

ALEX RASKOLNIKOV

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January 2024

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

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 Attorney, Tax Department, 1998-2004

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

Optimal Regulatory Enforcement, 25 *Am. L. & Econ. Rev.* (2024) (with Giuseppe Dari-Mattiacci)

Yes, Tax the Rich—And Also the Merely Affluent, *Boston Review*, March 2023

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)

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)

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

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, 2005-23 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

Equality, Legality, Equity: Law and Redistribution in Capitalist Democracies

Law for the Rich

Poor ESG (with Zohar Goshen and Assaf Hamdani)

Taxing the Ten Percent

Taxes and Touchdowns (invited lead symposium article)

PROFESSIONAL ACTIVITIES & SERVICE

Columbia Law School, Select Committees

Resources & Development, chair (2023-24); Intellectual Life, chair (2022-23); Lateral Appointments, chair (2019-21), member (2008-10); Rules, chair (2010-12); Dean Search, member (2013-14, 2023-24); Advisory, member (2007-08, 2011-16); Entry-level Appointments, member (2012-16).

Referee and Review Work

Austrian Science Fund, Czech Science Foundation, Israel Science Foundation
American Law and Economics Association, National Tax Association, University of Chicago Press
American Law and Economics Review, Canadian Tax Journal, Columbia Law Review, Harvard Law Review, International Review of Law and Economics, Journal of Legal Studies, Modern Law Review, National Tax Journal, Regulation and Governance, 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)