

# MICHAEL J. GRAETZ

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## PERSONAL

Born November 20, 1944, Atlanta, Georgia; married with five children.

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Milford, Connecticut 06460  
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## EDUCATION

LL.B., University of Virginia, Charlottesville, Virginia

*Honors:* Order of the Coif;  
Law Review, Research and Projects Editor; Recipient of University of Virginia Law School Alumni Association Award; Outstanding Student Note, Volume 54, *Virginia Law Review*

B.B.A., Emory University, Atlanta, Georgia, 1966

*Honors:* John Gordon Stipe Scholar

## BAR

Member, Virginia Bar

## HONORS AND AWARDS

Fellow, American Academy of Arts and Sciences

Distinguished Service Award, Tax Foundation, 2021 (first law professor to be so honored)

David M. Holland Medal for Outstanding Contributions to the study and practice of public finance, National Tax Association, 2013

Who's Who in America

LL.D., Doctor of Laws, honoris causa, Capital University, 1992

Guggenheim Fellow, 1989

Selected for the *Esquire Register*, 1988, for courses and work in connection with provision of shelter for the homeless.

Recipient of Treasury Medal, U.S. Treasury Department, 1992.

Recipient of Treasury Department Exceptional Service Award for role in formulating Tax Policy, 1972.

## EMPLOYMENT

Columbia Alumni Professor Emeritus of Tax Law, since June 2022; Justus S. Hotchkiss Professor of Law Emeritus and Professorial Lecturer, Yale Law School since July 2009.

Columbia Alumni Professor of Tax Law, Columbia Law School, 2009-2021.

Justus S. Hotchkiss Professor of Law, Yale Law School, 1986-2009. Professor of Law since January 1983.

Assistant to the Secretary and Special Counsel, U.S. Department of the Treasury, 1992.

Deputy Assistant Secretary (Tax Policy), U.S. Department of the Treasury, 1990-1991.

Professor of Law and Social Sciences, California Institute of Technology, and Professor of Law, University of Southern California, 1979-1983.

Law Professor, University of Virginia Law School, 1972-1979.

Visiting Professor of Law, Harvard University School of Law, 1978-1979.

Visiting Professor of Law, California Institute of Technology (Division of Humanities and Social Sciences), 1978.

Visiting Professor of Law, University of Southern California Law Center, 1976-1977.

Attorney-Advisor to the Assistant Secretary of the Treasury for Tax Policy, Office of Tax Legislative Counsel, U.S. Treasury Department, 1969-1972.

Adjunct Professor of Law, Georgetown University Law School, 1971 and 1972.

## PUBLICATIONS

### **Books:**

*The Wolf at the Door: Fighting Economic Insecurity*, (with Ian Shapiro) (Harvard University Press, 2020).

*Federal Income Taxation: Principles and Policies*, (8<sup>th</sup> ed. with Deborah Schenk and Anne Alstott) (2018) (Successor volume in 1985 to prior editions with Erwin N. Griswold (1976) and annual Supplements).

*Follow the Money: Essays on International Taxation* (Simon & Schuster, 2016) (Available for free download, Yale Law Library).

*The Burger Court and the Rise of the Judicial Right* (with Linda Greenhouse) (Simon & Schuster, 2016; paperback edition 2017).

*The End of Energy: The Unmaking of America's Environment, Security and Independence*, (MIT Press, 2011; paperback edition 2013).

*100 Million Unnecessary Returns: A Simple Fair and Competitive Tax Plan for the United States*, (Yale University Press, 2008) (paperback edition with new introduction, 2010).

*Death by a Thousand Cuts: The Fight over Taxing Inherited Wealth* (with Ian Shapiro) (Princeton University Press, 2005); (paperback edition with a new epilogue, 2006) (selected for the 2006 Sidney Hillman Book Award).

*Foundations of International Income Taxation*, (2003, Foundation Press).

*True Security: Rethinking American Social Insurance*, (1999, Yale University Press) (with Jerry L. Mashaw).

