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ACADEMIC APPOINTMENTS:

University of California at Berkeley, School of Law

Assistant Professor: 2007-present

Courses Taught: Income Taxation I, Tax Policy Seminar, Perspectives on Tax Policy, Business and Tax Law from a Social Justice Perspective, Introduction to U.S. Tax Law (for LLM students)

University of Texas at Austin, School of Law

Emerging Scholars Program Assistant Professor: 2005-2007

Courses Taught: Federal Income Taxation, Corporate Taxation, Tax Policy Seminar

EDUCATION:

Yale Law School; J.D., 2002 – 2005

Yale Law Journal, Senior Editor / Submissions Editor. Olin Fellow in Law and Economics. Honors in all but three graded courses.

Stanford University; M.A. in Economic and Organizational Sociology, 1998 – 2000

Interdisciplinary degree program: coursework consisted of a mixture of economics, sociology, and political science. Cumulative GPA: 4.0/4.0

Stanford University; B.A. *with distinction* in Economics, 1996 – 1998

Phi Beta Kappa (elected as a Junior). President's Award for Academic Excellence. Numerous intercollegiate debating awards, including: 5th in the world and top American at the World University Debate Championships. Cumulative GPA: 4.0/4.0. Transferred from Clark Community College in Vancouver, Washington.

PUBLICATIONS:

Preventing State Budget Crises: Redefining “Tax Cuts” and “Tax Hikes”, 98 CALIFORNIA LAW REVIEW (forthcoming, 2010).

Coping through California's Budget Crises in Light of Proposition 13 and California's Fiscal Constitution, in Proposition 13 at 30 (Jack Citrin & Isaac Martin eds., 2009).

Managing California's Fiscal Rollercoaster, 49 STATE TAX NOTES 659 (2008).

Commodification and Contract Formation: Placing the Consideration Doctrine on Stronger Foundations, 73 UNIVERSITY OF CHICAGO LAW REVIEW 1299 (2006) (with Allon Kedem).

Taxing Political Donations: The Case for Corrective Taxes in Campaign Finance, Note, 113 YALE LAW JOURNAL 1283 (2004).

WORKS IN PROGRESS:

Article, “Shedding Some Light on ‘Hidden Taxes’: An Examination of Tax Salience and Fiscal Illusion” (with Darien Shanske)

Article, “Experiments on Tax Salience” (with Andrew Hayashi and Brent Nakamura)

Article, “Optimal Tax Theory Meets Tax Avoidance”

Article, “Toward a Better Model of Tax Evasion”

Article, “The New Fiscal Politics: As Goes California, So Goes the Nation?”

Article, “A Defense of Capital Income Taxation”

Article, “Which is Worse: Tax Fluctuations or Spending Fluctuations?”

Casebook, “Taxation: Law, Planning and Policy” (2nd ed., with Michael Livingston)

PRESENTATIONS, TESTIMONY, AND PANELS:

Testimony, California State Assembly, Committee on Revenue and Taxation, Informational Hearing on “Academic Perspectives on the Tax Recommendations of the Commission on the 21st Century Economy.” Sacramento, CA, October 2009.

Presentation, "Supermajority Rules and Budgeting Dynamics," New America Foundation and UC Center Sacramento Roundtable on "Funding California's State and Local Governments." Sacramento, CA, June 2009.

Presentation, "Experiments on Tax Salience," Fourth Annual Junior Tax Scholars Workshop. Brooklyn Law School, New York, NY, June 2009.

Commentator, Patricia Cain, Northern California Tax Roundtable. Hastings Law School, San Francisco, CA, April 2009.

Presentation, "Toward a Better Model of Tax Evasion," Twelfth Annual Conference for the Association of the Study of Law, Culture and the Humanities. Suffolk University Law School, Boston, MA, April 2009.

Testimony, California State Assembly, Committee on Revenue and Taxation, Informational Hearing on "California's Tax System in Crisis and Beyond." Sacramento, CA, March 2009.

Commentator, Kees van Raad, Sho Sato Conference on "Japanese Tax Law, Social Policy and the Economy: Comparative Perspectives." Berkeley, CA, March 2009.

Presentation, "Taxation and Incentives in the Business Enterprise," Japanese Government Research Institute of Economy, Trade, and Industry. Tokyo, Japan, January 2009.

Presentation, "Budget & Taxation in California," Mercatus 2008 Capital Campus California Winter Retreat. Sonoma, CA, December 2008.

Commentator, Paul Caron and James Repetti, Stanford Law Conference on "Closing the Tax Gap." Stanford Law School, November 2008.

Presentation, "Economic Theory and Tax Administration," Third Annual University of Michigan and Peking University Conference on "Comparative Tax Administration: Chinese and US Perspectives." University of Michigan School of Law, October 2008.

Presentation, "Optimal Tax Theory Meets Tax Avoidance," Berkeley Law School Faculty Retreat. Bodega Bay, CA, September 2008.

