DAVID GAMAGE

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University of California at Berkeley, (Boalt Hall) School of Law
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CURRICULUM VITAE as of April 23, 2013

ACADEMIC APPOINTMENTS:

University of California at Berkeley, (Boalt Hall) School of Law

- 2007-present: Assistant Professor
- 2010-2012: On academic leave while serving as Special Counsel and Senior Stanley S. Surrey Fellow to the U.S. Department of the Treasury, Office of Tax Policy
- Courses Taught: Income Taxation I, Contracts, 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

- 2005-2007: Emerging Scholars Program Assistant Professor
- Courses Taught: Federal Income Taxation, Corporate Taxation, Tax Policy Seminar

MAJOR PROFESSIONAL EXPERIENCE:

U.S. Department of the Treasury, Office of Tax Policy, Washington, D.C.

- 2010-2012: Special Counsel and Senior Stanley S. Surrey Fellow
- Administered the individual income tax portfolio of the Department of the Treasury's Tax Legislative Counsel; oversaw the drafting of all individual income tax regulations and administrative notices; managed the implementation of the income tax provisions of the Affordable Care Act ("Obamacare"); advised on new legislation and executive branch initiatives related to the individual income tax

Bain & Company, San Francisco, CA

- 2000-2002: Associate Consultant
- Advised clients on business strategy and organizational restructuring projects

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

- Co-terminal degree program: coursework consisted of a mixture of sociology, economics, and political science
- Cumulative GPA: 4.0/4.0

Stanford University; B.A. *with distinction* in Economics, 1996 – 2000

- 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

ARTICLES AND BOOKS:

(available at http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=364730)

Experimental Evidence of Tax Salience and the Labor-Leisure Decision: Anchoring, Tax Aversion, or Complexity?, 41 PUBLIC FINANCE REVIEW 203 (2013) (with Andrew Hayashi and Brent Nakamura).

Perverse Incentives Arising from the Tax Provisions of Healthcare Reform: Why Further Reforms Are Needed to Prevent Avoidable Costs to Low- and Moderate-Income Workers, 65 TAX LAW REVIEW 669 (2012).

A Better Way Forward for State Taxation of E-Commerce, 92 BOSTON UNIVERSITY LAW REVIEW 483 (2012) (with Devin Heckman).

Three Essays on Tax Salience: Market Salience and Political Salience, 65 TAX LAW REVIEW 19 (2011) (with Darien Shanske).

Preventing State Budget Crises: Managing the Fiscal Volatility Problem, 98 CALIFORNIA LAW REVIEW 749 (2010).

Taxation: Law, Planning, and Policy (LexisNexis, 2nd ed., 2010) (with Michael Livingston).

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

ESSAYS AND BOOK CHAPTERS:

(available at http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=364730)

Taxation and Incentives in the Business Enterprise, in Enterprise Law: Contracts, Markets, and Laws in the U.S. and Japan (Zenichi Shishido ed., forthcoming) (with Shruti Rana).

The Trouble with Tax Increase Limitations, 6 ALBANY GOVERNMENT LAW REVIEW 50 (2013) (with Darien Shanske).

A Potential Game Changer in E-Commerce Taxation, 67 STATE TAX NOTES 747 (2013) (with Andrew Haile and Darien Shanske).

The Case for a State-Level Debt-Financing Authority, 67 STATE TAX NOTES 188 (2013) (with Darien Shanske).

The Saga of State 'Amazon' Laws: Reflections on the Colorado Decision, 65 STATE TAX NOTES 197 (2012) (with Darien Shanske).

On Tax Increase Limitations: Part II — Evasion and Transcendence, 64 STATE TAX NOTES 245 (2012) (with Darien Shanske).

On Tax Increase Limitations: Part I — A Costly Incoherence, 62 STATE TAX NOTES 813 (2011) (with Darien Shanske).

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).

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

MISCELLANEOUS OTHER PUBLICATIONS:

(available at http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=364730)

Vendor Compensation as an Approach for State 'Amazon' Laws: Part 2, 65 STATE TAX NOTES 459 (2012) (with Devin Heckman).

