

# ALEX RASKOLNIKOV

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## EXPERIENCE

**COLUMBIA UNIVERSITY SCHOOL OF LAW**, New York, NY

*Wilbur H. Friedman Professor of Tax Law; Professor of Law*, 2008–2009; *Associate Professor of Law*, 2004–2008. Principal areas of scholarship and teaching include federal income taxation, taxation of financial instruments, tax policy, economic analysis of enforcement, risk and uncertainty, inequality and distribution

Co-chair, Charles E. Gerber Transactional Studies Program

Willis L.M. Reese Prize for Excellence in Teaching, 2010

**DAVIS POLK & WARDWELL**, New York, NY

*Associate, Tax Department*, 1998-2004. Specialization in taxation of equity derivatives, substantial experience in taxation of partnerships, mergers and acquisitions

**WOHLERT CORPORATION**, Lansing, MI

*Chemical-Metallurgical Engineer*, 1992-1995

**ACADEMY OF SCIENCES INSTITUTE OF PHYSICAL CHEMISTRY**, Moscow, USSR

*Graduate Student, Junior Researcher*, 1989-1991

**MENDELEEV CHEMICAL ENGINEERING ACADEMY**, Moscow, USSR

*Graduate Student, Teaching Assistant*, 1988-1989

## EDUCATION

**YALE LAW SCHOOL**, New Haven, CT

J.D. 1998

Editor-in-Chief, Yale Journal on Regulation

Editor, Yale Law Journal

**MENDELEEV CHEMICAL ENGINEERING ACADEMY**, Moscow, USSR

B.S., M.S. Chemical Engineering 1988

Highest Honors (Lenin Scholarship)

Actor, Writer, Director, Student Theater

## MAIN PUBLICATIONS

*Harmful, Harmless, and Beneficial Uncertainty in Law*, 46 J. Legal Stud. 281 (2017) (with Scott Baker)

*Probabilistic Compliance*, 34 Yale J. Reg. 491 (2017)

*Irredeemably Inefficient Acts: A Threat to Markets, Firms, and the Fisc*, 102 Geo. L.J. 1133 (2014)

*Accepting the Limits of Tax Law and Economics*, 98 Cornell L. Rev. 523 (2013)

*Revealing Choices: Using Taxpayer Choice to Target Tax Enforcement*, 109 Colum. L. Rev. 689 (2009)

*Relational Tax Planning Under Risk-Based Rules*, 156 U. Pa. L. Rev. 1181 (2008)

*The Cost of Norms: Tax Effects of Tacit Understandings*, 74 U. Chi. L. Rev. 601 (2007)

*Crime and Punishment in Taxation: Deceit, Deterrence, and the Self-Adjusting Penalty*, 106 Colum. L. Rev. 569 (2006)

*Contextual Analysis of Tax Ownership*, 85 B.U. L. Rev. 431 (2005), reprinted in PLI, TAX STRATEGIES FOR CORPORATE ACQUISITIONS, DISPOSITIONS, SPIN-OFFS, JOINT VENTURES, FINANCINGS, REORGANIZATIONS & RESTRUCTURINGS, 2005-15 editions, and in The Monthly Digest of Tax Articles, Feb.-Mar. 2008

## ADDITIONAL PUBLICATIONS

*A Tale of Two Tax Plans: What Trump and Ryan Get Wrong*, 96 Foreign Aff. 26 (2017)

*A Guide to the Guide to the Republican Better Way Plan*, 8 Colum. J. Tax L. 113 (2017)

*Six Degrees of Graduation: Law and Economics of Variable Sanctions*, in TAX SIMPLIFICATION 205 (Chris Evans et al. eds., 2015), reprinted in 43 Fla. St. L. Rev. 1015 (2016)

*Taxation of Financial Products: Options for Fundamental Reform*, 123 Tax Notes 1549 (2011)

*Reforming the Taxation of Financial Instruments—An Overview*, 1 Revista Tributária das Américas (Tax Journal of the Americas) (2010), reprinted in 13 Corp. Bus. Tax'n Monthly 31 (2012)

*Columbia Law School Professor Suggests Derivatives Be Subject to Mark-to-Market Regime*, 2008 Tax Notes Today 45-55 (reprinting testimony at the Hearing of the U.S. House of Representative Committee on Ways and Means, Subcommittee on Select Revenue Measures)

*Challenges in Taxation of Financial Innovation*, 682 Sozei Kenkyu 146-158 (August 2006) (monthly journal of the Japan Tax Association, in Japanese)

*Structured Products and Corporate Finance*, Derivatives Week (June 27, 2004) (with Winston Ma)

*Is There a Future for Future Claimants After Amchem v. Windsor*, Note, 107 Yale L.J. 2545 (1998)

Several articles in Russian national chemistry journals

## WORKING PAPERS

*Criminal Deterrence: A Review of the Missing Literature*, 28 Sup. Ct. Econ. Rev. (2020) (forthcoming)

*Deterrence Theory: Key Findings and Challenges*, in Cambridge Handbook of Compliance (2020) (forthcoming)

*Unexpected Effects of Expected Sanctions*, revise and resubmit, Journal of Legal Studies (with Giuseppe Dari-Mattiacci)

*Distributional Arguments, In Reverse*

*Certainty and Severity of Sanctions: An Uncertain Tradeoff* (with Giuseppe Dari-Mattiacci)

## PROFESSIONAL ACTIVITIES

### **Referee and Review Work for Scholarly Journals and Organizations**

Austrian Science Fund

American Law and Economics Association

Canadian Tax Journal

Czech Science Foundation

International Review of Law and Economics  
Israel Science Foundation  
Journal of Legal Studies  
Modern Law Review  
National Tax Association  
National Tax Journal  
Regulation and Governance  
University of Chicago Press

**Congressional Testimony**

*Taxation of Financial Products: Options for Fundamental Reform*, Testimony at the Joint Hearing of the U.S. House of Representatives Committee on Ways and Means and the U.S. Senate Committee on Finance, December 6, 2011

*Tax Treatment of Derivatives*, Testimony at the Hearing of the U.S. House of Representative Committee on Ways and Means, Subcommittee on Select Revenue Measures, March 5, 2008

**Board & Advisory Membership**

Columbia Journal of Tax Law, Board of Advisors  
Richard Paul Richman Center for Business, Law, and Public Policy  
The Tannenwald Foundation, Board of Advisors

**Professional Association Membership**

American Law and Economics Association  
National Tax Association  
The Tax Club