*The Decline (and Fall?) of the Income Tax*; W. W. Norton & Co., (1997); published in paperback as *The U.S. Income Tax: What It Is, How It Got That Way and Where We Go From Here* (W.W. Norton, 1999).

***Edited Books:***

*Uncharted Waters: Withdrawals from Personal Retirement Accounts* National Academy of Social Insurance (with Ken Apfel and Virginia Reno) (Brookings Institution Press, 2005).

*Integration of the U.S. Corporate and Individual Income Taxes: The Treasury Department and American Law Institute Reports*, (Tax Analysts, 1998) (with Alvin C. Warren).

*Framing the Social Security Debate: Values, Politics and Economics*, (Brookings Institution Press, 1998; Kindle Edition 2014) (with R. Douglas Arnold and Alicia Munnell).

*Life Insurance Taxation: The Mutual vs. Stock Differential* (Rosenfeld, Emanuel Inc. 1986).

***Contributions to Books:***

“A ‘Barbarous Relic’: The French, Gold, and the Demise of Bretton Woods,” *The Bretton Woods Agreements*, (ed. by Naomi Lamoreaux and Ian Shapiro) (Yale University Press 2019) (with Olivia Briffault).

“Problems, Policies, and Politics of Energy Prices in the United States” in *Tax Law and the Environment*, ed. by Roberta F. Mann and Tracey M. Roberts. Lexington Books. 2018.

“Introduction,” *Integration of the U.S. Corporate and Individual Income Taxes* (Kindle Edition, 2014) (with Alvin C. Warren).

“Constitutional Uncertainty and the Design of Social Insurance: Reflections on the ACA Case,” in *The Health Care Case: The Supreme Court’s Decision and its Implications* (Oxford University Press 2013) (with Jerry L. Mashaw).

“VAT as the Key to Real Tax Reform,” in *The VAT Reader* (Tax Analysts, 2011).

“The Political Uses of Public Opinion: Lessons from Estate Tax Repeal” (with Mayling Birney and Ian Shapiro) in Ian Shapiro, Peter Swensen and Daniela Donnoledo, eds) *Divide and Deal: The Politics of Distribution in Democracies* (NYU Press 2009).

“Income Tax Discrimination and the Political and Economic Integration of Europe,” in Reuven Avi Yonah, James R. Hines Jr., and Michael Lang (eds.) *Comparative Fiscal Federalism*, (Kluwer Law International, 2007) (with Alvin C. Warren).

“A Fair and Balanced Tax System for the Twenty-first Century” in *Toward Fundamental Tax Reform* (Edited by Alan J. Auerbach, and Kevin A. Hassett 2005).

Graetz, Michael and Goldberg, Fred T. Jr.; “Reforming Social Security: A Practical and Workable System of Personal Retirement Accounts as a Part of Social Security Reform,”

in *Administrative Costs in Social Security Privatization* (U. Chicago Press, 2000) (John Shoven, ed.).

"Comprehensive Tax Reform and Fringe Benefits: The Case of Employer-Provided Pensions and Health Insurance," in Dallas L. Salisbury, ed., *Tax Reform: Implications for Economic Security and Employee Benefits*, (EBRI, 1997) (with Daniel I. Halperin).

Comment on Richard V. Burkhauser, et al., "The Disabled Worker Tax Credit," in Virginia P. Reno et al., eds., *Disability* (National Academy of Social Insurance, 1997).

"Distributional Tables, Tax Legislation, and the Illusion of Precision," in David Bradford, ed., *Distributional Analysis of Tax Policy*, (American Enterprise Institute, 1995).

"The Report of the United States to the International Fiscal Association on the Costs of Tax Administration and Compliance in the United States," Vol. LXXIVb, *Cahiers de Droit Fiscal International* 311 (1989) (with Jeffrey A. Dubin and Louis L. Wilde).

"Retirement Security Policy: Toward a More Unified View" in Theodore Marmor and Jerry L. Mashaw (eds.), *Social Security: Beyond the Rhetoric of Crisis* (Princeton University Press, 1988).

