

August 2022

David Hasen
Professor, University of Florida Levin College of Law
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Legal academic experience:

Professor of Law (with tenure), University of Florida Levin College of Law 2017 – date
Courses: Corporate Tax (JD program); Corporate Tax I and II (LLM program); Income Tax;
Partnership Tax; Tax Policy Colloquium. Editor in Chief, *Florida Tax Review* (Fall 2021—date)

Professor of Law (with tenure), University of Colorado, Boulder 2014 – 2017
(Associate Professor (with tenure), 2014-16). Courses: Federal Income Tax, International Tax,
Partnership Tax, Tax Law Colloquium (co-taught with Sloan Speck); Individual Income Tax
(intensive course for undergraduate students).

Associate Professor (with tenure), Santa Clara University Law School 2010 – 2014
Courses: Individual Income Tax, International Tax, Taxation of Business Entities, Tax Policy,
Taxation of Business Transactions (co-taught with James Stanley), Corporate Tax. Faculty
advisor to Santa Clara Law School Low-Income Taxpayer Clinic.

Professor (with tenure), Pennsylvania State University 2009 – 2010
Courses: Contracts, Individual Income Taxation.

Professor in Residence, Internal Revenue Service 2008 – 2009
Detailed to IRS Chief Counsel's office to work on matters affecting tax policy and
administration; lectured on a variety of topics.

Assistant Professor, University of Michigan Law School 2002 – 2008
Courses: Corporate Tax, Individual Income Tax, Partnership Tax, Tax Policy Seminar, Tax
Policy Workshop.

Visiting Assistant Professor, University of Southern California School of Law Spring 2008
Courses: Individual Income Taxation, Tax Policy.

Visiting Assistant Professor, Hastings College of the Law Fall 2005
Courses: Individual Income Tax, Tax Policy.

Visiting Lecturer, University of Auckland, NZ May 2005
Taught intensive course on theory and policy of corporate taxation.

Education:

J.D., Yale Law School 1996
Notes Editor (1995-96) and Editor (1994-95), Yale Law Journal

Boalt Hall School of Law 1993-94
Selected to California Law Review (offer declined on transfer to Yale).

Ph.D., Department of Government, Harvard University 1993
Dissertation: *The Politics of Kantian Moral Philosophy*

B.A., History, Reed College 1984
Phi Beta Kappa
Awards for Academic Excellence, 1982-84

New School for Social Research, Freshman Year Program 1979-80
One-year program permitting students to begin college after junior year of high school.

Areas of scholarly interest:

Tax policy
Public finance
Economic inequality and optimal resource allocation
Jurisprudence and political theory

Scholarly publications:

Interest Deductibility, __ Va. Tax. Rev. __ (forthcoming fall 2022).

Forget (Arguing About) Redistribution, 29 Geo. J. Pov. L. & Pol. 41 (2022).

Legal Standards and Incomplete Monitoring, 30 Rsch. Law & Econ. 109 (2022) (peer-reviewed).

Debt and Taxes, 12 Colum. Tax Rev. 89 (2021).

Section 338 and the Step Transaction Doctrine, 74 Tax Law. 105 (2020) (peer-reviewed).

Asset Basis in Acquisitive Reorganizations: General Utilities Hangover, 72 Tax Law. 481 (2019) (peer-reviewed), reprinted in Practising Law Institute, Corporate Tax Series, Vol. 12.

How Should Gifts Be Treated Under the Federal Income Tax? 2018 Mich. State L. Rev. 81.

A Partnership Mark-to-Market Tax Election, 71 Tax Law. 93 (2017) (peer-reviewed).

Accretion-Based Progressive Wealth Taxation, 20 Fla. Tax. Rev. 277 (2017) (peer-reviewed).

Taxation and Innovation – A Sectorial Approach, 2017 U. Ill. L. Rev. 1043.

Some Consequences of Governmental Provision of Rival Goods, 34 Va. Tax Rev. 319 (2014).

