

**DIANE M. RING**

Boston College Law School  
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**ACADEMIC EXPERIENCE**

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July 2005–present	<b>Boston College Law School</b> Interim Dean (June 2021 – January 2023) Associate Dean for Faculty (June 2018- June 2021) Professor of Law (2007–present) The Dr. Thomas F. Carney Distinguished Scholar Associate Dean of Academic Affairs (June 2010–June 2012) <i>Courses:</i> Taxation, International Tax, Corporate Tax, Advanced Corporate Tax, Tax Policy, Regulation & Markets Workshop, Tax Concentration Seminar	Newton, MA
2019	<b>International Bureau of Fiscal Documentation</b> Professor in Residence.	Amsterdam, Netherlands
April–May 2013	<b>Radzyner School of Law, Interdisciplinary Center</b> Overseas Visiting Professor. Course: Current issues in international taxation.	Herzliya, Israel
January–June 2009, 2010, 2011	<b>Harvard Law School</b> Visiting Professor of Law. Course: International Tax	Cambridge, MA
2004–June 2005	<b>University of Florida, Levin College of Law</b> Associate Professor of Law with Tenure. Taught in Graduate Tax Program and J.D. Program. Courses include: Basic Income Taxation, Taxation of Financial Instruments, Graduate Tax Seminar on Directed Research.	Gainesville, FL
1994–2004	<b>Harvard Law School</b> Assistant Professor of Law. Taught and wrote primarily in the fields of taxation, international taxation, and financial instruments. Courses include: Basic Income Tax, Corporation Tax, International Tax, Taxation of Financial Instruments, International Financial Institutions and International Tax, International Tax Policy, Introduction to Lawyering.	Cambridge, MA

**EDUCATION**

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1987–1990	<b>Harvard Law School</b> J.D., <i>Magna Cum Laude</i> , June 1990. Activities: Harvard Law Review, Editor, 1988-1990.	Cambridge, MA
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1983–86                    **Harvard University**                    Cambridge, MA  
A.B., *Summa Cum Laude*, Phi Beta Kappa, June 1986.  
Honors: John Harvard Scholar, Harvard College Scholar, Elizabeth Carey  
Agassiz Scholar.

## **PROFESSIONAL EXPERIENCE**

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2018–present            **Constantine Cannon, LLP**                    Washington, D.C.  
Of Counsel in Whistleblower Practice.

1991–94                    **Caplin & Drysdale, Chartered**                    Washington, D.C.  
Associate. Practiced primarily in the areas of international tax and financial  
products for planning, audit, legislative and regulatory matters. Worked on early  
Advance Pricing Agreements negotiated with the IRS, and drafted analyses of the  
U.S.-German Tax Treaty.

1990–91                    **Federal Court of Appeals, Second Circuit**                    New York, N.Y.  
Law Clerk for Judge Jon O. Newman.

## **LAW REVIEW PUBLICATIONS**

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*Beyond Bribery: Exploring the Intimate Interconnections between Corruption and Tax Crimes*, 85  
DUKE J. OF LAW & CONTEMP. PROB. 1-47 (2023) (with Costantino Grasso)

*Foreword: Tax Evasion, Corruption and the Distortion of Justice*, 85 DUKE J. OF LAW & CONTEMP.  
PROB. i-viii (2023) (with Costantino Grasso) (Symposium edition Diane Ring, Costantino Grasso, and  
Lorenzo Pasculli, special eds.)

“Slack” in the Data Age, 73:1 ALABAMA L. REV 47 (2021) (with Shu-Yi Oei)

*The 2021 Corporate Transparency Act: The Next Frontier of U.S. Tax Transparency and Data  
Debates*, 18 PITT TAX REV. 249 (2021)

*Tax Law’s Workplace Shift*, 100 B. U. L. REV. 61 (2020) (with Shu-Yi Oei)

*When Data Comes Home: Next Steps in International Taxation’s Data Revolution*, 64 MCGILL L. J.  
707 (2019) (with Shu-Yi Oei)

*Silos and First Movers in the Sharing Economy Debates*, 13 LAW & ETHICS OF HUMAN RIGHTS 61  
(2019) (peer reviewed)

*Leak-Driven Law*, 65 U.C.L.A. L. REV. (2018) 532 (with Shu-Yi Oei)

*Corporate Migrations and Tax Transparency and Disclosure*, 62 ST. LOUIS U. L. J. 175 (2017)  
(invited)

*The Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums*, 8 COLUMBIA J. TAX L. 56  
(2017) (with Shu-Yi Oei)

*Developing Countries in an Age of Transparency and Disclosure*, 2016 B.Y.U. L. REV. 1768 (2016)  
(invited symposium)

*When International Tax Agreements Fail at Home* 41 BROOKLYN INT'L L. J. 1186 (2016) (invited  
symposium)

*Can Sharing Be Taxed?* 93 WASH. U. L. REV. 989 (2016) (with Shu-Yi Oei)

*Human Equity? Regulating the New Income Share Agreements*, 68 VANDERBILT L. REV. 681 (2015)  
(with Shu-Yi Oei)

*The New Human Equity Transactions*, 5 CAL. L. REV. CIRCUIT 266 (2014) (with Shu-Yi Oei)

*Horizontal Equity Revisited*, 13 FLA. TAX REV. 135 (2012) (with James Repetti)

*The Promise of International Tax Scholarship and Its Implications for Research Design, Theory and  
Methodology*, 55 ST. LOUIS U. L. J. 307 (2010) (invited)

*Who is Making International Tax Policy? International Organizations as Power Players in a High  
Stakes World*, 33 FORDHAM INT'L L. J. 649 (2010)

*Democracy, Sovereignty and Tax Competition: The Role of Tax Sovereignty in Shaping Tax  
Cooperation*, 9 FLA. TAX REV. 555 (2009)

*What's at Stake in the Sovereignty Debate?: International Tax and the Nation-State*, 49 VIRGINIA J. OF  
INT'L L. 1 (2008)

*Taxation as a Global Socio-Legal Phenomenon*, 14 ILSA J. OF INT'L & COMP. L. 303 (2008), with  
(Allison Christians, Steven Dean and Adam Rosenzweig)

*International Tax Relations: Theory and Implications*, 60 TAX L. REV. 83 (2007)

*Comment on Griffith, "Taxing Happiness,"* 45 B.C. L. REV. 1413 (2004)

*One Nation Among Many: Policy Implications of Cross-Border Tax Arbitrage*, 44 B.C. L. REV. 79  
(2002)

*Prospects for A Multilateral Tax Treaty*, 26 BROOKLYN J. INT'L L. 1699 (2001)

*On the Frontier of Procedural Innovation: Advance Pricing Agreements and the Struggle to Allocate  
Income for Cross Border Taxation*, 21 MICH. J. INT'L L. 143 (2000)

*Risk-Shifting Within a Multinational Corporation: The Incoherence of the U.S. Tax Regime*, 38 B.C. L. REV. 667 (1997)

*Commentary: Exploring the Challenges of Electronic Commerce Taxation Through the Experience of Financial Instruments*, 51 TAX L. REV. 663 (1996)