Vendor Compensation as an Approach for State 'Amazon' Laws: Part 1, 65 STATE TAX NOTES 385 (2012) (with Devin Heckman).

Comments on Daniel Shaviro's Tax Reform Implications of the Risk of a U.S. Budget Catastrophe, 50 UNIVERSITY OF LOUISVILLE LAW REVIEW 599 (2012).

O Que É Pior, Flutuações Fiscais ou Flutuações de Gastos?, 2 REVISTA TRIBUTARIA DAS AMERICAS 245 (2011).

The Case for Reducing the Market Salience of Taxation, 103 PROCEEDINGS OF THE NATIONAL TAX ASSOCIATION ANNUAL CONFERENCE ON TAXATION (2011) (with Darien Shanske).

Managing Fiscal Volatility by Redefining 'Tax Cuts' and 'Tax Hikes', 58 STATE TAX NOTES 113 (2010) (with Jeremy Bearer-Friend).

Minimizing the Harm of State Fiscal Volatility, 57 STATE TAX NOTES 633 (2010) (with Jeremy Bearer-Friend).

Which is Worse, Tax Fluctuations or Spending Fluctuations?, 102 PROCEEDINGS OF THE NATIONAL TAX ASSOCIATION ANNUAL CONFERENCE ON TAXATION (2010).

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

WORKS IN PROGRESS:

The New Fiscal Politics: Government Shutdowns and the Case for Default Budgets (with David Louk and Ian Washburn) (draft available upon request).

On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix (partial draft available upon request).

On the Future of Tax Salience Scholarship: Operative Mechanisms and Limiting Factors (partial draft available upon request).

Can Obamacare Deliver? The Challenges of Pursuing Universal Coverage Through an Employer-Based System (with Amy Monahan) (forthcoming with Oxford University Press).

MEDIA APPEARANCES AND QUOTATIONS:

Television Interview, NBC Bay Area, discussing the Affordable Care Act's tax provisions, April 19, 2013. (http://www.nbcbayarea.com/investigations/New-Health-Care-Law-Tax-Surprise-203310711.html)

Quoted in *Senate Immigration Proposal Has Complex Interaction With Healthcare Provisions*, TAX NOTES TODAY, April 19, 2013. (http://services.taxanalysts.com/taxbase/tnt3.nsf/(Number/2013+TNT+76-3?OpenDocument&Login)

Quoted in *Bay Area risky for identity theft, tax fraud*, SAN JOSE MERCURY NEWS, February 9, 2013. (http://www.mercurynews.com/business/ci_22552620/bay-area-risky-identity-theft-tax-fraud)

Op-ed, *ObamaCare's Costs to the Working Class*, WALL STREET JOURNAL, October 30, 2012. (http://online.wsj.com/article/SB10001424052970203335504578086702676417058.html?mod=WSJ_hps_sections_opinion)

Quoted in *Hearing: Microsoft (legally) avoided $6.5B in taxes over 3 years*, SEATTLE TIMES, September 20, 2012. (http://seattletimes.com/html/businesstechnology/2019216802_microsofttaxes21.html)

Quoted in *Santa Clara County Judge Allows County To Keep Sales Tax Measure On Ballot*, SAN JOSE MERCURY NEWS, August 31, 2012. (http://www.mercurynews.com/elections/ci_21446069/santa-clara-county-judge-allows-county-keep-sales?IADID=Search-www.mercurynews.com-www.mercurynews.com)

Quoted in *Employers Await Guidance on Health Insurance Mandate*, TAX NOTES TODAY, August 13, 2012. (http://services.taxanalysts.com/taxbase/tnt3.nsf/(Number/2012+TNT+156-1?OpenDocument&Login)

Op-ed, *Health care decision means more work for IRS*, SAN FRANCISCO CHRONICLE, June 29, 2012. (http://www.sfgate.com/default/article/Health-care-decision-means-more-work-for-IRS-3674168.php)

