

RESUME

J. CLIFTON FLEMING, JR.

**Ernest L. Wilkinson Endowed Chair, Guy Anderson Endowed Chair, and Professor of Law
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PROFESSIONAL EMPLOYMENT:

Holder Guy Anderson Endowed Chair, J. Reuben Clark Law School, Brigham Young University, 2025____.

Holder, Ernest L. Wilkinson Endowed Chair, J. Reuben Clark Law School, Brigham Young University, 1998-____.

Regular Visiting Professor, Vienna University of Economics and Business, Vienna, Austria, 2013-____.

Holder, Fulbright Distinguished Chair, Vienna University of Economics and Business, Vienna, Austria, 2011.

Regular Visiting Professor, Central European University, Budapest, Hungary, 2001-2020.

Associate Dean for Faculty and Curriculum, J. Reuben Clark Law School, Brigham Young University, 1999 - 2004.

Associate Dean for Academic Affairs, J. Reuben Clark Law School, Brigham Young University, 1986-99.

Visiting Professor, Murdoch University School of Law, Perth, Australia, January 2008.

Holder, James J. Freeland Eminent Visiting Scholar Chair, Fredric G. Levin College of Law, University of Florida, 2002.

Visiting Professor, T.C. Beirne School of Law, University of Queensland, Brisbane, Australia, 1997, 1999.

Professor-in-Residence, Office of Chief Counsel, Internal Revenue Service, Washington, D.C., 1985-86.

Fulbright Visiting Professor, Faculty of Law, University of Nairobi, Kenya, 1977-78.

Professor, J. Reuben Clark Law School, Brigham Young University, 1976-98.

Associate Professor, J. Reuben Clark Law School, Brigham Young University, 1974-76.

Associate Professor, University of Puget Sound Law School (now Seattle University Law School), 1973-74.

Attorney, Bogle & Gates, Seattle, 1967-73.

EDUCATION:

Brigham Young University, B.S., 1964.

George Washington University Law School, J.D. with Honors, 1967.

Emory University Law and Economics Center, Institute for Law Professors, July 2-18, 1984.

EDUCATIONAL HONORS:

Notes Editor, Volume 35, George Washington Law Review.

Member, Order of the Coif.

Member, George Washington University Law School National Moot Court Team, 1965.

MISCELLANEOUS PROFESSIONAL ACTIVITIES:

Member, Advisory Board, Intertax, 2017-____.

Member, International Editorial Advisory Board, Curtin Law and Taxation Review, 2016-____.

Member, American Law Institute, 1987-____.

Member, American Law Institute Members Consultative Group for Restatement Fourth of the Foreign Relations Law of the United States, 2013-2018.

Member, American Law Institute Tax Advisory Group, 1988-1994, 1998-99.

Member, American Law Institute Tax Advisory Group for United States Income Tax Treaties, 1990.

Visiting Scholar, Max Planck Institute for Tax Law and Public Finance, June 2016.

Member, Fulbright Program Peer Review Committee for Law, 2014-2016.

Associate Member, European Association of Tax Law Professors, 2006-_____.

Member, Association of American Law Schools Advisory Group to the President-Elect, 2006.

Member, Association of American Law Schools Nominating Committee for 2005.

Member, Association of American Law Schools Membership Review Task Force, 2001-02.

Member, Association of American Law Schools Membership Review (Accreditation) Committee, 1999-2001.

Member, Committee on Teaching Taxation, ABA Tax Section, 1987-____. Chair, 1992-94. Vice-Chair 1990-92. Chair, Administration and Planning Subcommittee, 1988-90.

Member, Committee on Formation of Tax Policy, ABA Tax Section, 1996-__.

Consultant, Review of Draft Law of Ukraine on Personal Income Tax, American Bar Association - Central and East European Law Initiative, 2000.

Member, Committee on Tax Structure and Simplification, ABA Tax Section, 1996-98. Co-Chair, Subcommittee on Ending Deferral, 1996-97.

Member, Incorporations and Capital Structures Subcommittee, Corporate Tax Committee, ABA Tax Section, 1991-1996.

Member, Corporate Reorganizations Subcommittee, Corporate Tax Committee, ABA Tax Section, 1975-1991.

Chair, Corporate Distributions Subcommittee, Corporate Stockholder Relationships Committee, ABA Tax Section, 1979-83. Member, 1979-87.

Member, Accumulated Earnings Tax Subcommittee, Corporate Stockholder Relationships Committee, ABA Tax Section, 1974-75.

Member, Employee Benefits Committee, ABA Tax Section, 1970-74.

Co-Chair, Section 246 Task Force, ABA Tax Section, 1980.

Member, Inheritance and Gift Tax Committee, Washington State Bar Association, 1973-74.

Participant, Invitational Conference on Income Tax Compliance, ABA Tax Section and American Bar Foundation, Arlington, Va., 1988.

Participant, Invitational Conference on Subchapter C, ABA Tax Section and New York State Bar Association Tax Section, Reston, Va., 1987.

Participant, Invitational Conference on Simplification of Taxation of Small Business, ABA Tax Section, Reston, Va., 1981.

ADMISSIONS TO PRACTICE:

Utah, United States District Court Western District of Washington, United States Court of Appeals Ninth Circuit, United States Tax Court.

PUBLICATIONS:

Books:

Taxation of International Transactions, 5th ed., with Robert J. Peroni and Karen B. Brown, 1135 pages, with teachers manual (West Academic Publishing 2021).

Federal Income Tax: Doctrine, Structure, and Policy, 5th ed., with Joseph M. Dodge, Francine J. Lipman, and Robert J. Peroni, 830 pages, with teachers manual, 279 pages (Carolina Academic Press 2019).

Federal Income Tax: Doctrine, Structure and Policy, 4th ed., with Joseph Dodge and Robert Peroni, 730 pages, with teachers manual, 234 pages (Lexis Nexis 2012).

Federal Income Tax: Doctrine, Structure and Policy, 3d ed., with Joseph Dodge and Deborah Geier, 881 pages, with teachers manual, 399 pages (Lexis Nexis 2004).

Federal Income Tax: Doctrine, Structure and Policy, 2d ed., with Joseph Dodge and Deborah Geier, 830 pages, with teachers manual, 483 pages (Lexis Law Publishing 1999).

Federal Income Tax: Doctrine, Structure and Policy, with Joseph Dodge and Deborah Geier, 750 pages, with teacher's manual, 404 pages (Lexis Law Publishing 1995). Reviewed in Jensen, Not Just Another Casebook, 68 Tax Notes 223 (1995).

Tax Aspects of Forming and Operating Closely Held Corporations, with Janet Spragens (Shepard's/McGraw-Hill 1992). Listed as highly recommended in Pratt, Federal Tax Sources Recommended for Law School Libraries, 87 Law Library J. 387 (1995).

Tax Aspects of Buying and Selling Corporate Businesses (Shepard's/McGraw-Hill 1984). Listed as recommended in Pratt, Federal Tax Sources Recommended for Law School Libraries, 87 Law Library J. 387 (1995).

Articles, Etc.:

The U.S. Tax System's Curious Embrace of Manufacturing Job Losses, with Robert J. Peroni and Stephen E. Shay, 185 Tax Notes Federal 35 (2024); 116 Tax Notes International 115 (2024).

Acknowledging (Celebrating? Regretting?) Sixty Years of Subpart F, 51 Intertax 519 (2023).

Directions for U.S. International Tax Policy, A Response to Hanna and Wilson, 48 The Journal of Corporation Law Digital 8 (2023), with Robert J. Peroni and Stephen E. Shay.