Commentator, Heather Field, Conglomerate Blog Junior Scholars Workshop. August 2008.

Presentation, "Experiments on Tax Salience," Third Annual Junior Tax Scholars Workshop. NYU Law School, New York, NY, June 2008.

Presentation, "Proposition 13 and California's Fiscal Constitution," UC Berkeley conference on "Proposition 13 at 30: The Political, Economic, and Fiscal Impacts." Berkeley, CA, June 2008.

Presentation, "Optimal Tax Theory Meets Tax Avoidance," NYU Tax Policy Colloquium. New York, NY, April 2008.

Presentation, "Optimal Tax Theory Meets Tax Avoidance," Michigan Law School Tax Policy Workshop. Ann Arbor, MI, April 2008.

Presentation, "Avoiding the Crunch: New Ideas for Addressing Budget Deficits," Mercatus Center Capital Campus Program. Sacramento, CA, February 2008.

Commentator, Neil Buchanan, Loyola Law School Tax Policy Colloquium. Los Angeles, CA, November 2007.

Moderator, Panel on "Inequality, Redistribution, and Fiscal Federalism," National Tax Association Annual Conference. Columbus, OH, November 2007.

Presentation, "Managing State Budget Crises," Penn Law Tax Policy Seminar. Philadelphia, PA, October 2007.

Presentation, "On the Debate over Consumption Taxation, and Implications for the US States," Second Annual Junior Tax Scholars Workshop. BU Law School, Boston, MA, June 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Harvard Law School Faculty Workshop. February 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Yale Law School Faculty Workshop. February 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," UC Berkeley Law School Faculty Workshop. January 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Northwestern Law School Faculty Workshop. January 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," University of Illinois Law School Faculty Workshop. January 2007.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," USC Law School Faculty Workshop. December 2006.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Emory Law School Faculty Workshop. December 2006.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," George Washington University Law School Faculty Workshop. November 2006.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Santa Clara Law School Faculty Workshop. November 2006.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," University of Texas Law School Faculty Workshop. October 2006.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," Law and Society Annual Conference. Baltimore, MD, July 2006.

Presentation, "Taxation Under Balanced Budget Constraints: Coping With Fiscal Volatility," First Annual Junior Tax Scholars Workshop. UC-Boulder Law School, Boulder, CO, June 2006.

MEDIA APPEARANCES AND QUOTATIONS:

Televised Presentation, The California Channel, discussing The Commission on the 21st Century Economy's tax reform proposals, October 14, 2009.

Radio Interview, KQED, The California Report, discussing the legality of tax reform proposals in California, September 30, 2009.

Radio Interview, KQED, The California Report, discussing The Commission on the 21st Century Economy's tax reform proposals, September 18, 2009.

Quoted in *Budget Plan Demands Taxes Sooner*, SAN JOSE MERCURY NEWS, July 27, 2009.

Quoted in *Budget Plan Demands Taxes Sooner*, OAKLAND TRIBUNE, July 26, 2009.

Radio Interview, Radio Netherlands Worldwide, discussing California's budget crisis, July 2, 2009.

Radio Interview, KQED-FM, Forum with Michael Krasny, discussing the city of Oakland's budget situation and rumors of possible bankruptcy, June 10, 2009.

Quoted in *S.F. Accuses Church of Dodging Taxes*, SAN FRANCISCO CHRONICLE, June 6, 2009.

Television Interview, KTVU News, discussing California's Proposition 1A, April 26, 2009.

Televised Presentation, The California Channel, discussing tax reform options for California, March 23, 2009.

Quoted in *Green Scheme: The City's Master Plan for Cleaner Energy is Fraught With Risk. And, Like It Or Not, You're Already Signed Up*, SF WEEKLY, January 14, 2009.

Quoted in *To Solve Budget Woes, California Eyes Higher Taxes On The Rich*, CHRISTIAN SCIENCE MONITOR, July 26, 2008.

UNIVERSITY SERVICE:

Chair, Financial Aid Committee, 2009 to present

Co-chair, Academic Placement Committee, 2009 to present

Member, Financial Aid Committee, 2008 to present

Member, Academic Placement Committee, 2008 to present

Member, Curriculum Subcommittee on Taxation, 2007 to present

Member, Appointments Subcommittee on Economic Security, 2008

Member, Appointments Subcommittee on Taxation, 2007 to 2008

PROFESSIONAL AFFILIATIONS:

Organizing Committee, Annual Junior Tax Scholars Workshop, 2007 to present

Member, National Tax Association

Member, Academia Tributária das Américas

Admitted to the Bar in the District of Columbia

OTHER PROFESSIONAL EXPERIENCE:

LexisNexis Advisory Board, appointed to a three year term: 2010-2012

Summer Associate, Miller & Chevalier, Washington, D.C., 2004

Associate Consultant, Bain & Company, San Francisco, CA, 2000-2002