

Curriculum Vitae

Yariv Brauner

The University of Florida

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SSRN page: http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=328850

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

Professor of Law, since 2009, *Associate Professor of Law*, 2006-2009

Member of the Graduate School, and of the International and Graduate Tax Programs' Faculty

Courses:

Tax Policy Colloquium, U.S. International Taxation (I & II), Tax Treaties, International Tax Planning, Transfer Pricing, Corporate Taxation, Tax Policy, Taxation of Intellectual property, Treaty Negotiation, International Business Transactions, Taxation and Development, Multinational Corporations and the Law, Masters Thesis, Doctoral supervision.

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 (with Honors)

PRIOR AND OTHER ACADEMIC EMPLOYMENT

The University of Melbourne, Faculty of Law, Melbourne, Australia

Senior Fellow (Honorary), 2008, 2012

WU - Wirtschaftsuniversität Wien / Vienna University of Economics and Business

PWC Visiting Chair, 2011

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.

Hebrew University School of Law, Jerusalem, Israel

Research and Teaching assistant to Professor Zohar Goshen, 1995 - 1997

Corporate law, Antitrust and Corporate Finance.

PRACTICE

Ernst & Young LLP, New York, NY

International Tax, Mergers and Acquisitions & Entrepreneurial Services, 1998-2003.

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

1. 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*.

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

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

4. 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).
5. 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)
6. International Trade and Tax Agreements May be Coordinated, but not Reconciled, 25 Virginia Tax Rev. 251 (2005)
7. Integration in an Integrating World, 2 NYU J. Law & Business 51 (2005)
8. 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 (Also a chapter in books published by Linde Verlag Austria and Kluwer Law International).
9. 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 published by Linde-Verlag in 2006)
10. U.S. International Tax Developments - a quarterly column in *Diritto e Pratica Tributaria Internazionale*, Italy (2006-2007)
11. The U.S. National Report for the 2006 Conference “The EU and Third Countries: Direct Taxation,” in Vienna 2006 (Also a chapter in a conference book published by Linde Verlag in 2007).
12. Group Taxation in the United States, presented in the international seminar on International and EC Tax Aspects of Groups of Companies, under the auspices of the OECD, the Italian Council of Ministers and the The Università Cattolica del Sacro Cuore, in Milan 2007 (
13. Value in the Eye of the Beholder: The Valuation of Intangibles for Transfer Pricing Purposes, 28 Va. Tax. Rev. 79 (Summer, 2008)
14. The Non-Sense Tax: A Reply to New Corporate Income Tax Advocacy, 2008 Mich. St. L. Rev. 591 (Summer 2008). A version of this article has been translated to Portuguese and published by the University of Sao Paulo in Brazil in their law review.
15. Corporate Tax Residence in the United States, in Guglielmo Maisto (Ed.), *Residence of Companies under Tax Treaties and EC Law*, (IBFD, 2009).
16. Trade Law and Income Tax Treaties - Accepted for publication (translated to Portuguese) by the IBDT, Sao Paulo, Brazil (2009).
17. A Framework for an Informed Study of the Realistic Role of Tax in a Development Agenda 42 U. B. C. L. Rev. 275 (2010).

18. A United States Perspective on a Latin American Multilateral Tax Treaty (book chapter) – invited by ILADT (2010).
19. Taxation of “Brain Drain”– accepted for publication by the Saint Louis University Law Review (vol. 55, 2010).
20. Cost Sharing and the Acrobatics of Arm’s Length Taxation, 38 Intertax 554 (2010).
21. U.S. International Taxation – Cases and Materials, 3rd. Ed. (Foundation Press, 2010) – with Reuven S. Avi-Yonah and Diane M. Ring (including a Teacher’s Manual, 2011).
22. The Meaning of “Enterprise,” “Business” and “Business Profits” under United States Tax Treaties and Domestic Law (with Allison Christians), Ch. 19 in Guglielmo Maisto (Ed.), The Meaning of “Enterprise,” “Business” and “Business Profits” under Tax Treaties and EU Tax Law (IBFD, 2011).
23. Policy Forum: Taxation of Corporate Groups—Lessons from the United States, 59(2) Canadian Tax Journal 295 (2011).
24. Editor (with Martin M. McMahon), The Proper Tax Base: Structural Fairness from an International and Comparative Perspective (A Volume in Honor of Paul R. McDaniel) (Kluwer Law International, forthcoming 2011).
25. Formula Based Transfer Pricing (book chapter) in Yariv Brauner and Martin M. McMahon (Ed.), The Proper Tax Base: Structural Fairness from an International and Comparative Perspective (A Volume in Honor of Paul R. McDaniel) (Kluwer Law International, forthcoming 2011).
26. Editor (with Miranda Stewart), Tax Law and Development (Edward Elgar, forthcoming early 2012)
27. The Future of Tax Incentives (book chapter), in Yariv Brauner and Miranda Stewart (Ed.), Tax Law and Development (Edward Elgar, forthcoming early 2012)
28. Formulary Taxation and Transfer Pricing: the Good, the Bad, and the Misguided, in The 2011 GREIT Annual Conference Proceedings (forthcoming, 2011).
29. United States Report (with Christine Allie), in Lang et al. (Ed.), Tax Provisions in Non-Tax Agreements (Linde Verlag, forthcoming 2011).
30. United States Report, in the 2011 Russia-Asia Annual Law Conference, Ural State University, Yekaterinburg, Conference Proceedings (forthcoming early 2012).
31. Xilinx case report, in Tax Treaty Case Law around the Globe (Kluwer Law International, forthcoming 2011).