*Commentary on "Fixing Realization Accounting: Symmetry, Consistency and Correctness in the Taxation of Financial Instruments,"* 50 TAX L. REV. 797 (1995)

*Character, Source, and Integration Rules are Provided for Currency Transactions*, 3 J. OF INT'L TAX. 140 (1992) (with David Crowe)

*Final Currency Regulations Alleviate Restrictions of the Temporary Regulations*, 2 J. OF INT'L TAX. 98 (1992) (with David Crowe)

Note, *Tax Treatment of Notional Principal Contracts*, 103 HARV. L. REV. 1951 (1990)

Case Comment, *"Religious Payments as Deductible Charitable Contributions: Hernandez v. Commissioner,"* 103 HARV. L. REV. 361 (1989)

## **SHORTER WORKS AND BOOK CHAPTERS**

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*Testimony for Hearing "Cross-border Rx: Pharmaceutical Manufacturers and U.S. International Tax Policy* (May 11, 2023), <https://tinyurl.com/ywyhf2t4>

*Tax Competition and Tax Cooperation*, in Encyclopedia of International Economic Law (Krista Nedakavukaren & Thomas Cottier, eds.) (Elgar forthcoming 2023)

*US National Report on Fiscal Policies to Mitigate Climate Change* (with Shu-Yi Oei) in International Academy of Comparative Law Volume on Fiscal Policies to Mitigate Climate Change (Intersentia Publishing, forthcoming 2023)

*The Importance of Qualitative Research Approaches to Gig Economy Taxation* (with Shu-Yi Oei) in BEYOND THE ALGORITHM: QUALITATIVE INSIGHTS FOR GIG WORK REGULATION (Cambridge U. Press, 2020, Deepa Das Acevedo, ed.)

*The United States*, (with James R. Repetti) in COMPARATIVE INCOME TAXATION 4<sup>th</sup> edition (Hugh J. Ault & Brian J. Arnold, eds.) (Wolters Kluwer, 2019)

*Tax Implications for Workers*, (with Shu-Yi Oei) in THE CAMBRIDGE HANDBOOK OF THE LAW AND THE SHARING ECONOMY (Cambridge U. Press, 2018, Nestor Davidson et al, eds.)

*Is New Code Section 199A Really Going to Turn Us All into Independent Contractors* (with Shu-Yi Oei) Jan.19, 2018 <https://ssrn.com/abstract=3101180>

*Taxation of Permanent Establishments: United States*, in TAXATION OF PERMANENT ESTABLISHMENTS (IBFD updated most recently Spring 2023)

*Article 26: Exchange of Information*, Chapter in GLOBAL TAX TREATY COMMENTARIES (IBFD Spring 2018 revised, Richard Vann, ed.)

*Transparency and Disclosure*, chapter in SELECTED ISSUES IN PROTECTING THE TAX BASE OF DEVELOPING COUNTRIES (United Nations, 2017)

*Institutional Aspects*, chapter in BRICS AND THE EMERGENCE OF INTERNATIONAL TAX COORDINATION (edited by Yariv Brauner and Pasquale Pistone, IBFD 2015)

*Exchange of Information*, chapter in U.N. HANDBOOK ON SELECTED ISSUES IN ADMINISTRATION OF TAX TREATIES FOR DEVELOPING COUNTRIES (Alexander Trepelkov, Harry Tonino and Dominika Halka, eds., July 2013)

*International Dynamics of International Tax Relations*, in BEYOND ECONOMIC EFFICIENCY (David Brennan, Karen Brown and Darryll K. Jones eds., Wolters Kluwer 2013)

*Horizontal Equity Revisited*, in THE PROPER TAX BASE: STRUCTURAL FAIRNESS FROM AN INTERNATIONAL AND COMPARATIVE PERSPECTIVE (with James Repetti) (Yariv Brauner and Martin J. McMahon, Jr., eds., Kluwer Law International 2012)

*The Debt Equity Conundrum: The U.S. National Report*, in CAHIERS DE DROIT FISCAL INTERNATIONAL VOL. (IFA June 2012)

*Inside the U.S. APA Program*, The Proceedings of the International Seminar on “Harmonious Society & Tax Judicial Reform in China,” Peking University, China, (May 2006)

*U.S. National Report on Double Nontaxation* in CAHIERS DE DROIT FISCAL INTERNATIONAL VOL. LXXXIX (IFA 2004)

*Book Review: Solid Foundations for Tax Theory, Policy*, 31 TAX NOTES INT’L 961 (Sept. 15, 2003)

TAXATION OF FINANCIAL INSTRUMENTS (a principal author and editor with Reuven Avi-Yonah and David Newman, 1996)

TAX ASPECTS OF DERIVATIVE FINANCIAL INSTRUMENTS, 1995 International Fiscal Association Volume LXXXb (with David Rosenbloom and Charles Plambeck)

## **BOOKS and CASEBOOKS**

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COMPLIANCE, AVOIDANCE, AND EVASION IN TAXATION: THE ROLE OF PROFESSIONAL ENABLERS (forthcoming Rutledge 2024) (with Costantino Grasso and Donato Voza)

U.S. INTERNATIONAL TAXATION (5<sup>th</sup> edition Foundation Press 2022) (with Reuven Avi-Yonah, Yariv Brauner, and Bret Wells)

INTRODUCTION TO US INTERNATIONAL TAXATION (7<sup>th</sup> edition Kluwer Law International 2021) (with James Repetti and Steven Shay)

ETHICAL PROBLEMS IN FEDERAL TAXATION (5<sup>th</sup> edition Aspen Publishing 2015) (with Bernard Wolfman and Deborah Schenk)

INTRODUCTION TO US INTERNATIONAL TAXATION (6<sup>th</sup> edition Kluwer Law International 2014) (with Paul McDaniel and James Repetti)

FEDERAL INCOME TAXATION OF CORPORATE ENTERPRISE (Foundation Press 2012) (with Bernard Wolfman)

ETHICAL PROBLEMS IN FEDERAL TAXATION (Aspen Publishing 2008) (with Bernard Wolfman and Deborah Schenk)

FEDERAL INCOME TAXATION OF CORPORATE ENTERPRISE (Foundation Press 2008) (with Bernard Wolfman)

U.S. INTERNATIONAL TAXATION (Foundation Press 2005) (with Reuven Avi-Yonah and Yariv Brauner)

## **OTHER PUBLICATIONS**

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*International Income Taxation: Code and Regulations – Selected Sections 2023-2024 Edition* (CCH) - Contributing Editor (with Robert J. Peroni, Coordinating Editor; and Karen B. Brown, Contributing Editor) (June 2023)

*What We Lose with Digitalization and Automation of the Administrative State—and How to Get it Back* (a review of Sofia Ranchordás, *Empathy in the Digital Administrative State* (71 DUKE L. J. 1341 (2022)), JOTWELL (2022)

*International Income Taxation: Code and Regulations – Selected Sections 2022-2023 Edition* (CCH) - Contributing Editor (with Robert J. Peroni, Coordinating Editor; and Karen B. Brown, Contributing Editor)

*International Income Taxation: Code and Regulations – Selected Sections 2021-2022 Edition* (CCH) - Contributing Editor (with Robert J. Peroni, Coordinating Editor; and Karen B. Brown, Contributing Editor)

*International Income Taxation: Code and Regulations – Selected Sections 2020-2021 Edition* (CCH) - Contributing Editor (with Robert J. Peroni, Coordinating Editor; and Karen B. Brown, Contributing Editor)

*A Path to International Tax Reform and Improved Wealth Distribution Across the Globe* (a review of Tarcísio Diniz Magalhães, *What Is Really Wrong with Global Tax Governance and How to Properly Fix It*, 10 WORLD TAX J. (2018), JOTWELL May, 21 2019

*Cybersecurity and Tax Information: A Vicious Cycle?* (a review of Michael Hatfield, “Cybersecurity and Tax Reform”) 93 IND. L.J. (forthcoming Spring 2018), JOTWELL November 7, 2017.

