

CURRICULUM VITAE

THOMAS J. BRENNAN

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EMPLOYMENT

- 2015–Present Harvard Law School, Cambridge, Massachusetts
Stanley S. Surrey Professor of Law (2015–Present)
Director, Fund for Tax and Fiscal Policy Research (2024–Present)
- 2008–2015 Northwestern University School of Law, Chicago, Illinois
Professor of Law (2012–2015)
Associate Professor of Law (2011–2012)
Assistant Professor of Law (2008–2011)
Northwestern University Kellogg School of Management, Evanston, Illinois
Professor of Finance, by courtesy (2012–2015)
Associate Professor of Finance, by courtesy (2011–2012)
Assistant Professor of Finance, by courtesy (2010–2011)
- 2007–2008 Drexel University Earle Mack School of Law, Philadelphia, Pennsylvania
Assistant Professor of Law
Drexel University LeBow College of Business, Philadelphia, Pennsylvania
Assistant Professor, by courtesy
- 2005–2007 Massachusetts Institute of Technology Sloan School, Cambridge, Massachusetts
Visiting Scholar, Laboratory for Financial Engineering
Boston University School of Management, Boston, Massachusetts
Lecturer, Finance and Economics Department
- 2003–2005 Goldman, Sachs & Co., New York, New York
Strategist, Capital Markets Strategies Group
- 2001–2003 Cravath, Swaine & Moore, LLP, New York, New York
Associate, Tax Department
- Summer 2000 Cravath, Swaine & Moore, LLP, New York, New York
Summer Associate, Tax Department
- Summer 1999 Squadron, Ellenoff, Plesent & Sheinfeld, New York, New York
Summer Associate, Corporate and Litigation Practices

VISITING POSITIONS

- Spring 2014 Columbia Law School, New York, New York
Justin W. D'Atri Visiting Professor of Law, Business and Society

EDUCATION

- 1998–2001 Harvard Law School, Cambridge, Massachusetts
J.D., June 2001, *cum laude*
- 1994–1998 Harvard University, Cambridge, Massachusetts
Ph.D. in Mathematics, June 1998
Thesis: *Variation of Capacity for Convex Domains in Euclidean Space*
A.M. in Mathematics, June 1995
- 1991–1994 Princeton University, Princeton, New Jersey
A.B. in Mathematics, *summa cum laude*, June 1994
Thesis: *Distribution of Values of Diagonal Quadratic Forms at Integer Points*

HONORS AND AWARDS

- George B. Covington Prize (Princeton's Senior Prize in Mathematics)
- Phi Beta Kappa
- National Science Foundation Graduate Research Fellowship (nationally competitive graduate fellowship)
- National Defense Science and Engineering Graduate Research Fellowship (similarly competitive graduate fellowship, awarded by the Department of Defense)

TEACHING AWARDS

- Student Bar Association Faculty Appreciation Award, Northwestern University School of Law (2012–2013 academic year)
- Robert Childres Memorial Award for Teaching Excellence, Northwestern University School of Law (2010–2011 academic year)
- Faculty Impact Award, Northwestern University Kellogg School of Management (March 2011)
- Outstanding First-Year Course Professor Award, Northwestern University School of Law (2008–2009 and 2009–2010 academic years)
- Certificate of Appreciation, Boston University School of Management, based on student recognition (May 2007)
- Certificates of Distinction in Teaching, based on student evaluations, for Mathematics 1b at Harvard University (March 1998 and October 2000)

BOOKS

- Federal Corporate Taxation*, 9th edition (Foundation Press, 2026) (with Howard E. Abrams and Don A. Leatherman)
- Federal Income Taxation of Corporations and Partnerships*, 7th edition (Aspen Publishers, 2025) (with Howard E. Abrams and Don A. Leatherman) (with accompanying Teacher's Manual)

BOOK CHAPTERS

- Portfolio Theory*, (with Andrew W. Lo and Tri-Dung Nguyen), in *The Princeton Companion to Applied Mathematics* (Princeton University Press 2015)