"Minimum Taxes and Comprehensive Tax Reform," in Aaron, Galper and Pechman (eds.) *Uneasy Compromises* (Brookings Institution 1988) (with Emil M. Sunley).

"The Estate Tax: Wither or Whither" in Pechman (ed.), *The Promise of Tax Reform* (Prentice Hall, 1985).

"Can the Income Tax Continue to be the Major Revenue Source" in Pechman (ed.), *Options for Tax Reform* (Brookings Institution, 1984).

"Expenditure Tax Design" in Pechman (ed.), *What Should Be Taxed -- Income or Expenditure?* (Brookings Institution 1980).

Commentary on Norman Ture's "Taxation and the Distribution of Income" in Liebowitz (ed.), *Wealth Distribution and the Income Tax* (Lexington Books, 1978).

"The Evolution of the Tax Shelter Provisions of the Tax Reform Act of 1976: Fewer Than Fifty Ways to Limit Your Losses," University of Southern California Tax Institute, *29 Major Tax Planning* at 1 (Matthew Bender, 1977).

#### **Articles:**

"A Major Simplification of the OECD's Pillar 1 Proposal" (January 11, 2021). Tax Notes Federal, Vol. 170, January 11, 2021. Tax Notes International, January 11, 2021.

"Foreward—The 2017 Tax Cuts: How Polarized Politics Produced Precarious Policy," The Yale Law Journal Forum (2018).

"The Known Unknowns of the Business Tax Reforms Proposed in the House Republican Blueprint," 8 Columbia Journal of Tax Law 117 (March 2017)

"Death Tax Politics," LVII Boston College Law Review 861 (May 2016).

"Integration of Corporate and Shareholder Taxes," 69 Tax Journal 677 (September 2016) (with Alvin C. Warren, Jr).

"Marvin Chirelstein," 116 Columbia Law Review 299 (March 2016) (tribute).

“Bringing International Tax Policy into the 21<sup>st</sup> Century,” 83 *Tax Notes International* 315 (July 25, 2016).

“Can a 20<sup>th</sup> Century Business Income Tax Regime Serve a 21<sup>st</sup> Century Economy?” 30 *Australian Tax Forum* 551 (2015).

“Unlocking Business Tax Reform,” *Tax Notes* (November 10, 2014) (with Alvin C. Warren).

“Trusting the Courts: Redressing the State Court Funding Crisis,” *Daedalus* 143 (3), Summer 2014.

“The Tax Reform Road Not Taken—Yet,” *National Tax Journal*, 67 (2), June 2014.

“Constitutional Uncertainty and the Design of Social Insurance: Reflections on the Obamacare Case,” 7 *Harvard Law and Policy Review* 343 (2013) (with Jerry Mashaw).

“Technological Innovation, International Competition, and the Challenges of International Income Taxation,” 113 *Columbia Law Review* (March 2013) (with Rachael Doud).

“Tax Advice for the Second Obama Administration,” *Tax Notes* (February 4, 2013).

“Energy Policy: Past or Prologue?” *Daedalus* (Spring 2012).

“The Tax Reform Act of 1986: A Silver Anniversary, But Not a Jubilee,” *Tax Notes* (October 17, 2011).

“Income Tax Discrimination: Still Stuck in the Labyrinth of Impossibility,” *Yale Law Journal* 121:5 (March 2012), co-authored by Alvin Warren of Harvard Law School.

“Politics and Policy of the Estate Tax,” Vol. 130 *Tax Notes* 1357 (2011).

“A Multilateral Solution for the Income Tax Treatment of Interest Expenses,” Vol. 62 *Bulletin for International Taxation* 486 (2008), reprinted in *Journal of Japanese Tax Association* (November, 2009).

“Tax Policy Challenges,” The Laurence N. Woodworth Lecture, 35 *Ohio Northern Law Review* 1 (2009), also published at 121 *Tax Notes* 1439 (2008).

“Graetz Outlines Tax Reform Plan,” Vol. 119 *Tax Notes* 513 (2008).