The Reinvestment Deduction: A Modest Proposal to Reform the Corporate Tax, 18 Chapman L. Rev. 49 (2014) (invited symposium essay).

CBIT 2.0: A Proposal to Address U.S. Business Taxation, 140 Tax Notes 909 (August 26, 2013).

Partnership Special Allocations Revisited, 13 Fla. Tax Rev. 349 (2012) (peer reviewed).

Tax Neutrality and Tax Amenities, 12 Fla. Tax Rev. 57 (2012) (peer-reviewed); reprinted in CHINA AND HONG KONG: AN INTERNATIONAL TAX PERSPECTIVE (Julien Chaisse ed., 2015), and in INTERNATIONAL TAX LAW (Reuven Avi-Yonah ed., 2016).

Financial Options in the Real World: An Economic and Tax Analysis, 37 Fla. St. U. L. Rev. 789 (2010), Distinguished Scholar Series.

Legal Transitions and the Problem of Reliance, 1 Colum. J. Tax Law 120 (2010).

The Tax Consequences of Advance Receipts, 61 Tax L. Rev. 395 (2008) (peer-reviewed).

Unwinding Unwinding, 57 Emory L.J. 871 (2008).

Liberalism and Ability Taxation, 85 Texas L. Rev. 1057 (2007).

A Realization-Based Approach to the Taxation of Financial Instruments, 57 Tax L. Rev. 397 (2004) (peer-reviewed).

The Ambiguous Basis of Judicial Deference to Administrative Rules, 17 Yale J. Reg. 327 (2000).

Selected other publications:

Debt and Taxes: Why Loans Are Really Leases (blogpost, Columbia Blue Sky Blog) (Nov. 2021).

Three Cheers for Proposed Changes to Partnership Debt Basis Allocation Rules (viewpoint), 173 Tax Notes Federal 489 (Oct. 25, 2021).

Proposition 13 Redux (viewpoint), 89 State Tax Notes 35 (July 2, 2018).

What We Can Learn from Trump's US\$916 Million Loss, *The Conversation* (Oct. 13, 2016) (available at https://theconversation.com/what-we-can-learn-from-trumps-916-million-loss-66628#comment_1105711).

How I Learned to Stop Worrying and Love Our Homeowner Tax Rules (essay), 149 Tax Notes Federal 425 (Oct. 19, 2015).

Media appearances: Commentator on media outlets, including KCBS radio.

Selected presentations and commentary:

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| Presented "Interest Deductibility" at Indiana University Tax Policy Colloquium. | Nov. 2021 |
| Presented "Forget (Arguing About) Redistribution" at Fourth Conference on Law and Macroeconomics, Yale Law School; and Florida Faculty Workshop (all virtual). | Oct. & June 2021 |
| Presented "Debt and Taxes" at Southeastern Law School Association (virtual). | July 2020 |
| Presented "On Interest Deductibility" at Southeastern Association of Law Schools Annual Conference, Boca Raton, Florida. | August 2019 |
| Presented "Thoughts on Building an Online Course" at Southeastern Association of Law Schools Conference, Boca Raton, Florida | August 2019 |
| Presented "Rules and Standards Under Incomplete Monitoring" at American Law and Economics Association, New York University. | May 2019 |
| Presented "Taxation and Spending Policy" at Critical Tax Conference, Pepperdine Law School. | April 2019 |
| Presented "International Taxation as a Problem in Political Economy" at 2018 International Business Law Scholars' Roundtable at Brooklyn Law School (by invitation). | Nov. 2018 |
| Presented <i>Rules, Standards and Detection</i> at Nor. Cal. Tax Roundtable; Critical Tax Conference, Columbia, SC; and Florida Levin College of Law, Incubator Workshop. | April, Feb. 2018 |
| Presented <i>Taxation and Innovation</i> at University of Florida, National Tax Association Meeting and University of Washington Third Annual Tax Symposium. | Feb. 2017, Nov. 2015, Oct. 2015 |
| Commentator on John Brooks III, <i>The Definitions of Income</i> , at National Tax Association Annual Meeting | November 2015 |
| Commentator on Hickman, <i>Treasury's Retroactivity</i> , at National Tax Association Annual Meeting | November 2015 |
| Presented <i>Income Taxation and Risk-Taking</i> at National Tax Association Meeting and University of Washington Symposium, "The Future of Tax Law." | November 2014, October 2014 |
| Panel discussant, Chapman University Law Review Symposium, "Business Taxation: Emerging Issues in the Taxation of U.S. Entities." | March 2014 |