ARTICLES

- The Government's Gift to Givers: Donating Appreciated Stock*, Florida Tax Review (forthcoming, 2026) (with David M. Schizer)
- "Big Picture" Investing at Nonprofits: Accounting for Future Expenses and Donations*, 33(2) George Mason Law Review (forthcoming, 2026) (with David M. Schizer)
code: <https://github.com/tbreenn314/BigPictureInvestingAtNonprofits>
- Transaction-Specific Tax Reform in Three Steps: The Case of Constructive Ownership*, 15(1) Columbia Journal of Tax Law 1–75 (January 2024) (with David M. Schizer)
code: <https://github.com/tbreenn314/TransactionSpecificTaxReform>
- Variety Is the Spice of Life: Irrational Behavior as Adaptation to Stochastic Environments*, 8(3) Quarterly Journal of Finance 1–39 (September 2018) (with Andrew W. Lo and Ruixun Zhang)
- Taxation of Corporations and Shareholders: A Discussion of Dean Schizer's Recent Proposal*, 117 Columbia Law Review Online 90–105 (April 6, 2017)
- Realization and Lock-In When Interest Rates Are Low*, 152(8) Tax Notes 1151–1155 (August 22, 2016) (with Alvin C. Warren, Jr.)
- Reply to "(Im)Possible Frontiers: A Comment,"* 4(1) Critical Finance Review 151–171 (June 2015) (with Andrew W. Lo)
- The Problematic Delta Test for Dividend Equivalents*, 146(4) Tax Notes 525–532 (January 26, 2015) (with Robert L. McDonald)
- Dynamic Loss Probabilities and Implications for Financial Regulation*, 31 Yale Journal on Regulation 667–694 (Winter Special Issue 2014) (with Andrew W. Lo)
- The Origin of Risk Aversion*, 111(50) PNAS 17777–17782 (December 16, 2014) (with Ruixun Zhang and Andrew W. Lo)
- Law and Finance: The Case of Constructive Sales*, 5 Annual Review of Financial Economics 259–276 (November 2013)
- An Evolutionary Model of Bounded Rationality and Intelligence*, 7 PLoS ONE e50310 (November 2012) (with Andrew W. Lo)
- Do Labyrinthine Legal Limits on Leverage Lessen the Likelihood of Losses?: An Analytical Framework*, 90 Texas Law Review 1775–1810 (June 2012) (with Andrew W. Lo)
- The Origin of Behavior*, 1 Quarterly Journal of Finance 55–108 (March 2011) (with Andrew W. Lo)
- Impossible Frontiers*, 56 Management Science 905–923 (June 2010) (with Andrew W. Lo)
- What Happens After a Holiday?: Long-Term Effects of the Repatriation Provision of the AJCA*, 5 Northwestern Journal of Law and Social Policy 1–18 (April 2010)
- The Political Economy of Judging*, 93 Minnesota Law Review 1503–1534 (May 2009) (Symposium) (with Lee Epstein and Nancy Staudt)
- Economic Trends and Judicial Outcomes: A Macrotheory of the Court*, 58 Duke Law Journal 1191–1230 (April 2009) (Symposium) (with Lee Epstein and Nancy Staudt)
- Measuring the Tax Subsidy in Private Equity and Hedge Fund Compensation*, 60 Hastings Law Journal 27–59 (November 2008) (with Karl S. Okamoto)

ARTICLES IN PROGRESS AND WORKING PAPERS

Reflective Taxation of Capital Gains (with Robert L. McDonald) (previously titled *Pro-
tean Capital Income Taxes*)

Spreading a Single Layer of Tax Over Time (with Daniel I. Halperin) (previously titled
Return-to-Basis Taxation)

Synthetic Buybacks (with Claire Lazar)

Tax Isolation (previously titled *The Tax Portfolio*)

Distributed Deferral (with Daniel I. Halperin)

