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## **ACADEMIC APPOINTMENTS**

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**UNIVERSITY OF COLORADO LAW SCHOOL** **Boulder, CO**  
*Associate Professor of Law* *2022-Present*  
*Dean's Faculty Fellow* *2022-Present*  
Awards: Outstanding New Faculty Member (2023)

**COLUMBIA LAW SCHOOL** **New York, NY**  
*Academic Fellow, Lecturer in Law* *2019-2022*

## **EDUCATION**

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**YALE LAW SCHOOL** **New Haven, CT**  
J.D., 2015  
*Yale Law Journal*, Editor  
*Yale Law and Policy Review*, Submissions Editor

**UNIVERSITY OF OXFORD** **Oxford, England**  
M.Phil., Evidence-Based Social Intervention, Department of Social Policy & Intervention, 2012

**COLUMBIA UNIVERSITY, COLUMBIA COLLEGE** **New York, NY**  
B.A., *summa cum laude*, History, 2010

## **SCHOLARLY PUBLICATIONS**

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*Taxing Novelty*, 58 U.C. DAVIS LAW REVIEW (forthcoming 2025)

- [Reviewed by Tracey Roberts](#), TaxProf Blog, Aug. 19, 2023

*Defining the Goal of a Data Tax*, EUROPEAN LAW OPEN (forthcoming 2024) (invited symposium contribution)

*Valuing Social Data*, 124 COLUMBIA LAW REVIEW 993 (2024) (with Salomé Viljoen)

- Recipient of the 2023 Reidenberg-Kerr Award for Outstanding Scholar by a Junior Scholar at the Privacy Law Scholars Conference

*The Shifting Economic Allegiance of Capital Gains*, 26 FLORIDA TAX REVIEW 308 (2023) (peer-

reviewed)

- Abridged version forthcoming in FAIRNESS IN INTERNATIONAL TAXATION (Hart Publishing, 2024) (invited contribution to collected volume)

*Cryptocurrency, Legibility, and Taxation*, 72 DUKE LAW JOURNAL ONLINE 1 (2022)

- Previewed in Lawrence Solum, *Parsons on Taxing Cryptocurrency*, Legal Theory Blog, May 11, 2022 (“Highly recommended”)

*Tax’s Digital Labor Dilemma*, 71 DUKE LAW JOURNAL 1781 (2022)

- Reviewed by Sloan Speck, TaxProf Blog, Mar. 4, 2022

*Destination-Based Income Taxation: Neither Principled Nor Practical?*, 71 TAX LAW REVIEW 515 (2018) (with Paul Oosterhuis)

*Slam the Door: Why Congress Should End the Backdoor Roth IRA*, 35 YALE LAW & POLICY REVIEW INTER ALIA 41 (2017)

## **PRACTICE PUBLICATIONS**

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*May I Pay More? Lessons from Jarrett for Blockchain Tax Policy*, 176 TAX NOTES FEDERAL 2063 (Sept. 26, 2022)

## **POPULAR MEDIA & BLOG POSTS**

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*Towards a Legal Understanding of Social Data*, LPE Blog (Oct. 9, 2023) (with Salomé Viljoen)

*It’s a miracle most Americans pay their taxes. Crypto could upend that norm*, L.A. Times (April 4, 2023)

*Advancing Equity in the Data Economy: The Case for International Taxation*, LPE Blog (May 18, 2022)

## **WORKS IN PROGRESS**

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*Digitalization, Inequality, and the Political Economy of Wealth and Capital Taxation*

## **PRESENTATIONS**

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*Digitalization, Inequality, and the Political Economy of Wealth and Capital Taxation*

UVA Invitational Tax Conference (Oct. 2024)

Junior Tax Scholars Workshop, University of Wisconsin Law School (June 2024)

Annual Meeting on Law & Society, Denver, CO (June 2024)

*Defining the Goal of a Data Tax*

Junior Tax Scholars Workshop, Northeastern University School of Law (June 2023)

European Law Open, Symposium: Taxing Data as an Instrument of Economic Digital Constitutionalism (Nov. 2023)