Selected presentations and commentary (cont'd):

Presented drafts of <i>Some Consequences of Governmental Provision of Rival Goods</i> at Northern California Tax Roundtable, University of Alabama Law School.	December 2013, October 2013
Commentator on Gamage & Monahan, <u>Will Obamacare Deliver? A Story of Health Care and Taxes</u> (book proposal), at Fall 2012 Northern California Tax Roundtable	December 2012
Presented <i>Character Shifts in Partnership Special Allocations</i> at Spring 2012 Northern California Tax Roundtable.	June 2012
Commentator on Field, <i>Tax Elections and Federal/State Conformity</i> at Fall 2011 Northern California Fall Tax Roundtable	November 2011
Participated in Roundtable Discussion (with Prof. C. Mertens) on “Recent Developments in Real Estate Law” at Santa Clara County Bar Ass’n.	November 2011
Presented <i>Some Problems with the Idea of International Tax Neutrality</i> at 2011 Critical Tax Conference (Santa Clara University Law School).	April 2011

Other academic activities:

Conceived, and with law school personnel, established low-income taxpayer clinics at Santa Clara University Law School (2011) and Michigan Law School (2006). Drafted successful initial IRS matching grant applications for both clinics.	2011, 2006
Responsible for organizing and running weekly faculty luncheon lecture series, University of Michigan Law School.	Fall 2004
Submission reviewer for <u>Can. J. Pol. Sci.</u>	May 2004
Organized University of Michigan Law School conference, <i>New Financial Contracts and the Federal Tax System – An Interim Assessment.</i>	April 2004

Recent service:University of Florida:

Academic Standards Committee	2022-23
Editor in Chief, <i>Florida Tax Review</i>	August 2021-date
Faculty Appointments Committee	Spring 2022, 2018-20
Promotion and Tenure Committee	2020-21
Faculty Advisor to law student Association for Tax Law	2019-date

University of Colorado:

Faculty Advisor, Tax Emphasis Program	2015-17
Faculty Evaluation Committee	2016-17
Legal Writing Search Committee	2016-17
Law School Liaison – University Academic Affairs Budget Advisory Committee	2015-17
Law School Ad Hoc Budget Committee	2015-16
Law School Admissions Committee	2014-16

Other legal employment:

- Associate, Wilson, Sonsini, Goodrich & Rosati, P.C., San Francisco, CA 2000-2002
Primary practice area: corporate taxation.
- Associate, Orrick Herrington & Sutcliffe, LLP, San Francisco, CA 1997-2000
Primary practice areas: corporate taxation and taxation of financial instruments.
- Law clerk, U.S. District Court, N. Dist. California, San Francisco, CA 1996-1997
Law Clerk to U.S. District Judge Maxine M. Chesney.

Other teaching experience:

- Lecturer, Board of Politics, University of California, Santa Cruz 1992-93
Taught lecture courses on classical political thought and morality and politics.
- Teaching Fellow, Department of Government, Harvard University 1988-92
Led discussion sections for the following lecture courses: History of Political Thought I and II, Realism and Moralism, Twentieth-Century Political Thought. Led seminar for undergraduate Government concentrators on American constitutional democracy.

Foreign language: German (high proficiency)

Professional memberships: State Bar of California; American Bar Association

References: available on request