32. Procter & Gamble Case report, in Tax Treaty Case Law around the Globe (Kluwer Law International, forthcoming 2011).

33. Why Does the United States Conclude Tax Treaties? And Why Does it not Have a Tax Treaty with Brazil? (in Portuguese), in the 2011 Bi-Annual IBDT International Tax Conference Proceedings (under the auspices of the University of Sao Paulo).

34. Art. 5 of the OECD Model, in the IBFD Permanent Establishment Database (forthcoming early 2012).

MAJOR ACADEMIC LECTURES AND INVITED SEMINARS

August 2011 Presented: Why Does the United States Conclude Tax Treaties? And Why Does it not Have a Tax Treaty with Brazil? in the 2011 Bi-Annual IBDT International Tax Conference, The University of Sao Paulo, Sao Paulo, Brazil.

July 2011 *Visiting Professor*, presented: introduction to tax treaties, Summer course, Universität Münster, Münster, Germany.

July 2011 Presented the United States Report (with Christine Allie), in the Tax Provisions in Non-Tax Agreements, Rust, Austria.

June 2011 Chair and presenter: The Future of Tax Incentives, in the inaugural Tax Law and Development Conference, Lisbon, Portugal.

June 2011 Presented: Formulary Taxation and Transfer Pricing: the Good, the Bad, and the Misguided, in the 2011 GREIT Annual Conference, Lisbon, Portugal.

June 2011 Presented: Transfer Pricing, in the 2011 GREIT Summer course, University of Lisbon, Lisbon, Portugal.

May 2011 *Visiting Professor*, La Universidad de Navarra, Pamplona, Spain.

May 2011 Presented: the United States Report, in the 2011 Russia-Asia Annual Law Conference, Ural State University, Yekaterinburg, Russia.

May 2011 Presented: the Procter & Gamble case in Tax Treaty Case Law around the Globe, Vienna University of Economics and the Law, Vienna, Austria.

May 2011 Presented: the Xilinx case in Tax Treaty Case Law around the Globe, Vienna University of Economics and the Law, Vienna, Austria.

April 2011 Inaugural Lecture: On Vanity and Fiction, PWC visiting Chair at the Vienna University of Economics and the Law, Vienna, Austria.

- February 2011 Presented: Cost Sharing and the Acrobatics of Arm's Length Taxation, in the inaugural IFA USA International Tax Colloquium, Atlanta, Georgia.
- December 2010 Presented: Cost Sharing and the Acrobatics of Arm's Length Taxation, in the Hebrew University, Jerusalem Tax Colloquium.
- November 2010 Presented: "Taxation of Intercompany Services" in Pontificia Universidad Javeriana, Bogotá, Colombia.
- November 2010 Presented: "Limitation on Benefits and United States Anti Abuse Rules" in Pontificia Universidad Javeriana, Bogotá, Colombia.
- November 2010 Presented: "APAs and the Future of Transfer Pricing" in a conference organized by IFA Peru and ESAN University, Lima, Peru.
- November 2010 Presented: "United States Taxation of Transfers of Intangibles" in a conference organized by IFA Peru and ESAN University, Lima, Peru.
- October 2010 Chaired a panel and Commented on Papers presented in the University of Florida International Tax Symposium.
- July 2010 Presented: "Transfer Pricing," at the GREIT Lisbon Summer Course on European Tax Law, University of Lisbon School of Law, Lisbon, Portugal.
- May 2010 *Visiting Professor*, La Universidad de Navarra, Pamplona, Spain.
- April 2010 Presented: Taxation of "Brain Drain," Washburn University School of Law Tax Workshop, Topeka, Kansas.
- April 2010 Presented: Taxation of "Brain Drain," Saint Louis University School of Law, Sanford E. Sarasohn Memorial Conference on Critical Issues in International & Comparative Taxation, Saint Louis, Missouri.
- March 2010 Presented: Limitation on benefits and U.S. Anti Tax Avoidance Policy, MIM International Taxation Conference, Malta.
- February 2010 Presented: Cost Sharing and the Acrobatics of Arm's Length Taxation, Seattle University School of Law Tax Workshop, Seattle, Washington.
- December 2009 *Visiting Professor*, Vienna University of Economics and Business Administration, Vienna, Austria.
- September 2009 Presented: A United States Perspective on a Latin American Multilateral Tax Treaty, in a faculty workshop, University of Florida.
- July 2009 Presented: The future of Tax Incentives, in the faculty colloquium of the University of Cape Town, Cape town, South Africa.

