**DAVID M. SCHIZER**

**EXPERIENCE**

# Columbia Law School

*Dean Emeritus and Harvey R. Miller Professor of Law & Economics* 2014–present

Courses include Deals, Federal Income Taxation, Nonprofit Law, Taxation and Management, Corporate Tax, Professional Responsibility, Taxation of Financial Instruments, and Tax Policy; Co-Chair of Columbia University Task Force on Antisemitism (since 2023); Founder and Co-chair of Center on Israeli Legal Studies (since 2007); Founder and Co-Chair of Richard Paul Richman Center for Business, Law, and Public Policy (since 2012); Founder and Co-Chair of Charles E. Gerber Center for Transactional Studies (since 2001); Willis Reese Prize for Excellence in Teaching (2002).

*Dean and Lucy G. Moses Professor of Law*2004–2014

Youngest dean in school’s history (at 35 years old) and longest serving dean since 1971; supervised 400 employees and budget of $150 million; completed $300 million capital campaign with a $353 million total; more than doubled school’s fundraising; hired 43 professors, reducing student-faculty ratio to lowest level in school’s history; forged new partnership with Columbia Business School; launched new faculty housing program.

*Faculty Member* 1998–present

Wilbur H. Friedman Professor of Tax Law (2003–2004); Professor of Law (2002–2003); Associate Professor (1998–2001).

# American Jewish Joint Distribution Committee

*Executive Vice President & CEO* 2017–2019

Redesigned planning process of 108-year-old international humanitarian organization to allocate $370 million annual budget more strategically; lightened infrastructure; relied more on data and on other insights from business world; increased and diversified philanthropic support; and raised public profile.

**Yale Law School**

*Florence Rogatz* *Visiting Professor of Law* Spring 2016

**Harvard Law School**

*William K. Jacobs Visiting Professor of Law* Fall 2015

# Georgetown Law Center

*Martin D. Ginsburg Visiting Professor of Law* Spring 2015

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| **Jewish Theological Seminary** |  |  |  |
| *Honorary Doctorate of Laws*    **Davis, Polk & Wardwell** |  |  | Spring 2009 |
| *Associate (Tax Department)*    **Justice Ruth Bader Ginsburg, U.S. Supreme Court** |  |  | 1995–1998 |
| *Law Clerk* |  |  | 1994–1995 |
| **Judge Alex Kozinski, U.S. Court of Appeals, Ninth Circuit** | |
| *Law Clerk* | |  | 1993–1994 |

# EDUCATION

Yale Law School

J.D., 1993

*Yale Law Journal*, Executive Editor

Federalist Society, Vice President / Treasurer

Yale College

M.A., History, 1990. B.A., History, *summa cum laude*, 1990

Phi Beta Kappa

# SELECTED BOARD SERVICE

Feil Properties, Board of Directors (private real estate company) (2017 to 2022).

Seacor Holdings Inc., Board of Directors (member of audit and nominating committees of NYSE-traded shipping company) (2014–2021).

LegalZoom, Legal Advisory Council (2012–2022).

Q-Comm Corporation, Board of Directors (privately held cable company) (2007–2010).

Sapphire Industrials Corp., Board of Directors (a publicly traded blank-check acquisition company) (2007–2010).

# SELECTED VOLUNTEER ACTIVITIES

Ramaz School, Charter Trustee (2018–present); Board of Directors (2015–2017).

Federalist Society, Board of Visitors (since 2023)

Columbia Law Review, Board of Directors (2004–2014, 2015–2024).

92nd Street Y, Board of Directors (co-chair of governance committee and chair of interim law committee) (2014–2019).

Yale Hillel, Board of Directors (2018–2020).

New York State Bar Association Tax Section Executive Committee (1999–2019, 2023--present).

Tax Club (organization of New York tax practitioners who meet monthly to discuss tax research), Member (2000–2017); Emeritus Member (2018–present).

Tax Forum (organization of New York tax practitioners who meet monthly to discuss tax research), Member (2002–2017); Emeritus Member (2018–present).

Voices of America in Israel, President (nonprofit that arranges trips to Israel for leaders in U.S. news, media, and entertainment sectors) (2015–2016).

Philadelphia Media Networks, Board of Directors (parent company of *Philadelphia Inquirer*, *Philadelphia Daily News*, and *Philly.com*) (2015–2016).

Institute for Journalism in New Media, Board of Directors (nonprofit owner of

Philadelphia Media Networks; dedicated to preserving investigative journalism in

Philadelphia and to promoting innovative uses of technology in journalism) (2015–2016).