*Who Should be Invited to the Tax Dinner?: Another Perspective on the Role of Tax Professionals* (a review of Gillian Brock & Hamish Russell, “Abusive Tax Avoidance and Institutional Corruption: The Responsibilities of Tax Professionals”, 56 Edmond J. Safra Working Paper) JOTWELL July 28, 2015

*The Influence of Experts* (a review of Mai’a K. Davis Cross, “Rethinking Epistemic Communities Twenty Years Later”) JOTWELL April 8, 2014.

*Resolving Transfer Pricing Disputes: A Global Analysis* (book review), 73 TAX NOTES INT’L 713 (Feb. 24, 2014).

*Reading to Challenge Your Tax Thinking* (a review of Alberto Alemanno, “Is There a Role for Cost-Benefit Analysis Beyond the Nation-State?: Lessons from International Regulatory Co-operation,”) JOTWELL April 5, 2013.

*Understanding the International Players with the Potential to Shape Global Fiscal Policy* (a review of Jan Wouters and Katrien Meuwissen, “Global Tax Governance: Work in Progress?”) JOTWELL April 2011.

*The Promise – And Limits- of Economics in Law* (a review of Alessandro Turina and Nicolo Zingales, “Economic Analysis and Evaluation of “Fair Practices”: Can Antitrust and International Taxation Learn from Each Other?”), JOTWELL January 2010.

*Harte Reaktion auf ein Ablehnung durch das Parlament?*, Neue Zürcher Zeitung (NZZ), May 31, 2010 (with Luzi Cavelti).

U.S. INCOME TAXATION OF FOREIGN CORPORATIONS (with Charles Plambeck & Matthew Mosby), Tax Management Portfolio: Foreign Income Series No. 908-3rd (2018).

## **WORKS IN PROGRESS**

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Forward to WHISTLEBLOWERS: FORCES OF JUSTICE (forthcoming 2023)

*Taxing a Post-Pandemic Workforce*, in TAXING PEOPLE THE NEXT 100 YEARS (Tsilly Dagan & Ruth Mason, eds) (forthcoming 2024)

*Regulating in Pandemic* (with Hiba Hafiz, Shu-Yi Oei, and Natalya Shnitser), available at [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3555980](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3555980)

## **TESTIMONY**

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Senate Finance Committee, Hearing on “Cross-border Rx: Pharmaceutical Manufacturers and U.S. International Tax Policy,” (Washington, D,C, testified May 11, 2023).

## SELECTED PRESENTATIONS

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Oxford University and University of Virginia Conference -- Taxing People the Next 100 Years, *Taxing a Post-Pandemic Workforce* (Oxford, England, June 3, 2023).

Corporate Crime Observatory panel session on Duke University Law & Contemporary Problems Special Issue, “Tax Evasion, Corruption and the Distortion of Justice, *Beyond Bribery: Exploring the Intimate Interconnections Between Corruption and Tax Crimes*, (with Grasso) (via Zoom May 19, 2023).

Oxford Faculty of Law, *Tax Law’s Workplace Shift* (with Oei) (Oxford, England zoom May 13, 2022).

Law & Society, “*Slack*” in the Data Age (with Oei) (Chicago zoom, May 30, 2021).

Critical Tax Theory Workshop, “*Slack*” in the Data Age (with Oei) (U.C. Irvine zoom, April 8, 2021).

UC Irvine School of Law, 3<sup>rd</sup> Annual Tax Symposium, *Regulating in Pandemic* (with Hiba Hafiz, Shu-Yi Oei, and Natalya Shnitser), (Irvine Feb. 22, 2021).

Indiana/Leeds Summer Tax Workshop Series, *Regulating in Pandemic: Evaluating Economic and Financial Policy Responses to the Coronavirus Crisis* (with Hiba Hafiz, Shu-Yi Oei, and Natalya Shnitser), (Bloomington, Indiana & Leeds, UK, June 18, 2020).

Boston College Law School Regulation and Markets Workshop, *Regulating in Pandemic: Evaluating Economic and Financial Policy Responses to the Coronavirus Crisis* (with Hiba Hafiz, Shu-Yi Oei, and Natalya Shnitser) (Boston, April 16, 2020).

Tulane Tax Policy Workshop, *Regulating in Pandemic: Evaluating Economic and Financial Policy Responses to the Coronavirus Crisis* (with Hiba Hafiz, Shu-Yi Oei, and Natalya Shnitser) (Boston, March 30, 2020).

UCLA Tax Policy & Public Finance Colloquium, *Falling Short in the Data Age* (with Shu-Yi Oei) (Los Angeles, March 11, 2020).

U. of Toronto Tax Law & Policy Workshop, *Falling Short in the Data Age* (with Shu-Yi Oei) (Toronto, Feb. 5, 2020).

Duke Law School Tax Policy Workshop, *Falling Short in the Data Age* (with Shu-Yi Oei) (Durham, Jan. 23, 2020).

NYU Tax Policy Workshop, *Falling Short in the Data Age* (with Shu-Yi Oei) (New York, Oct. 22, 2019).

IBFD, Tax Knowledge and Sharing, *Update on U.S. Tax Treaty Issues* (Amsterdam, Oct. 16, 2019).

Inaugural ADIT International Tax Conference, *What is Next in the International Tax Transparency and Disclosure Revolution?* (London, Sept. 13, 2019).



IBFD at International Fiscal Association Annual Conference, *Developing Country Risks in International Tax Transparency and Disclosure* (London, Sept. 9, 2019).

Amsterdam Distinguished Lecture in International Tax Law, *What is Next in the International Tax Transparency and Disclosure Revolution?* (Amsterdam, Sept. 5, 2019).

IBFD, Tax Knowledge and Sharing, *What is Next in the International Tax Transparency and Disclosure Revolution?* (Amsterdam, Sept. 5, 2019).

Boston Tax Forum, *When Data Comes Home: Next Steps in International Tax Reform's Information Revolution*, (with Oei) (Boston, June 3, 2019).

Law & Society, *When Data Comes Home: Next Steps in International Tax Reform's Information Revolution*, (with Oei) (Washington DC, May 30, 2019).