Viewing the GILTI Tax Rates Through a Tax Expenditure Lens, 177 Tax Notes Federal 1525 (2022), 108 Tax Notes International 1399 (2022), 106 Tax Notes State 967 (2022), with Robert J. Peroni and Stephen E. Shay

Why R & D Should Be Allocated to Subpart F and GILTI, 167 Tax Notes Federal 2081 (2020); 98 Tax Notes International 1393 (2020), with Reuven S. Avi-Yonah, Patrick Driessen, Robert J. Peroni, and Stephen E. Shay.

The Games They Will Play: Tax Games, Roadblocks, and Glitches Under the 2017 Tax Legislation, with twelve co-authors, 103 Minn. L. Rev. 1439 (2019)

Expanded Worldwide Versus Territorial Taxation After the TCJA, with Robert J. Peroni and Stephen E. Shay, 161 Tax Notes 1173 (2018).

Incorporating a Minimum Tax in a Territorial System, with Robert J. Peroni and Stephen E. Shay, 157 Tax Notes 73 (2017).

Getting From Here to There: The Transition Tax Issue, with Robert J. Peroni and Stephen E. Shay, 155 Tax Notes 69 (2017).

Defending Worldwide Taxation with a Shareholder-Based Definition of Corporate Residence, with Robert J. Peroni and Stephen E. Shay, 2016 BYU L. Rev. 1681 (2017).

The EU Apple Case: Who Has a Dog in the Fight?, 154 Tax Notes 251 (2017), 85 Tax Notes International 179 (2017).

Two Cheers for the Foreign Tax Credit, Even in the BEPS Era with Robert J. Peroni and Stephen E. Shay, 91 Tul. L. Rev. 1 (2016). Winner of the John Minor Wisdom Award for Academic Excellence in Legal Scholarship given for the best lead article in Volume 91 of the Tulane Law Review. Cited as one of the best 2016 international tax articles, 155 Tax Notes 1349, 1350.

R&D Tax Incentives—Growth Panacea or Budget Trojan Horse?, with Robert J. Peroni and Stephen E. Shay, 69 Tax L. Rev. 419 (2016).

Treasury’s Unfinished Work on Corporate Expatriations, with Robert J. Peroni and Stephen E. Shay, 150 Tax Notes 933 (2016), 81 Tax Notes International 673 (2016).

Designing a 21st Century Corporate Tax—An Advance U.S. Minimum Tax on Foreign Income and Other Measures to Protect the Tax Base, with Robert J. Peroni and Stephen E. Shay, 17 Fla. Tax Rev. 669 (2015).

Getting Serious About Cross–Border Earnings Stripping: Establishing an Analytical Framework, with Robert J. Peroni and Stephen E. Shay, 93 North Carolina Law Review 673 (2015).

Formulary Apportionment in the U.S. International Income Tax System: Putting Lipstick on a Pig?, with Robert J. Peroni and Stephen E. Shay, 36 Mich. J. Int’l L. 1 (2015). Finalist for 2015 IBFD Frans Vanistendael Award.

- A Hitchhiker's Guide to Outbound International Tax Reform, with Robert J. Peroni, 18 Chapman L. Rev. 133 (2014).
- Territoriality in Search of Principles and Revenue: Camp and Enzi, with Robert J. Peroni and Stephen E. Shay, 141 Tax Notes 173 (2013), 72 Tax Notes International 155 (2013).
- Designing a U.S. Exemption System for Foreign Income When the Treasury is Empty, with Robert J. Peroni and Stephen E. Shay, 13 Fla. Tax Rev. 397 (2013).
- Searching for the Uncertain Rationale Underlying the US Treasury's Anti-treaty Shopping Policy, 40 INTERTAX 245 (2012).
- Can Tax Expenditure Analysis Be Divorced from a Normative Tax Base?: A Critique of the "New Paradigm" and Its Denouement, with Robert J. Peroni, 30 Va. Tax. Rev. 135 (2010).
- Worse Than Exemption, with Robert J. Peroni and Stephen E. Shay, 59 Emory L.J.79 (2009). Also published as Chapter 5 in II International Tax Law (Reuven S. Avi-Yonah ed. 2016).
- Some Perspectives from the United States on the Worldwide Taxation vs. Territorial Taxation Debate, with Robert J. Peroni and Stephen E. Shay, 3 J. Australasian Tax Teachers Ass'n 35 (2008)
http://www.atax.unsw.edu.au/atta/jatta/jattavol3no2/1_JATTA_vol3_no2.pdf. Also published as Perspectives on the Worldwide vs. Territorial Taxation Debate, 125 Tax Notes 1079 (2009), 57 Tax Notes International 75 (2010).
- Reinvigorating Tax Expenditure Analysis and Its International Dimension, with Robert J. Peroni, 27 Va. Tax Rev. 437 (2008). Also published in English and Italian in Unico 2010 Rivista di Diritto Tributario Internazionale (International Tax Law Review) Sapienza Universita di Roma (University of Rome) 11 (2011).
- Replacing the Federal Income Tax with a Postpaid Consumption Tax: Preliminary Thoughts Regarding a Government Matching Program for Wealthy Investors and a New Tax Policy Lens, 59 SMU L. Rev. 617 (2006).
- Exploring the Contours of a Proposed U.S. Exemption (Territorial) Tax System, with Robert J. Peroni, 109 Tax Notes 1557 (2005), 41 Tax Notes International 217 (2006).
- Eviscerating the Foreign Tax Credit Limitations and Cutting the Repatriation Tax— What's ETI Repeal Got to Do with It?, with Robert J. Peroni, 104 Tax Notes 1393 (2004), 35 Tax Notes International 1081 (2004).
- Reform and Simplification of the U.S. Foreign Tax Credit Rules, with Robert J. Peroni and Stephen E. Shay, 31 Tax Notes International 1177 (2003), 101 Tax Notes 103 (2003). Excerpted in Michael J. Graetz, Foundations of International Income Taxation (Foundation Press 2003).

American Offshore Business Tax Planning: Can Australian Lawyers Get a Piece of the Action?, 8 International Trade and Bus. Law Ann. 215 (2003).

“What’s Source Got to Do With It?” Source Rules and U.S. International Taxation, with Stephen E. Shay and Robert J. Peroni, 56 Tax L. Rev. 81 (2002). Also published in NYU School of Law, The Tillinghast Lecture 1996-2005 (2007). Excerpted in Michael J. Graetz, Foundations of International Income Taxation (Foundation Press 2003).

Fairness in International Taxation: The Ability-to-Pay Case for Taxing Worldwide Income, with Robert J. Peroni and Stephen E. Shay, 5 Fla. Tax Rev. 299 (2001).

Electronic Commerce and the State and Federal Tax Bases, 2000 BYU L. Rev. 1 (2000).

Deferral: Consider Ending It Instead of Expanding It, with Robert J. Peroni and Stephen E. Shay, 86 Tax Notes 837 (2000). Also published as An Alternative View of Deferral: Considering a Proposal to Curtail, Not Expand, Deferral, 20 Tax Notes International 547 (2000).

Getting Serious About Curtailing Deferral of U.S. Tax on Foreign Source Income, with Robert J. Peroni and Stephen E. Shay, 52 SMU L. Rev. 455 (1999). Excerpted in Michael J. Graetz, Foundations of International Income Taxation (Foundation Press 2003). Distributed as reference and discussion material for Plenary Session, ABA Section of Taxation, Fall Meeting, October 14, 2000, Los Angeles, California.

U.S. Taxation of Profits from Internet Software Sales - An Electronic Commerce Case Study, 19 Tax Notes International 675 (1999). Also published as U.S. Income Taxation of Profits from Software Sales by Australian Vendors into the U.S. via the Internet, 4 International Trade and Bus. Law Ann. 97 (1999).