Transforming the Character of Interest Income (with Robin Morgan)

Debt and Equity Taxation: A Combined Economic and Legal Perspective (with Robert
L. McDonald)

Where the Money Really Went: A New Understanding of the AJCA Tax Holiday

The Price of a Tax

Smooth Retirement Accounts

Deconstructing the Taxation of Packaged Financial Strategies (with Robert L. McDonald)

Perils of Partial Mark-to-Market Taxation

Taxing Departures from the Brownian Bridge

Market and Cash-Flow Response to Repatriation

PRESENTATIONS AT HARVARD LAW SCHOOL

Faculty Workshop, October 23, 2025, presented: “Spreading a Single Layer of Tax Over
Time”

Faculty Workshop, October 26, 2023, presented: “Reflective Capital Income Taxation”

Faculty Workshop, April 29, 2021, presented: “Tax Isolation”

Faculty Workshop, November 8, 2018, presented: “Distributed Deferral”

Faculty Summer Workshop, August 2, 2017, presented: “Uncertainty and Mark-to-Market
Taxation”

Stanley S. Surrey Professorship of Law Chair Talk, April 2017, presented: “Focus and
Perspective in Taxation”

Faculty Workshop, March 2014, presented: “Where the Money Really Went: A New Un-
derstanding of the AJCA Tax Holiday”

Seminar on Current Research in Taxation, August 2013, presented: “Smooth Retirement
Accounts”

Seminar on Current Issues in Tax Law, Policy, and Practice, March 2013, presented: “The
Importance of Being (In)visible: Where Most of the Repatriation Dollars Went”

EXTERNAL INVITED WORKSHOP PRESENTATIONS

University of Toronto, James Hausman Tax Law and Policy Workshop, February 12, 2026, presented: “The Government’s Gift to Givers”

Tax Club of New York, January 26, 2026, presented (with David M. Schizer): “The Government’s Gift to Givers”

Blue Sky Talk, Columbia Law School, November 13, 2023, presented: “Transaction-Specific Tax Reform in Three Steps: The Case of Constructive Ownership”

Columbia Law School, Davis Polk & Wardwell Tax Policy Colloquium, March 28, 2023, presented: “Protean Capital Income Taxes”

University of Virginia School of Law 2022 Autumn Invitational Tax Conference, September 30, 2022, presented: “Stock Taxation”

Boston College Law School Tax Policy Workshop, November 12, 2021, presented: “The Tax Portfolio”

University of Toronto, James Hausman Tax Law and Policy Workshop, January 9, 2019, presented: “Distributed Deferral”

Boston Tax Forum, January 7, 2019, presented: “Distributed Deferral”

Boston College Law School, Boston College-Tulane Tax Roundtable, March 23, 2018, presented: “Debt and Equity Taxation: A Combined Economic and Legal Perspective”

Indiana University Maurer School of Law, Tax Policy Colloquium, January 18, 2018, presented: “Debt and Equity Taxation: A Combined Economic and Legal Perspective”

Columbia Law School Tax Policy Workshop, May 2016, presented: “Timing Taxation”

University of Virginia School of Law, Law and Economics Colloquium, February 2015, presented: “The Problematic Delta Test for Dividend Equivalents”

Drexel University Thomas R. Kline School of Law Faculty Colloquia Series, February 2015, presented: “The Problematic Delta Test for Dividend Equivalents”

Columbia Law School Tax Policy Workshop, June 2014, presented: “Smooth Retirement Accounts”

Columbia Law School Faculty Workshop, April 2014, presented: “Where the Money Really Went: A New Understanding of the AJCA Tax Holiday”

Boston College Law School Tax Policy Workshop, March 2014, presented: “Smooth Retirement Accounts”

New York University Tax Policy Colloquium, February 2014, presented: “Smooth Retirement Accounts”

Cornell Law School Faculty Workshop, January 2014, presented: “Where the Money Really Went: A New Understanding of the AJCA Tax Holiday”