International Fiscal Association of Netherlands, *What is Next in the International Tax Transparency and Disclosure Revolution*, (Amsterdam, Netherlands) (May 16, 2019).

Eucotax Conference, International Bureau of Fiscal Documentation, *Transparency & Disclosure and Developing Countries: Current Issues* (Amsterdam, Netherlands) (April 5, 2019).

University of Louisville Brandeis School of Law Faculty Workshop, *Tax Law's Workplace Shift* (with Oei) (Louisville, February 8, 2019).

Ohio State Mortiz College of School Faculty Workshop, *Tax Law's Workplace Shift* (with Oei) (Columbus, January 24, 2019).

McGill University Law School, Conference on Programming Governance, *When Data Comes Home: Next Steps in International Taxation's Information Revolution* (with Oei) (Montreal, Nov. 4, 2018).

Northwestern University Law School, *Tax Law's Workplace Shift* (with Oei) (Chicago, Nov. 1, 2018).

Loyola Law School, *Tax Law's Workplace Shift* (with Oei) (Los Angeles, October 1, 2018).

Law & Society, *Silos and First Movers in the Sharing Economy*, (Toronto, June 7, 2018).

University of Luxembourg ATOZ Conference on New Tax Challenges, *Leak-Driven Law* (with Oei) (Luxembourg, May 18, 2018).

Institute for Austrian and International Tax Law, *Leak-Driven Law* (with Oei) (Vienna, May 7, 2018)

U.C. Irvine School of Law, *Leak-Driven Law* (with Oei) (Mar. 26, 2018).

Brigham Young University Law School, *The Other Labor Law? New IRC § 199A and the Impact of Tax on Workplace Arrangements*, (with Oei) (Mar. 5, 2018).

Indiana University Maurer School of Law, *Silo and First Movers in the Sharing Economy*, (Mar. 1, 2018).

Sorbonne Law School, *Leak-Driven Law* (with Oei) (Paris, February 21, 2018) .

College of Law and Business, *Silos and First Movers in the Sharing Economy Worker Classification Debates* (Ramat Gan, Israel, Jan. 8, 2018).

London School of Economics, Tax Policy Workshop, *Leak-Driven Law* (with Oei) (London, November 30, 2017)

Max Planck, Norwegian Tax Centre, Notre Dame University Conference: From Panama to BEPS: Tax Evasion or Tax Avoidance -- International and National Policies to Confront Personal and Corporate Tax Strategies, *Leak-Driven Law* (with Oei) (Bergen, Norway, November 2, 2017).

Conference Reshaping Work in the Platform Economy, *An Incomplete Conversation: Tax Law and Worker Classification Fights in the Sharing Economy* (with Oei) (Amsterdam, October 19, 2017).

Southeastern Association of Laws Schools Annual Conference, *Leak-Driven Law*, (Boca Raton, August 5, 2017).

Sanford E. Sarasohn Conference on Critical Issues in Comparative and International Taxation II: Taxation and Migration, *Corporate Migration and Transparency and Disclosure* (St. Louis, March 31, 2017).

Boston College Law School Tax Policy Colloquium, *Leak-Driven Law* (with Oei) (Newton, MA, March 22, 2017).

National Tax Association Annual Meeting, *Leak-Driven Law* (with Oei) (Baltimore, November 11, 2016).

IBFD (International Bureau of Fiscal Documentation) 2016 Global Tax Treaty Commentary (GTTC) Duets Seminar: Presentation: *Tax Transparency* (Amsterdam, Sept. 22, 2016).

Law & Society Meeting, New Orleans, *Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums* (with Shu-Yi Oei) (June 2, 2016).

Boston Tax Forum, Boston, *Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums* (with Shu-Yi Oei) (April 4, 2016).

Critical Tax Theory Workshop, Tulane Law School, *Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums* (with Shu-Yi Oei) (New Orleans, April 1, 2016).

Brigham Young University Law Review Symposium: A Scholarly Conversation at the Cutting Edge of International Tax Reform; *Developing Countries in an Age of Transparency and Disclosure* (Provo, Utah, March 11, 2016).

University of British Columbia Tax Policy Workshop, *Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums* (with Shu-Yi Oei) (Vancouver, British Columbia, Canada, March 3, 2016).

28<sup>th</sup> Australasian Tax Teachers Association Conference (Plenary Speaker), *Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums* (with Shu-Yi Oei) (Sydney, Australia, January 21, 2016).

American Association of Law Schools (AALS) Annual Conference, *Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums* (with Shu-Yi Oei) (New York, NY, January 8, 2016).

National Tax Association Annual Meeting, *Tax Lives of Uber Drivers: Evidence from Online Forums* (with Oei) (Boston, November 19, 2015).

Brooklyn Law School Symposium: “Reconsidering the Tax Treaty”. Presented *When International Tax Agreements Fail at Home* (New York, October 23, 2015).

Law & Society Meeting, Seattle, *Transparency, Disclosure & Developing Countries*; also *Taxing Sharing* (with Oei) (May 29-31, 2015).

Fordham Law School, Conference on “Sharing Economy-Sharing City” (New York, Apr. 25, 2015), presented *Can Sharing Be Taxed?* (with Oei).

Sydney University Law School, Conference on “Finalising and Implementing the BEPS Agenda Program,” presented *Transparency, Disclosure and Developing Countries*, (Sydney, November 18, 2014).

National Tax Association Annual Meeting *Human Equity? Regulating the New Income Share Agreements*, (with Oei) (Santa Fe, November 13, 2014).

Second U.N. Workshop on Tax Base Protection for Developing Countries, *Transparency and Disclosure*, (Paris, September 23, 2014).

U.N. Workshop on Tax Base Protection for Developing Countries, *Transparency and Disclosure*, (New York, June 4, 2014).

Law & Society Meeting, Minneapolis, *Sovereign Harmony, Domestic Discord: Democracy and the Gap Between International Tax Cooperation and Domestic Politics*; also *The New Human Equity Transactions* (with Shu Yi Oei) (May 29, 2014).

Leiden University International Tax Center, Symposium on “Legal Research in International and EU Tax Law,” Presentation: *Research Methodology* (May 16, 2014).

Critical Tax Theory Workshop, U. of Baltimore Law School, *The New Human Equity Transactions* (with Shu Yi Oei) (April 2014).

ABA Tax Section Mid-year Meeting, Panelist: *Teaching Tax Ethics: Just Whose Responsibility Is It?* (Phoenix, January 24, 2014).

McGill University Faculty of Law, Tax Policy Colloquium, *Sovereign Harmony, Domestic Discord: Democracy and the Gap Between International Tax Cooperation and Domestic Politics*, (Montreal, Canada, November 25, 2013).

New York Law School, Symposium on “The 100<sup>th</sup> Anniversary of the Revenue Act of 1913: Marking A Century of Income Tax Law in the United States,” Panelist: *U.S. Tax Policy in a Global Economy*, (October 4, 2013).

Radzyner School of Law (Herzliya, Israel), Symposium on “Current Issues in International Taxation,” presentation: *Current Efforts to Tackle International Tax Evasion* (Herzliya, Israel, April 2013)

Washington University Law School Colloquium on “Conceptualizing a New Institutional Framework for International Taxation” (St. Louis, April 2013).