Taxing Investments by Australian Residents in United States Real Estate, 4 International Trade and Bus. Law Ann. 119 (1999).

The Deceptively Disparate Treatment of Business and Investment Interest Expense Under a Cash-Flow Consumption Tax and a Schanz-Haig-Simons Income Tax, 3 Fla. Tax Rev. 544 (1997).

Ending the IRS as We Know It: Thoughts from Outside the Beltway, 73 Tax Notes 502 (1996).

Important Developments During the Year – Corporate Tax, with multiple co-authors, 49 Tax Lawyer 1021 (1996).

Scoping Out the Uncertain Simplification (Complication?) Effects of VATs, BATs and Consumed Income Taxes, 2 Fla. Tax Rev. 390 (1995). Published in summarized form in 67 Tax Notes 822 (1995).

A Second Look at the Zero Basis Hoax, 64 Tax Notes 811 (1994).

Thoughts About Pursuing Diversity in Legal Education for Pedagogical Rather Than Political or Compensatory Reasons: A Review Essay on Stephen L. Carter's "Reflections of an Affirmative Action Baby," 36 Howard L.J. 291 (1993).

Book Review, Carter, Reflections of an Affirmative Action Baby, Society, March/April 1993, 85.

Altering U.S. Treaty Policy to Permit the Negotiating of Zero Withholding on Portfolio Dividends: An Invitation to Research, 57 Tax Notes 1211 (1992). Also published in Nat'l Tax Ass'n, Proceedings of the Eighty-fifth Annual Conf. on Tax'n 25 (1993).

The Highly Avoidable Section 357(c): A Case Study in Traps for the Unwary and Some Positive Thoughts About Negative Basis, 16 J. Corp'n Law 1 (1990).

Domestic Section 351 Transfers of Intellectual Property: The Law As It Is v. The Law As the Commissioner Would Prefer It To Be, 16 J. Corp. Tax'n 99 (1989).

Reforming the Tax Treatment of Reorganization Boot, 10 J. Corp. Tax'n 99 (1983).

Rethinking Contingent Price Reorganizations, 9 J. Corp. Tax'n 3 (1982). Also published in 1983 Corporate Counsel's Annual 1583. Reviewed in 37 Tax L. Rev. 525 (1982).

The Unfinished Business of Section 1244: Removing the Remaining Traps, 58 TAXES 713 (1980).

Reflections on Section 382: Searching For A Rationale, 1979 B.Y.U. L. Rev. 213 (1979).

Techniques for Maintaining Control of the Closely-Held Corporation, 7 Utah Bar Journal 8 (1979).

Book Review, Chirelstein, Federal Income Taxation: A Law Student's Guide to the Leading Cases and Concepts, 1978 B.Y.U. L. Rev. 223 (1978).

Section 166 and a Defaulting Corporation's Shareholder Creditors, 5 J. Corp. Tax'n 3 (1978).

Has the 1976 Tax Reform Act Injected a Gain-Seeking Requirement Into Section 166?, 55 TAXES 686 (1977).

Book Review, Klein, Policy Analysis of the Federal Income Tax, 1976 B.Y.U. L. Rev. 1038 (1977).

Funding Estate Tax Installment Payments with Section 303 Redemptions After the 1976 Tax Reform Act, 4 J. Corp. Tax'n 22 (1977).

Disposing of a Pre-Existing H.R. 10 Plan in Connection with a Post-ERISA Business Incorporation, 1975 Utah L. Rev. 905 (1976).

Book Review, Stephens, Maxfield and Lind, Federal Estate and Gift Taxation (3d ed.), 1975 B.Y.U. L. Rev. 321 (1975).

Judicial Error Under Section 337 Resurrects the Cumberland-Court Holding Uncertainties, 2 J. Corp. Tax'n 5 (1975).

Note, The Corporate Principal Place of Business: A Resolution and Revision, 34 Geo. Wash. L. Rev. 780 (1966).

Casnote, 34 Geo. Wash. L. Rev. 351 (1965).

Chapters and Supplements:

2025 Update to Taxation of International Transactions, 5th ed.

2020-2025 Updates to Federal Income Tax: Doctrine, Structure and Policy, 5th ed.

What's the Problem That Prompted Pillar 2 and Is There a Better Solution?, Chapter 8 in Taxing Income and Consumption: The Development of International Tax Law and Policy (Evans, Li Na, and Sadiq eds.; Edward Elgar Publishing 2025), <https://ssrn.com/abstract=4823124>.

Is Unilateral Formulary Apportionment Better Than the Status Quo?, with Robert J. Peroni and Stephen E. Shay, Chapter 6 in The Allocation of Multinational Business Income: Reassessing the Formulary Apportionment Option (Krever and Vaillancourt eds. 2020), <https://ssrn.com/abstract=3656766>, reviewed in 2021 British Tax Review 243.

To What Degree Does Customary International Law Require Accommodation of a Source Country's Right to Tax High, Tax Low or Not Tax At All, Chapter 14 in A Commitment to Excellence: Essays in Honor of Emeritus Professor Gabriël A. Moens (Zimmermann ed. 2018).

2017 Tax Act Update to Federal Income Tax: Doctrine, Structure, and Policy, 4th ed.

2013, 2014, 2015, 2016, 2017, and 2018 Supplements to Federal Income Tax: Doctrine, Structure and Policy, 4th ed.

Some Cautions Regarding Tax Simplification, Chapter 14 in Tax Simplification (Evans, Krever and Mellor eds. 2015).

A Note on the Zimmer Case and the Concept of Permanent Establishment, in Tax Treaty Case Law Around the Globe-2011, p.107 (Linde Verlag Wien), <http://ssrn.com/abstract=2079317>.

2005, 2006, 2007, 2008, 2009 and 2010 Supplements to Federal Income Tax: Doctrine, Structure and Policy, 3d ed.

2000, 2001, 2002 and 2003 Supplements to Federal Income Tax: Doctrine, Structure and Policy, 2d ed.

1997 and 1998 Supplements to Federal Income Tax: Doctrine, Structure and Policy.

1993, 1994, and 1995 Supplements to Tax Aspects of Forming and Operating Closely Held Corporations, with Janet Spragens.

1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992 and 1994 Supplements to Tax Aspects of Buying and Selling Corporate Businesses.

Survival of Major Corporate Tax Attributes (1985), revised chapter 18 in Tax Aspects of Buying and Selling Corporate Businesses.

Public Utility Dividend Reinvestment Plans, Ch. 63 in The Economic Recovery Tax Act of 1981 (ALI/ABA 1981).

Outlines:

Using an S Corporation to Avoid Federal Employment and Self-Employment Taxes (Utah Bar Tax Section 2006, Utah State Bar Spring Convention 2008).

American Offshore Business Tax Planning: Can Australian Lawyers Get a Piece of the action? (Malleons Stephen Jaques 2002).

Getting Serious About Curtailing Deferral of U.S. Tax on Foreign Source Income (ABA Tax Section Committee on Tax Structure and Simplification 1997), with Robert J. Peroni.

Update on 1995 Corporate Developments (ABA Tax Section Midyear Meeting Materials 1996).

Selected Corporate Tax Planning Issues and Techniques (Seattle Attorney-CPA Tax Clinic 1993).

Important Things We Do Not Know About a Broad Based Consumption Tax (ABA Tax Section Committee on Tax Structure and Simplification 1993).

Drafting Buy-Sell Agreements and the Impact of the New Estate Freeze Rules (Rocky Mountain Tax Planning Institute 1992).

