

# 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, inequality, redistribution, economic analysis of enforcement, risk and uncertainty

Co-chair, Charles E. Gerber Transactional Studies Program  
Willis L.M. Reese Award 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 UNIVERSITY OF CHEMICAL TECHNOLOGY**, 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 UNIVERSITY OF CHEMICAL TECHNOLOGY**, Moscow, USSR

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

Highest Honors (Lenin Scholarship)

Writer, Director, Actor, Student Theater

## PUBLICATIONS

*Distributional Arguments, In Reverse*, 105 Minn. L. Rev. 1583 (2021)

*Unexpected Effects of Expected Sanctions*, 50 J. Legal Stud. 35 (2021) (with Giuseppe Dari-Mattiacci)

*Deterrence Theory: Key Findings and Challenges*, in Cambridge Handbook of Compliance 179 (2021)

*Criminal Deterrence: A Review of the Missing Literature*, 28 Sup. Ct. Econ. Rev. 1 (2020)

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

*A Tale of Two Tax Plans: What Trump and Ryan Get Wrong*, Foreign Affairs, Jul/Aug 2017

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

*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)

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

*Reforming Taxation of Financial Instruments*, 1 Revista Tributaria das Américas 11 (Tax Journal of the Americas) (2010), reprinted in 13 Corp. Bus. Tax'n Monthly 31 (2012)

*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)

*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)

*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)

*Challenges in Taxation of Financial Innovation*, 682 Sozei Kenkyu 146 (2006) (Journal of the Japan Tax Association, in Japanese)

*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, 2005-13 editions, and in The Monthly Digest of Tax Articles, Feb.-Mar. 2008

*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

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

*Deterrence and Welfare in Open Regimes* (with Giuseppe Dari-Mattiacci)

## PROFESSIONAL ACTIVITIES

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

Austrian Science Fund  
 American Law and Economics Association  
 American Law and Economics Review  
 Canadian Tax Journal

Columbia Law Review  
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  
Yale Law Journal

### **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**

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

### **Professional Association Membership**

American Law and Economics Association  
National Tax Association  
The Tax Club

### **Expert Witness Engagements**

Expert report and testimony in FINRA dispute involving structuring, modification and termination of a hedge fund derivative, 2010-11 (client won sixth largest securities arbitration award in history of FINRA arbitration)

## **LECTURES AND PRESENTATIONS**

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

Columbia Blue Sky Lunch, April 21, 2021  
Florida / Virginia / Michigan Law and Economics Workshop, October 21, 2020  
American Law and Economics Association Annual Meeting, September 2020

*Distributional Arguments, In Reverse*

Columbia Law School Faculty Workshop, September 12, 2019  
Columbia Law School Summer Tax Policy Workshop, May 23, 2019  
American Law and Economics Association Annual Meeting, May 18, 2019  
George Mason University Law and Economics Workshop, April 18, 2019

Duke Tax Policy Workshop, January 25, 2019  
Georgetown Law and Economics Colloquium, November 30, 2018  
Columbia Law School Ten-Ten Workshop, Sept. 4, 2018

*Unexpected Effects of Expected Sanctions* (with Giuseppe Dari-Mattiacci)

European Institute for Advanced Studies in Management Conference on Current Research in Taxation, July 8, 2019  
Northwestern University Law and Economics Seminar, February 28, 2019  
National Tax Association Annual Meeting, November 15, 2018  
ComplianceNet, June 1, 2018  
Columbia Law School Summer Tax Policy Workshop, May 17, 2018  
American Law and Economics Association Annual Meeting, May 12, 2018  
University of Chicago Faculty Workshop, Jan. 9, 2018  
University of Virginia Law School Tax Policy Workshop, October 17, 2017  
American Law and Economics Association Annual Meeting, May 13, 2017

*A Tale of Two Tax Plans: What Trump and Ryan Get Wrong*

Council on Foreign Relations, June 6, 2017  
Richman Center Advisory Board Meeting, May 3, 2017

*Harmful, Harmless, and Beneficial Uncertainty in Law* (with Scott Baker)

Columbia Law School Faculty Workshop, Sept. 19, 2017  
Association for Public Economic Theory Annual Meeting, July 11, 2017  
American Law and Economics Association Annual Meeting, May 16, 2015  
Columbia Law School Blue Sky Lunch, April 15, 2015

*Probabilistic Compliance*

The Tax Forum, February 6, 2017  
University of Washington Tax Symposium, October 7, 2016  
Oxford University Centre for Business Taxation Symposium, June 30, 2016  
American Law and Economics Association Annual Meeting, May 21, 2016  
University of Colorado Tax Policy Workshop, March 31, 2016  
University of Pennsylvania Tax Policy Workshop, February 17, 2016  
National Tax Association Annual Meeting, November 20, 2015  
Columbia-Hebrew University Tax Conference, June 23, 2015  
Tulane Law School Tax Roundtable, March 20, 2015  
Columbia Law School Faculty Workshop, February 26, 2015  
University of Virginia Law School Law and Economics Workshop, February 5, 2015  
Washington University at St. Louis Law School Faculty Workshop, November 19, 2014