International Tax Policy Forum, May 2013, presented: “The Importance of Being (In)visible: Where Most of the Repatriation Dollars Went”

Transactional Studies Program Tax Workshop at Columbia Law School, June 2011, presented: “Deconstructing the Taxation of Packaged Financial Strategies”

Faculty Research Workshop, Georgetown University Law Center, November 2010, presented: “Redesigning Retirement Account Taxation”

Law, Economics and Organizations Workshop, Yale Law School, February 2010, presented: “Certainty and Uncertainty in the Taxation of Risky Returns”

PROMYS 20th Reunion, July 2009, presented: “The Financial System Works: Prove or Disprove and Salvage If Possible”

New York University Tax Policy Colloquium, April 2009, presented: “Certainty and Uncertainty in the Taxation of Risky Returns”

Duke Law Journal Conference on Measuring Judges and Justice, February 2009, presented: “Economic Trends and Judicial Outcomes: A Macro-Theory Approach”

Minnesota Law Review Symposium, October 2008, presented: “Does the Court Cycle?”

Finance Faculty Workshop, Massachusetts Institute of Technology Sloan School of Management, November 2007, presented: “Impossible Frontiers”

Faculty Colloquium, Drexel University Earle Mack School of Law, September 2007, presented: “Impossible Frontiers”

Mathematics Department Seminar, Columbia University, April 2003, presented: “Variation of Capacity for Convex Domains in Euclidean Space”

Theory Group Workshop, Microsoft Research, July 2001, presented: “Fourier Transforms of Projective Transformations”

INVITED CONFERENCE PRESENTATIONS

American Law and Economics Association 36th Annual Meeting, University of Chicago, May 15–16, 2026, will present: “The Government’s Gift to Givers: Donating Appreciated Stock”

National Tax Association 118th Annual Conference, November 7, 2025, presented: “Synthetic Buybacks”

National Tax Association 118th Annual Conference, November 6, 2025, presented: “Return-to-Basis Taxation *or* Spreading a Single Layer of Tax Over Time”

American Law and Economics Association 35th Annual Meeting, New York University, May 17, 2025, presented: “The Structure of Accrual Taxation”

National Tax Association 117th Annual Conference, November 16, 2024, presented: “Apparent Defects in Mark-to-Market Taxation *or* The Structure of Accrual Taxation”

National Tax Association 116th Annual Conference, November 2, 2023, presented: “Stock Taxation”

National Tax Association 116th Annual Conference, November 2, 2023, presented: “Transaction-Specific Tax Reform in Three Steps: The Case of Constructive Ownership”

American Law and Economics Association 33rd Annual Meeting, Boston University, June 10, 2023, presented: “Transaction-Specific Tax Reform in Three Steps: The Case of Constructive Ownership”

American Law and Economics Association 32nd Annual Meeting, Columbia University, August 5, 2022, presented: “Stock Taxation”

National Tax Association 112th Annual Conference, November 22, 2019, presented: “Distributed Wealth Taxation (An Application of Distributed Deferral)”

American Law and Economics Association 29th Annual Meeting, New York University, May 17, 2019, presented: “Distributed Deferral”

American Law and Economics Association 28th Annual Meeting, Boston University, May 11, 2018, presented: “Debt and Equity Taxation: A Combined Economic and Legal Perspective”