# SELECTED PUBLICATIONS

## Books

## [Saving the World in Six (Not So Easy) Steps: Bringing Out the Best in Nonprofits (Post Hill Press 2023)](https://www.amazon.com/How-Save-World-Easy-Steps/dp/B0C5YZXYKD)

[*Financial Instruments: Special Rules* (2005) Bloomberg BNA (Portfolio 186).](https://pro.bloombergtax.com/portfolios/financial-instruments-special-rules-portfolio-186/)

## Articles, Briefs, and Reports

# [*Wealth Taxes Under the Constitution: An Originalist Analysis*, Florida L. Rev. (forthcoming 2024) (with Steven Calabresi).](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4867878)

[*Red, White, and Blue--And Also Green: How Energy Policy Can Protect Both National Security and the Environment,* 96 S. Cal. L. Rev. 1157 (2024).](https://scholarship.law.columbia.edu/cgi/viewcontent.cgi?article=5470&context=faculty_scholarship)

*[Report # 1: Columbia University’s Rules on Demonstrations](https://president.columbia.edu/sites/default/files/content/Report_1_Columbia_University%E2%80%99s_Rules_on_Demonstrations_March_04_2024.pdf)* [(for the Columbia University Task Force on Antisemitism).](https://president.columbia.edu/sites/default/files/content/Report_1_Columbia_University%E2%80%99s_Rules_on_Demonstrations_March_04_2024.pdf)

[*Transaction-Specific Tax Reform in Three Steps: The Case of Constructive Ownership, 15* Colum. J. Tax 1 (2024) (with Thomas Brennan).](https://journals.library.columbia.edu/index.php/taxlaw/article/view/12357)

[*Brief for the American Tax Policy Institute as Amicus Curiae, U.S. v. Moore* (Oct. 2023)(co-authored with Lawrence Hill, Stephen Land, and Philip Wagman) (quoted in U.S. v. Moore, 219 L.Ed. 2d. 227, 296 (2024)).](https://scholarship.law.columbia.edu/faculty_scholarship/4177/)

*Report on the Transferability of Energy Tax Credits Under Section 6418,* N.Y. State Bar

Ass’n Tax Section Rep. #1475 (Mar. 28, 2023).

[*RBG: Nonprofit Entrepreneur,* Colum. L. Rev. 121 Colum. L. Rev. 633 (2021).](https://scholarship.law.columbia.edu/faculty_scholarship/2755/)

[*Enhancing Efficiency at Nonprofits With Analysis and Disclosure,* 11 Colum. J. Tax L. 76 (2020).](https://scholarship.law.columbia.edu/faculty_scholarship/2675/)

[*Charitable Subsidies and Nonprofit Governance: Comparing the Charitable Deduction with the Exemption for Endowment Income*, 71 Tax L. Rev. 201 (2019).](https://www.law.columbia.edu/sites/default/files/2021-04/Charitable_Subsidies_and_Nonpr.pdf)

[*Energy Subsidies: Worthy Goals, Competing Priorities, and Flawed Institutional Design,* 70 Tax L. Rev. 243 (2017).](https://scholarship.law.columbia.edu/faculty_scholarship/1011/)

[*Border Adjustments and the Conservation of Tax Planning*](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3001108)*,* 155 Tax Notes 1451 (2017).

[*Between Scylla and Charybdis: Taxing Corporations, Shareholders, or Both,* 117 Colum. L. Rev. 1849 (2016).](https://columbialawreview.org/content/between-scylla-and-charybdis-taxing-corporations-or-shareholders-or-both/)

[*Report on Regulations Under Section 871(m)*](https://nysba.org/NYSBA/Sections/Tax/Tax%20Section%20Reports/Tax%20Reports%202016/1340%20Report.pdf)*,* *N.Y. State Bar Association Tax Section Report #1340* (2016).

*[Remembering Harvey Goldschmid](https://columbialawreview.org/wp-content/uploads/2016/03/January-2016-10-In-Memoriam-Schizer.pdf)*[, 116 Colum. L. Rev. 11 (2016).](https://columbialawreview.org/wp-content/uploads/2016/03/January-2016-10-In-Memoriam-Schizer.pdf)

*Taxing Income From States That Sponsor Terrorism,* Tax Notes, Jan. 11, 2016, at 243 (based on testimony before Oversight Subcommittee of House Ways & Means Committee, Nov. 4, 2015).