*Six Degrees of Graduation: Law and Economics of Variable Sanctions*

EUI Judicial Workshop on National Courts and the Charter, November 7, 2016  
University of Washington Tax Symposium, October 9, 2015  
Monash University Tax System Complexity Symposium, September 28, 2014

*The Uneasy Case for Graduated Tax Penalties*

Oxford University Centre for Business Taxation Symposium, June 26, 2014  
Columbia Summer Tax Policy Workshop, June 2, 2014  
American Law and Economics Association Annual Meeting, May 8, 2014  
Columbia Law School Faculty Workshop, April 3, 2014  
The Tax Club, January 27, 2014  
National Tax Association Annual Meeting, November 22, 2013  
The Tax Forum, October 7, 2013  
Harvard Law School Seminar on Current Research in Taxation, August 23, 2013  
Vienna University of Economics and Business Tax Governance Conference, Sept. 20, 2012

*Irredeemably Inefficient Acts: A Threat to Markets, Firms, and the Fisc*

University of North Carolina Faculty Workshop, January 9, 2014  
University of Toronto Tax Policy Workshop, April 3, 2013  
Columbia Law School Faculty Workshop, January 31, 2013  
UCLA Law School Tax Policy Workshop, January 24, 2013  
Duke Law School Faculty Workshop, January 18, 2013  
Italian Law and Economics Association Annual Meeting, December 14, 2012  
Canadian Law and Economics Association Annual Meeting, September 28, 2012  
Hebrew University Crime Group, May 18, 2011  
Bar Ilan University Faculty Workshop, May 17, 2011

*Accepting the Limits of Tax Law and Economics*

American Bar Association Annual Meeting, September 20, 2013  
Loyola University Los Angeles School of Law Tax Policy Workshop, October 22, 2012  
Oxford Centre for Business Taxation, March 1, 2012  
Harvard Law School Tax Policy Seminar, February 15, 2012  
Duke Law School Tax Policy Colloquium, February 8, 2012  
NYU Law School Colloquium on Tax Policy and Public Finance, January 31, 2012  
Italian Law and Economics Association Annual Meeting, December 16, 2011  
National Tax Association Annual Meeting, Nov. 17, 2011  
Columbia Law School Faculty Workshop, October 6, 2011  
Columbia Summer Tax Policy Workshop, June 16, 2011  
Tel Aviv University Tax Policy Workshop, May 16, 2011  
The Tax Club, April 25, 2011  
Loyola University Chicago School of Law Faculty Workshop, Oct. 26, 2010  
Harvard Law School Seminar on Current Research in Taxation, Oct. 9, 2010

*Revealing Choices: Using Taxpayer Choice to Target Tax Enforcement*

University of Pennsylvania Tax Policy Colloquium, Dec. 3, 2008  
Harvard Law School Seminar on Current Research in Taxation, Aug. 24, 2008  
IRS Research Conference, June 12, 2008  
American Law and Economics Association Annual Meeting, May 16, 2008  
University of Virginia Law School Faculty Workshop, April 18, 2008  
University of Tel Aviv Tax Policy Colloquium, March 19, 2008  
Hebrew University Law and Economics Workshop, March 17, 2008  
Temple University Law School Faculty Workshop, February 4, 2008  
University of Notre Dame Law School Faculty Workshop, November 16, 2007

American Bar Association Annual Meeting, September 28, 2007  
Boston University Junior Tax Scholars Workshop, June 9, 2007

*Relational Tax Planning Under Risk-Based Rules*

The Tax Club, March 26, 2007  
University of Michigan Law School Tax Law and Policy Workshop, Feb. 14, 2007  
Harvard Law School Seminar on Current Issues in Tax Policy, Jan. 31, 2007

*The Cost of Norms: Tax Effects of Tacit Understandings*

The Tax Club, Nov. 27, 2006  
Berkeley Law and Economics Seminar, Nov. 20, 2006  
University of Colorado Junior Tax Scholars Workshop, June 16, 2006

*Crime and Punishment in Taxation: Deceit, Deterrence, and the Self-Adjusting Penalty*

University of Pennsylvania Law School Tax Policy Seminar, March 21, 2006  
NYU Law School Colloquium on Tax Policy and Public Finance, Jan. 19, 2006  
National Tax Association Annual Meeting, Nov. 18, 2005  
Columbia Law School Deals Roundtable, Oct. 14, 2005  
Harvard Law School Seminar on Current Research in Taxation, Sept. 30, 2005  
The Tax Club, Sept. 26, 2005