- National Tax Association 110th Annual Conference, November 11, 2017, presented: “Income Taxation and Stochastic Interest Rates”
- American Law and Economics Association 27th Annual Meeting, Yale University, May 12, 2017, presented: “Income Taxation and Stochastic Interest Rates”
- American Law and Economics Association 26th Annual Meeting, Harvard University, May 21, 2016, presented: “The Undoing of Taxes?: The Price of Tax Mismatches”
- Conference on Empirical Legal Studies, University of Pennsylvania Law School, October 2013, presented: “Where the Money Really Went: A New Understanding of the AJCA Tax Holiday”
- Midwest Law and Economics Association Annual Meeting, October 2013, presented: “Perils of Partial Mark-to-Market Taxation”
- American Law and Economics Association 23rd Annual Meeting, Vanderbilt University, May 2013, presented: “Reinvestment Behavior of Large Repatriating Firms”
- Midwest Law and Economics Association Annual Meeting, October 2012, presented: “Reinvestment Behavior of Large Repatriating Firms”
- Conference on Empirical Legal Studies, Northwestern University School of Law, November 2011, presented poster entitled: “Deconstructing the Taxation of Packaged Financial Strategies”
- American Law and Economics Association 21st Annual Meeting, Columbia Law School, May 2011, presented: “Deconstructing the Taxation of Packaged Financial Strategies”
- National Tax Association 103rd Annual Conference, November 2010, presented: “Deconstructing the Taxation of Packaged Financial Strategies”
- Conference on Empirical Legal Studies, Yale Law School, November 2010, presented poster entitled: “Quantifying the Subsidies Hidden in the Cash-Flow Taxation of Fixed Bonds and Interest Rate Swaps”
- Junior Tax Scholars’ Workshop, Notre Dame Law School, June 2010, presented: “The Regressive Tax on Risk-Taking”
- American Law and Economics Association 20th Annual Meeting, Princeton University, May 2010, presented: “Certainty and Uncertainty in the Taxation of Risky Returns”
- Association of American Law Schools, Section on Taxation, January 2010, presented: “What Happens After a Holiday? Consequences of the AJCA Repatriations”
- National Tax Association 102nd Annual Conference, November 2009, presented: “Certainty and Uncertainty in the Taxation of Risky Returns”
- Midwest Law and Economics Association Annual Meeting, October 2009, presented: “Tax Consequences of a Non-Flat Yield Curve for Debt Instruments and Interest Rate Swaps”
- Junior Tax Scholars’ Workshop, Brooklyn Law School, June 2009, presented: “Swapping Stories of Interest”
- Conference on Empirical Legal Studies, Cornell University Law School, October 2008, presented poster entitled: “Market and Cash-Flow Response to Repatriation”
- Midwest Law and Economics Association Annual Meeting, October 2008, presented: “When Does a Summation Index Add Up?”
- Junior Tax Scholars’ Workshop, New York University, June 2008, presented: “Market and Cash-Flow Response to Repatriation”

INVITED DISCUSSIONS OF WORK OF OTHERS

National Tax Association 118th Annual Conference, November 2025, discussant for “Efficiency Considerations in the Taxation of Compensatory Interest” by David Hasen

National Tax Association 118th Annual Conference, November 2025, discussant for “The Origins of the Corporate Income Tax: An Event Study Approach” by Dhammika Dharmapala

National Tax Association 117th Annual Conference, November 2024, discussant for “The Supreme Court, Stock Dividends, and the 1929 Stock Market Crash” by John Brooks

National Tax Association 117th Annual Conference, November 2024, discussant for “Income Taxation and the Regulation of Supreme Court Justices’ Conduct” by Omri Marian

Columbia Law School Tax Policy Workshop, May 2024, discussant for “Wealth Taxes Under the Constitution: An Originalist Analysis” by David M. Schizer and Steven G. Calabresi

National Tax Association 116th Annual Conference, November 2, 2023, discussant for “Four Principles of Optimal Tax System Design” by Ted Seto

Columbia Law School Tax Policy Workshop, June 2023, discussant for “Against Anti-Tax Exceptionalism” by David A. Weisbach

Columbia Law School Tax Policy Workshop, May 2019, discussant for “Narratives vs. Facts in Distributional Debates” by Alex Raskolnikov

Columbia Law School Tax Policy Workshop, May 2018, discussant for “Capitalists in the Twenty-First Century” by Matthew Smith, Danny Yagan, Owen Zidar, and Eric Zwick

National Tax Association 108th Annual Conference, November 2015, discussant for “Stealth Fiscal Policy via the Income Tax Code” by Yair Listokin