International Fiscal Association, Panel: *Ethical Issues in International Tax* (New York, February 2013).

Boston Tax Forum, Presentation: *Transfer Pricing Update and New Directions* (Boston, November 5, 2012).

Conference in Honor of Hugh Ault (held in conjunction with the 2012 Annual IFA Conference): Presentation: *Comparisons v. Comparative Analysis* (Boston, September 29, 2012).

Sixty Fourth Annual Virginia Conference on Federal Taxation (presented by The University of Virginia Tax Foundation), *The Ethical Framework – Duties of the Tax Practitioner to the Client and to the System* (with Scott Michel) (June 2012).

Critical Tax Theory Workshop, Seton Hall University Law School, Incubator Session: *Understanding the OECD as a Global Tax Power* (April 2012).

University of Sydney: Australasian Tax Teachers Association Annual Conference, *Backdoor Harmonization?: Implications of the New Era of Tax Information Exchange* (Sydney, Australia 2012).

University of Chicago Annual Federal Tax Institute, Panel: *Passive Foreign Investment Companies* (November 2011).

Law & Society Meeting, San Francisco, *Backdoor Harmonization?: Implications of the New Era of Tax Information Exchange* (June 2011).

Critical Tax Theory Workshop, Santa Clara University School of Law, *Sovereign Harmony Domestic Discord*, (April 2011).

University of Miami Law School, Presentation: *The Ethical Framework – Duties of the Tax Practitioner to the Client and to the System* (with Scott Michel) (April 2011).

Tulane Tax Roundtable, *Backdoor Harmonization: Implications of the New Era of Tax Information Exchange*, (March 2011).

Law & Society Meeting, Chicago, *International Organizations and the Emergence of the New Exchange of Information Agreements*, (May 2010).

St. Louis University School of Law Conference on Critical Issues in International and Comparative Taxation, *The Changing Face of International Tax Scholarship and Its Implications for Research, Design, Theory and Methodology*, (April 2010).

Hebrew University Tax Policy Workshop, *Role of International Organizations in Shaping Tax Policy*, (March 2010).

Boston Tax Forum, *Current Issues in Transfer Pricing*, (January 2010).

The 3<sup>rd</sup> International Tax Dialogue Global Conference, Beijing, (October 2009). Two presentations:  
(1) *An Overview of Innovative Financial Instruments and Their Implications for Tax Policy*;  
(2) *Aggressive Tax Planning Using Cross Border Financial Instruments*.

International Fiscal Association Annual Meeting, Vancouver, *Taxation of Mobile Income- Income from Intangibles*, (September 2009).

Law & Society Meeting, Denver, *Role of International Organizations in Shaping Tax Policy* (May 2009).

Critical Tax Theory Workshop, *Role of International Organizations in Shaping Tax Policy*, (April 2009).

McGill University Faculty of Law, *Role of International Organizations in Shaping Tax Policy*, (March 2009).

University of Florida International Tax Symposium, *Democracy, Sovereignty and Tax Competition*, (October 2008).

University of Montreal Invited Conference on Tax Competition – How to Meet the Normative and Political Challenge, *Tax Sovereignty as a Window onto the Possibilities and the Limits of Tax Cooperation* (August 2008).

Law & Society Meeting, Montreal, *What's at Stake in the Sovereignty Debate?: International Tax and the Nation-State* (May 2008).

Northwestern University Law School Tax Policy Seminar, *What's at Stake in the Sovereignty Debate?: International Tax and the Nation-State* (April 2008).

Critical Tax Theory Workshop, *Role of International Organizations in International Tax* (hosted by Florida State, April 2008).

Harvard Law School Tax Policy Seminar, *What's at Stake in the Sovereignty Debate?: International Tax and the Nation-State* (March 2008).

International Law Association, International Law Weekend, *Sovereignty and International Tax Policy* (October 2007).

Harvard Law School Seminar on Current Issues in Tax Policy, *Role of Sovereignty in International Tax* (August 2007).

Annual Critical Tax Theory Workshop, *Sovereignty and International Tax* (hosted by UCLA Law School April 2007).

Brooklyn Law School, *International Tax Relations: Theory and Implications* (March 2007).

University of Toronto Law School, *International Tax Relations: Theory and Implications* (October 2006).

Peking (Beijing) University Law School - International Seminar on Harmonious Society & Tax Judicial Reform in China, *Inside the U.S. APA Program* (May 2006).

Annual Critical Tax Theory Workshop, *International Tax Relations: Theory and Implications* (Mercer Law School (rotating host institution) April 2006).

University of San Diego School of Law - Procopio International Tax Institute, *Current Issues in International Tax Arbitrage* (February 2006).

Harvard Law School Workshop on Current Research in Taxation, *International Tax Relations: Theory and Implications* (September 2005).

American Tax Policy Institute, *Modeling International Tax Relations: Theory and Implications* (January 2005).

Northwestern University School of Law, *International Tax Relations* (March 2004).

International Fiscal Association, U.S. Branch, *U.S. National Report on Double Nontaxation* (February 2004).

Boston College Law School Symposium on the State of Federal Income Taxation, *Comment on Griffith, "Taxing Happiness"* (April 2004).

George Washington University Law School, *One Nation Among Many: Policy Implications of Cross Border Tax Arbitrage* (December 2003).

Duke University Law School, *Cross Border Tax Arbitrage* (December 2002).

University of Florida Levin College of Law, *Cross Border Tax Arbitrage* (October 2002).

University of Michigan Law School, *Cross Border Tax Arbitrage* (February 2002).

New York University Law School Tax Colloquium, *Cross Border Tax Arbitrage* (February 2002).

American Tax Policy Institute, *Comment on Durst & Culbertson's "Clearing Away the Sand: Retrospective Methods and Prospective Documentation in Transfer Pricing Today"* (July 2002).

Brooklyn Law School Colloquium on International Tax Policy in the New Millennium, *Prospects for a Multilateral Treaty* (November 2000).

Georgetown University Law School, *On the Frontier of Procedural Innovation: Advance Pricing Agreements, International Income Allocation and the Challenge of a Procedural Hybrid* (March 1998).

Harvard Law School Workshop on Current Research in Taxation, *Substance and Procedure in the Taxation of Transfer Pricing: A Study of the Competing Conceptions of the Advanced Pricing Agreement Program* (August 1997).

Harvard International Tax Program, *U.S. APA Program* (April 1997).

New York University School of Law Tillinghast Lecture Commentary, *Exploring the Challenges of Electronic Commerce Taxation Through the Experience of Financial Instruments* (October 1996).

Harvard Law School Workshop on Current Research in Taxation, *Treatment of Risk Shifting, Common Ownership and Legal Status in Related Party Transactions* (August 1995).

New York University School of Law Colloquium on Financial Products, *Commentary on “Fixing Realization Accounting: Symmetry, Consistency and Correctness in the Taxation of Financial Instruments”* (May 1995).