- July 2009 Presented: Trade Law and Income Tax Treaties, in the IBDT 3rd International Tax Law Congress, in the Universidade de São Paulo, São Paulo, Brazil.
- July – August 2009 *Visiting Professor*, University of Cape Town, Cape town, South Africa.
- July 2009 Panel chair and commentator, Conference on Procedural Law in the Context of Community Law and Domestic Law, Vienna University of Economics and Business Administration, Rust, Austria.
- June 2009 Visiting Researcher, Vienna University of Economics and Business Administration, Vienna, Austria.
- May 2009 Presented: A United States Perspective on a Latin American Multilateral Tax Treaty, ILADT conference, Universidade de Vigo, Spain.
- May 2009 *Visiting Professor*, La Universidad de Navarra, Pamplona, Spain.
- April 2009 Presentation: The Future of Tax Incentives, in the annual critical tax theory conference at Indiana University - Bloomington.
- March 2009 Presented: The Future of Tax Incentives, in the Hebrew University Tax Colloquium, Jerusalem, Israel.
- January 2009 Presented: Taxation and Information Security, in Information Security Best Practices 2009: Interactive Media, Consumer Behavior and the Law, at the Wharton School of Business, University of Pennsylvania.
- January 2009 Paper presenter: A Framework for an Informed Study of the Realistic Role of Tax in a Development Agenda, University of Florida, Levin College of Law, faculty colloquium.
- November 2008 Paper presenter: Corporate Tax Residence in the United States, and final roundtable participant, in Residence of Companies under Tax Treaties and EC Law, a conference under the auspices of the OECD, the Italian Council of Ministers and the The Università Cattolica del Sacro Cuore, in Milan, Italy.
- October 2008 Paper presenter: Tax Incentives, in “fiscal footprints,” a workshop on tax and development, organized by McGill University and the University of Wisconsin in Montreal, Canada.
- October 2008 Paper presenter: Limitation on Benefits Rules at the School of Law of Universidad Diego Portales, Santiago de Chile, in their annual Conference.
- July 2008 *Visiting Professor* – U.S. Taxation Graduate Seminar at the University of Melbourne, Melbourne, Australia.

- July 2008 Paper presenter and co-author of the Israeli report. Conference on "History of Double Tax Conventions", Vienna University of Economics and Business Administration, Rust, Austria. The proceeding are expected to be published in a book in 2009.
- June 2008 Presented three papers: Transfer Pricing for Intangibles, Harmful Tax Competition and the Future of Tax Incentives in the International Fiscal Association, Peruvian Branch's annual conference, Lima, Peru.
- May 2008 European Tax Law Ph.D. students' workshop – served as panels' member and concentration group leader, and presented a lecture to the group. Consortium of several EU universities – location: Uppsala University, Uppsala, Sweden.
- May 2008 *Visiting Professor* – U.S. International Taxation seminar at Universiteit Leiden, International Tax Center, Leiden, The Netherlands.
- April 2008 Presented an incubation session: Fairness in International Taxation? And served as a discussant of Professor Brian Galle's paper: *On Hidden Taxes & Optimal Taxation* in the critical tax theory conference at Florida State University.
- February 2008 Doctoral workshop on taxation and WTO law at Università degli Studi di Salerno, UNISA, Italy.
- November 2007 Served as a panel member, and Presented and criticized a paper by Professor Pasquale Pistone of the Universities of Salerno and Vienna on Article 19 of the OECD Model in the OECD and WU seminar: Source vs. Residence, The Allocation of Taxing Rights in Tax Treaty Law, in Vienna.
- November 2007 "Group Taxation in the United States," presented in the international seminar on International and EC Tax Aspects of Groups of Companies, under the auspices of the OECD, the Italian Council of Ministers and the The Università Cattolica del Sacro Cuore, in Milan.
- September 2007 Commentator and discussant of paper by Professor Jinyan Li in the University of Florida International Tax Conference.
- August 2007 Presented "Is there value in the valuation of intangibles for transfer pricing purposes?" in the IBDT 2nd International Tax Law Congress, in the Universidade de São Paulo, São Paulo, Brazil.
- August 2007 Graduate Seminar on Taxation and Corporate Governance in the Universidade de São Paulo, São Paulo, Brazil.
- October 2006 *Visiting Professor* – U.S. International Taxation seminar at Université Paris I Panthéon - Sorbonne.

- October 2006 American presenter – Conference on "EU and Third Countries", Vienna University of Economics and Business Administration, Vienna, Austria. In addition, participated as a panel member in two sessions: "Limitation of Benefit Provisions" and "Tax Policy Implications."
- 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 Università 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 Università 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'études européennes, Liège 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

Associate Member, EATLP (European Association of Tax Law professors)

Member, The National Tax Association

Member, The International Fiscal Association

Member, The American Bar Association

Member, The Israeli Bar

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