August 2011

- Analyzed changes in state tax law and policy for clients on issues such as nexus, credits and incentives, income sourcing, and how to treat intercompany income and expenses
- Managed compliance and consulting engagements at a senior level, supervised and trained staff, reviewed workpapers and returns, and served as point of contact for clients

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## PRESENTATIONS

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### **Academic and Paper Presentations**

- Presenter, *On Electricity Taxes: Taxing Big Tech's Big Data Center Electricity Consumption...and Yours Too?*
  - Burke Center for Environmental Law at the CWRU School of Law's Junior Faculty Workshop (June 2026) (selected from call for abstracts)
  - UCLA School of Law's Business and Tax Roundtable for Upcoming Professors (June 2026) (selected from call for papers)
  - Michigan Law Junior Scholars Conference (April 2026) (selected from call for abstracts)
- Discussant, UVA Law Autumn Invitational Tax Conference (October 2025)
- Guest Lecturer, International Tax, University of Michigan Law School (Professor Reuven S. Avi-Yonah, Fall 2025)
- Guest Lecturer, International Tax Practicum, University of Virginia School of Law (Professor Ruth Mason, Spring 2024)

### **Other Selected Presentations**

- Panelist, Recent Developments in GloBE & BEPS – Transfer Pricing, Pacific Rim Tax Conference (May 2022)
- Panelist, Privileges and Penalties, International Fiscal Association USA Branch, International Tax Conference: The TCJA, A Three-Year Review (Dec. 2020)
- Speaker, Present International U.S. Tax Reform Topics: BEAT, GILTI and FDII, International Monetary Fund, Tax Policy Group (May 2018)

**Other:** Frequent speaker on tax treaty mutual agreement procedures, advance pricing agreements, other intergovernmental cooperation efforts, and tax litigation at conferences hosted by American Bar Association Section of Taxation and other professional groups.

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**REFERENCES**

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**Ruth Mason**

*Edwin S. Cohen Distinguished Professor of Law and Taxation*

*John A. Ewald Jr. Research Professor of Law*

*Director, Virginia Center for Tax Law*

University of Virginia School of Law

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**Andrew Hayashi**

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**James R. Hines Jr.**

*L. Hart Wright Collegiate Professor of Law*

*Richard A. Musgrave Collegiate Professor of Economics*

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**Reuven S. Avi-Yonah**

*Irwin I. Cohn Professor of Law*

University of Michigan Law School

(734) 647-4033

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**George K. Yin**

*Edwin S. Cohen Distinguished Professor of Law and Taxation Emeritus*

University of Virginia School of Law

(telephone number available upon request)

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**OTHER**

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<b>Bar Admissions:</b>	District of Columbia (2019); Virginia (2017)
<b>Other License:</b>	Certified Public Accountant, Illinois (2013)
<b>Professional Affiliations:</b>	American Bar Association American Institute of Certified Public Accountants International Fiscal Association, USA Branch
<b>Personal Interests:</b>	hiking, national parks, road trips, running, dirtbiking