Quoted in *Supreme Court Upholds Health Insurance Mandate Under Taxing Power*, TAX NOTES TODAY, June 28, 2012. (http://services.taxanalysts.com/taxbase/tnt3.nsf/(Number/2012+TNT+126-1?OpenDocument&Login)

Print Interview, *Tax Analysts Exclusive: Conversations: David Gamage*, TAX NOTES TODAY, June 12, 2012. (http://services.taxanalysts.com/taxbase/tnt3.nsf/(Number/2012+TNT+120-10?OpenDocument&Login)

Quoted in *Prop 13: The Building-Sized Loopholes Corporations Exploit*, SF WEEKLY, January 4, 2012. (http://www.sfweekly.com/2012-01-04/news/prop-13-one-market-plaza-assessor-real-estate-money-taxes-california/4/)

Quoted in *States Can Meet* Quill *Requirements – With a Catch*, STATE TAX NOTES, November 28, 2011. (http://services.taxanalysts.com/taxbase/stnpdf2011.nsf/PDFs/62ST0559.pdf/$file/62ST0559.pdf)

Quoted in *Legislature Still Using Gimmicks To Balance Texas Budget*, DALLAS-FORT WORTH STAR TELEGRAM, October 8, 2011. (http://www.star-telegram.com/2011/10/08/3430436/legislature-still-using-gimmicks.html)

Quoted in *The Elephant in the Room, California's Fiscal Mess Continues to Worsen Thanks to the Anti-Tax, Anti-Government Policies of the GOP*, EAST BAY EXPRESS, July 27, 201. (http://www.eastbayexpress.com/gyrobase/the-elephant-in-the-room/Content?oid=2938473&showFullText=true)

Radio Interview, National Public Radio, Marketplace, discussing state taxation of internet commerce, July 19, 2011. (http://marketplace.publicradio.org/display/web/2011/07/19/tech-report-you-may-soon-be-paying-sales-tax-on-amazon/?refid=0)

Radio Interview, KALW San Francisco Public Radio, Your Call, discussing California's tax system, October 25, 2010. (http://yourcallradio.blogspot.com/2010/10/how-should-we-fix-californias-taxation.html)

Quoted in *UC Berkeley Law Professor Hired by U.S. Department of the Treasury*, THE DAILY CALIFORNIAN, October 3, 2010. (http://blog.dailycal.org/news/2010/10/03/uc-berkeley-law-professor-hired-by-u-s-department-of-the-treasury/)

Quoted in *San Juan Faces Tough Choices if $9.4 Million Judgment is Upheld*, ORANGE COUNTY REGISTER, September 28, 2010. (http://www.ocregister.com/news/city-268495-cities-insurance.html)

Radio Interview, KPCV/KUOR Southern California Public Radio, AirTalk, discussing proposals to raise the retirement age for Social Security, July 15, 2010. (http://www.scpr.org/programs/airtalk/2010/07/15/happy-birthday-social-security-near-retirees-keep-/)

Quoted in *Governor To Outline Jobs Plan In Speech*, SAN FRANCISCO CHRONICLE, January 6, 2010. (http://www.sfgate.com/cgi-bin/article.cgi?f=/c/a/2009/12/23/BU0E1B7OVH.DTL)

Quoted in *Another One Bites the Dust*, SAN FRANCISCO CHRONICLE, December 23, 2009. (http://www.sfgate.com/cgi-bin/article.cgi?f=/c/a/2009/12/23/BU0E1B7OVH.DTL)

Quoted in *Gov. Charlie Crist's Claim of Biggest Tax Cut Doesn't Add Up*, ST. PETERSBURG TIMES, November 11, 2009. (http://www.tampabay.com/news/politics/stateroundup/gov-charlie-crists-claim-of-biggest-tax-cut-doesnt-add-up/1050870)

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. (http://www.californiareport.org/archive/R909181630/a)

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. (http://www.rnw.nl/english/article/california-faces-financial-meltdown)

Radio Interview, KQED-FM, Forum with Michael Krasny, discussing the city of Oakland's budget situation and rumors of possible bankruptcy, June 10, 2009. (http://www.kqed.org/epArchive/R906100900)

