

ADAM H. ROSENZWEIG

Professor of Law
Washington University in Saint Louis School of Law
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ACADEMIC APPOINTMENTS

Washington University in Saint Louis School of Law

- Vice Dean for Academic Affairs (starting 2016)
- Professor of Law (2012 – current)
 - 2015 John S. Lehmann Research Professor of Law
- Associate Professor (2007 – 2012)
 - Israel Treiman Faculty Fellow, 2008-2009
- Courses: Federal Income Tax, International Tax, Partnership Tax, Tax Colloquium, International Business Transactions
 - @WashU Online Courses: Business Associations, International Business Transactions

The University of Texas School of Law

- Visiting Associate Professor (2010 – 2011)
 - Courses: Federal Income Tax, Partnership Tax, International Business Transactions

Northwestern University School of Law

- Visiting Assistant Professor (2005 – 2007)
 - Courses: Federal Income Tax, Entity Taxation, Tax Policy, Tax Procedure

EDUCATION

New York University School of Law

LL.M. in Taxation, 2002

Georgetown University Law Center

J.D., 1998

magna cum laude, Order of the Coif

Nelson T. Hartson Memorial Award in Taxation

University of California, Los Angeles

B.A. Political Science 1995

cum laude, Pi Sigma Alpha

SCHOLARSHIP

ARTICLES AND ESSAYS

- *Can Tax Rates Really Affect the Taxes of Multinational Corporations? The Impact of the 1993 Corporate Tax Rate Increase on Fortune 500 Companies* (with Nathan M. Jensen), 12 J. Emp. Leg. Stud. 757 (2015).
- *Source as a Solution to Residence*, 17 Fla. Tax Rev. 471 (2015) (international tax symposium)
- *Defining a Country's "Fair Share" of Taxes*, 42 Fla. State L. Rev. 373 (2015)
 - selected for the 2013 Harvard/Stanford/Yale Junior Faculty Forum
- *Revisiting the Law of Moses' Rod: The Case of Inversions*, 145 Tax Notes 429 (Oct. 27, 2014).
- *News Analysis: Building a Framework for a Post-BEPS World*, 74 Tax Notes Int'l 1077 (June 23, 2014)
- *The Article III Fiscal Power*, 29 Const. Comm. 127 (2014)
- *An Antigua Gambling Model for International Tax*, 44 Wash. U. J. Law & Pol. 79 (2014) (symposium on Conceptualizing a New Institutional Framework for International Taxation).
- *A Corporate Tax for the Next Hundred Years: A Proposal for a Dynamic, Self-Adjusting Corporate Tax Rate*, 108 Nw. U. L. Rev. 1029 (2014)
 - Selected as one of the notable corporate tax articles of 2014-2015 by Tax Notes magazine (151 Tax Notes 207 (Apr. 11, 2016)).
- *Thinking Outside the (Tax) Treaty*, 2012 Wisc. L. Rev. 717.
 - Replied to in: Allison Christians, *Getting to Yes? Thoughts on a BATNA for International Tax*, WLR Online: Volume 2013, No. 2 available at <http://wisconsinlawreview.org/volume-2013-online-issue-2>.
 - Selected as one of the notable international tax articles of 2012 by Tax Notes magazine (139 Tax Notes 647 (May 6, 2013)).
- *Why Are There Tax Havens?*, 52 Wm. & Mary L. Rev. 923 (2010)
- *Imperfect Financial Markets and the Hidden Costs of a Modern Income Tax*, 62 SMU L Rev. 239 (2009)
- *Not All Carried Interests are Created Equal*, 29 Nw. J. Intl. L. and Bus. 713 (2009) (symposium on private equity)
- *Harnessing the Costs of International Tax Arbitrage*, 26 Va. Tax Rev. 555 (2007)
- *Anachronisms in Subchapter K of the Internal Revenue Code – Is it Time to Part With Section 736?*, 100 Nw. U.L. Rev. 379 (2006) (with Philip F. Postlewaite)

GRANTS AND FELLOWSHIPS

- Washington University Center for Programs. Awarded \$8,000 grant to study effective tax rates and cross-border tax planning of multinational corporations (with Nathan M. Jensen)

CASEBOOKS AND TEACHING

- STRATEGIES AND TECHNIQUES FOR TEACHING FEDERAL INCOME TAX, Wolters Kluwer Law & Business (2014)
- Guerin, Postlewaite & Rosenzweig, PROBLEMS AND MATERIALS IN FEDERAL INCOME TAXATION (8th Ed. 2012)

WORKS IN PROGRESS

- *The Up-C Revolution* (with Gregg Polsky)
- *The Income Tax as a Multi-Criterial Legal Regime*
- *Why Does the Supreme Court Reverse the Federal Circuit? A Theory of Auditing in a Judicial Hierarchy with Regional and Specialty Courts*
- *International Vertical Equity*

