

March 2017

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Professor, University of Colorado Law School  
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Legal academic experience:

Professor of Law, University of Colorado, Boulder 2016 –  
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 of Law (with tenure), University of Colorado, Boulder 2014 –2016

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, 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*  
Dissertation nominated for Strauss, Sumner and Tappan prizes  
Recipient, German Academic Exchange Service Summer Language Fellowship  
Honorable Mention, National Science Foundation Graduate Fellowship Competition

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:

- A Partnership Mark-to-Market Tax Election*, \_\_\_ The Tax Lawyer \_\_\_ (forthcoming 2018).  
*Accretion-Based Progressive Wealth Taxation*, 20 Fla. Tax. Rev. \_\_\_ (forthcoming 2017).  
*Taxation and Innovation – A Sectorial Approach*, 2017 U. Ill. L. Rev. \_\_\_ (forthcoming 2017).  
*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:

- 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](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](http://www.mercurynews.com/opinion/ci_23310792/david-hasen-apple-demonstrating-blatant-lack-respect-tax)).
- “End the federal tax break for equity fund managers,” San Jose Mercury News (July 4, 2010).

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

Presentations and commentary:

- Presented *Taxation and Innovation* at University of Florida, National Tax Association Meeting and University of Washington Third Annual Tax Symposium Feb. 2017, Nov. 2015, Oct. 2015
- Commentator on Brooks, *The Definitions of Income*, at 2015 National Tax Association Meeting. November 2015
- Commentator on Hickman, *Treasury's Retroactivity*, at 2015 National Tax Association Meeting November 2015
- Presented *Income Taxation and Risk-Taking* at 2014 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 *Some Consequences of Governmental Provision of Rival Goods* at Northern California Tax Roundtable, University of Alabama Law School. December 2013, October 2013
- Commentator on Gamage & Monahan, Will Obamacare Deliver? A Story of Health Care and Taxes (book proposal), at Fall 2012 Northern California Tax Roundtable December 2012
- Presented *Character Shifts in Partnership Special Allocations* at Spring 2012 Northern California Tax Roundtable. June 2012
- Presented *Some Observations on the Concept of a Tax Distortion* at Santa Clara University Law School Faculty Lunch Series. March 2012
- Commentator on Field, *Tax Elections and Federal/State Conformity* 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 *Some Problems with the Idea of International Tax Neutrality* at 2011 Critical Tax Conference (Santa Clara University Law School). April 2011
- Presented *Forget (International Tax) Neutrality* at Santa Clara University Law School Faculty Lunch Series. February 2011
- Commentator on Zelenak, Many Not-So-Unhappy Returns (book proposal) at Boulder Roundtable on Tax and Distributive Justice July 2010
- Commentator on McCaffery, *The Last Best Hope for Progressivity in Tax* at Loyola, Los Angeles, Tax Policy Colloquium October 2009
- Presented *Legal Transitions – Reliance Redux* at George Washington University Law School, Columbia Law School Tax Colloquium. December 2008, October 2008
- Presented *Some Thoughts on Retroactivity in Legal Transitions* at University of Southern California Law School Faculty Workshop. April 2008
- Presented "When Is an Informal Administrative Proceeding Too Informal?" at University of Michigan Law School informal lunch series. October 2007
- Presented *The Tax Treatment of Advance Receipts* at Loyola Law School, Los Angeles; and University of Pennsylvania Law School. October 2007
- Presented *Retroactivity in Legal Transitions* at Univ. of Mich. lunch series and Colorado Law School Junior Tax Scholars conference. November 2006, June 2006

Presentations and commentary (cont'd):

- Presented *Unwinding and Legal Transitions* February 2006, October 2005, September 2005  
at UCLA School of Law, Hastings College of the Law, and Harvard Law School tax conference.
- Presented *A Realization-Based Approach to the Taxation of Financial Instruments* at Harvard Law School bi-weekly tax seminar. April 2005
- Presented “An Efficiency-Based Analysis of Law Journal Publication” April 2005  
at University of Michigan Law School informal lunch series.
- Presented *The Illiberality of Human Endowment Taxation* March 2005  
at New York University Tax Law Colloquium.
- Discussant for Norton’s commentary on Norton, Leo Strauss and the Politics of American Empire, at University of Michigan International Law Workshop. February 2005
- Participated in *Workshop on Public Economics and Tax Policy* June 2004  
at Burch Center for Tax Policy and Public Finance, University of California, Berkeley, CA.
- Discussant for Chorvat, *Fewer Audits, Less Cheating?* April 2004  
at *Behavioral Public Finance: Toward a New Agenda*, U. Michigan conference.
- Presented *The History of the Realization Rule in Tax* April 2004  
at University of Michigan Law School Legal Theory Workshop.
- Discussant for Schenk, *An Economic Analysis of the Realization Rule* April 2004  
at University of Michigan Law School conference, *New Financial Contracts and the Federal Tax System – An Interim Assessment*
- Presented “That *Never* Happened, a Discussion of Transactional Unwinding and Legal Transitions” April 2004  
at University of Michigan Law School weekly faculty luncheon.
- Presented “The Enron Report,” a discussion of Enron Corp’s February 2004  
tax-motivated transactions, at Univ. of Mich. Law School informal lunch series.
- Presented *Political Theories of Personal Endowment Taxation* February 2003  
at University of Michigan Law School Tax Policy Workshop.

Other academic activities:

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

Service:University of Colorado:

- Advisor, Tax Emphasis Program 2015-date
- Faculty Evaluation Committee 2016-17
- Legal Writing Search Committee 2016-17

University of Colorado service (cont'd):

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
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 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