Quoted in *S.F. Accuses Church of Dodging Taxes*, SAN FRANCISCO CHRONICLE, June 6, 2009. (http://www.sfgate.com/cgi-bin/article.cgi?f=/c/a/2009/06/05/MNJ0180DCU.DTL)

Television Interview, KTVU News, discussing California's Proposition 1A, April 26, 2009. (http://www.youtube.com/watch?v=nXTjbd0-n5c)

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. (http://www.sfweekly.com/content/printVersion/1306440)

Quoted in *To Solve Budget Woes, California Eyes Higher Taxes On The Rich*, CHRISTIAN SCIENCE MONITOR, July 26, 2008. (http://www.csmonitor.com/2008/0726/p25s34-uspo.html)

PRESENTATIONS, TESTIMONY, AND PANELS:

Presentation, "On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix," Berkeley Law School Faculty Workshop. Berkeley, CA, April 2013.

Presentation, "On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix," Berkeley Economics Department Public Finance Seminar. Berkeley, CA, April 2013.

Presentation, "The New Fiscal Politics: Government Shutdowns and the Case For Default Budgets Policies," University of Kentucky Law School Faculty Workshop. Lexington, KY, April 2013.

Presentation, "On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix," Duke Law Tax Policy Seminar. Durham, NC, March 2013.

Presentation, "The Future of Tax Salience Scholarship: Operative Mechanisms and Limiting Factors," One-Hundred Years of the Federal Income Tax Symposium. Florida State Law School, Tallahassee, FL, March 2013.

Presentation, "Will Obamacare Deliver?: A Story of Healthcare and Taxes," Northern California Tax Roundtable. Santa Clara Law School, Santa Clara, CA, December 2012.

Presentation, "Tax Aspects of Healthcare Legislation," CalCPA 2012 Tax Update and Planning Conference. Burbank, CA, and San Francisco, CA, November 2012.

Testimony, Vermont General Assembly, Sales and Use Tax Study Committee, "Vendor Compensation as a Possible Solution." Montpelier, VT, October 2012.

Presentation, “Tax Platforms of the Presidential Candidates: Does it Make a Difference to Voters?” ABA Tax Section Fall Meeting. Boston, MA, September 2012.

Panelist, “Implementing Health Care Reform—What the Headlines Missed,” Southeastern Association of Law Schools Annual Conference. Amelia Island, FL, August 2012.

Presentation, “Toward a Theory for the Optimal Tax Mix,” Law and Society Annual Conference. Honolulu, HI, June 2012.

Presentation, “How the Affordable Care Act Will Create Perverse Incentives Harming Low and Moderate Income Workers,” Northern California Tax Roundtable. UC Berkeley Law School, Berkeley, CA, June 2012.

Presentation, “How the Affordable Care Act Will Create Perverse Incentives Harming Low and Moderate Income Workers,” Seventh Annual Junior Tax Scholars Workshop. Hastings Law School, San Francisco, CA, June 2012.

Presentation, “Three Essays on Tax Salience,” Penn Law Tax Policy Seminar. Philadelphia, PA, April 2012.

Presentation, “Toward a Theory for the Optimal Tax Mix,” Critical Tax Conference. Seton Hall Law School, Newark, NJ, March 2012.

Presentation, “The Way Forward for State Taxation of E-Commerce,” National Tax Association 104th Conference on Taxation. New Orleans, LA, November 2011.

Presentation, “A Better Way Forward for State Taxation of E-Commerce,” Northern California Tax Roundtable. UC Davis Law School, November 2011.

Presentation, “The Affordable Care Act’s Effective Taxes on Low and Moderate Income Workers,” NYU/UCLA Annual Tax Policy Conference: Tax Law and Health Care Reform. Los Angeles, CA, October 2011.

Commentator, Dan Shaviro, University of Louisville Law Review Symposium on Budget Deficits, Deficit Reduction, and Tax Policy. Louisville, KY, October 2011.