Columbia Law School Tax Policy Workshop, June 2013, discussant for “Reflections on Some Small, Medium and Large Design Issues with Income Source Rules in International Taxation” by Mitchell Kane

Fifteenth Annual UNC Tax Symposium, University of North Carolina, Kenan-Flagler Business School, January 2012, discussant for “Importing Corruption Culture from Overseas: Evidence from Corporate Tax Evasion in the United States” by Jason DeBacker, Bradley T. Heim, and Anh Tran

Conference on Empirical Legal Studies, Yale Law School, November 2010, discussant for “Earnings Shock and Tax-Motivated Income-Shifting: Evidence from European Multinationals” by Dhammika Dharmapala and Nadine Riedel

National Tax Association 102nd Annual Conference, November 2009, discussant for “Investor Taxation in Open Economies” by Mihir Desai and Dhammika Dharmapala

PRESENTATIONS AT NORTHWESTERN UNIVERSITY SCHOOL OF LAW

Faculty Workshop, October 2013, presented: “Perils of Partial Mark-to-Market Taxation”

Law and Economics Colloquium, November 2012, presented: “Deconstructing the Taxation of Packaged Financial Strategies”

Faculty Workshop, November 2012, presented: “Assessing the Price of a Tax”

Law and Economics Colloquium, April 2012, presented: “The Big Repatriation Difference”

Faculty Workshop, November 2011, presented: “Taxing the Brownian Bridge”

Summer Workshop Series, July 2011, presented: “Using Finance to Analyze Legal Ownership Rules”

Lawrence B. Dumas Domain Dinner, May 2011, presented: “Should Multinational Corporations Pay Taxes Too?”

Journal of International Law and Business Symposium, April 2011, panel discussion (with Allan Horwich and Cheryl Nichols), presented: “Is Dodd-Frank the Answer to the Global Financial Crisis?”

Faculty Scholarship Day, August 2010, presented: “Managing Expectations about Retirement Savings Taxation”

Works in Progress Workshop, April 2010, presented: “The Regressive Tax on Risk-Taking”

Shirley Ryan Learning for Life Lecture Series, November 2009, presented (with Allan Horwich): “Working Through the Financial Crisis”

Philosophy Club, November 2009, presented: “The Origin of Behavior”

Works in Progress Workshop, March 2009, presented: “Certainty and Uncertainty in the Taxation of Risky Returns”

Panel discussion for law school community, October 2008, presented: “Understanding the Financial Crisis” (with Kenneth Ayotte, Allan Horwich, David Ruder, and David van Zandt)

SELECTED RESEARCH CITATIONS BY THE MEDIA AND IN GOVERNMENT REPORTS

Vox, December 19, 2017, discussion of my research in article entitled “The tax bill is a giant permission slip for shipping profits overseas”

Pacific Standard, June 19, 2017, discussion of my research in article entitled “Is a Tax Repatriation Holiday a Good Idea?”

Bloomberg BNA Daily Tax Report, September 3, 2013, discussion of my research in article entitled “Debate Lingers on Repatriation Tax as Study Suggests Tax Break Benefits U.S. Operations” by Marc Heller (170 DTR G-1)

Tax Notes, September 2, 2013, discussion of my research in article entitled “New Insight on Repatriation Not a Game Changer” by Martin A. Sullivan

New York Times, August 28, 2013, discussion of my research in article entitled “A Holiday from Taxes, and Often from the Strings Attached” by Victor Fleischer (page B7, New York edition)

Kellogg Insight, January 2012, discussion of my research in article entitled “Hangover after the Tax Holiday” by Beverly A. Caley

Permanent Subcommittee on Investigations, United States Senate, October 11, 2011, cited my research in a Majority Staff Report entitled “Repatriating Offshore Funds: 2004 Tax Windfall for Select Multinationals” (page 36)

