

July 2020

David Hasen
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Legal academic experience:

- Professor of Law, University of Florida Levin College of Law 2017 –
Courses to date: Corporate Taxation; Corporate Taxation I and II (LLM program); Income Taxation; Partnership Taxation.
- Professor of Law, University of Colorado, Boulder 2016 – 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, 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 for students wishing to begin college after junior year of high school.

Areas of scholarly interest:

Federal income taxation
Tax policy and tax history

Commercial law
Jurisprudence and political theory

Scholarly publications:

- Section 338 and the Step Transaction Doctrine*, __ The Tax Lawyer __ (forthcoming 2020).
- Asset Basis in Acquisitive Reorganizations: General Utilities Hangover*, 72 The Tax Lawyer 481 (2019), *reprinted in* Practising Law Institute, Corporate Tax Series, Vol. 12 (forthcoming).
- How Should Gifts Be Treated Under the Federal Income Tax?* 2018 Mich. State L. Rev. 81.
- A Partnership Mark-to-Market Tax Election*, 71 The Tax Lawyer 93 (2017).
- Accretion-Based Progressive Wealth Taxation*, 20 Fla. Tax. Rev. 277 (2017).
- 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).
- Tax Neutrality and Tax Amenities*, 12 Fla. Tax Rev. 57 (2012); *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).
- 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).
- The Ambiguous Basis of Judicial Deference to Administrative Rules*, 17 Yale J. Reg. 327 (2000).

Selected other publications:

- 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 425 (Oct. 19, 2015).
- "Apple demonstrating blatant lack of respect for tax law," San Jose Mercury News (May 24, 2013) (available at http://www.mercurynews.com/opinion/ci_23310792/david-hasen-apple-demonstrating-blatant-lack-respect-tax).

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

Selected presentations and commentary:

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 at Critical Tax Conference, Pepperdine Law School.	April 2019
Invited to present “International Taxation as a Problem in Political Economy” at 2018 International Business Law Scholars' Roundtable at Brooklyn Law School.	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
Presented drafts of <i>Some Consequences of Governmental Provision</i> <i>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
Commentator on Zelenak, <u>Many Not-So-Unhappy Returns</u> (book proposal) at Boulder Roundtable on Tax and Distributive Justice	July 2010
Commentator on McCaffery, <i>The Last Best Hope for Progressivity in Tax</i> at Loyola, Los Angeles, Tax Policy Colloquium	October 2009

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 review 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

Service:University of Florida:

Promotion and Tenure Committee	2020-21
Faculty Advisor to law student Association for Tax Law	2019-date
Faculty Appointments Committee	Spring 2018-20

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

Santa Clara University:

Law School Grievance Committee (elected by law faculty)	2013-14
Appointments Committee (Chair)	2012-14
Faculty Senate Council	2011-14
Curriculum Committee	2011-12
Law Faculty Secretary	2011-12
Faculty Advisor to Tax and Estate Planning Society	2010-14
Student Affairs Committee	2010-11

Pennsylvania State University:

Curriculum Committee	2009-10
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University of Michigan:

Campbell Moot Court judge	Fall 2007
Committee on Curricular, Co-curricular and Pedagogic Issues	Fall 2007
Graduate Program and Foreign Affiliations Committee	2006-07
Curriculum Committee	2004-05

Service at University of Michigan (cont'd):

JSD Student Advisor	2003-05
Entry-Level Appointments Committee	2003-04
Clerkship Panel Discussant	2003, 2004
LLM Student Adviser	2003, 2004, 2006, 2007
Legal Practice Committee	Winter 2003

Other legal employment:

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

Other teaching experience:

Lecturer, Board of Politics, University of California, Santa Cruz Taught lecture courses on classical political thought and morality and politics.	1992-93
Teaching Fellow, Department of Government, Harvard University 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.	1988-92

Foreign language: German (high proficiency)Professional memberships: State Bar of California; American Bar AssociationReferences: available on request