*[Limiting Tax Expenditures](https://scholarship.law.columbia.edu/faculty_scholarship/1012/)*[, 68 Tax L. Rev. 275 (2015).](https://scholarship.law.columbia.edu/faculty_scholarship/1012/)

*[Tax and Governance: The Effect of Tax on Managerial Agency Costs,](https://scholarship.law.columbia.edu/faculty_scholarship/2301/)* [in Oxford Handbook on Corporate Law and Governance (2015).](https://scholarship.law.columbia.edu/faculty_scholarship/2301/)

[*The Shale Oil and Gas Revolution, Hydraulic Fracturing, and Water Contamination: A Regulatory Strategy,* 98 Minn. L. Rev. 145 (2013) (with Thomas Merrill), *reprinted* in Environmental Law and Policy Annual Review (2015).](https://scholarship.law.columbia.edu/faculty_scholarship/837/)

[*I Like to Pay Taxes: Taxpayer Support for Government Spending and the Efficiency of the Tax System*, 66 Tax L. Rev. 179 (2013) (with Yair Listokin).](https://scholarship.law.columbia.edu/faculty_scholarship/946/)

*[Fiscal Policy in an Era of Austerity](https://scholarship.law.columbia.edu/faculty_scholarship/1113/)*[, 35 Harv. J. Law & Pub. Policy 453 (2012).](https://scholarship.law.columbia.edu/faculty_scholarship/1113/)

[*Subsidizing the Press*, 3 J. Legal. Anal. 1 (2011).](https://watermark.silverchair.com/3-1-1.pdf?token=AQECAHi208BE49Ooan9kkhW_Ercy7Dm3ZL_9Cf3qfKAc485ysgAAA3IwggNuBgkqhkiG9w0BBwagggNfMIIDWwIBADCCA1QGCSqGSIb3DQEHATAeBglghkgBZQMEAS4wEQQMBWfB07eJiNa11mcnAgEQgIIDJccoICFCgbQyrXjXUfMtcYWOkrE3bHoyjh8pjthCw8_3ajxUXPKAhy4X3a9eEpi263HYiRHBHZtAwXjcF2rRl6sCJ38-pmDjYna1sNwquCZ2EJkT9Lv3Rwo89W2St55b_eY7PWOys_9VXa0b04dMx5P6ZLydfBNqoRFu3nD7WInY4bK6YLarfD7shzFWBakagnOVk0JBirt65fzbGk4Bp1oBFuo9mkDJzGjTGPL_r_pf7hfwFMvelvX3tChmEud7nhOIi6vqGMM-hTycjl8L9GiKjKKPuinvbF9G9JcS4Pi3-jd_0_Mkba8SOkYHAS9vbEli1m7bJPn9zJFoJY935pTdMDkfwD4bm1BAP0IqN1aD8My-ci1BJLsMuOn3bDRnIhlZcx-Cj6hmDj0jepkYh--N42c_Rkw_BWY6eOzEce7eoD80Whk3EOIrGPipk1m1rF-Krg2lSgD6h4brQsMSsuPT0ghRu8UWJ6jCru2e8gopd5qbeIpVybbWJFGwtNVhoVSg4sVyMdJyQJTqCn89rEygEFH1T2nWgBbFZKro64mfJ8-SY-kmYpHYwGnKA3NBdYO4TEu71s86QaCvl-wXHHPBT55HZ05kGs-doG3ui7hhayjA3iBXMtBEP7WxTfS7awFcBBFuT8PyL0rCknI2wwFLKc195gOcYk_Q1NuDqKBLuZF_UCW9B5IC229P-AlZSaVCD3AwszF9QUVvF_78fX0gXGMezRRbnMiXFk2RfP5iCQVxHpjdu165rvRmxD9ccZQ8QggiNqO0qghIbd82824Y1gv_P5hpCOklCKYLiglZcOaX2dNcwvxPQaNMJ_QHmqXgfqZhlNGya0N4aIdIPfo3QQC2HhpJF77TF9K2grRJtnaaVQsq54Zn1AP5fdG80LApplUGjfpVIJysGcEzDmxmWEg-rw7Q5eLwMQhwcvf03oBvV8kq10N8ah29llRrOAsxR9vER41OSTlKHVJpIK6wzZwSAJGNRS3VensjRYZtm2ynZDcWF6LnUhv6F_GeV5R8gvsqN_M87rSqIOJfqmyodWtd2arVtYTAuAaEnbbGpGsOrC4)

[*A Proposed Petroleum Fuel Price Stabilization Plan,* 27 Yale J. Reg. 1 (2010) (with Thomas Merrill).](https://scholarship.law.columbia.edu/faculty_scholarship/3156/)

*The Petroleum-Tax Giveback*, 128 Commentary, 29 (October 2009) (with Thomas Merrill).