SELECTED MEDIA COMMENTARY

- Bloomberg, November 22, 2024, provided commentary for article “Quant Hedge Fund AQR Is Cutting Income Tax Bills for Wealthy Clients”
- Harvard Law Today, October 28, 2021, interview entitled “Does the Constitution Allow a Billionaire Tax?”
- Bloomberg Daily Tax Report, July 2, 2019, provided commentary for article “Clock Starts in Legal Battle to Get Trump’s Tax Returns by 2020”
- Harvard Political Review, March 17, 2019, provided commentary for article “The Harvard Tax”
- The Harvard Crimson, November 14, 2018, provided commentary for article “Bacow Met with U.S. Treasury Representative to Discuss Endowment Tax Guidance”
- The Harvard Crimson, February 19, 2016, provided commentary for article “Large University Endowments Face Congressional Scrutiny”
- Bloomberg, March 2, 2012, provided commentary for article “Cash Hoard Grows by \$187 Billion in Untaxed Overseas Profits” by Richard Rubin
- Bloomberg, March 17, 2011, provided commentary for article “Tax Holiday for \$1 Trillion May Lure Back Profits Without Growth” by Peter Coy and Jesse Drucker
- Yahoo! Sports, September 16, 2009, provided commentary on taxation for article “Buying Cubs could be steal for Ricketts” by Josh Peter
- Extension 720 with Milt Rosenberg, WGN Radio 720, October 6, 2008, provided commentary on financial crisis
- Big John and Cisco Show, WIND Radio 560, September 30, 2008, provided commentary on financial crisis
- ABC 7 News Chicago, September 29, 2008, provided commentary on market reaction to House rejection of financial rescue plan
- KYW Newsradio, October 21, 2007, provided commentary on tax changes for vacation home owners

**INVITED PRESENTATIONS IN SEARLE CENTER PROGRAMS AT NORTHWESTERN UNIVERSITY
(TOPICS PRESENTED TO AUDIENCES ON ONE OR MORE DATES AS INDICATED)**

- Basics of Accounting for Finance
Attorneys General Education Program, June 2010, October 2010, June 2011, September 2011
Economics Institute for Judges, November 2010, October 2012
- Principles of Valuation
Attorneys General Education Program, June 2010, October 2010, June 2011, September 2011
Economics Institute for Judges, November 2010, October 2012
- Understanding the Financial Crisis
Attorneys General Education Program, October 2010, June 2011, September 2011
Economics Institute for Judges, November 2010, October 2012
- Economics of Contracts
Economics Institute for Judges, April 2011, May 2011, October 2011, November 2011, April 2012

- Perspectives on the Financial Crisis: History of the Crisis
Judicial Symposium on Civil Justice Issues, March 2011 (with Kenneth Ayotte (panel chair), Douglas Baird and Robert L. McDonald)
- Perspectives on the Financial Crisis: Impact of Dodd-Frank, Debt Overhang, and Evolving Regulation and Authority
National Association of Attorneys General Midwest Region Meeting, April 2012 (with Kenneth Ayotte (moderator), David Skeel and Robert L. McDonald)
- The Financial Crisis
Civil Justice Symposium, December 2008 (with Allan Horwich and David van Zandt)

COURSES TAUGHT

Recent Tax Law Courses:

- Taxation
- Taxation of Business Corporations
- Tax Law, Finance, and Strategic Planning
- Tax Writing Group

Other Tax Law Courses:

- Current Issues in Tax Law, Policy and Practice
- Entity Taxation
- Federal Income Taxation
- Partnership Taxation
- Tax Policy Colloquium
- Taxation of Businesses
- United States Principles of International Taxation

1L Reading Groups in Tax:

