

Curriculum Vitae

Yariv Brauner

The University of Florida
Levin College of Law
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University of Florida, Levin College of Law, Gainesville, FL
University of Florida Research Foundation Professor, since 2013.
Professor of Law, since 2009, *Associate Professor of Law*, 2006-2009
Member of the Graduate School, as well as of the International and Graduate Tax Programs' Faculty

Courses:

Tax Policy Colloquium, U.S. International Taxation (I & II), Tax Treaties, Advanced Tax Treaties, International Tax Planning, Transfer Pricing, Corporate Taxation, Advance Corporate Tax Problems, Tax Policy, Taxation of Intellectual property, Advanced Partnership taxation, Treaty Negotiation, International Business Transactions, Taxation and Development, Multinational Corporations and the Law, International Arbitration, as well as Masters and Doctoral theses 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

IBFD, Amsterdam, The Netherlands, *Professor in Residence*, 2014

WU - Wirtschaftsuniversität Wien / Vienna University of Economics and Business
PWC Visiting Chair, 2011

The University of Melbourne, Faculty of Law, Melbourne, Australia
Senior Fellow (Honorary), 2008, 2012

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

SCHOLARSHIP

1. An International Tax Regime in Crystallization, 56 *Tax L. Rev.* 259 (2003).
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 *Va. Tax Rev.* 251 (2005)
7. Integration in an Integrating World, 2 *NYU J. L. & Bus.* 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 (Also a chapter in a book with the same name, published by the IBFD).
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 - (translated to Portuguese by the IBDT for their law review), 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. Brain Drain Taxation as Development Policy, 55 *St. Louis U. L. J.* 221 (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) *Can. Tax J.* 295 (2011).
24. Formulary Taxation and Transfer Pricing: the Good, the Bad, and the Misguided, in *the 2011 GREIT Annual Conference Proceedings* (2011).
25. *Xilinx* case report, in Lang et al., *Tax Treaty Case Law around the Globe - 2010* (Linde, 2011).
26. *Procter & Gamble* Case report, in Lang et al., *Tax Treaty Case Law around the Globe - 2010* (Linde, 2011).
27. Why Does the United States Conclude Tax Treaties? And Why Does it not Have a Tax Treaty with Brazil? (in Portuguese), in 26 *Revista Direito Tributário Atual* 109 (2011), and in the 2011 Bi-Annual IBDT International Tax Conference Proceedings (under the auspices of the University of Sao Paulo).
28. Editor, and author of introduction (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, 2012).
29. 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, 2012), 149-176.
30. United States Report (with Christine Allie), in Lang et al. (Ed.), *Tax Rules in Non-Tax Agreements* (IBFD, 2012), 881-898.
31. United States Report, in the 2011 Russia-Asia Annual Law Conference, Ural State University, Yekaterinburg, Conference Proceedings (2012).
32. *Art. 5 of the OECD Model*, in the IBFD Permanent Establishment Database (2012 -) [available online on the IBFD research platform].