“Charles H. Whitebread,” 82 *Southern California Law Review* 189 (2008).

“Dividend Taxation in Europe: When the ECJ makes Tax Policy,” 44 *Common Market Law Review* 1577 (2007) (with Alvin C. Warren).

“Tax Reform Unraveling,” 21 *Journal of Economic Perspectives*, 69-90 (2007).

“Public Opinion and the Push to Repeal the Estate Tax,” LIX *National Tax Journal* 439-462 (2006) (with Mayling Birney and Ian Shapiro).

“Taxes That Work: A Simple American Plan,” 59 *Florida Law Review* 1043-1062 (2006).

“Edwin S. Cohen,” 25 *Virginia Tax Review* 563 (2006).

“Income Tax Discrimination and the Political and Economic Integration of Europe” (115 *Yale Law Journal* 1186, 2006)

“Boris I Bittker, 115 *Yale Law Journal* 739; 2006).

“100 Million Unnecessary Returns: A Fresh Start for the U.S. Tax System,” *Revista*

*Internacional de Direito Tributário, Belo Horizonte*, Vol. 1, No. 1 (January/June 2004).

"International Income Taxation," *The Tax Magazine* 85:3 (2004).

"Taxing International Portfolio Income," 56, *Tax Law Review* 537 (2003) (with Itai Grinberg).

"100 Million Unnecessary Returns: A Fresh Start for the U.S. Tax System," 112 *Yale Law Journal* 261 (2002).

"Erwin Griswold's Tax Law-And Ours," Vol. 56, No. 1, *The Tax Lawyer* (2002).

"Structuring an Exemption System for Foreign Income of U.S. Corporations," *National Tax Journal*, Vol. LIV, No. 4, p. 771 (2001) (with Paul W. Oosterhuis).

"The David R. Tillinghast Lecture: Taxing International Income: Inadequate Principles, Outdated Concept, and Unsatisfactory Policy," 54 *Tax Law Review* 261 (2001); also published at 26 *Brooklyn Journal of International Law* 1357 (2001), and in Ruth Mason (ed). *The Tillinghast Lectures 1996-2005* (NYU Press 2006).

"Integration of Corporate and Individual Income Taxes: An Introduction," 84 *Tax Notes* 1767-1777 (September 27, 1999) (with Alvin C. Warren Jr.).

"Universal Savings Accounts: The Clinton IRA," *Tax Notes*, Vol. 83, No. 10, p. 1487 (June 7, 1999) (with Zoë Neuberger and Armando Gomez).

"Randolph W. Throver Lecture: Your Tax Dollars at Work: Why U.S. Tax Law Needs to be Changed," 48 *Emory Law Journal* 849 (1999).

"Do You Really Want to Save the Code?" 50 *The Tax Executive* 181 (May-June, 1998).

"The 'Original Intent' of U.S. International Taxation," 51 *Duke Law Journal* 1021(1997) (with Michael O'Hear).

"International Aspects of Fundamental Tax Restructuring: Practice or Principle?" 51 *University of Miami Law Review* 1093 (1997).

"Current Flat Tax Proposals," *Tax Notes*, Vol. 67, No. 9, p. 1256 (May, 1995).

"Paint by Numbers Tax Lawmaking," 95 *Columbia Law Review* 609 (April, 1995).

Book review: Edwin S. Cohen's, *A Lawyer's Life Deep in the Heart of Taxes*, Vol. 65, No. 8, *Tax Notes* p. 1045 (November, 1994).

"Ethics, Institutional Complexity and Health Care Reform: The Struggle for Normative Balance" 10 *Journal of Contemporary Health Law and Policy* 93 (1994), (with Jerry L. Mashaw).

"Universal Health Coverage Without an Employer Mandate," 2 *Domestic Affairs* 79 (winter 1993).

"Mandating Employer Health Coverage: A Big Mistake," *Tax Notes*, Vol. 60, No. 15, p. 1765, (September, 1993).

"Praise Reform and Start the Litigation?" *New England Journal of Medicine*, (December, 1993), (with Jerry L. Mashaw).