## **SELECTED PANELS AND INVITED CONFERENCES**

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Lorentz Center & Leiden University, Conference on Redefining Global Governance: A tax, trade and investment perspective in the EU and Beyond,” (Leiden, Netherlands, June 26-30, 2023). Commenter and discussant.

Manchester Metropolitan University and the Corporate Crime Observatory Roundtable *Compliance, Avoidance, and Evasion in Taxation: The Role of Professionals-The Bright Area*,” (Feb. 3, 2023 via zoom), Moderator of roundtable panels.

International Tax Policy Forum & Georgetown University Law Center Conference “International Tax in Flux” Panel: *Is the OECD Two-Pillar Project Fit for Purpose?* (Washington, D.C., January 12, 2023).

IRS-GWU 33<sup>rd</sup> Annual Institute on Current Issues in International Taxation, *Ethical Issues In International Tax Practice* (Washington, D.C., December 16, 2022).

VIRTEU International Final Conference (June 2022, via zoom).

June 23, 2022 –Chair of Panel: *Identifying the interrelations between corrupt practices and tax abuses: Lessons from beyond Europe*

–Closing Remarks

June 24, 2022 –Closing Remarks

International Fiscal Association USA Branch 50<sup>th</sup> Annual Conference, Panel: *Ethics in 2022: Privilege on Trial, Practice on the Move* (Washington DC, June 3, 2022).

Whistling at the Fake: Final International Conference (May 2022, via zoom).

May 5, 2022 –Chair of Panel: *Whistleblowers as gatekeepers of truth in the age of disinformation*

–Closing Remarks

May 6, 2022 –Closing Remarks

Whistling at the Fake: Roundtable: *Disinformation and the Public Sector* (via Zoom February 25, 2022) Co-organizer & Moderator (part of research project funded by NATO's Public Diplomacy Division).

Whistling at the Fake: Roundtable: *Disinformation and the Private Sector* (via Zoom January 28, 2022) Co-organizer & Moderator (part of research project funded by NATO's Public Diplomacy Division).

International Fiscal Association USA Branch Winter Conference, Panel: *Ethical Issues in International Tax Practice* (via Zoom December 9, 2021).

VIRTEU Symposium – *The Professionals: Dealing with the Enablers of Economic Crime* (via Zoom July 21, 2021) Co-Organizer and Moderator.

Copenhagen Business School Tax Policy Colloquium: *Tax Issues in Developing Countries Roundtable* (via Zoom May 26, 2021).

VIRTEU (Vat fraud: Interdisciplinary Research on Tax Crimes in the European Union) Roundtable Discussions series, Moderator and Co-organizer (2021):

January 29, 2021 *Exploring the interconnections between tax crimes and corruption*

February 12, 2021 *CSR, Business Ethics, and Human Rights in the area of taxation*

February 26, 2021 *Whistleblowing, Reporting, and Auditing in the area of taxation*

March 12, 2021 *Institutional Corruption and Avoidance of Taxation*

VIII Brazilian International Tax Conference, Panelist: *International Tax Law: challenges and lessons during the confrontation of COVID-19* (Brazil/Zoom, September 17, 2020).

IRS-GWU 32<sup>nd</sup> Annual Institute on Current Issues in International Taxation, *Ethical Issues In International Tax Practice* (Washington, D.C., December 20, 2019).

Boston College-Tulane Tax Roundtable, Commenter (New Orleans, Mar. 22, 2019).

ABA Tax Section Midyear Meeting, Banking & Savings Institutions Panel: *Advising Financial Institutions in Times of Uncertainty* (New Orleans, LA January 18, 2019).

American Association of Law Schools (AALS) Annual Conference, Panel Commenter: *New Voices in Tax Policy and Public Finance* (New Orleans, LA January 5, 2019).



IRS-GWU 31<sup>th</sup> Annual Institute on Current Issues in International Taxation, Panel Chair: *Ethical Issues In International Tax Practice* (Washington, D.C., December 14, 2018).

Law & Society, Moderator: *Comparative Perspectives on Taxation* (Toronto, June 9, 2018).

Boston College-Tulane Tax Roundtable, Commenter (Newton, MA, Mar. 23, 2018).

Suffolk U. Law School, Keynote presentation at conference: “Looping Through the Holes: Exploring Tax Evasion & the Legal Challenges Involved with Corralling the World's Wealthiest Corporations & Earners” (Boston, April 4, 2017).

IRS-GWU 29<sup>th</sup> Annual Institute on Current Issues in International Taxation, Panel: *Ethical Issues In International Tax Practice* (Washington, D.C., December 8, 2016).

U. of Virginia Law School Tax Roundtable: Invited Commenter (Charlottesville, Nov. 7-8, 2016).

Law & Society Meeting, New Orleans, Moderated Panel: “Business Taxation” (June 2, 2016).

American Association of Law Schools (AALS) Annual Conference, Organizer of Cross Cutting Panel: *Peer-to-Peer Consumption, Emerging Issues* (with Shu-Yi Oei) (New York, NY, January 9, 2016).

IRS-GWU 28<sup>th</sup> Annual Institute on Current Issues in International Taxation, Panel: *Ethical Issues In International Tax Practice* (Washington, D.C., December 18, 2015).

National Tax Association Annual Meeting, Moderated Panel: *Topics in Business Taxation*; Commenter on Panel: *Taxation and Social Policy* (Boston, November 19, 2015).

*London School of Economics –Department of Law Conference*: “A Global Analysis of Tax Treaty Disputes.” Commented on Swiss Chapter by Robert Danon (London, October 30, 2015).

*International Fiscal Association Academic Symposium* (co-hosted with Luzius Cavelti, Madeleine Simonek, Michael Lang, & Xavier Oberson) (Basel, Switzerland August 30, 2015).

*Harvard, Stanford & Yale Junior Faculty Forum* (selected and commented on junior scholar tax papers, with Yair Listokin) (Harvard Law School, June 16-17, 2015).

*Law & Society Meeting*, Moderated Panel on “Theory and Constitutionalism in Tax Law,” (Seattle, May 30, 2015).

*AALS 2015 Annual Meeting, Hot Topic/Bridge Program*: Moderated Panel, “Recent Developments In Human Capital Investing,” (Washington, D.C., January 3, 2015).

IRS-GWU 27<sup>th</sup> Annual Institute on Current Issues in International Taxation, Panel Chair: *Ethical Issues In International Tax Practice* (Washington, D.C., December 12, 2014).

*National Tax Association Annual Meeting*, Discussant for Panel on “Tax Enforcement and Collections Discretion,” (Santa Fe, November 13, 2014).

*25<sup>th</sup> Annual Philadelphia Tax Conference*, Panelist, “Ethical Issues in Modern Global Tax Practice.” (Philadelphia, November 5, 2014).

Organized conference: “Reforming Entity Taxation,” (with James Repetti) (Boston College Law School, Oct. 10, 2014).

*ABA Section of Taxation and Trust & Estate Division Joint Fall CLE Meeting*, Moderated Panel on “Virtual Currency and Virtual Worlds,” (Denver, September 19, 2014).

*Law & Society Meeting*, Moderated Panel on “International Taxation” and Panel on “Corporate Taxation,” (Minneapolis, May 29 & 30, 2014).