33. The *Goosen* Case report, in Smit, et al., *Tax Treaty Case Law around the Globe - 2011* (Linde, 2012).
34. The *Aloe Vera* Case report in Smit, et al., *Tax Treaty Case Law around the Globe - 2011* (Linde, 2012).
35. United States National Report to the 2013 IFA Annual Congress, Subject I: The taxation of foreign passive income for groups of companies (with Mindy Herzfeld), forthcoming in IFA, 98a *Cabiers de Droit Fiscal International*, 2013.
36. CCCTB and Fiscally Transparent Entities – A third Countries’ Perspective, in Lang et.al. (Ed.), *Corporate Income Taxation in Europe: The Common Consolidated Corporate Tax Base (CCCTB) and Third Countries* (Edward Elgar, 2013).
37. The History of Israeli Tax Treaties (together with Shay Menuchin), in Reimer, et. Al. (Ed.), *History of Double Tax Conventions* (completed 2013, forthcoming, 2015).
38. Beneficial Ownership in United States’ Tax Law , in Lang et al., *Beneficial Ownership: Recent Trends* (IBFD, 2013).
39. Taxation of Companies on Capital Gains on Shares under United States Law and Tax Treaties, in Guglielmo Maisto (Ed.), *Taxation of Companies on Capital Gains on Shares under Domestic Law, EU Law and Tax Treaties*, Ch. (IBFD, 2013).
40. Editor. and author of introduction (with Miranda Stewart), *Tax, Law and Development* (Edward Elgar, 2013).
41. The Future of Tax Incentives (book chapter), in Yariv Brauner and Miranda Stewart (Ed.), *Tax Law and Development* (Edward Elgar, 2013).
42. United States chapter, in Eduardo Baistrocchi (ed.), *Resolving Tax Treaty Disputes: Global Theory and Practice* (Cambridge University Press, completed 2013, forthcoming 2015).
43. Choice of Entity (?), in David Gliksberg, Ed., *The Arie Lapidot Book* (The Harry and Michael Sacher Institute for Legislative Research & Comparative Law, Hebrew University (2013).
44. Editor and Author (with Pasquale Pistone), *The BRICS and the Emergence of International Tax Coordination* (IBFD, 2015).
45. The Flight Attendants’ Cases, report in Lang, et al., *Tax Treaty Case Law around the Globe - 2012* (Linde, 2013).
46. Book Review: Daniel N. Shaviro, *Fixing U.S. International Taxation* in the 9 Jerusalem Review of Legal Studies 116 (2014).
47. BEPS: Revisiting Existing Treaty Rules, in the conference proceedings of: “Rethinking Corporate Tax Policy,” Université de Lausanne (2014).

48. U.S. Departures from the OECD MC and Commentaries in EU Law and Tax Treaties (with Omri Marian) in Guglielmo Maisto (Ed.), *Departures from the OECD MC and Commentaries in EU Law and Tax Treaties* (IBFD, 2014) 537.
49. What the BEPS...? 16 Fla. Tax Rev. 55 (2014).
50. Formula Based Transfer Pricing, 42 Intertax 615 (2014).
51. The *Garcia* Case report, in Smit, et al., *Tax Treaty Case Law around the Globe - 2013* (Linde, 2014).
52. The *Maccabi Rishon* Case report (with Tsilly Dagan), in Smit, et al., *Tax Treaty Case Law around the Globe - 2013* (Linde, 2014).
53. BEPS: An Interim Evaluation, 6 World Tax J. 1 (2014).
54. Should Corporations Be Taxpayers?, Ch. 10 in Anthony Infanti, *Controversies in Tax Law* (Ashgate, 2015).
55. Taxation of Skilled Migrants, in Reuven S. Avi-Yonah & Joel Slemrod, Ed., *Taxation and Migration* (forthcoming, Kluwer Law International, 2015).
56. The Bad, the Worse and the Ugly : BEPS Action Items 2 and 3, in Robert Danon, Ed., *BEPS* (Kluwer/Schulthess, forthcoming 2015).
57. Transfer Pricing in BEPS: First Round—Business Interests Win (But, not in Knock-Out), 43 Intertax 72 (2015).
58. General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World? The United States Report (with Shay Menuchin) (Linde, 2015).
59. (With Andres Baez Moreno), Withholding Taxes in the Service of BEPS Action 1: Address the Tax Challenges of the Digital Economy, IBFD White Paper, (February 2, 2015).
60. Tax Treaties: A United States Perspective (work in progress).
61. The *Abrahamsen* Case report in Lang, et al., *Tax Treaty Case Law around the Globe - 2014* (Linde, forthcoming 2015).
62. Editorial: Ten Years of Marks & Spencer (with Ana Paula Dourado & Edoardo Traversa), 43 Intertax 306 (2015).
63. BEPS Action Item 7 (Prevent the Artificial Avoidance of PE Status), State Tax Notes (2015).

64. The Axioms of International Taxation: Crisis or Transformation? Working paper for the Digital Economy, Global Markets and Fiscal Systems Development symposium, Fondazione CESIFIN Alberto Predieri, Florence, Italy.
65. (With Georg Kofler) Interaction of tax treaties with international economic law, chapter in the Global Tax Treaty Commentary (Richard Vann, Editor-in-Chief), IBFD Online (forthcoming, 2015).
66. The True Nature of Tax Treaties (Work in Progress)
67. Tax Treaty Disputes in the United States, in Eduardo Baistrocchi, Ed., Tax Treaty Disputes Around the Globe (forthcoming, Cambridge University Press, 2016.)
68. Arm's Length Based Transfer Pricing as a TLO... (Working Paper, 2015).
69. U.S. Report, in Lang et. Al., Ed., Tax Treaties and BITs (Linde, forthcoming 2016).
70. Treaties in the Aftermath of BEPS (forthcoming, Brook. Int'l L. Rev., 2016).

