

AMANDA H. PARSONS
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CURRENT POSITION

COLUMBIA LAW SCHOOL
Academic Fellow, Lecturer in Law

New York, NY
July 2019-Present

EDUCATION

YALE LAW SCHOOL
J.D., June 2015

New Haven, CT

Activities:

Yale Law Journal, Projects Editor
Yale Law and Policy Review, Submissions Editor
Veterans Legal Services Clinic, Advocacy for Children and Youth Clinic
Research Assistant: Professor Abbe Gluck, Professor John Morley, and Rudd Center
for Food Policy and Obesity

UNIVERSITY OF OXFORD

Oxford, England

M.Phil., Evidence-Based Social Intervention, Department of Social Policy & Intervention, July 2012
Thesis: Fat Chance: An Evaluation of Childhood Obesity Prevention Programmes

COLUMBIA UNIVERSITY, COLUMBIA COLLEGE

New York, NY

B.A., *summa cum laude*, History, May 2010

*Thesis: From Middle America to the Inner-Cities: How the National School Lunch Program Became
Black in the 1960s and 1970s*

Honors:

Euretta J. Kellett Fellowship—*Funded two years of study at Oxford*
Phi Beta Kappa, Junior Year Inductee
History Departmental Honors

TEACHING INTERESTS

Primary: Federal Income Taxation, International Taxation, Corporate Taxation, Contracts

Secondary: Tax Policy, Partnership Taxation, Trusts & Estates Taxation, Corporations, Exempt
Organizations

PUBLICATIONS AND WORKING PAPERS

Tax's Digital Labor Dilemma, 71 DUKE LAW JOURNAL (forthcoming 2022)

This article argues that the international tax system should recognize the labor furnished by users and customers to multinational companies when allocating taxing authority amongst countries. In an increasingly digitalized economy, users and customers frequently act as producers for companies as well as consumers, creating valuable content and data. In this role of “digital laborer,” they serve a similar function as a traditional worker. This article shows that, once digital laborers are treated in the same way as a traditional workforce, their home countries can be granted taxing authority over income stemming directly from their work under the existing principles and structure of international tax law. By not recognizing the role that digital laborers play, both the current international tax system and proposed reforms inappropriately tax similar business activities differently, creating incoherence in international tax law as it strives to adapt to the realities of the modern economy.

The Shifting Economic Allegiance of Capital Gains (Working Paper)

This article calls for a revision of the international tax sourcing rules, which drive allocation of taxing authority amongst countries, in order to challenge the dominant model for taxing capital gains. The current sourcing rules stem from the “1920s Compromise,” in which global tax authorities determined that capital gains income had a closer economic allegiance to the residence of the shareholder than the country in which the company’s economic activities occur. This article demonstrates that several features of digital business models—the centrality of data, the importance of network effects, and the reliance on free labor from users/customers—create a close economic connection to the source country. It argues that this close economic allegiance, combined with the disconnect between current corporate income and corporate growth, warrants granting the source country some level of taxing authority over capital gains income. It concludes with a policy proposal to implement this new theoretical framework—an annual mark-to-market tax on increases in company value.

Destination-Based Income Taxation: Neither Principled Nor Practical?, 71 TAX LAW REVIEW 515 (2018) (with Paul Oosterhuis)

Slam the Door: Why Congress Should End the Backdoor Roth IRA, 35 YALE LAW & POLICY REVIEW INTER ALIA 41 (2017)

Home Visits for Prevention of Impairment and Death in Older Adults: A Systematic Review, 10 CAMPBELL SYSTEMATIC REVIEWS 1 (2014) (with S. Grant et al.)

PROFESSIONAL EXPERIENCE

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

Associate, Tax Department

Summer Associate

New York, NY

2015-2019

Summer 2014

- Advised on tax components of broad range of transactions, including mergers and acquisitions, restructurings, and capital markets transactions.

- Participated in international tax planning and strategy for multinational corporations, including planning with respect to the Tax Cuts and Jobs Act of 2017.
- Advised private clients on individual tax matters as well as trusts and estates planning in both the domestic and international context.

SOUTHERN POVERTY LAW CENTER

Legal Intern

Montgomery, AL

Summer 2013

BRADLEY ARANT BOULT CUMMINGS LLP

Summer Associate

Birmingham, AL

Summer 2013, Summer 2014

THE BROOKINGS INSTITUTE

Metropolitan Policy Program Intern

Washington, DC

Summer/Fall 2011

TEACHING EXPERIENCE

Columbia Law School: teach course in legal writing to LLM candidates

- *Legal Research and Writing* (August 2019-Present)

Yale College, Economics and History Departments: served as a teaching fellow, leading weekly discussion sections and supervising and grading student papers

- *American Economic History* (Spring 2013 and Spring 2015)
- *Epidemics in Western Society Since 1600* (Spring 2014)
- *Media and Medicine in Modern America* (Fall 2013 and Fall 2014)

BAR ADMISSION

New York (2016)