

Curriculum Vitae

Yariv Brauner

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University of Florida, Levin College of Law, Gainesville, FL

Associate Professor of Law

Member of the International and Graduate Tax Programs' Faculty

Courses: U.S. International Taxation I

EDUCATION

New York University School of Law, New York, NY

J.S.D., May 2003; *LL.M.* in International Taxation, May 1998

Hebrew University School of Law, Jerusalem, Israel

LL.B., March 1996 (in Honors)

Hebrew University School of Law, Jerusalem, Israel

Research and Teaching assistant, September 1995 - June 1997

Corporate law, antitrust and corporate finance.

PRIOR ACADEMIC EMPLOYMENT

Arizona State University College of Law, Tempe, AZ

Associate Professor of Law, 2004 - 2006.

Courses: U.S. International Taxation of Cross-Border Transactions, Taxation of Business Entities, Tax Policy Seminar, Federal Income Taxation, International Trade Law.

Service: Appointments, International studies (chair & member), University committee on international academic programs, co-leader - legal theory colloquium, externships supervision.

Northwestern University School of Law, Chicago, IL

Visiting Assistant Professor of Law, 2003-2004.

Courses taught: Fundamentals of U.S. Individual and Business Taxation for Foreign Lawyers; Advanced Corporate Tax Problems (International), International Tax Policy.

New York University School of Law, New York, NY

Acting Assistant Professor of Law, 2000-2003.

Courses taught: Fundamentals of U.S. Individual and Business Taxation; Comparative Tax Policy, Corporate Tax, Advanced Corporate Tax Problems (International), International Tax, International Tax Policy, International Business Transactions, Tax Procedure, Comparative Jurisprudence: Taxation.

PRACTICE

Ernst & Young LLP, New York, NY
International Tax & Entrepreneurial Services, 1998-2002.

S. Friedman & Co., Advocates, Israel
Associate & Legal Intern, 1995 - 1997

The State's Comptroller's Legal Consultant, Israel
Legal Clerk, 1993-1995

Jerusalem's Court, Israel
Legal Clerk, 1993-1994

SCHOLARSHIP

* An International Tax Regime in Crystallization, 56 Tax L. Rev. 259 (2003). A revised version - The New International Tax Regime is forthcoming - *Diritto e Pratica Tributaria Internazionale*.

* A Good Old Habit, or Just an Old One? Preferential Tax Treatment for Reorganizations, 2004-1 B.Y.U. L. Rev. 101

* Taxing Cross-Border Mergers & Acquisitions in a Globalizing World, 2005 Fla. Tax Rev. 1027 (2005)

• U.S. International Taxation - Cases and Materials, 2nd. Ed. (Foundation Press, 2005) - with Reuven S. Avi-Yonah and Diane M. Ring (including a Teacher's Manual).

• The U.S. National Report for the 2004 Annual EU High Scientific Committee Conference - "The WTO and Direct Taxation," in Vienna, July 2004 (Also a chapter in books by that name published by Linde Verlag Austria and Kluwer Law International in 2005)

• International Trade and Tax Agreements May be Coordinated, but not Reconciled, 25 Virginia Tax Rev. 251 (2005)

• Integration in an Integrating World, 2 NYU J. Law & Business 51 (2005)

• The International Tax Regime and Social Security - essay in the proceedings of the 2005 Annual EU High Scientific Committee Conference - "Social Security and International Taxation," in Rust, July 2005 (forthcoming as a chapter in books published by Linde Verlag Austria and Kluwer Law International).

* The U.S. National Report for the 2005 Conference on the Taxation of Savings Income - The University of Linz, Austria [with Adam Chodorow] (Also a chapter in a conference book to be published in 2006)

- U.S. International Tax Developments - a quarterly column in *Diritto e Pratica Tributaria Internazionale*, Italy (as of 2006)
- Is there value in the valuation of intangibles for transfer pricing purposes? (work in progress)
- Fairness in International Taxation? (work in progress)
- Revisiting the Undesirability of the Corporate tax. (work in progress)

MAJOR ACADEMIC LECTURES AND INVITED SEMINARS

- October 2006 *Visiting Professor - U.S.* International Taxation seminar at Universita Paris I Pantheon - Sorbonne.
- October 2006 American presenter - Conference on "EU and Third Countries", Vienna University of Economics and Business Administration, Vienna, Austria.
- October 2006 Lecture in Book Presentation - update on "International Trade and Tax Agreements May be Coordinated, but not Reconciled," Vienna University of Economics and Business Administration, Vienna, Austria.
- June 2006 "Is there value in the valuation of intangibles for transfer pricing purposes?" - seminar at Universita Commerciale Luigi Bocconi, Milan, Italy.
- June 2006 *Visiting Professor* - U.S. International Taxation and the Qualified Intermediaries rules at SUSPI, Lugano, Switzerland.
- May 2006 "Transfer pricing for intangibles and services" - Presentation at the Peking University - University of Michigan first annual tax conference, Beijing, China (and co-chairing a panel on transfer pricing prospects for China in the 21st century).
- April 2006 "Is there value in the valuation of intangibles for transfer pricing purposes?" - Colloquium presentation at Arizona State University' faculty workshop.
- November 2005 U.S. International Taxation seminar at Universita Commerciale Luigi Bocconi, Milan, Italy.
- October 2005 *Visiting Professor - U.S.* International Taxation seminar at UTDT, Buenos Aires, Argentina.
- September 2005 Commentator, International Tax Dispute Resolution - paper presented by Professor Hugh Ault, Boston College Law School and the OECD, in the University of Florida's 2005 Graduate Tax Symposium.

- July 2005 Chairperson, Posted workers panel, at the EU High Scientific Committee Conference - "Social Security and International Taxation," in Rust, Austria.
- February 2005 "Fiscal Policy" - presentation in "Public Policy and WTO Law: Regulating Globalization - an Institute for International Law, Katholieke Universiteit Leuven & Institut d'etudes europeennes, Liege Colloquium - Brussels, Belgium.
- February 2005 "Integration in an Integrating World" - University of Michigan School of Law, Tax Policy Colloquium.
- February 2005 "International Trade and Tax Agreements May be Coordinated, but not Reconciled" - University of Michigan School of Law, Legal Theory Colloquium.
- October 2004 "International Trade and Tax Agreements May be Coordinated, but not Reconciled" - ASU College of Law, Faculty Colloquium.
- July 2004 The U.S. National Reporter, and co-chairperson, Most-Favoured Nation Session, at the EU High Scientific Committee Conference - "The WTO and Direct Taxation," in Vienna, Austria.
- March 2004 "Global Taxation of Electronic Commerce," Electronic Commerce, Regulation and Legal Strategy Workshop, Northwestern University School of Law, Chicago, IL.
- August 2003 "Corporate Tax Integration in the U.S. - New Developments," The University of Melbourne Law School, Melbourne, Australia.

MISCELLANEOUS

Decalogue Scholar, 1997-1998

Ministry of Defense Scholar, 1993-1996

The Moshe Golan Prize, 1993

Board Member, The International Tax Program, New York University School of Law

Member, The International Fiscal Association

Member, The American Bar Association

Member, The Israeli Bar

Member, The American Law and Economics Association

Member, The Scientific Committee of the Review *Diritto e Pratica Tributaria Internazionale*, Italy