

## Michael Love

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Personal: <https://www.michaelblove.com>

### ACADEMIC APPOINTMENTS

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**Columbia Law School**, *New York, NY*

Associate Professor of Law, 2023 - Present

### EDUCATION

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**U.C. Berkeley**, *Berkeley, CA*

Ph.D. in Economics, 2023

Advisors: Alan Auerbach (Chair), Aaron Edlin, Emmanuel Saez

**Yale Law School**, *New Haven, CT*

J.D., 2012

**Harvard College**, *Cambridge, MA*

A.B. in Economics, magna cum laude, 2008

Advisors: Lawrence Katz, Claudia Goldin

### PROFESSIONAL EXPERIENCE

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**Joint Committee on Taxation**, *Washington, DC*

Economic Research Analyst – 2021-2023

Consultant – 2023-Present

**Wachtell, Lipton, Rosen & Katz**, *New York, NY*

Associate – 2013-2017

**U.S. Treasury, Office of International Finance**, *Washington, D.C.*

Heyman Fellow – 2012-2013

**White House, Council of Economic Advisors**, *Washington, D.C.*

Research Assistant, Labor & Macroeconomics – 2008-2009

**Office of Governor Tim Kaine**, *Richmond, VA*

Policy Fellow – 2008

**World Bank**, *Praetoria, South Africa*

Short-Term Consultant – 2006, 2007

## PUBLICATIONS

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**Who Benefits from Partnership Flexibility?**, JOURNAL OF PUBLIC ECONOMICS (2025).

**Tax Avoidance Through Corporate Accounting: Insights for Corporate Tax Bases**, *with Jacob Mortenson and Eric Heiser*, JOURNAL OF PUBLIC ECONOMICS (2025).

**Where in the World Does Partnership Income Go? Evidence of a Growing Use of Tax Havens**, NATIONAL TAX JOURNAL (*forthcoming*).

**The Paycheck Protection Program: Progressivity and Tax Effects**, *with David Splinter, Eric Heiser, and Jacob Mortenson*, NATIONAL TAX JOURNAL (*forthcoming*).

## WORKING PAPERS

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**Equity Financing, Dividend Taxes and Corporate “Non-Capital” Investment**

*Best Paper Award, Oxford Centre for Business Taxation 2020 Doctoral Conference*

**Needed in Empirical Social Science: Numbers**, *with Aaron Edlin*

## WORKS IN PROGRESS

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**Taxing Complexity**

**How to Tax Business? Economic Rents, Legibility, and the Corporate–Pass-Through Divide**, *with Edward Fox and Zach Liscow*

**How Much Wealth is Held in U.S. Trusts?**, *with Jacob Mortenson, Connor Dowd, Tim Dowd, and Eric Heiser*

## PRESENTATIONS

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**2025-2026:** Harvard Law School (scheduled), University of San Diego (scheduled), Duke University (scheduled), Chicago Law School, NTA Annual Conference, Boston College Law School, University of Missouri School of Law

**2024-2025:** Georgetown Law School, UC Berkeley School of Law, NTA Annual Conference, Cornell Law School

**2023-2024:** Yale Law School, NTA Annual Conference, NBER Public Economics Annual Meeting, CELS Annual Conference, US Treasury Department

**During Graduate School:** Harvard Law School (2022), UC Irvine Law School (2022), ALEA Annual Conference (2022), UC Berkeley LEAP Center (2021, 2022), US Treasury Department (2022), NBER Business Taxation Conference (2021), NTA Annual Conference (2021, 2022), UC Berkeley Dept. of Econ. Public Seminar (2021) UC Berkeley Haas School of Business, Finance Lunch (2021), Oxford University, Centre for Business Taxation, Doctoral Conference (2020)

## GRANTS & HONORS

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NTA Dissertation Award Honorable Mention, 2023  
Award for Best Dissertation in Public Finance, U.C. Berkeley, 2022  
Outstanding Graduate Student Instructor Award, U.C. Berkeley 2020  
Robert D. Burch Center for Tax Policy and Public Finance Fellowship, 2017-18 & 2020-21  
Law, Economics, and Politics Center Fellowship, U.C. Berkeley, 2020 & 2021  
Heyman Fellowship, Yale Law School, 2012-13  
Phi Beta Kappa, 2008  
Harvard College Scholarship, 2006-08  
Alex G. Booth Fellowship for Thesis Research, 2007  
Elizabeth C. Agassiz Scholarship for Summer Research, 2006  
John Harvard Scholarship, 2005-06

## OTHER PUBLICATIONS (NON-ACADEMIC)

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A Perfect Storm for Corporate Inversions: Causes and Responses, 43 Tax Mgmt. Int'l J. 671 (2014), *with Deborah L. Paul.*

## TEACHING

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Partnership Taxation  
Federal Income Taxation  
Tax Policy Colloquium  
Tax as American Economic Policy

## BAR ADMISSIONS

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New York, 2014  
Virginia, 2012