"The Decision by Nonfilers to Participate in Income Tax Amnesties," 13 *International Review of Economics* 271 (1993) (with Louis L. Wilde).

"Tax Policy at the Beginning of the Clinton Administration," 10 *Yale Journal of Regulation*,

561 (1993).

"Revisiting the Income vs. Consumption Tax Debate," *Tax Notes*, Vol. 57, No. 11, p. 1437 (December, 1992).

"State Income Tax Amnesties: Causes," 107 *Quarterly Journal of Economics* 1057, (1992) (with Jeffrey A. Dubin and Louis L. Wilde).

"The Demand for Tax Return Preparation Services," 74 *Review of Economics and Statistics* 75 (1992) (with Jeffrey A. Dubin, Louis L. Wilde and Michael A. Udell).

"The Effect of Audit Rates on the Federal Individual Income Tax, 1977-1986," Vol. XLIII, No. 4, *National Tax Journal* 395 (December 1990) (with Jeffrey A. Dubin and Louis L. Wilde).

"Corporate Integration Puzzles," Vol. XLIII, No. 3, *National Tax Journal* 307 (September 1990) (with Harvey S. Rosen and Geraldine Gerardi).

"The Changing Face of Tax Enforcement, 1978-1988," Vol. 43, No. 4, *The Tax Lawyer* 893 (Summer 1990) (with Jeffrey A. Dubin and Louis L. Wilde).

"Tax Aspects of Leveraged Buyouts and Other Corporate Financial Restructurings," *Tax Notes*, Vol. 42, No. 6 (1989).

"Retirement Security and Tax Policies: A Reply," 137 *University of Pennsylvania Law Review* 1239 (1989).

"The Truth About Tax Reform," 40 *University of Florida Law Review* 617 (1988).

"The Troubled Marriage of Retirement Security and Tax Policies," 135 *University of Pennsylvania Law Review* 851 (1987).

"Are We a Nation of Tax Cheaters? New Econometric Evidence on Tax Compliance," 77 *American Economic Review* 240 (May 1987) (with Jeffrey A. Dubin and Louis L. Wilde).

"The Tax Compliance Game: Toward an Interactive Theory of Law Enforcement," 2 *Journal of Law, Economics and Organization* 1 (1986) (with J. Reinganum and L. Wilde).

"Introduction to the Edwin S. Cohen Symposium: An Overview of Business Taxation," 5 *Virginia Tax Review* 577 (1986).

"Reforming Business Taxation in Australia," 2 *Australia Tax Forum* 385 (1985).

"Retroactivity Revisited," 98 *Harvard Law Review* 1820 (1985).

"Tax Reform 1985: The Quest for a Fairer, More Efficient and Simpler Income Tax," 3 *Yale Law & Policy Review* 5 (1985) (with Barbara McDowell).

"The Economics of Tax Compliance: Fact and Fantasy," 38 *National Tax Journal* 355 (1985) (with Louis L. Wilde).

"To Praise the Estate Tax, Not to Bury It," 93 *Yale Law Journal* 259 (1983).

"The 1982 Minimum Tax Amendments as a First Step in the Transition to a 'Flat-Rate' Tax," 56 *Southern California Law Review* 527 (1983).

"Monrad Paulsen and the Idea of a University Law School," 67 *Virginia Law Review* 445 (1981); reprinted in part in *U.S.C. Cities* Spring-Summer 1981 at 3 (with Charles H.

Whitebread II).

"Implementing a Progressive Consumption Tax," 92 *Harvard Law Review* 1575 (1979).

"Dividend Relief Via Shareholder Credits: The Treatment of Tax Preferences," Vol. 7, *Tax Notes* 667 (December 11, 1979).

"Legal Transitions: The Case of Retroactivity in Income Tax Revision," 126 *University of Pennsylvania Law Review* 47 (1977); reprinted in part in "Retroactivity in Tax Revision; Efficiency and Fairness Considerations," 30 *National Tax Journal* 237 (1977).