Pulling Money Out of a Closely Held C Corporation. (Rocky Mountain Tax Planning Institute 1991).

Selected Corporate Income Tax and Estate Planning Issues After the 1986 Tax Reform Act and the 1987 Revenue Act (Northwest Tax Institute 1990).

Use of Corporations in Family Tax Planning (Rocky Mountain Tax Planning Institute 1990).

Tax-Free Reorganizations: A More Attractive Vehicle Since the Repeal of General Utilities (Seattle Attorney-CPA Tax Clinic 1988).

Family Planning: Income Tax Changes (University of Washington Law School Foundation 1986).

Buying and Selling a Closely Held Corporation – Taxable Transactions, in Planning the Organization and Operation of the Closely Held Corporation (Utah State Bar 1979).

Taxable Corporate Acquisitions (Seattle Attorney - CPA Tax Clinic 1984).

A Collapsible Corporations Primer (Seattle Attorney - CPA Tax Clinic 1983).

Techniques for Maintaining Control, in Planning the Organization and Operation of the Closely Held Corporation (Utah State Bar 1979).

Estate and Gift Tax (Legalines 1975).

Federal Income Taxation (Evergreen State Bar Review Associates 1974).

Teaching Materials:

Supplementary Materials for Federal Income Tax (2025).

Supplementary Materials for Corporate Tax (2026).

International Tax Law Materials, Legal Studies Department, Central European University Budapest, Hungary, (2019).

Supplementary Materials for International Taxation (2026).

Introduction to U.S. International Tax Law, Vienna University of Economics and Business, Institute for Austrian and International Tax Law (2025).

Issues in U.S. International Tax Law and Policy, Vienna University of Economics and Business, Institute for Austrian and International Tax Law (2022).

Supplementary Materials for European Union Law (2016).

International Taxation, Murdoch University School of Law, Perth, Australia (2008).

Tax Treaties, University of Florida, Fredric G. Levin College of Law (2002).

Supplementary Materials for Taxation of U.S. Source Income of Foreign Businesses and Investors (2010).

Supplementary Materials for U.S. Taxation of Foreign Income of U.S. Businesses and Investors (2010).

Supplementary Materials for Tax II (2008).

Materials for Introduction to International Taxation Law, T.C. Beirne School of Law,
University of Queensland, Brisbane, Australia (1999).

Miscellaneous:

The Games They Will Play: An Update on the Conference Committee Tax Bill (with 12 co-authors) <https://ssrn.com/abstract=3089423> (2017).

The Games They Will Play: Tax Games, Roadblocks, and Glitches Under the New Legislation (with 12 co-authors) <https://ssrn.com/abstract=3084187> (2017).

The Present U.S. Tax Reform Picture, WU Alumni News, October 2012, Vienna University of Economics and Business.

Carl Hawkins, The Indispensable Player, 2010 BYU L. Rev. 799 (2010).

Comment, 2009 No. 3 Rivista Di Diritto Tributario Internazionale (International Tax Law Review) Sapienza Universita Di Roma (University of Rome) 209.

Worldwide vs. Territorial Taxation Debate: Response to Shields, Letter to the Editor (with Robert J. Peroni), 126 Tax Notes 537 (2010), 57 Tax Notes International 351 (2010).

Worldwide Taxation vs. Territorial Taxation: Framing the Debate, Letter to the Editor (with Robert J. Peroni), 110 Tax Notes 549 (2006).

Framing the Debate Over Worldwide Versus Territorial Taxation, Letter to the Editor, (with Robert J. Peroni), 41 Tax Notes International 349 (2006).

The United States Should Tax U.S. Corporations on Their Worldwide Income, with Robert J. Peroni and Stephen E. Shay, 21 ABA Tax Section Newsletter 14 (Fall 2001).

More Thoughts on the Capitalization vs. Deduction Conundrum, Letter to the Editor, 89 Tax Notes 417 (2000).

Taking Territorial Taxation to Task, Letter to the Editor (with Robert J. Peroni and Stephen E. Shay), 87 Tax Notes 447 (2000), 20 Tax Notes International 1778 (2000).

Territorial Taxation: Worth a Look But Not the Way to Go, Letter to the Editor (with Robert J. Peroni and Stephen E. Shay), 86 Tax Notes 1794 (2000), 20 Tax Notes International 1339 (2000).

Renewing Progressive Taxation by Relying More on Spending, 60 Tax Notes 802 (1993).

Letter to the editor defending higher education affirmative action programs, Society, July/August 1993, 9.

Lawyers Join Abortion Fight at Great Risk, op/ed piece, Salt Lake Tribune, September 21, 1992, p. A9. Reprinted in expanded form in the Clark Memorandum, Fall 1992 at 27.

Announcement 86-85, 1986-19 Internal Revenue Bulletin 19 (May 12, 1986). Reprinted in [1986] 10 Stand. Fed. Tax Rep. ¶6500, 83 Daily Tax Report J-1 (April 30, 1986).

Comments on proposed §338 regulations, summarized in 28 Tax Notes 510 (1985).

Report on Tax Treatment of Reorganization Boot, 109 Repts of American Bar Association 302, 304, 524-36 (1984); 2 Recommendations, American Bar Association Section of Taxation 85 (1983).

PRESENTATIONS, LECTURES AND PROGRAMS:

Paper Presentation, The United States As a Tax Competitor, University of Florida, Levin College of Law, 21st Annual International Tax Symposium, October 31, 2025.

Paper Presentation, The United States As a Tax Competitor, Doctor of International Business Taxation Program, Vienna University of Economics and Business, October 7, 2025.

Chair, Paper Presentation Session, Law and Society Association Annual Meeting, Chicago, Illinois, May 25, 2025.

Paper Presentation, The United States As a Tax Competitor, Law and Society Association Annual Meeting, Chicago, Illinois, May 23, 2025.

Paper Presentation, The U.S. Income Tax System's Curious Embrace of Manufacturing Job Losses, Doctor of International Business Taxation Program, Vienna University of Economics and Business, October 11, 2024.

Paper Presentation, The U.S. Income Tax System's Curious Embrace of the Loss of Manufacturing Jobs, Law and Society Association Annual Meeting, Denver, Colorado, June 6, 2024.

Chair, Paper Session, Tax, Ethics, and Charity, Law and Society Association Annual Meeting, Denver, Colorado, June 6, 2024.

Paper Presentation, What's the Problem That Prompted Pillar 2 and Is There a Better Solution?, Doctor of International Business Taxation Program, Vienna University of Economics and Business, October 5, 2023.

Paper Presentation, What's the Problem That Prompted Pillar 2 and Is There a Better Solution?, Law and Society Association Annual Meeting, San Juan, Puerto Rico, June 2, 2023.

Paper Presentation, What's the Problem That Prompted Pillar 2 and Is There a Better Solution?, Colloquium: Taxing Income: Past, Present, and Future, April 12, 2023 University of Coimbra, Coimbra Portugal.

Work-in-Progress Presentation, Viewing the GILTI Tax Rates Through a Tax Expenditure Lens, Doctor of International Business Taxation Program, Vienna University of Economics and Business, October 4, 2022.

Work-in-Progress Presentation, Viewing the GILTI Tax Rates Through a Tax Expenditure Lens. Southeastern Association of Law Schools Annual Meeting, Destin, Florida, July 31, 2022.

Work-in-Progress Presentation, Viewing the GILTI Tax Rates Through a Tax Expenditure Lens, Law and Society Association Annual Meeting, Lisbon, Portugal, July 14, 2022.

Work-in-Progress Presentation, The Decline of Deferral in U.S. International Income Tax Planning, Doctor of International Business Taxation Program, Vienna University of Economics and Business, October 5, 2021.