OTHER WRITING

- *What is Tax Scholarship, And Who Decides?*, review of Shari Motro, *Scholarship Against Desire*, 27 Yale J. L. & Human. 115 (2015) for online journal Jotwell at <http://tax.jotwell.com/what-is-tax-scholarship-and-who-decides/>
- *Does Punishment Work (At Least In International Tax)?*: review of Niels Johannesen & Gabriel Zucman, *The End of Bank Secrecy? An Evaluation of the G20 Tax Haven Crackdown*, 2014 Am. Econ. J. Econ. Policy 65), for online journal Jotwell at <http://tax.jotwell.com/does-punishment-work-at-least-in-international-tax/>
- *Point & Counterpoint: The Future of Corporate Tax Reform--A Debate*, 33 ABA Tax Section NewsQuarterly 1 (Fall 2013) (with Omri Marian, Deborah Geier, and David Miller).
- *How the Supreme Court Can Resolve the Debt-Ceiling Crisis* available at <http://blog.constitutioncenter.org/2013/10/how-the-supreme-court-can-resolve-the-debt-ceiling-crisis/>
- *Rosenzweig: 'The Economic Value of a Law Degree' and the Degraded State of Scholarly 'Debate'* available at http://taxprof.typepad.com/taxprof_blog/2013/08/rosenzweig.html.

- *Once a US Corporation, Always a US Corporation ...* : review of Omri Marian, *Jurisdiction to Tax Corporations*, 54 B.C. L. Rev. ___ (forthcoming 2013) for online journal JOTWELL available at <http://tax.jotwell.com/once-a-u-s-corporation-always-a-u-s-corporation/>.
- *Integrating Tax and Development Policy*: review of Mitchell A. Kane, *Bootstraps and Poverty Traps: Tax Treaties as Novel Tools for Development Finance*, 29 Yale J. Reg. 255 (2012) for online journal JOTWELL available at <http://tax.jotwell.com/integrating-tax-and-development-policy/>
- *Taking Sovereignty Seriously*: review of David Hasen, *Tax Neutrality and Tax Amenities*, ___ Fla. Tax Rev. ___ (2011) for online journal JOTWELL available at <http://tax.jotwell.com/taking-sovereignty-seriously/>
- Paul L. Caron, *Tax Professors Remember Martin D. Ginsburg*, 128 Tax Notes 215 (July 12, 2010) (memorial excerpt).
- *Taxation as a Global Socio-Legal Phenomenon*, 14 ILSA J. Int'l and Comp. Law 303 (2008) (with Allison Christians, Steven Dean and Diane Ring)
- Note, *Employee-Owner of Company Taxable on Frequent Flier Miles "Sold" Back to Company: Charley v. Commissioner*, 50 Tax Law. 677 (1997)

SELECTED MEDIA APPEARANCES

- Don Lee, New tax-inversion rules kill proposed Allergan-Pfizer merger, LA Times (April 6, 2016)
- The Politics of Tax Inversions, Minnesota Public Radio (Mar 31, 2016) available at <http://www.mprnews.org/story/2016/03/31/tax-inversions>
- David Nicklaus, Tyco deal shows need for a grand bargain on corporate taxes, St Louis Post-Dispatch (Jan 31, 2016)
- Samantha Masunaga, By buying Ireland-based Allergan, Pfizer could avoid higher U.S. rates, LA Times (Oct 29, 2015)
- David Nicklaus: Tax rules won't stop wave of corporate inversions, St Louis Post Dispatch (Sep 28, 2014)
- David Nicklaus: Walgreen's decision won't end wave of inversions, St Louis Post Dispatch (Aug 12, 2014)
- Ask the Experts: Should Corporations Pay Less Than Consumers? available at <http://wallethub.com/edu/2013-corporate-tax-report/6768/#Adam-Rosenzweig>
- Joseph Walker, Medtronic's Tax Inversion: Not as Easy as It Seems, Wall Street Journal (June 19, 2014)
- Kimberley Weisul, How to keep your carried interest from the taxman, Fortune Magazine (May 18, 2010)
- Vanessa Houlder, Risk-rewarding tax breaks are part of the problem, Financial Times (Oct. 23, 2008)
- Sarah Lueck, Jesse Drucker and Brody Mullins, Congress Hunts For Tax Targets Among the Rich, Wall Street Journal (June 22, 2007)