"Assessing the Distributional Effects of Income Tax Revision: Some Lessons from Incidence Analysis," IV *Journal of Legal Studies* 351 (1975); reprinted in part in "Distributional Effects of Income Tax Revision: Reality May Differ From Appearance," *Tax Notes*, Vol. III, No. 48, p. 3 (1975).

"Transfer Tax Revision: Some Perspective," Vol. 4, *Tax Notes* No. 23, p. 13 (1976). (See also Panel Discussion before the Ways and Means Committee on Federal Estate and Gift Taxes, 94th Congress, 2d Session, at 1233-1309 (invited panelist) and Hearings before the Ways and Means Committee on General Tax Reform, 93d Congress, 1st Session, pt. 8 at 3363).

"Taxation of Unrealized Gains at Death -- An Evaluation of the Current Proposals," 59 *Virginia Law Review* 830 (1973).

"Tax Reform and the Crisis of Financing Higher Education," a Report of the Association of American Universities (1973) (co-author).

"Reflections on the Tax Legislative Process: Prelude to Reform," 58 *Virginia Law Review* 1389 (1972).

"The Truth in Negotiations Act: An Examination of Defective Pricing in Government Contracts," 54 *Virginia Law Review* 505 (1968).

***Newspaper and Magazine Articles:***

"Tax Policy's Bipartisan Roots," *Tax Foundation*, December 6, 2021. "Unemployment insurance is broken: How to fix it," *NY Daily News* (August 11, 2020). "Economic insecurity is a growing problem. The nation needs a jobs program," *Hartford Courant*, (August 1, 2020). "Medicare Expansion Needs to Start Young" (with Ian Shapiro), *medium.com*, (July 27, 2020). "Heading Off A Cliff," *The American Interest*, (October 25, 2017), "Trump Probably Avoided His Medicare Taxes Too" (with Fred T. Goldberg), op-ed, *New York Times*, (November 2, 2016), "Should the U.S. Adopt a Value-Added Tax?" *Wall Street Journal* (February 28, 2016); "Behind the European Raid on McDonald's," *Wall Street Journal* (December 4, 2015); "How Do We Fix America's Tax System?" *Yale Books Unbound* (April 11, 2015); "The Bipartisan 'Inversion' Evasion," *Wall Street Journal* (September 26, 2014); "Inverted Thinking on Corporate Taxes," *Wall Street Journal* (July 17, 2014); "Tax Advice for the Second Obama Administration," *Tax Notes* (February 24, 2013); "Toward a Simpler Tax System," *New York Times* (January 24, 2013); "The Affordable Care Act and the Taxing Power," *Tax Prof Blog* (June 28, 2012); "Tax Matters," 3 *Columbia Journal of Tax Law* 2 (June 2012); Fiscal cliff and US presidential election, Italian news magazine *Panorama* (November 6, 2012); "Death (and) Taxes," *American Interest* 8(2) (November/December 2012); "Mitt Romney's Financial Mysteries," *New York Times* (July 30, 2012); "The Affordable Care Act and the Taxing Power," *Tax Prof Blog* (June 28, 2012); "Should Carried Interest Be Taxed as Ordinary Income, Not as Capital Gains?" *Wall Street Journal* (May 14, 2012); "The Severability Doctrine," *New York Times* (March 22, 2012), co-authored with Abbe Gluck; "Energy Politics is Lose-Lose," *Wired* (December 27, 2011); "It's Time To Free 150 Million Americans From The IRS," *Forbes* (October 21, 2011); "How to Shrink the IRS and Grow the Economy," *American Interest* (December 2011); "The End of Energy," *World Financial Review* (September-October 2011); "Dollars and Sense of Energy Taxes," *Washington Post--Political Bookworm* (June 7,



