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## **ACADEMIC APPOINTMENTS**

**The University of Iowa College of Law**, Iowa City, IA August 2011 -  
*Professor of Law and Joseph F. Rosenfield Fellow*  
Courses taught: Basic Taxation, Constitutional Law I, Constitutional Law II, Estate & Gift Taxation,  
International Taxation, Law & the Trump Presidency, Partnership Taxation, Taxes & Business Strategy, Tax  
Policy, Tax Practice & Procedure

**Sandra Day O'Connor College of Law, Arizona State Univ.**, Tempe, AZ 2009 – 2011  
*Visiting Associate Professor of Law*

## **EDUCATION**

**Georgetown University Law Center**, Washington, D.C.  
LL.M., *with distinction*, 2006  
Graduate Tax Scholar. Full-tuition merit scholarship.

**The University of Michigan Law School**, Ann Arbor, Michigan.  
J.D., *cum laude*, 2005  
*The University of Michigan Law Review*, Contributing Editor  
Richard Katcher Senior Tax Prize

**Williams College**, Williamstown, Massachusetts.  
B.A., Economics, 2002  
Class of 1960s Scholar, Department of Economics

## **PUBLICATIONS**

(Full-length pieces denoted with an asterisk.)

*The President's Tax Returns*,\* 27 Geo. Mason L. Rev. 439 (2020)

*Congressional Subpoenas in Court*,\* 98 N.C. L. Rev. 1043 (2020)

*The Proposed SALT Regulations May Be Doomed*, 103 Iowa Law Review Online 75 (2018)

*The Charitable Contribution Strategy: An Ineffective SALT Substitute*,\* 38 Virginia Tax Review 203 (2018)

*The Purposes of the Foreign Emoluments Clause*, 59 S. Tex. L. Rev. 167 (2017)

*The Foreign Emoluments Clause and the Chief Executive*,\* 102 Minn. L. Rev. 639 (2017)

*Why Lenity Has No Place in the Income Tax Laws*, 81 Mo. L. Rev. 1045 (2017)

*The Un-Precedented Tax Court*,\* 101 Iowa L. Rev. 2065 (2016)

*King v. Burwell: Where Were the Tax Professors?*, Pepp. L. Rev. Online 48 (2015)

*Petaluma Takes a Bizarre Turn*, 136 BNA D.T.R. J-1 (2015)

*How King v. Burwell Creates Tax Problems for Consumers and What the Treasury Can Do About It*, 32 Yale J. Reg. Online (2015)

*Lurking Challenges to the ACA Tax Credit Regulations*, 98 BNA D.T.R. J-1 (2015)

*To Undefined. . . and Beyond!*, 144 Tax Notes 865 (2014) (reply)

*Petaluma and the Limits of Treasury's Authority*, 144 Tax Notes 479 (2014)

*Taking Administrative Law to Tax*, 63 Duke L. J. 1625 (2014)

*Mixing Management Fee Waivers with Mayo*,\* 16 Fla. Tax. Rev. 1 (2014)

*The Congressional Revenue Service*,\* 2014 Illinois Law Rev. 689 (2014)

*The Missed Jurisdictional Arguments in U.S. v. Woods*, BNA 243 D.T.R. J-1 (2013)

*Legislative Entrenchment Rules in the Tax Law*,\* 62 Admin. L. Rev. 1011 (2010)

*Economic Substance and the Supreme Court*,\* 116 Tax Notes 969 (2007)

*Substance Over Form? Phantom Regulations and the Internal Revenue Code*,\* 7 Hous. Bus. & Tax L. J. 42 (2006)

*Selective Waiver and the Tax Practitioner Privilege*,\* 112 Tax Notes 1139 (2006)

## **CONGRESSIONAL TESTIMONY & AGENCY COMMENTS**

Oral & Written Testimony, House Ways & Means Committee, Subcommittee on Oversight, *Taxpayer Fairness* (Oct. 13, 2020)

Invited Witness, House Ways & Means Committee, Subcommittee on Oversight, *Legislative Proposals and Tax Law Related to Presidential and Vice-Presidential Tax Returns* (Feb. 7, 2019)

Written Comments, United States Department of Treasury, *Contributions in Exchange for State or Local Tax Credits* (REG-112176-18) (Oct. 10, 2018)

Oral & Written Testimony, U.S. Senate Judiciary Committee, Subcommittee on Oversight, Agency Action, Federal Rights and Federal Courts, *Rewriting the Law: Examining the Process That Led to the ObamaCare Subsidy Rule* (Jun. 4, 2015)

Written Testimony, Committee on Ways and Means, Subcommittee on Oversight, U.S. House of Representatives, *Examining the Use of Administrative Actions in the Implementation of the Affordable Care Act* (May 20, 2015)

## **BLOGS & PODCASTS**

Frequent Blogger, [Notice & Comment](#), published jointly by the Yale Journal on Regulation and the ABA Section on Administrative Law. My blog posts have been cited in various law review articles, discussed by legislators in congressional hearings, and have been cited or discussed in numerous other outlets (New York Times, Forbes, LawFare, and so on).