- 2025: Taxation and Retirement Savings
- 2024: Taxing Estates and Gifts
- 2023: Taxation and Retirement Savings
- 2022: Wealth, Income, Consumption, and Other Bases for Taxation
- 2021 (fall): Wealth, Income, and Other Bases for Taxation
- 2021 (spring): Retirement Account Taxation
- 2020: Retirement Account Taxation
- 2019: Wealth Taxes and Income Taxes
- 2018: Retirement Account Taxation
- 2017: International Taxation and Unrepatriated Foreign Earnings
- 2016: Retirement Account Taxation
- 2015: Hedge Fund and Private Equity Taxation

Other Law Courses:

- Contracts; Corporate Finance (module of Advanced Business Associations Course)

Finance Courses:

- Corporate Finance; Financial Strategy and Tax Planning; Investments

Mathematics Courses:

- Analytic Number Theory; Basic Number Theory; Calculus; Differential Equations; Multivariable Calculus

Other Courses:

- Introductory Computer Science; Statistics

SUPERVISION OF STUDENT RESEARCH (SELECTED)

Supervisor of graduate research for:

Samuel Blackman (LL.M. 2024, Harvard Law School; paper: “Taxation and Risk-Taking: Solving New Zealand’s Foreign Investment Fund Liquidity Problem with a Retrospective Capital Gains Tax”)

Robin Morgan (LL.M. 2017 and S.J.D. 2022, Harvard Law School; dissertation: “Creating a Coherent Legal Framework for the Taxation of Financial Instruments”)

Jonathan Brogaard (J.D. and Ph.D. in Finance 2012, Northwestern University; dissertation: “High Frequency Trading and Its Impact on Market Quality”)

REFEREEING

American Law and Economics Association Annual Meeting; Conference on Empirical Legal Studies; Journal of Law and Courts; Journal of Law, Economics, and Organization; National Tax Journal; Quarterly Journal of Economics; Review of Law and Economics

FACULTY SERVICE AT HARVARD LAW SCHOOL

2016–Present Climenko Fellows Committee
2016–Present IT Steering Committee
2022–2024 Administrative Board
2018–2021 Lateral Appointments Committee

FACULTY SERVICE AT NORTHWESTERN UNIVERSITY SCHOOL OF LAW

2012–2015 Faculty Program Director for the Business Enterprise Concentration
2012–2013 Personnel Committee (with Janice Nadler (chair), Stephen Presser, Jim Speta, Kristen Stilt, and Emerson Tiller)
2011–2013 Faculty Advisory Committee (elected to position in October 2011; other committee members included Tom Geraghty, Janice Nadler, Jim Pfander, Jim Speta, and Kim Yuracko)
2011–2012 Financial Strategy and Budget Committee (with Jim Speta (chair) and Uzoamaka Nzelibe)
2011–2012 Kellogg Strategy Working Group: Future Market for Management Education (with Robert L. McDonald (chair), Jonathan Guryan, Martin Lariviere, and Rakesh Vohra)
2010–2012 Named Speakers Committee (with Leigh Bienen (chair) and Philip Postlewaite)
2010–2011 Student Petitions and Appeals Committee (with John McGinnis (chair), Martha Kanter, Jane Raley, Dorothy Roberts, and Cliff Zimmerman)
2008–2010 Quantitative Analysis Task Force (with Kenneth Ayotte (chair), Paul Meister, and Nancy Staudt)

PROFESSIONAL ASSOCIATIONS

American College of Tax Counsel (elected fellow)
American Law Institute (elected member)
American Law and Economics Association
National Tax Association

PROFESSIONAL QUALIFICATIONS

2002–Present Admitted to the practice of law in New York State
2003–2005 Licensed securities representative under Series 7 and Series 63 exams

VOLUNTEER WORK

International Mathematical Union
Committee on Permissions, Chair, 2021–2024
Irish Volunteers for the Homeless
Volunteer, 2001–2005
Committee Member, 2003–2005
Secretary, 2003–2004
Aisling Irish Community Center
Board Member, 2004–2005

COMPUTER SKILLS

Languages and Software:
C, C++, Java, LISP, Matlab, Python, R, T_EX
Operating Systems:
Linux, Unix, Windows

Date: March 14, 2026