*Reforming Entity Taxation*, Moderated Panel on “International Issues in Reforming Entity Taxation” (Boston, October 10, 2014) (Conference organized by myself and James Repetti, and sponsored by Boston College Law School and Tax Analysts).

*ABA Tax Section Midyear Meeting*, Panel Participant on “Teaching Ethics: Just Whose Responsibility Is It?” (Phoenix, January 24, 2014).

IRS-GWU 26<sup>th</sup> Annual Institute on Current Issues in International Taxation, Panel: *Ethical Issues In International Tax Practice* (Washington, D.C., December 13, 2013).

*Law & Society Meeting*, Moderated Panel on “Taxes and Federalism” (Boston, June 2, 2013).

*University of Chicago, Annual Federal Tax Institute* (October 2005, 2006, 2007, 2008, 2010, 2012, 2013, 2014, 2015).

IRS-GWU 25<sup>th</sup> Annual Institute on Current Issues in International Taxation, Panel: *Ethical Issues in International Tax* (D.C., December 2012).

International Tax Research Symposium, held in conjunction with the International Fiscal Association Annual Conference (Boston, September 2012) – Symposium Committee and Moderator.

IRS-GWU 24<sup>th</sup> Annual Institute on Current Issues in International Taxation, Panel: *Ethical Issues in International Tax* (December 2011).

IRS-GWU 23<sup>rd</sup> Annual Institute on Current Issues in International Taxation, Panel: *Ethical Problems in International Tax Practice* (December 2010).

*Law & Society: Panel on “Taxation as a Global Socio-Legal Phenomenon”, and Panel on “Tax Culture Society and Development”* (Montreal, May 2008).

*International Network for Tax Research*, held at the University of Michigan (November 2006) (commentator on treaty article).

*State Administration of Taxation, Beijing, China* - Met with the staff of the International Taxation Department, as part of a discussion of adjudication of tax matters and the role of courts in taxation (May 2006).

*Critical Tax Theory Workshop* (rotating host institutions: U. Michigan Law School April 2003, Rutgers Law School April 2004, Mercer Law School April 2006, UCLA April 2007).

*American Tax Policy Institute Roundtable on Desai & Hines, “Economic Foundations of International Tax Rules”* (July 2003)

*University of Michigan Law School Tax Conference* (November 1997).

*American Bar Association – Taxation of Financial Instruments Panel* (May 1997).

*Harvard Law School Conference on Multi-Jurisdictional Taxation of Electronic Commerce – Moderator of International Panel* (April 1997).

*Harvard Law School Conference on Federal Tax Reform Proposals* (July 1995).

## MEDIA

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### “Tax Maven Podcast Guest”

New York, NY  
(December 15, 2020)

Guest on the NYU Law School Graduate Tax Program’s podcast series, discussing the shifting focus on international tax, and a range of challenges in regulation a rapidly changing world with transformed technology, labor, communication, and infrastructure (<https://taxmavenpodcast.com/episodes/diane-ring>).

### “On Point” – with Tom Ashbrook, NPR/WBUR,

Guest for segment on “Tax Inversions.”

Boston, MA  
(July 28, 2014)

### Surly Subgroup Blog (Co-founder)

(April 2016 – present)

Posts include: *Tax Law’s Workplace Shift* (Dec. 20, 2018); *The Gig Economy Battles Continue: 9<sup>th</sup> Circuit Weighs In on Seattle Uber Driver Ordinance* (May 11, 2018); *The Stages of International Tax Reform (Insights from this Weekend’s ABA Tax Section Meeting)* (May 13, 2018); *The Gig Economy Battles Continue: 9<sup>th</sup> Circuit Weighs In on Seattle Uber Driver Ordinance*, May 11, 2018); *Is New Code Section 199A Really Going to Turn Us All Into Independent Contractors? (New Paper on SSRN)* (Jan. 12, 2018); *What’s Up with the Sharing Economy? (Report from the 13<sup>th</sup> International Human Rights Researchers Workshop* (Jan. 9, 2018); *(The Senate Tax Bill’s “Clarification” of Independent Contractor Status: Tax and Employment Law Tradeoffs* (Nov. 11, 2017); *Paradise Papers Day 2* (Nov. 8, 2017); *ABA Tax Section 5<sup>th</sup> Annual International Tax Enforcement and Controversy Conference* (Oct. 28, 2017); *International Sharing Economy Conference: Day 2 Takeaways* (Oct. 20, 2017); *International Sharing Economy Conference: Day 1 Takeaways* (Oct. 19, 2017); *Tax Leaks: The New Normal?* (Sept. 25, 2017); *European Commission Prods OECD, EU, and Member States on Digital Taxation: An Analysis* (Sept. 23, 2017); *The Front Lines of the Sharing Economy Legal Debates* (Aug. 11, 2017); *The Tail, the Dog, and Gig Workers* (Jul. 21, 2017); *Macron and the Future of Tax Leaks* (May 7, 2017); *Panama Papers: The One-Year Anniversary* (Apr. 14, 2017); *Tax and Migration* (Mar. 31, 2017); *When your job is predicting the future* (Sept. 29, 2016); *International tax meets Japanese Anime* (Sept. 28, 2016); *Court says no to Uber class action settlement: What does that mean for worker classification?* (August 31,

2016); *Emerging Trend for Uber in Europe?* (July 21, 2016); *Flying, an Alpaca Farm and Baseball Cards – What do they have in common?* (July 14, 2016); *The EU, Robots, and Star Trek* (June 28, 2016); *Will new data on the volume of sharing economy workers prompt tax reform?* (May 25, 2016); *Consumer Financial Regulation Meets Income Share Agreements* (June 17, 2016); *Minnesota Dogs Breathe (Woof) a Sigh of Relief: Pet Trusts Now Legal* (June 13, 2016); *Uncle Sam as Danish Tax Collector* (June 8, 2016); *Can EU-Wide Corporate Consolidation Be Revived?* (May 19, 2016); *A Hot News Week for Krispy Kreme* (May 10, 2016); *EU State Aid Debate Lit Up the ABA Teaching Tax Session in DC* (May 9, 2016); *Is the Global Trend Toward Tax Transparency and Disclosure a Surprise to Many Multinationals?: Insights from the ABA Tax Section Meeting in DC May 6, 2016* (May 6, 2016); *More on Income Share Agreements: Will Proposed Legislation Fix their Marketability Problem?* (May 4, 2016); *A New Wave of Income Share Agreements* (April 26, 2016).

### **On Labor Blog** (Guest Blogger)

*Work-Related Distortions in the Tax Reform Bills: Understanding the New Proposed Provisions Part 2* (with Shu-Yi Oei) (December 12, 2017).

*Work-Related Distortions in the Tax Reform Bills: Understanding the New Proposed Provisions Part I* (with Shu-Yi Oei) (December 11, 2017).

*Will Proposed Tax Legislation Tilt the Worker Classification Debate?* (with Shu-Yi Oei) (Nov. 16, 2017).