*[Subsidizing Charitable Contributions: Incentives, Information, and the Private Pursuit of Public Goals](https://scholarship.law.columbia.edu/faculty_scholarship/1013/)*[, 62 Tax L. Rev. 221 (2009).](https://scholarship.law.columbia.edu/faculty_scholarship/1013/)

[*Enlisting the Tax Bar*, 59 Tax L. Rev. 331 (2006).](https://scholarship.law.columbia.edu/faculty_scholarship/1015/)

[*Balance in the Taxation of Derivative Securities: An Agenda for Reform*, 104 Colum. L. Rev. 1886 (2004).](https://scholarship.law.columbia.edu/faculty_scholarship/182/)

*[Scrubbing the Wash Sale Rules](https://scholarship.law.columbia.edu/faculty_scholarship/2480/)*[, 82 Taxes 67 (March 2004).](https://scholarship.law.columbia.edu/faculty_scholarship/2480/)

[*Market Bubbles and Wasteful Avoidance: Tax and Regulatory Constraints on Short Sales,* 57 Tax Law Review 233 (2004) (with Martin Shubik and Michael Powers).](https://scholarship.law.columbia.edu/faculty_scholarship/945/)

[*Frictions and Tax-Motivated Hedging: An Empirical Exploration of Publicly-Traded Exchangeable Securities*, 56 Nat’l. Tax J. 167 (2003) (with William Gentry).](https://scholarship.law.columbia.edu/faculty_scholarship/2487/)

[*Understanding Venture Capital Structure: A Tax Explanation for Convertible Preferred Securities*, 116 Harv. L. Rev. 874 (2003) (with Ronald Gilson) (selected by the Corporate Practice Commentator as one of the ten best corporate and securities articles of 2003).](https://scholarship.law.columbia.edu/faculty_scholarship/902/)

[*Reducing the Tax Cost of Indexed Options*, 96 Tax Notes 1375 (September 2, 2002).](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=320277)

[*Frictions as a Constraint on Tax Planning,* 101 Colum. L. Rev.1312 (2001), reprinted in 53 The Monthly Digest of Tax Articles 21 & 15 (Oct. & Nov. 2002).](https://scholarship.law.columbia.edu/faculty_scholarship/181/)

[*Report on the Taxation of Straight and Contingent Convertible Debt,* N.Y. State Bar](https://nysba.org/NYSBA/Sections/Tax/Tax%20Section%20Reports/Tax%20Reports%202002/1022%20Report.pdf)

Ass’n Tax Section Rep. #1022 (Nov. 2002), reprinted in TNT, 226-19 (Nov. 22, 2002).

[*Tax-Advantaged Hedge Fund Returns,* 3 *J.* Tax’n. Fin. Products 19 (Spring 2002).](https://heinonline.org/HOL/LandingPage?handle=hein.journals/jrlfin3&div=18&id=&page=)

*[Constructive Sales: When Frictions are Weak](https://scholarship.law.columbia.edu/cgi/viewcontent.cgi?article=1184&context=faculty_scholarship)*[, 15 Taxation of Financial Institutions 68 (March/April 2002).](https://scholarship.law.columbia.edu/cgi/viewcontent.cgi?article=1184&context=faculty_scholarship)

[*Tax Constraints on Indexed Options*, 149 U. Pa. L. Rev. 1941 (2001), reprinted in 18 J. Tax’n Inv. 348 (2001).](https://scholarship.law.columbia.edu/cgi/viewcontent.cgi?article=3485&context=faculty_scholarship)

[*Sticks and Snakes: Derivatives and Curtailing Aggressive Tax Planning*, 73 S. Cal. L. Rev. 1339 (2000), reprinted in 51 The Monthly Digest of Tax Articles 7 (April 2001).](https://scholarship.law.columbia.edu/faculty_scholarship/1016/)

[*Timing and Character Rules for Prepaid Forwards and Options: A Report of the New York State Bar Association Tax Section*, Tax Report #990 (March 2001), reprinted in 91 Tax Notes 815 (April 30, 2001).](https://nysba.org/NYSBA/Sections/Tax/Tax%20Section%20Reports/Tax%20Reports%202001/990%20Report.pdf)

[*Executives and Hedging: The Fragile Legal Foundation of Incentive Compatibility*, 100 Colum. L. Rev. 440 (2000) (selected by the Corporate Practice Commentator as one of the ten best corporate and securities articles of 2000).](https://scholarship.law.columbia.edu/cgi/viewcontent.cgi?article=1183&context=faculty_scholarship)

*Debt Exchangeable for Common Stock: Electivity and the Tax Treatment of Issuers and Holders*, 1 Derivatives Report 7 (March 2000).

*Comments on Constructive Ownership and H.R. 1703: A Report of the New York State Bar Association Tax Section*, published in Tax Notes Today 135-33 (July 15, 1999).

*Hedging Under Section 1259*, 80 Tax Notes 345 (July 20, 1998)

[*Realization as Subsidy*, 73 N.Y.U. L. Rev. 1549 (1998).](https://www.nyulawreview.org/wp-content/uploads/2018/08/NYULawReview-73-5-Schizer.pdf)

*Comments on H.R. 846 (“Short Against the Box” Legislation): A Report of the New York State Bar Association Tax Section*, published in 97 Tax Notes 103-11 (with Samuel Dimon).