Work-in-Progress Presentation, Worldwide vs. Territorial Taxation: The State of the Conflict in the U.S., Doctor of International Business Taxation Program, Vienna University of Economic and Business, October 6, 2020, Vienna, Austria.

Work-in-Progress Presentation, Worldwide vs. Territorial Taxation: The State of the Conflict, Southeastern Association of Law Schools Virtual Annual Meeting, August 4, 2020.

Paper Presentation, Is Unilateral Formulary Apportionment Better Than the Status Quo?, University of Michigan Law School, October 24, 2019, Ann Arbor, Michigan.

Paper Presentation, Is Unilateral Formulary Apportionment Better Than the Status Quo?, Doctor of International Business Taxation Program, Vienna University of Economics and Business, October 10, 2019, Vienna, Austria.

Paper Presentation, Is Unilateral Formulary Apportionment Better Than the Status Quo?, Southeastern Association of Law Schools 2019 Annual Meeting, August 2, 2019, Boca Raton, Florida.

Paper Presentation, Is Unilateral Formulary Apportionment Better Than the Status Quo?, with Robert J. Peroni and Stephen E. Shay, University of Montreal, Center for Interuniversity Research and Analysis of Organizations, April 25, 2019; Montreal, Canada

Paper Presentation, Expanded Worldwide Versus Territorial Taxation After the TCJA, Boston College Law School Tax Policy Workshop, November 13, 2018.

Paper Presentation, An Early Look at Real Worldwide v. Territorial Taxation After the TCJA, Doctor of International Business Taxation Program, Vienna University of Economics and Business, October 12, 2018, Vienna, Austria.

Presentation, Is Income Taxation or Consumption Taxation the Baseline for Policy Analysis?, Southeastern Association of Law Schools 2018 Annual Meeting, August 10, 2018, Fort Lauderdale, Florida.

- Paper Presentation, Who Won in the TCJA Outbound International Tax Reform?
Southeastern Association of Law Schools 2018 Annual Meeting, August 9, 2018, Fort
Lauderdale, Florida.
- Expert Consultant Presentation, Roundtable, Independent Commission for the Reform of
International Corporate Taxation, September 18, 2017, New York City.
- Paper Presentation, A Reduced Rate on Foreign-Source Income: Virtuous Compromise,
Lesser Evil, or Trojan Horse?, Southeastern Association of Law Schools 2017 Annual
Meeting, August 4, 2017, Boca Raton, Florida.
- Paper Presentation, The EU Apple Case: Who Has a Dog in the Fight?, Utah Bar Tax Section,
December 7, 2016, Salt Lake City, Utah.
- Paper Presentation, Defending Worldwide Taxation with a Shareholder- Based Definition of
Corporate Residence, Doctor of International Business Taxation Program, Vienna
University of Economics and Business, October 6, 2016.
- Workshop Presentation, Defending Worldwide Taxation Against the Overstated
Competitiveness Plea, Southeastern Association of Law Schools 2016 Annual
Meeting, August, 9, 2016, Amelia Island, Florida.
- Paper Presentation, Defending Worldwide Taxation and Addressing Inversions with a
Shareholder- Based Definition of Corporate Residence, Southeastern Association of
Law Schools 2016 Annual Meeting, August 7, 2016, Amelia Island, Florida.
- Paper Presentation, Reinvigorating Tax Expenditure Analysis and Its International
Dimension, SJD Program, Central European University, April 27, 2016, Budapest,
Hungary.
- Paper Presentation, You Can Run But You Can't Hide: Addressing Inversions and Defending
Worldwide Taxation with a Shareholder-Based Definition of Corporate Residence,
with Robert J. Peroni, 2016 BYU Law Review Symposium, March 11, 2016, Provo,
Utah.
- Paper Presentation, Two Cheers for the Foreign Tax Credit, Even in the BEPS Era, Doctor of
International Business Taxation Program, Vienna University of Economics and
Business, October 9, 2015, Vienna, Austria.
- Workshop Presentation, Constructing a Non-Elective Corporate Residence Definition,
Southeastern Association of Law Schools 2015 Annual Meeting, August 2, 2015,
Boca Raton, Florida.
- Paper Presentation, Two Cheers for the Foreign Tax Credit, Southeastern Association of Law
Schools 2015 Annual Meeting, August 1, 2015, Boca Raton, Florida.

Paper Presentation, Getting Serious about Earnings Stripping: Establishing an Analytical Framework, Doctor of International Business Taxation Program, Vienna University of Economics and Business, October 7, 2014, Vienna, Austria.

Commentator, Tax System Complexity Conference, sponsored by Monash University, University of New South Wales, Australian Research Council, Exeter University, The Institute for Fiscal Studies, and PWC, September 30, 2014, Monash University Center, Prato, Italy.

Paper Presentation, Getting Serious About Earnings Stripping, Law and Society Association Annual Meeting, May 29, 2014, Minneapolis, Minnesota.

Lecture, International Taxation in a Nutshell, Corvinus University, April 24, 2014, Budapest Hungary.

Paper Presentation, A Hitchhiker's Guide to Outbound International Tax Reform, Chapman Law Review Symposium, Business Tax Reform: Emerging Issues in the Taxation of U.S. Entities, Chapman University Law School, March 14, 2014, Orange, California.

Paper Presentation, Formulary Apportionment in the U.S. International Income Tax System: Putting Lipstick on a Pig?, University of San Diego Law School Tax Law Speakers Series, February 20, 2014, San Diego, California.

Guest Speaker, University of Dan Diego Law School Tax Policy Seminar, February 19, 2014, San Diego, California.

Conducted Research Seminar on Worldwide vs. Territorial Taxation for Doctor of International Business Taxation Program, Vienna University of Economics and Business, October 9, 2013, Vienna, Austria.

Paper Presentation, Formulary Apportionment in the U.S. International Income Tax System: Putting Lipstick on a Pig?, McGill University Faculty of Law Tax Policy Colloquium, September 30, 2013, Montreal, Canada.

Conducted Discussion of Tax Expenditure Analysis at McGill University Faculty of Law Tax Policy Colloquium, September 30, 2013, Montreal, Canada.

Paper Presentation, A Critique of Formulary Apportionment as a Replacement for the Arm's-Length Approach, Law and Society Association Annual Meeting, June 1, 2013, Boston, Massachusetts.

Paper Presentation, Designing a Territorial Tax System When the Treasury is Empty, at Conference entitled, Reforming the U.S. System for Taxing International Income, sponsored by the American Tax Policy Institute and Rice University's Baker Institute, April 26, 2013, Washington D.C. Summarized in Tax Reform Proponents Ignore Sourcing Rule Defects, Critics Say, 139 Tax Notes 607 (2013), 70 Tax Notes International 523 (2013).

Lecture, Worldwide vs. Territorial Taxation, Corvinus University, April 23, 2013, Budapest, Hungary.

Lecture, The Correct Design for a Territorial System, September 26, 2012, Faculty and Students of the Doctor of International Business Taxation Program, Vienna University of Economics Business, Vienna, Austria.

Paper Presentation, Designing a U.S. Exemption System for Foreign Income When the Treasury is Empty, with Robert J. Peroni, Conference on Company Law and Tax Law in the Post Global Financial Crisis Era, September 24, 2012, Monash University Center, Prato, Italy.

Invited participant, U.S. Senate Finance Committee Staff Academic Roundtable on Tax Reform, January 5-6, 2012, Washington, D.C.

Discussant, Becoming a Nationally Recognized Scholar, Fourth Annual J. Reuben Clark Law Society Faculty Section Conference, January 4, 2012, Washington, D.C.