MAJOR ACADEMIC LECTURES AND INVITED SEMINARS

- October 2015 Presented: BEPS and Latin American Countries' Laws, in the 2015 Annual OITI Congress, Universidad Externado, Bogota, Colombia.
- Sept. 2015 Presented: Withholding Taxes in the Service of BEPS Action 1: Address the Tax Challenges of the Digital Economy, in the faculty colloquium, University of Florida, Levin College of Law.
- August 2015 Presented: BEPS Action Item 3: CFCs, in the Bi-Annual IBDT International Tax Conference, University of Sao Paulo, Sao Paulo, Brazil.
- July 2015 Presented: U.S. Report, in the Tax Treaties and BITs conference, Rust, Austria.
- June 2015 Presented: The *Abrahamsen* Case report in the Tax Treaty Case Law around the Globe – 2014 conference, Vienna, Austria.
- June 2015 *Visiting Professor*, La Universidad de Navarra, Madrid, Spain.
- May 2015 Presented: Arm's Length Based Transfer Pricing as a TLO... in The 2015 Law & Society Annual Meeting, Seattle, WA.
- May 2015 Presented: Action Item 4: Deduction of Interest, in the Global BEPS Conference: Transparency, Certainty and Predictability? International tax planning strategies and multilateral governance, - Bocconi School of Management, Bocconi University, Milan, Italy.

- May 2015 Presented: Withholding Taxes in the Service of BEPS Action 1: Address the Tax Challenges of the Digital Economy, in the interdisciplinary Law & Economics workshop on the taxation of the Digital Economy, IBFD, Amsterdam, The Netherlands.
- May 2015 Presented: The Axioms of International Taxation: Crisis or Transformation? Working paper for the Digital Economy, Global Markets and Fiscal Systems Development symposium, Fondazione CESIFIN Alberto Predieri, Florence, Italy.
- April 2015 Presented: The Role of Legal Scholarship in Transfer Pricing, in the 3rd. Annual USD Transfer pricing Symposium, USD, San Diego, CA.
- April 2015 Presented: Withholding Taxes in the Service of BEPS Action 1: Address the Tax Challenges of the Digital Economy, in a conference on the taxation of the Digital Economy, Xiamen University, Xiamen, China.
- April 2015 Presented: Locational Savings and Synergies, in a BEPS conference at the School of Commerce, Renmin University, Beijing, China.
- February 2015 *Visiting Professor*, University of Lausanne, Switzerland.
- December 2014 Presented: The Bad, the Worse and the Ugly : BEPS Action Items 2 and 3, University of Lausanne, Switzerland.
- December 2014 Hebrew University Tax Policy Colloquium
- December 2014 Visiting Professor, University of Luxembourg, Luxembourg.
- December 2014 Presented: Action Item 2 in the BEPS Conference, University of Luxembourg
- November 2014 Transfer Pricing in BEPS, Kim & Chang Colloquium, Seoul, Korea.
- November 2014 BEPS, Korean Academic Society of Taxation meeting, Seoul, Korea.
- November 2014 Presented: U.S. International Tax Policy and Reform, IBDT, Sao Paulo, Brazil.
- November 2014 Presented and commented on in the Annual OITI conference, UNAM, Mexico City, Mexico.
- October 2014 Chaired a panel and Commented on Papers presented in the University of Florida's International Tax Symposium.
- October 2014 Presented: Taxation of High-Skilled Migrants, ATPI Conference on Taxation and Migration, Washington, DC.