### *Taxing Novelty*

National Tax Association 116<sup>th</sup> Annual Conference, Denver (Nov. 2023)  
32nd Annual Tax Research Network Conference, Cambridge, UK (Sept. 2023)  
Annual Meeting on Law & Society, San Juan, Puerto Rico (June 2023)  
Hebrew University-Columbia Law School Tax Workshop, Jerusalem, Israel (May 2023)  
26<sup>th</sup> Annual Critical Tax Conference, LMU Loyola Law School (April 2023)  
Michigan Junior Scholars Conference, University of Michigan Law School (April 2023)  
Fifth Annual UCI Law/A. Lavar Taylor Tax Symposium, University of California, Irvine School of Law (April 2023)  
University of Colorado Law School Junior Faculty Workshop (April 2023)  
Stetson Business Law Review Tax Law Symposium (Feb. 2023)

### *Valuing Social Data*

2023 Privacy Law Scholars Conference (June 2023, presentation by co-author)  
NYU Law School Privacy Research Group (April 2023)

### *The Shifting Economic Allegiance of Capital Gains*

Columbia Davis Polk & Wardwell Tax Policy Colloquium, Columbia Law School (Jan. 2023)  
7<sup>th</sup> Global Meeting on Law & Society, Lisbon, Portugal (July 2022)  
Fairness in International Taxation Workshop, University of Surrey (June 2022)

### *Other Presentations*

Panelist, Pending Income Tax Case Before the U.S. Supreme Court (Moore v. United States), National Tax Association 116<sup>th</sup> Annual Conference (Nov. 2023)  
Panelist, European Law Institute Business and Financial Law SIG Webinar on Taxation and Digital Assets (Sept. 2023)  
Panelist, Cryptocurrency and the Law CLE Program, Colorado Federal Bar Association (June 2023)  
Guest Lecturer, "Cryptocurrency and the Law," University of Colorado Mini-Law School (Feb. 2023)  
Commentator on Mitchell Kane & Adam Kern's "The Use & Abuse of Location Specific Rents," LMU Loyola Law School Tax Policy Colloquium (Oct. 2022)  
Discussant, Open Data/Data as a Public Good Roundtable, Jain Family Institute/UN Global Pulse Peer Exchange (Aug. 2022)  
Presenter, "Digital Labor and the Global Tax Deal," Fourth Annual UCI Law/A. Lavar Taylor Tax Symposium, University of California, Irvine School of Law (Mar. 21, 2022)  
Discussant, The Commodification of Data Roundtable, Jain Family Institute/UN Global Pulse Peer Exchange (Jan. 13, 2022)

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## PROFESSIONAL EXPERIENCE

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### SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

*Associate, Tax Department*  
*Summer Associate*

**New York, NY**

*2015-2019*

*Summer 2014*

- Advised on tax components of broad range of transactions, including mergers and acquisitions, restructurings, and capital markets transactions.
- Participated in international tax planning and strategy for multinational corporations, including planning with respect to the Tax Cuts and Jobs Act of 2017.
- Advised private clients on individual tax matters as well as trusts and estates planning in both the domestic and international context.

### SOUTHERN POVERTY LAW CENTER

*Legal Intern*

**Montgomery, AL**

*Summer 2013*

### BRADLEY ARANT BOULT CUMMINGS LLP

*Summer Associate*

**Birmingham, AL**

*Summer 2013, Summer 2014*

### THE BROOKINGS INSTITUTE

*Metropolitan Policy Program Intern*

**Washington, DC**

*Summer/Fall 2011*

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## TEACHING EXPERIENCE

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### University of Colorado Law School:

- *Income Taxation*
- *Federal Estate and Gift Taxation*
- *Seminar in Tax Law, Economics, and Policy*

### Columbia Law School:

- *Legal Research and Writing*

### Yale College, Economics and History Departments:

- *American Economic History*
- *Epidemics in Western Society Since 1600*
- *Media and Medicine in Modern America*

## **SERVICE**

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- Appointments Committee (Member), Colorado Law School (2024-Present)
- Pretenure Scholarship Support Committee (Member) (2024-Present)
- American Bar Association Cryptocurrency Task Force (Member) (2023-Present)
- Faculty Secretary, Colorado Law School (2022-2023)
- Adjunct Committee (Member), Colorado Law School (2023)
- Junior Tax Scholars Workshop Planning Committee (Member) (2023-Present)

## **BAR ADMISSIONS**

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New York (active)