Paper presentation, Designing an Exemption System for Foreign Income When the Treasury is Empty, with Robert J. Peroni, Seventh Annual International Tax Symposium, University of Florida, Levin College of Law, October 7, 2011, Gainesville, Florida.

Lecture, Worldwide vs. Territorial Taxation, Program for LL.M. in International Taxation, University of Florida, Levin College of Law, October 6, 2011, Gainesville, Florida.

Lecture, Worldwide Taxation vs. Territoriality Taxation from a U.S. Perspective, Faculty of Law, University of the Rhur, June 15, 2011, Bochum, Germany.

Lecture, Worldwide vs. Territorial Taxation: Some Dissenting Views from Current Developments in the U.S., Max Planck Institute for Taxation and Fiscal Law, June 6, 2011, Munich Germany.

Co-Chair, Two Sessions, Tax Treaty Case Law Around the Globe, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, May 19-21, Vienna, Austria.

Lecture, Searching for the Uncertain Rationale Underlying U.S. Anti-Treaty Shopping Policy, University of Lisbon School of Law, May 6, 2011, Lisbon, Portugal.

Lecture, Ideologically Divided and in Debt: Prospects for Tax Reform in the U.S., Fulbright Seminar in American Studies, April 30, 2011, Altenmarkt, Austria.

Fulbright Distinguished Chair Inaugural Lecture, Current American Tax Treaty Practice: Limitation on Benefits Clauses, Vienna University of Economics and Business, April 28, 2011, Vienna, Austria.

Lecture, Current Issues on Limitation on Benefits Clauses in the United States, Faculty of Law, University of Ferrara, March 31, Rovigo, Italy.

Commenter, J. Reuben Clark Law Society Conference, January 5, 2011, San Francisco, California.

Paper presentation, Getting Territoriality Right: Avoiding Unwarranted Exemptions and Negative Taxes, Law and Society Association Annual Meeting, May 29, 2010, Chicago, Illinois.

Poster presentation, Should Tax Expenditure Analysis Be Disconnected from Ability to Pay?, European Association of Tax Law Professors Annual Congress, June 5-6, 2009, Universidade de Santiago de Compostela, Santiago de Compostela, Spain.

Chair/Discussant for Panel, Charity and Nonprofit Organizations, Law and Society Association Annual Meeting, May 30, 2009, Denver, Colorado.

Paper presentation, A Critique of the Joint Committee's New Approach to Tax Expenditure Analysis, Law and Society Association Annual Meeting, May 29, 2009, Denver, Colorado.

Paper presentation, A Critique of the Joint Committee's New Approach to Tax Expenditure Analysis, March 21, 2009, Conference on Federal Budget and Tax Policy for a Sound Fiscal Future, March 19-21, 2009, Washington University Law Center for Interdisciplinary Studies, March 19-21, 2009.

Paper presentation, Reinvigorating Tax Expenditure Analysis and Its International Dimension, Loyola Tax Policy Colloquium, October 6, 2008, Loyola Law School, Los Angeles, California.

Poster presentation, Some Perspectives from the United States on the Worldwide Taxation vs. Territorial Taxation Debate, European Association of Tax Law Professors Annual Congress, July 10, 2008, Queens' College, Cambridge University, Cambridge, England.

Paper presentation, Better Than Exemption, Law and Society Association and Canadian Law and Society Association/L'Association Canadienne Droit et Societe Joint Annual Meeting, May 31, 2008, Montreal, Canada.

Paper presentation, Worldwide vs. Territorial Taxation, Law and Society Association and Canadian Law and Society Association/L'Association Canadienne Droit et Societe Joint Annual Meeting, May 31, 2008, Montreal, Canada.

Continuing Legal Education Lecture, Using an S Corporation to Avoid Federal Employment and Self-Employment Taxes, Utah State Bar Spring Convention, March 15, 2008, St. George, Utah.

Plenary speaker and paper presentation, American Perspectives on the Worldwide Taxation vs. Territorial Taxation Debate, 2008 Australasian Tax Teachers Association Annual Conference, January 24, 2008, University of Tasmania, Hobart, Australia.

- Paper presentation, Rethinking Tax Expenditure Analysis and What It Tells Us about the U.S. International Income Tax Regime, Law and Society Association and Research Committee on Sociology of Law Joint Annual Meeting, July 26, 2007, Humboldt University, Berlin, Germany.
- Paper presentation, An Ability-to-Pay-Based Defense of Tax Expenditure Analysis, Law and Society Association and Research Committee on Sociology of Law Joint Annual Meeting, July 25, 2007, Humboldt University, Berlin, Germany.
- Research Presentation, Defending Tax Expenditure Analysis Against Its American Critics, European Association of Tax Law Professors Annual Congress, June 7, 2007, University of Helsinki, Helsinki, Finland.
- Lecture, Using an S Corporation to Avoid Federal Employment and Self-Employment Taxes, Utah Bar Tax Section, September 27, 2006, Salt Lake City, Utah.
- Paper presentation, Replacing the Federal Income Tax with a Value Added Tax or Retail Sales Tax: Creating an Investment Assistance Program for the Wealthy, Law and Society Association Annual Meeting, June 4, 2005, Las Vegas, Nevada.
- Lecture, American Offshore Business Tax Planning: Can Australian Lawyers Get A Piece of the Action?, offices of Mallesons Stephen Jaques, July 11, 2002, Brisbane, Australia; July 17, 2002, Melbourne, Australia; July 18, 2002, Sydney, Australia.
- Speaker, Making Something Out of Nothing: An Introduction to the Fundamental Principles of Disregarded Entities, ABA Section of Taxation National Teleconference, February 27, 2002.
- Speaker, Taxes in a Global Economy, Plenary Session Program, ABA Section of Taxation Fall Meeting, October 14, 2000, Los Angeles, California.
- Opening Address, Challenges Posed to the State and Federal Tax Bases by Electronic Commerce, Electronic Commerce Taxation Symposium, Brigham Young University, Provo, Utah, January 14, 2000
- Speaker, Tax Reform in the 21st Century, Federal Bar Association Annual Convention, Sacramento, California, September 23, 1999.
- Speaker, A Pass-Through Approach to Ending Deferral, International Tax Policy Forum, Washington D.C., September 8, 1999.
- Speaker, Electronic Commerce and the Federal Tax Base, ABA Tax Section Committee on Teaching Taxation, Washington, D.C., April 30, 1999. Reported in 83 Tax Notes 807 (May 10, 1999) and 19 Tax Notes International 1875 (May 10, 1999).
- Lecture, U.S. Income Taxation of Computer Software Sales by Australian Vendors into the U.S. via the Internet, Brisbane Subcommittee of the Tax Committee, Law Council of Australia, Brisbane, Australia, June 28, 1997.

Lecture, Taxing Investments in United States Real Estate, Fifth International Trade and Business Law Forum, The Australian Institute of Foreign and Comparative Law, University of Queensland, Brisbane, Australia, June 25, 1997.

Lecture, Current Trends in American Legal Education, Faculty Seminar, T.C. Beirne School of Law, University of Queensland, Brisbane, Australia, June 24, 1997.

Speaker, Getting Serious About Anti-Deferral of Foreign Source Income, ABA Tax Section Committee on Tax Structure and Simplification, Washington, D.C., May 10, 1997.

Lecture, Representing the Sleazy Business Client. Must You? How Can You Avoid It? Are You a Bad Person If You Do It?, J. Reuben Clark Law School Professional Seminar Lecture Series, Provo, Utah, April 8, 1997.

Lecture, Update on 1995 Corporate Developments, ABA Tax Section Program, New Orleans, Louisiana, January 21, 1996.

