

Michael Love

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ACADEMIC APPOINTMENTS

Columbia Law School, New York, NY

Associate Professor of Law, 2023 - Present

EDUCATION

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

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

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

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

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

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

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)

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

TEACHING

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

BAR ADMISSIONS

New York, 2014
Virginia, 2012