SELECTED PRESENTATIONS

- *International Vertical Equity*
Annual Critical Tax Conference (Spring 2016)
- *Once a US Person, Always a US Person.*
University of Michigan Symposium on Citizenship Taxation (Fall 2015)
- *Thinking Outside the (Tax) Treaty Redux.*
Brooklyn Law School Symposium on the Future of Tax Treaties (Fall 2015)
- *Evidence on the Limits of Paper Transactions to Avoid Single Country Tax Increases*
Annual Conference for Empirical Legal Studies (Fall 2014)
- *Source as a Solution to Residence*
University of Florida International Tax Symposium (Fall 2014)
- *Globalization and Domestic Taxation: The Elasticity of the Multinational Corporate Income Tax Base to US Tax*
Annual Meeting of the National Tax Association (Fall 2013)
- *The Article III Fiscal Power*
UNLV Law School Faculty Speaker Series (Fall 2013)
- *Defining a Country's Fair Share of Taxes*
Harvard/Stanford/Yale Junior Faculty Forum (Summer 2013)
- *The Article III Fiscal Power*
Annual Critical Tax Scholars Conference (Summer 2013)
- *A Corporate Tax for the Next Hundred Years*
University of Indiana Maurer School of Law Tax Colloquium (Spring 2013)
- *A Corporate Tax for the Next Hundred Years*
Ohio State Law & Capital Markets Speaker Series (Jan 2013)
- *A "Tax-C.U.T." For the New Economy*
Washington University School of Law Faculty Speaker Series (Dec 2011)
- *A "Tax-C.U.T." For the New Economy*
University of Illinois School of Law Faculty Speaker Series (Oct 2011)
- *Thinking Outside the (Tax) Treaty*
Boston College School of Law Tax Colloquium (Oct 2011)
- *Thinking Outside the (Tax) Treaty*
New York University School of Law Tax Colloquium (March 2011)
- *Why Are There Tax Havens?*
University of Texas School of Law Faculty Speaker Series (January 2011)
- *Why Are There Tax Havens?*
Annual Meeting of the National Tax Association (Nov. 2010)
- *Thinking Outside the (Tax) Treaty*
Annual Junior Tax Scholars Forum (June 2010)
- *Why Are There Tax Havens?*
Columbia Law School Summer Tax Conference (June 2010)

SERVICE

- 2015-2016: Washington University Law Curriculum Committee
- 2014-2015: Washington University Law Promotions & Tenure Committee (co-chair)
- 2014 – present: Washington University Law School Faculty Ombudsman
- 2014-2016: Washington University Judicial Board (member)
- 2013-2014: Washington University Law Appointments Committee (member)
- 2012 – 2015 Washington University Faculty Achievement Awards Advisory Committee (member)
- 2012-2013 Washington University Law Curriculum Committee (chair)
- 2012-2013 Washington University Global Studies Law Review co-faculty advisor
- Washington University School of Law Junior Faculty Workshop (co-founder)
- 2011-2012 Washington University Law ABA Self-Study Committee (member)
- 2009-2010 Washington University Law Faculty Appointments Committee (member)
- 2009 – 2011: Annual Junior Tax Scholars Forum Organizing Committee
- 2007 – present: Harris World Law Institute Faculty Advisory Board (member)
- 2008-2009 Washington University School of Law Faculty Clerkship Advisor
- 2008-2009 Washington University School of Law Admissions Committee (member)

OTHER TEACHING EXPERIENCE

- Korea University, Introduction to US Laws and Administrative Law (Summer 2015)
- @WashULaw, Course Developer and Lead Teacher, *Business Associations*
- @WashULaw, Course Developer and Lead Teacher, *International Business Transactions*
- Northwestern University School of Law, *Lawyer as Problem Solver: Understanding Financial Data* (January 2006, January 2007)

PROFESSIONAL EXPERIENCE

- Simpson Thacher & Bartlett LLP
Associate Attorney
New York, NY
1998 – 1999, 2000 – 2005
 - Responsible for issues of federal income tax law, including the income tax aspects of private investment funds and leveraged buyout transactions, structuring equity derivative financial instruments, and cross-border capital markets transactions.
 - Moderated a monthly CLE seminar on Taxation of Financial Products.
- Chambers of the Honorable James L. Dennis
United States Court of Appeals for the Fifth Circuit
New Orleans, LA
Law Clerk, 1999 – 2000
 - Responsible for drafting bench memoranda and draft opinions for several cases per sitting.

- Sole law clerk responsible for reviewing and briefing motions, including motions for subsequent petitions for habeas corpus.

BAR ADMISSIONS AND PROFESSIONAL ASSOCIATIONS

- New York State (admitted 1999)
- Tax Section of the American Bar Association (member)
- National Tax Association (member)
- International Fiscal Association (member, Academic Advisory Committee)
- The Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship (member, Academic Advisory Board)