- September 2014 Presented: BEPS – Transfer Pricing Aspects, in the annual meeting of the business law section of the ABA, Chicago, Illinois.
- September 2014 Presented: Non-Discrimination Clauses in Trade Agreements (with Kasper Dziurdz) in Duets on International Taxation: Focus on Non-Discrimination in Tax Treaties, University of Amsterdam and the IBFD, Amsterdam, the Netherlands.
- July 2014 Presented: The United States Report (with Shay Menuchin) in General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World? Rust, Austria.
- July 2014 *Visiting Professor*, U.S. International Tax Policy, Universität Münster, Münster, Germany.
- June 2014 *Visiting Professor*, La Universidad de Navarra, Madrid, Spain.
- June 2014 Presented: BEPS – Transfer Pricing Aspects, in El Plan de Acción BEPS: una vision iberoamericana, Universida Carlos III de Madrid, Madrid, Spain
- May 2014 Presented the Sergio Garcia and Amutat Macabbi Rishon Letzion Cases, report in the 2013 Tax Treaty Case Law around the Globe in Tilburg University, Tilburg, the Netherlands.
- May 2014 Presented: U.S. Tax Treaties and Tax Treaty Interpretation in a graduate seminar at the Bocconi University, Milan, Italy.
- March 2014 *Visiting Professor*, Vienna University of Economics and Business Administration, Vienna, Austria. Lectured on: CFC, LOB and the United States Anti-Avoidance rules.
- December 2013 Presented: “BEPS: Revisiting Existing Treaty Rules”, in the “Rethinking Corporate Tax Policy” conference at the Hebrew University, Jerusalem, Israel.
- December 2013 Presented: “BEPS: Revisiting Existing Treaty Rules”, in the “Rethinking Corporate Tax Policy” conference at the University of Lausanne, Switzerland.
- December 2013 Presented: “Tax Law and Development Policies” in the Max Planck Institute, Munich, Germany.
- December 2013 Presented: “BRICS and the future of the OECD Model,” to the Tax Knowledge Group of the IBFD, Amsterdam, The Netherlands.
- December 2013 Presented: “BRICS and the future of the OECD Model,” and chaired a writers’ conference: BRICS and the OECD model, Amsterdam, The Netherlands.

- November 2013 Presented: OECD Model, Conflicts of qualification. In the annual conference of the Observatorio Iberoamericano de Derecho Tributario, at the University of Florida..
- October 2013 Chaired a panel and Commented on Papers presented in the University of Florida's International Tax Symposium.
- October 2013 *Visiting Professor*, University of Lausanne, Switzerland.
- October 2013 *Visiting Professor*, University of Zurich, Switzerland.
- June 2013 Presented a book review of Daniel Shaviro's Fixing U.S. International Taxation in a celebration of the book at Hebrew University, Jerusalem, Israel.
- June 2013 Presented: Observations on the OECD's BEPS project, in the International Tax Conference of the Univesidad de Navarra, Madrid, Spain.
- June 2013 *Visiting Professor*, La Universidad de Navarra, Madrid, Spain.
- May 2013 Presented: United States' anti avoidance rules as applicable to royalties, in the PWC international Tax Conference, Universidad Carlos III, Madrid, Spain.
- May 2013 Presented the Flight Attendants' Cases, report in the 2012 *Tax Treaty Case Law around the Globe* in Vienna, 2013.
- Spring 2013 *Visiting Professor*, Tel Aviv University, Berkeley Program in Tel Aviv, Israel.
- March 2013 *Visiting Professor*, IBDT, Sao Paulo, Brazil.
- March 2013 *Visiting Professor*, University of Sao Paulo, Sao Paulo, Brazil.
- February 2013 Presented: "Rethinking Tax Incentives," in Haifa university's Faculty of Law's faculty colloquium
- February 2013 *Visiting Professor*, Tax Treaties, Bar Ilan University, Israel.
- December 2012 Presented: Choice of Entity (?) in the tax workshop of the Hebrew University, Jerusalem, Israel.
- November 2012 Presided and served as a judge in the first moot court competition of the Observatorio Iberoamericano de Derecho Tributario, at the Universidad de los Andes, Santiago de Chile.