2011); "Energy Déjà Vu: Obama Must Break with Failed U.S. Policies," *Yale Environment* 360 (April 25, 2011); "The High Cost of Oil," *Los Angeles Times* (March 7, 2011); "The Estate Tax Is Fair, and We Need the Revenue," *The Wall Street Journal* (September 20, 2010); "Balance the Budget—Here's How," *AARP Bulletin* (June 2010); "A Game to Remember," *Yale Daily News* (February 22, 2010); "Tax Reform," *LIX Bulletin of the American Academy of Arts and Sciences* 17-26 (2006) (with James Poterba); "Tax Reform. Time For a Plan C?:" in *The Economists' Voice* www.bepress.com/ev, December, 2005; "Why Repeal the Estate Tax?," *Los Angeles Times* (February 2001); "Perspectives on the State of the Union; Cushioning the Risks for the Old and the Young; Instead of Expanding Social Security and Medicare, We Must Take Responsibility for Poor Children," *Los Angeles Times* (January 27, 2000) (with Jerry L. Mashaw); "Let's Revamp the Tax Code--but How?" *Wall Street Journal* (April 15, 1998); "Many Happy Returns: The 'User-friendly' Future of the IRS," *Chicago Tribune* (April 15, 1998); "Make April 15 Just Another Day," *Los Angeles Times* (November 10, 1997); "Taxes: What the Children Said," *Washington Post* (November 9, 1997); "What Gingrich Owes Us," *New York Times*, (January 8, 1997), "Players and Payers," *New York Times*, (February, 1994) (with James Tobin), *New York Times*, (June, 1994); "A Misplaced Mandate," *Connecticut Law Tribune* (October, 1993), also "Health Plan Misplaces Insurance Burden," *Texas Lawyer* (October, 1993), also *Legal Times*, (October, 1993); "I Kept the Cookies," *Washington Post*, May, 1993 (also "Life with the Gift Unit," *Yale Law Report*, spring 1993 and "By the Time the Cookies Got Back from the Gift Unit, They Were Stale," *Hartford Courant*, March 1993); "The Confusion Around Health Care," *The San Francisco Recorder* (March, 1993), also published as "The Taxing Problem of Health-Care Reform," *Legal Times* (February 1993); "The Budget Battle Begins," *Hartford Courant*, (February 1993); "The Serious Business of Corporate Tax Revision," *Tax Times* (July 1987); "April 15, 1988," *Tax Times* (April 1987); "Too Little, Too Late," *Tax Times* (February 1987); "Tax and Spend; Spend and Spend," *Tax Times* (December 1986); "Of Tax Reform, Tax Compliance and Impossible Dreams," *Tax Times* (October 1986); "God Save This Honorable Court," *Tax Times* (September 1986); "Tax Reform: Conventional Wisdom's Repeal," *Tax Times* (July 1986). "Taxes, Etc.: The Games Lawyers Play," *Los Angeles Times* (June 22, 1982); "In Defense of the Income Tax: It Has Served America Well, but it Needs to be Made Fairer," *Los Angeles Times* (June 5, 1981); "Now's the Time to Simplify the Income Tax," *Los Angeles Times* (January 16, 1977); "Fundamental Tax Reform -- Congress Will Not Hear It," *Los Angeles Times* (April 16, 1976); "The Democrats' Tax Program," *The Wall Street Journal* (August 11, 1976).

## COURSES TAUGHT

Federal Income Taxation; Federal Tax Policy; International Tax Policy; Democracy and Distribution; Warren Burger's Supreme Court; Reconstruction from the Right; Government without Employees; Health Policy; Social Insurance; Retirement Income Policy; Federalism; International Taxation; Tax Compliance; Ethical Problems in Tax Practice; Workshop on Shelter for the Homeless; Constitutional Law and Economic Regulation; Constitutional Law and Taxation; State and Local Finance; Regulation of Tax-Exempt Organizations; Redistributive Aspects of Public and Private Law.