Speaker, The Flat Tax and Progressive Taxation Revisited, ABA Tax Section Committee on Teaching Taxation, New Orleans, Louisiana, January 19, 1996.

Speaker, J. Reuben Clark Law School Forum, The Skills You Will Need to Practice Law in 2005, Provo, Utah, March 10, 1995.

Speaker, Luncheon Workshops on Gender Diversity Issues for Brigham Young University Department Chairs, Provo, Utah, February 9 and 10, 1994.

Moderator and Commentator, Rethinking Some Tax Accounting Fundamentals, ABA Tax Section Committee on Teaching Taxation, Houston, Texas, January 28, 1994.

Lecture, Selected Corporate Tax Planning Issues and Techniques, Seattle Attorney - CPA Tax Clinic, Seattle, Washington, December 16, 1993.

Lecture, Important Things We Do Not Know About a Broad Based Consumption Tax, ABA Tax Section Committee on Tax Structure and Simplification, New York City, August 6, 1993.

Organizer and Chair, Tax Aspects of Health Care Reform, ABA Tax Section Committee on Teaching Taxation, New York City, August 6, 1993.

Organizer and Chair, Selected Issues in Taxation of the Family, ABA Tax Section Mini-Program, Washington, D.C., May 8, 1993.

Group Discussion Leader, AALS Workshop on Taxation, Washington, D.C., October 23-24, 1992.

Speaker, The Tax Curriculum and Some Thoughts on Teaching the Introductory Course, AALS Workshop on Taxation, Washington, D.C., October 23, 1992.

Chair and Commentator, European Community Tax Harmonization and Impact on US Treaty Policy, Eighty-Fifth Annual Conference on Taxation, National Tax Association, Salt Lake City, Utah, October 12, 1992.

Organizer and Moderator, Selected Issues in Taxation of the Family, ABA Tax Section Committee on Teaching Taxation, San Francisco, California, August 7, 1992.

Commentator, The Tax Legislative Process, ABA Tax Section Committee on Teaching Taxation, Washington, D.C., May 15, 1992.

Commentator, Issues Related to Tax Treaty Shopping, ABA Tax Section Committee on Teaching Taxation, San Antonio, Texas, February 14, 1992.

Lecture, Drafting Buy-Sell Agreements and the Impact of the New Estate Freeze Rules, Rocky Mountain Tax Planning Institute, Salt Lake City, Utah, May 7, 1992.

Commentator, Employee Benefits and the Tax Curriculum--An Overview of the Issues, ABA Tax Section Committee on Teaching Taxation, Atlanta, Georgia, August 9, 1991.

Lecture, Pulling Money Out of a Closely Held C Corporation, Rocky Mountain Tax Planning Institute, Salt Lake City, Utah, May 30, 1991.

Commentator, The Treasury Proposal on Integration, ABA Tax Section Committee on Teaching Taxation, Washington, D.C., May 17, 1991.

Lecture, Selected Corporate Income Tax and Estate Planning Issues After the Tax Reform Act, Northwest Tax Institute, Las Vegas, Nevada, October 29, 1990.

Moderator and Commentator, Pass-Through Taxation of Business Income, ABA Tax Section Committee on Teaching Taxation, Washington, D.C., May 4, 1990.

Lecture, Use of Corporations in Family Tax Planning, Rocky Mountain Tax Planning Institute, Salt Lake City, Utah, February 15, 1990.

Moderator and Commentator, Development of the Law Student Into a Practicing Lawyer, J. Reuben Clark Law School, Provo, Utah, March 2, 1990.

Moderator and Commentator, What's Waiting for You? How is the Practice of Law Changing?, J. Reuben Clark Law School, Provo, Utah, March 1, 1990.

Moderator and Commentator, Observations on the Appellate Advocacy Process from Members of the Federal and State Bench, J. Reuben Clark Law School, Provo, Utah, February 22, 1990.

Moderator and Commentator, Progressive Income Taxation After the 1986 Tax Reform Act, ABA Tax Section Committee on Teaching Taxation, Los Angeles, California, February 11, 1989.

Lecture, Choosing Between Cross Purchase and Entity Purchase Buy-Sell Agreements, Utah Bar Tax Section, Salt Lake City, Utah, January 26, 1989.

Lecture and Panel participant, Buying and Selling a Business, Utah Bar, Salt Lake City, Utah, May 20, 1988.

Lecture, Choosing Between Taxable and Tax-Free Corporate Acquisitions, Utah Bar Tax Section, Salt Lake City, Utah, April 28, 1988.

Lecture and Panel participant, Organizing and Teaching a Tax Policy Seminar, Tax Teachers' Roundtable, Capital University Law School, Columbus, Ohio, April 23, 1988.

Lecture, Tax-Free Reorganizations: A More Attractive Vehicle Since the Repeal of General Utilities, Seattle Attorney-CPA Tax Clinic, Seattle, Washington, January 13, 1988.

Lecture, The State of the Law School Faculty, J. Reuben Clark Law School Alumni, Washington, D.C., November 16, 1987.

Lecture, Political and Economic Background of the 1986 Tax Reform Act, Provo Rotary Club, Provo, Utah, March 20, 1987.

Lecture, Family Tax Planning After the 1986 Tax Reform Act, University of Washington Law School Continuing Legal Education, Seattle, Washington, November 1, 1986 and October 31, 1986.

Lecture, Current Legislative Developments, U.S. Internal Revenue Service Southwest Region Continuing Legal Education, San Antonio, Texas, July 9, 1986.

Lecture, Current Developments in the Internal Revenue Service Office of Chief Counsel, Tax Study Group, Washington, D.C., December 11, 1985.

Lecture, Popular Myths About Taxes and Tax Collection, Women's Legislative Council of Utah County, Provo, Utah, March 7, 1985.

Lecture, Taxable Business Acquisitions, Seattle Attorney-CPA Tax Clinic, Seattle, Washington, November 13, 1984.

Lecture, Repealing the General Utilities Rule, Utah Bar Tax Section, June 7, 1984.

Lecture, Collapsible Corporations, Seattle Attorney-CPA Tax Clinic, Seattle, Washington, September 23, 1983.

Lecture, Buying and Selling a Closely-Held Corporation: Taxable Transactions, Spokane Attorney-CPA Tax Clinic, Spokane, Washington, July 22, 1981.

Lecture, Buying and Selling a Closely-Held Corporation: Taxable Transactions, Seattle Attorney-CPA Tax Clinic, Seattle, Washington, July 8, 1981.

Lecture, State of the Law School, J. Reuben Clark Law School Alumni, Seattle, Washington, July 8, 1981.

Lecture, Buying and Selling a Closely Held Corporation, Idaho Law Foundation, Boise, Idaho, February 23, 1980.

Panelist, The Lawyer's Role in the Closely Held Corporation, Idaho Law Foundation, Boise, Idaho, February 23, 1980.

Lecture, Techniques for Maintaining Control of the Closely Held Corporation, Idaho Law Foundation, Boise, Idaho, February 22, 1980.

Lecture, Estate Planning for the Owner of a Closely Held Corporation, Utah Bar, St. George, Utah, June 23, 1979.

Lecture, Buying and Selling a Closely Held Corporation, Wyoming State Bar Association, Casper, Wyoming, April 28, 1979.

Panelist, The Lawyer's Role in the Closely Held Corporation, Wyoming State Bar Association, Casper, Wyoming, April 28, 1979.

Lecture, Techniques for Maintaining Control of the Closely Held Corporation, Wyoming State Bar Association, Casper, Wyoming, April 27, 1979.