- November 2012 Presented: OECD Model, to be or not to be? In the annual conference of the Observatorio Iberoamericano de Derecho Tributario, at the Universidad de los Andes, Santiago de Chile.
- October 2012 Commented on Aseem Chawla's : Resolving Tax Treaty Disputes: Global Theory and Practice (India Chapter), presented in the "Resolving Tax Treaty Disputes: Global Theory and Practice in the BRICS World" conference, London School of Economics – Department of Law, LSE, London, United Kingdom.
- October 2012 Chaired a panel and Commented on Papers presented in the University of Florida's International Tax Symposium.
- September 2012 Presented: Choice of Entity (?), in "Company law and tax law in the post-GFC era" Conference, Monash University Prato Centre, Prato, Italy.
- September 2012 Presented: Choice of Entity (?), in the University of Florida's Faculty Colloquium.
- August 2012 Presented: Transfer pricing and permanent establishment - Recent US Cases and Developments, IFA Australia workshop, Sydney, Australia.
- July 2012 Presented: Transfer pricing and permanent establishment - Recent US Cases and Developments, IFA Australia workshop, Melbourne, Australia.
- July 2012 *Visiting Professor* – U.S. Taxation Graduate Seminar at the University of Melbourne, Melbourne, Australia.
- June 2012 Presented the *Aloe Vera* case in the Tax Treaty Case Law around the Globe conference, Tilburg University, Tilburg, The Netherlands.
- June 2012 Presented the *Goosen* case in the Tax Treaty Case Law around the Globe conference, Tilburg University, Tilburg, The Netherlands.
- June 2012 Presented: Inequality, in the Social Justice conference, Kiryat Ono, Israel.
- May 2012 Presented: Transfer Pricing at a Crossroad, Santiago, Chile.
- May 2012 Presented: Beneficial Ownership in United States' Tax Law, in the Vienna Conference on Beneficial Ownership, Vienna University of Economics and Business Administration, Vienna, Austria.
- May 2012 *Visiting Professor*, La Universidad de Navarra, Pamplona, Spain.
- May 2012 Presented: "Rethinking Tax Incentives," in the transition to global fiscal transparency works in relations with developing countries conference, Academy of Global Governance, the European University Institute, Florence, Italy

- May 2012 Presented: U.S. developments in the Tax Seminar, Università Commerciale Luigi Bocconi, Milan, Italy.
- May 2012 *Visiting Professor*, Università Commerciale Luigi Bocconi, Milan, Italy.
- February 2012 Presented: “On Vanity and Fiction” in the University of Florida’s faculty lunch series. The University of Florida.
- February 2012 Commented on Professor Eugene Kontorovich’s “What the Right and Left Don’t Want You to Know About the Israeli-Palestinian Conflict,” Federalist Society Lecture, The University of Florida.
- January 2012 Presented: CCCTB and Fiscally Transparent Entities – A third Countries’ Perspective, in the CCCTB and third Countries’ conference, Vienna University of Economics and Business Administration, Vienna, Austria.
- January 2012 *Visiting Professor*, Vienna University of Economics and Business Administration, Vienna, Austria. Lectured on: CFC, LOB and the United States Anti-Avoidance rules.
- December 2011 Presented: Formula Based Taxation in the Hebrew University, Jerusalem Tax Colloquium.
- November 2011 Presented: Cost Sharing: Costs without Sharing, in the Annual Meeting of the National Tax Association, New Orleans, Louisiana.
- October 2011 Jury service: Public defense of a Doctoral Thesis, Domingo Jesús Jiménez-Valladolid de L’Hotellerie-Fallois, Universidad Autónoma de Madrid, Madrid, Spain.
- October 2011 Presented: Formula Based Transfer Pricing, in the University of Florida’s Faculty Colloquium.
- October 2011 Chaired a panel and Commented on Papers presented in the University of Florida International Tax Symposium.
- October 2011 Presented: Art. 2 of the OECD Model: A U.S. perspective in the 2011 Annual meeting of the Observatorio Iberoamericano de Tributación Internacional in Quito, Ecuador.
- 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 Presented: "Corporate Tax Strategies in an International Setting," in DIR Claudio Dematté seminar, Milan, Italy.
- April 2011 Presented: "United States International Taxation," in the Università Commerciale Luigi Bocconi, Milan, Italy.
- 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

International Educator of the Year, University of Florida, 2013.

Editorial Board Member of Intertax

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

Member of the Scientific Committee, Executive Master of Advanced Studies in International Taxation, University of Lausanne

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

Member, The National Tax Association

Member, The International Fiscal Association

Associate Member, The American Bar Association

Member, The Israeli Bar

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