## SELECTED PROFESSIONAL ACTIVITIES

Lecturer and Participant at Numerous Universities and Conferences, including Annual and other meetings of American Bar Association, New York State Bar Association, Australian Legal Convention, American Economics Association, American Academy of Arts and Sciences, American Political Science Association, OECD, International Fiscal Association, Canadian Tax Foundation, Federal Bar Association, National Tax Association, American Enterprise Institute, Brookings Institution, Urban Institute, New America Foundation, American Taxation Association, Society for Public Choice, National Association of Business Economists, National Academy of Social Insurance, Southern Economics Association, National Bureau of Economic Research, American Society of CPAs, New York State Society of CPAs, Tax Executives Institute, Tax Council Policy Institute, and other Academic and Professional Organizations.

Invited Witness: “A Fair and Balanced Tax System for the Twenty-first Century” before the President’s Panel on Tax Reform.

Invited witness before U.S. Congress, House Committee on Ways and Means, and Senate Finance Committee. Subjects of testimony include Tax Reform and Consumption-Based Tax Systems, The Economic Efficiency of the U.S. Tax System; Alternative Minimum Tax; International Taxation; Tax Reform Alternatives; Flat Tax Proposals; Health Care Reform; Energy Tax Provisions; Desert Storm; Tax Exemptions for Non-Profit Hospitals; Federal Tax Amnesty; Estate Freezes; Environmental Tax Policies; Life Insurance Company Taxation; Leveraged Buyouts and Other Corporate Restructuring Transactions; Minimum Taxes; Capital Gains Taxes; Integration of the Corporate Income Tax; Carryover Basis Repeal; Estate and Gift Tax Reform.

Speaker, Tax Coalition Annual Issues Forum: “Are Consumption Taxes the Way Forward?” Washington DC.

Invited Participant: President Obama’s Fiscal Responsibility Summit, Washington, DC.

Co-Chair, National Academy of Social Insurance Panel: Uncharted Waters: Withdrawals from Individual Social Security Retirement Accounts.

### Named Lectures:

Frank & Rose Fogel Lecture, The 2017 Tax Cuts: How Polarized Politics Produced Precarious Policy, 2018

Ross Parsons Lecture, University of Sydney, 2015

Richard Crawford Pugh Lecture on Tax Law & Policy, University of San Diego, 2015

Arthur D. Storke Lecture, Columbia University Lamont-Doherty Earth Observatory, 2012

Lloyd Leva Plaine Distinguished Lecture, University of Miami Heckerling Estate Planning Institute, 2011

Sibley Lecture, University of Georgia, 2003

Griswold Lecture, American College of Tax Counsel, 2002

Tillinghast Lecture, New York University Law School, 2001

Thrower Lecture, Emory University School of Law, 1999

Woodworth Lecture, 1995, 2008

Dunwoody Lecture, University of Florida College of Law, 1988

Board of Directors, National Academy of Social Insurance

Board of Academic Advisors, International Tax Policy Forum

Member, Charter Revision Commission, Borough of Woodmont, Ct

Member, Council on the Economic Impact of Health Care Reform.

Consultant, Republican Senate Task Force on Health Reform, 1993.

Consultant, White House Task Force on Health Care Reform, Legal Review Group, 1993.

Member, Commissioner's Advisory Group, Internal Revenue Service, 1989.

American Law Institute, Member (also Member Tax Program Advisory Committee).

Counsel of Record for Amici, *PPL Corporation and Subsidiaries v. Commissioner of Internal Revenue*, United States Supreme Court, January 2013.

Counsel of Record, *Hernandez v. Commissioner & Graham v. Commissioner*, United States Supreme Court, Argued November 1988.

"Commencement Address" *Yale Law Report*, fall 1984, pages 10-11.

Chair, University of Southern California Tax Institute, 1980-1983.

United States Department of the Treasury, Consultant, Office of Tax Policy, 1977-1980.

Reporter, American Law Institute, Airlie House Conference on Tax Simplification, January 1978. Report published at Vol. 3 *ALI-ABA Course Materials Journal* 6 (October 1978).

Commission on Private Philanthropy and Public Needs, consultant, 1976 (paper relating to the tax rules governing lobbying by tax-exempt organizations), *Research Papers* (See Vol. 3 at 2945).

Member, American Economics Association; American Bar Association; American Law Institute; National Academy of Social Insurance.