Presentation, “Experimental Evidence of Tax Framing Effects on the Work/Leisure Decision,” Boulder Conference on Empirical Tax Law. University of Colorado Law School, Boulder, CO, July, 2011.

Presentation, “The New Fiscal Politics, Government Shutdowns, and the Case for Default Budgets,” Sixth Annual Junior Tax Scholars Workshop. UC-Irvine Law School, Irvine, CA, June 2011.

Presentation, “The New Fiscal Politics, Government Shutdowns, and the Case for Default Budgets,” Law and Society Annual Conference. San Francisco, CA, June 2011.

Presentation, “Three Essays on Tax Salience: Market Salience and Political Salience,” Tulane Tax Roundtable. New Orleans, LA, March 2011.

Presentation, “Tax Salience and Tax Expenditures,” Urban / Brookings Tax Policy Center and Loyola-LA Conference on Tax Expenditure Reform. Los Angeles, CA, January 2011.

Presentation, “The Way Forward for State Taxation of eCommerce,” American Association of Law Schools Annual Conference. San Francisco, CA, January 2011.

Presentation, “On Tax Salience: Market Salience and Political Salience,” National Tax Association 103rd Conference on Taxation. Chicago, IL, November 2010.

Panelist, Harvard Law School Workshop on Current Research in Taxation. Cambridge, MA, October 2010.

Presentation, “On Tax Salience: Market-Salience and Political-Salience,” Loyola-L.A. Tax Policy Colloquium. Los Angeles, CA, September 2010.

Presentation, “On Tax Salience,” Boulder Roundtable on Tax and Distributive Justice. Boulder, CO, July 2010.

Presentation, “Toward a Theory for the Optimal Number of Tax Instruments,” Fifth Annual Junior Tax Scholars Workshop. Notre Dame Law School, South Bend, IL, June 2010.

Presentation, “On Tax Salience,” Law and Society Annual Conference. Chicago, IL, June 2010.

Presentation, “Experimental Evidence of Tax Framing Effects on the Work/Leisure Decision,” Northern California Tax Roundtable. Hastings Law School, San Francisco, CA, April 2010.

Presentation, “The New Fiscal Politics and California’s Budget Reform Options” UC Hastings Constitutional Law Quarterly Annual Symposium—Waking from the California Dream: The Past, Present, and Future of California's Fiscal Constitution. San Francisco, CA, February 2010.

Presentation, “On Tax Salience,” UCLA Law School Tax Policy Workshop. Los Angeles, CA, January 2010.

Presentation, “Shedding Some Light on ‘Hidden Taxes’: An Evaluation of Tax Salience and Fiscal Illusion,” Northern California Tax Roundtable. Stanford Law School, November 2009.

Presentation, “Preventing State Budget Crises: Redefining ‘Tax Cuts’ and ‘Tax Hikes,’” National Tax Association 102nd Conference on Taxation. Denver, CO, November 2009.

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.

UNIVERSITY SERVICE:

Chair, Berkeley Law Financial Aid Committee, 2009 - 2010

Co-chair, Berkeley Law Academic Placement Committee, 2009 - 2010

Member, Berkeley Law Curriculum Subcommittee on Taxation, 2007- 2010

Member, Berkeley Law Financial Aid Committee, 2008 - 2009 & 2012 - 2013

Member, Berkeley Law Academic Placement Committee, 2008 - 2009

Member, Berkeley Law Appointments Subcommittee on Economic Security, 2008

Member, Berkeley Law Appointments Subcommittee on Taxation, 2007 - 2008

OTHER PROFESSIONAL EXPERIENCE AND AFFILIATIONS:

LexisNexis Publishing Advisory Board, appointed to a three year term; 2010 - 2013

Organizing Committee, Annual Junior Tax Scholars Workshop, 2007 - 2010

Admitted to the Bar in the District of Columbia

Referee for: the National Tax Journal, Public Budgeting & Finance, the American Law and Economics Review, the California Law Review, the Stanford Law Review, LexisNexis, and the University of Chicago Press