Lecture, Estate Planning for the Owner of a Closely Held Corporation, Utah Bar, Salt Lake City, Utah, April 7, 1979.

Panelist, The Lawyer's Role in the Closely Held Corporation, Utah Bar, Salt Lake City, Utah, March 24, 1979.

Lecture, Techniques for Maintaining Control of the Closely Held Corporation, Utah Bar, Salt Lake City, Utah, March 23, 1979.

Lecture, Buying and Selling a Closely Held Corporation, Utah Bar, Salt Lake City, Utah, March 23, 1979.

Lecture, The Doctrine of Precedent in American Law, School of Law, University of Zambia, Lusaka, Zambia, June 1978.

Lecture, U.S. Constitutional Amendment Process, School of Law, University of Zambia, Lusaka, Zambia, June 1978.

Lecture, Central Government Supremacy in the American Federal System, School of Law, University of Zambia, Lusaka, Zambia, June 1978.

AWARDS:

American Association of Law Schools, Lifetime Achievement Award, 2024.

Brigham Young University Karl G. Maeser Research and Creative Arts Award, 2011.

Brigham Young University Student Alumni Association Excellence in Teaching Award, 1992.

Best-Prepared Professor Award, 1983-84.

Favorite Professor in Second-Year Courses, 1982-83.

COURSES TAUGHT:

Basic Federal Income Taxation

International Income Taxation

EU Law

Federal Income Taxation of Corporations and Shareholders

Federal Income Taxation of Partners and Partnerships

Taxation of U.S. Income of Foreign Businesses and Investors

U.S. Taxation of Foreign Income of U.S. Businesses and Investors

Tax Treaties

Public International Law

Federal Income Taxation of Corporate Reorganization Transactions

Business Planning

Tax Policy

MISCELLANEOUS ACADEMIC SERVICE:

Member, External Speakers Committee, 2025 ____.

Member, Rank and Status Committee, 2025 ____.

Member, Unit Review Committee, 2025 ____.

Tax Law Society Advisor, 2024 ____.

Member, 1L Curriculum Committee, J. Reuben Clark Law School, 2024-2025.

Chair, Post CFS Review and Professorships Committee, J. Reuben Clark Law School, 2019
——.

Scholarship Reviewer for University of Alabama Law School regarding decanal candidate,
2024.

Member, BYU Faculty Rank and Status Council, 2020-2023.

Member, Admissions and Recruiting Committee, J. Reuben Clark Law School, 2019-2020.

Member, Jury for the IBFD Frans Vanistendael Award for International Tax Law, 2019-22.

Promotion Scholarship Reviewer, SMU Law School, 2018.

Promotion Scholarship Reviewer, Temple University Law School, 2017.

Peer Reviewer, Intertax, 2015, 2017, 2022–2025.

Book Proposal Reviewer, Edward Elgar Publishing, 2017.

Chair, Law School Chairholder Nomination Committee, J. Reuben Clark Law School, 2006,
2017, 2020, 2021; Member 2007-2010.

Tenure Scholarship Reviewer, Rutgers University Law School, 2016.

Tenure Scholarship Reviewer, University of California, Irvine Law School, 2016.

Member, J. Reuben Clark Law School Dean Search Committee, 2015-16.

Tenure Scholarship Reviewer, Georgetown University Law School, 2015.

Member, Committee on Rank and Status, J. Reuben Clark Law School, 2015-2019.

Adjunct Research Fellow, Department of Business Law and Taxation, Monash University,
Melbourne, Australia, 2012-2015.

Member, External Speakers Committee, J. Reuben Clark Law School, 2014-15.

Chair, Professorships Committee, J. Reuben Clark Law School, 2013-15.

Chair, Variance Committee, J. Reuben Clark Law School, 2013-2014, Member 2014-15,
2023-24.

Publication Referee, Canadian Tax Foundation, 2010.

Faculty Scholarship Reviewer, Brooklyn Law School, 2010.

Member and AALS Reporter, ABA/AALS Site Evaluation Team, Yeshiva University,
Cardozo School of Law, New York, New York, March 21-24 (2010).

Tenure Reviewer, Washburn University Law School, 2009.

Chair, Rank and Status Committee, J. Reuben Clark Law School, 2011-13, member 2024-2025.

Chair, Faculty Appointments Committee, J. Reuben Clark Law School, 1981-1983, 2007-2009; Member, 2006-2007, 2010-13.

Member, Dean Search Committee, J. Reuben Clark Law School, 1989, 2008.

Tenure and Promotion Reviewer, University of Florida Law School, 2008.

Member, Brigham Young University Curriculum Council, 2004-2007.

Member, Curriculum Committee, J. Reuben Clark Law School, 2009-2010; Chair 2004-2007.

Member and AALS Reporter, ABA/AALS Site Evaluation Team, Duquesne University Law School, Pittsburgh, Pennsylvania, March 11-14, 2007.

Member and AALS Reporter, ABA/AALS Site Evaluation Team, Boston College Law School, Newton, Massachusetts, April 5-8, 2005.

Consultant to Campbell University Law School Regarding Application for AALS Membership, 2004.

LLM Thesis Reviewer, Central European University, 2004.

Member, Brigham Young University Faculty Development Council, 1992-2004.

Member, Brigham Young University Research and Creative Activities Council, 1999-2004.

Tenure and Promotion Reviewer, University of Washington Law School, 2003.

Member and AALS Reporter, ABA/AALS Site Evaluation Team, Creighton University School of Law, Omaha, Nebraska, November 3-6, 2002.

Member, AALS Site Evaluation Team, Oklahoma City University School of Law, Oklahoma City, Oklahoma, April 7-10, 2002.

Tenure Reviewer, University of Missouri-Columbia Law School, 2000.

PhD Thesis Reviewer, University of Queensland, 1999.

Principal Author, J. Reuben Clark Law School Self Study Prepared for the Law School's 1998 ABA/AALS Reinspection.

Tenure Reviewer, Catholic University of America Law School, 1996.

Member, ABA/AALS Site Evaluation Team, Washington University College of Law, American University, Washington, D.C., March 26-29, 1995.

Principal Author, J. Reuben Clark Law School Self Study Prepared for Brigham Young University's 1994-96 Self Study.

Member, ABA Site Evaluation Team, Texas Wesleyan University School of Law, Fort Worth, Texas, April 13-15, 1994.

Promotion Reviewer, U.C. Davis Law School, 1992.

Principal Author, J. Reuben Clark Law School Self Study Prepared for the Law School's 1990 ABA/AALS Reinspection.

Representative of the J. Reuben Clark Law School to the Association of American Law Schools House of Representatives, 1989, 1990, 1991, 1993, 1994, 1995.

Promotion Reviewer, Faculty of Law, University of Nairobi, 1988.

Tenure Reviewer, University of San Diego Law School, 1987.

Tenure Reviewer, DePaul University College of Law, 1986.

Promotion Reviewer, Faculty of Law, University of Nairobi, 1986.

Tenure Reviewer, George Mason University Law School, 1986.

Tenure Reviewer, University of Missouri-Columbia Law School, 1985.

Tenure Reviewer, University of Maine Law School, 1984.

Member, Promotion and Tenure Committee, School of Accountancy, Brigham Young University, 1983.

Chair, Academic Standards Committee, J. Reuben Clark Law School, 1980-81.

LL.M. Thesis Supervisor, Faculty of Law, University of Nairobi, 1977-78.

Chair, Library Committee, J. Reuben Clark Law School, 1975-76.

Chair, Conflicts of Interest Committee, J. Reuben Clark Law School, 1975-76.

Chair, Constitutional Law Symposium, J. Reuben Clark Law School, November 7, 1975.

1/12/2026