### **TaxProf Blog** (Guest Blogger)

*The Senate Tax Bill and the Battles Over Worker Classification* (with Shu-Yi Oei) (Nov. 11, 2017).

## **PROFESSIONAL ACTIVITIES AND SERVICE**

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### **ADIT**

Academic Board Member (Advanced Diploma  
International Tax)

London, England  
(August 2018-present)

### **Canadian Tax Journal**

Editorial Board

Toronto, Canada  
(2020-present)

### **International Bureau of Fiscal Documentation**

Member, Editorial Board of Online Collection:

Global Tax Treaty Commentaries

Country Expert for the Global Tax Treaty Commentary Project

Author, Information Exchange Chapter for the Global Tax

Treaty Commentaries Project

Amsterdam, Netherlands  
(July 2021-present)

(February 2013- present)  
(September 2014- present)

### **United Nations**

Consultant for Project on Tax Base Protection for  
Developing Countries

Consultant for Income Tax Treaty Project

New York, NY  
(May 2014-2017)

(December 2012- July 2013)

Outside Expert – Joint Workshop with ITC for Developing Countries	Berlin, Germany (December 2015)
<b>American College of Tax Counsel</b> Elected as a Fellow to the College	Rochester, NY (May 2014- present)
<b>American Bar Association</b> Chair for 2019-20, Tax Section Committee on Teaching Taxation Organized following panels: (1) May 2014 Washington DC (with Kerry Ryan); (2) September 2014 Washington DC (with Kerry Ryan); (3) September 2015 Chicago (with Kerry Ryan); (4) January 2016 Los Angeles (with Kerry Ryan); (5) May 2017 Washington DC (with Kerry Ryan); (6) October 2018 Atlanta	Washington, DC (July 2013 – present)
<b>Boston College Tax Policy Workshop</b> Organizer (with James Repetti, et al.)	Newton, MA (2006- present)
<b>Corporate Crime Observatory</b> Scientific Advisory Board	Int'l Platform (January 2023- present)
<b>Whistling at the Fake: Research project funded by NATO's Public Diplomacy Division</b> Project Expert	Manchester, England (December 2021- 2022)
<b>International Fiscal Association</b>  Council Member – New England Region of U.S. Branch 2014: Hosted IFA New England's Annual Spring Extended Breakfast Meeting, attended by some current and former BC law school students.	Amsterdam, Netherlands  (2012- present)
U.S. National Reporter 2012 Conference on <i>The Debt Equity Conundrum</i>	(2011-2012)
U.S. National Reporter: 2004 Conference <i>Double Nontaxation</i>	(2003-2004)
Consultant for research project <i>The Impact of Technological and Financial Innovation on the Taxation of Income and Activities.</i>	(1997-1998)
Assistant General Reporter 1995 Conference on <i>Derivative Financial Instruments</i>	(1994-1995)
Massachusetts SJC Steering Committee on Bar Admissions Committee member	(2021- present)
<b>VIRTEU</b> <b>Vat Fraud: Interdisciplinary Research on Tax Crimes</b>	Coventry/Manchester, England (2020- present)

Special Advisor to this 18-month legal research project funded by the European Union under the HERCULE III programme.

**OECD**

Paris, France (2010)

Invited by the OECD's (Organisation for Economic Cooperation and Development) Center for Tax Policy to join their informal OECD group of government officials and international tax experts that will work on taxation and non-discrimination (January 2010).

**American Association of Law Schools- Tax Section**

Washington, DC

Steering Group, member

(January 2016- January 2017)

Section Chair

(January 2015- January 2016)

Steering Group, member

(June 2012-January 2015)

New Law Teachers Committee, member

(1995-1996)

**Boston Tax Forum**

Boston, MA

Member

(2008- present)

Organization of approximately 35 Boston tax lawyers and academics - meet monthly to engage in discussion of current tax issues and a selected tax paper.

**Reshaping Work Conference - 2<sup>nd</sup> Annual**

Amsterdam, Netherlands

Scientific Committee

(2018)

**Boston Area Tax Law Professors' Monthly Workshop**

Cambridge, MA (1995-2004)

Monthly presentations of papers and works in progress, sponsored by the Harvard Law School Fund for Tax and Fiscal Research.

**Boston Bar Association**

Boston, MA (1995-1996)

Selected as a general member of the legal community to participate in focus groups for the Task Force on Professional Fulfillment.

**Third Tuesday Tax Group**

Washington, D.C. (1992-1994)

Organization that meets monthly to discuss and review current issues in taxation law and policy.

**BAR MEMBERSHIPS**

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New York (1991)

Washington, D.C. (1991)

Massachusetts (2018)

**AWARDS**

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**American Tax Policy Institute (2003)**

Research grant recipient for project regarding international tax and international relations.

**OTHER TEACHING EXPERIENCE**

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**University of New South Wales** (Sydney, Australia) (January/February 2016)  
Taught intensive, comprehensive course on U.S. tax law.

**ITAM (Instituto Tecnológico Autónomo de México)** (Mexico City) (1995, 1998, 2005, 2006-2010, 2012-2019, 2022)  
Taught courses on international tax, U.S. income taxation, and transfer pricing as part of a program for Mexican government officials and practitioners.

**Boston College Law School Law Summer Institute** (Summer 2016, 2017, 2018)  
Gave lecture on U.S. tax law for foreign law students, LL.Ms, and faculty.

**University of Auckland Law School**, (Auckland, New Zealand) (2007)  
Taught course on international taxation for government officials, domestic and foreign lawyers.

**Harvard Program of Instruction for Lawyers** (1997-2003)  
Taught courses on U.S. international tax law to foreign and domestic lawyers, government officials, and judges.

**St. Mary's Law School at Innsbruck, Austria** (1997)  
Taught course on U.S. international taxation.

## **PRIMARY COMMITTEE SERVICE**

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Boston College Law School Appointments Committee Chair (2009-2010, 2015-2017, 2023- present)

Boston College Law School Appointments Committee (2006-07, 2007-08, 2011-12, 2014-15, 2017-present)

Boston College Provost Advisory Committee (2021-2022)

Boston College Law School Diversity and Inclusion Task Force (2019-2021)

Boston College Law School Faculty Admissions Outreach Task Force, Coordinator (2015- 2016)

Boston College Law School Promotion and Tenure Committee (2012-2014; 2021-2022)

Boston College Law School, Strategic Planning Committee (2010-2013)

Boston College Law School, ABA Self Study Committee (2011-2012; 2021-2022)

Boston College Law School Committee on Alumni in Teaching (2011-2015)

Boston College Law School, Associate Dean for Administration Search Committee (2011)

Boston College Law School, Dean Search Committee (2010-2011)

As of July 10, 2023

Boston College Law School, Chair of the Appointments Committee (2009-2010)

Boston College Law School, Chair of the Lateral Appointments Committee (2008-2009)

Boston College Law School – 1L Group Mentor (2005- present)

Boston College Law School Admissions Committee (2005-2006)

Town of Brookline Principal Search Advisory Committee (2009)

Harvard Law School Financial Aid and Low-Income Protection Program Committee (1995-2004)

Harvard Law School Strategic Planning Infrastructure Committee (1998-2000)