Guest Blogger/Podcast Discussant, [Procedurally Taxing Blog](#), [Law & Liberty](#), [Columbia Blue Sky Blog](#), [JURIST](#), [Federalist Society](#), [National Constitution Center](#), [Ipse Dixit](#), [ABA Tax Section](#), [Tax Notes Talk](#).

## **AMICUS BRIEFS**

Brief of Professor Amandeep S. Grewal in Support of Petition for Certiorari, *WFC Holdings v. United States* (S. Ct. Docket No. 13-1037)

Brief of Professor Amandeep S. Grewal in Support of Neither Party, *United States v. Woods* (S. Ct. Docket No. 12-562) (cited by the Supreme Court, 571 U.S. 31, 44 n.4 (2013))

## **COLLEGE & UNIVERSITY SERVICE**

Service obligations have included Law School Dean Search Committee, Faculty Appointments Committee, Speakers Committee (chair), Tenure Committee Chair (Professor Greg Shill), Teaching Review Committees (Professor Sarah Seo, Professor Mihailis Diamantis, Brian Farrell (chair), June Tai (chair)), JD Admissions Committee, Online Delivery Committee, Student Misconduct Panel, LLM Admissions Committee, Student Awards Committee, Critical MASS Program (faculty mentor for undergraduate students with disciplinary issues), Retention Committee & Disability Review Committee, Moot Court Programs (Faculty Advisor)

## **MEDIA**

I have been quoted in and my scholarly writings have been referenced in numerous popular media sources, including The Wall Street Journal, The New York Times, The Washington Post, Reuters, The Associated Press, Bloomberg, Slate, POLITICO, FoxNews.com, ABCNews, The Christian Science Monitor, Inquisitr, Mic, The Daily Caller, The Hill, USA Today, Newsweek, Des Moines Register, and so on. I am also frequently quoted or discussed in the major tax professional publications (Tax Notes and Bloomberg Tax).

I occasionally do other forms of media, including appearances on Bloomberg Radio, Fox Business, NPR's All Talk, Voice of America, Wharton Business Radio, and so on.

## **SCHOLARLY & PROFESSIONAL ENGAGEMENTS**

*Can Congress Take the President to Court?*, University of Chicago Federalist Society (debate with Professor Daniel Hemel) (Oct. 6, 2020)

*Justice Ginsburg's Legacy and the Supreme Court's Future*, University of Iowa Center for Human Rights (Sept. 23, 2020) (panelist)

*The Foreign Emoluments Clause and the Chief Executive*, Wartburg College Constitution Day (Sept. 17, 2020)

*President Trump's Financial Records* (debate with Professor Gillian Metzger), via C-SPAN & National Constitution Center (May 12, 2020)

*The President's Tax Returns*, Loyola Law School Annual Constitutional Law Colloquium, Loyola Law School, Chicago, IL (Nov. 2019)

*The President's Tax Returns*, University of Pennsylvania Tax Law & Policy Workshop, Philadelphia, PA (Oct. 30, 2019)

*Ethics Rules for One*, North Carolina Law Review Symposium: Exploring Legal Ethics in the Trump Presidency, Chapel Hill, NC (Oct. 11, 2019)

*The President's Tax Returns*, George Mason University Law Review Second Annual Administrative Law Symposium, C. Boyden Gray Center for the Study of the Administrative State., Washington, DC (Oct. 4, 2019)

*The President's Tax Returns*, International Taxpayer Rights Conference (University of Minnesota Scholarly Roundtable), Minneapolis, MN (May 22, 2019)

*The President Cannot Obstruct Justice*, Iowa Law School Faculty Presentation, Iowa City, IA (Apr. 8, 2019) (internal)

*Can Congress Get Trump's Tax Returns?*, UCLA Tax Policy Colloquium, Los Angeles, CA (Mar. 13, 2019)

*The Charitable Contribution Strategy: An Ineffective SALT Substitute*, Georgetown Tax Policy Workshop, Washington, DC (2019) (Feb. 12, 2019)

*Erosion and Restoration of Constitutional Norms*, Texas Law Review & ACS, Austin, TX (Feb. 7, 2019) (panelist)

*The Charitable Contribution Strategy: An Ineffective SALT Substitute*, National Tax Association Annual Meeting, New Orleans, LA (November 16, 2018)

*The President Cannot Obstruct Justice*, Loyola Constitutional Law Colloquium, Loyola Law School, Chicago, IL (November 2, 2018)

*The Charitable Contribution Strategy: An Ineffective SALT Substitute*, ABA Tax Section Fall Meeting, Atlanta, GA (Oct. 5, 2018)

*The Charitable Contribution Strategy: An Ineffective SALT Substitute*, University of Oklahoma Faculty Workshop, Norman, OK (Oct. 3, 2018)

*The Foreign Emoluments Clause, Perspectives on the Emoluments Clause*, Federal Bar Association, Chicago, IL (Nov. 9, 2017)

*The Foreign Emoluments Clause and the Chief Executive*, Loyola Constitutional Law Colloquium, Loyola Law School, Chicago, IL (Nov. 3, 2017)

*Some Reservations About Treasury's Reserved Powers*, 2017 Administrative Law Conference, American Bar Association Administrative Law Section, Washington, DC (Oct. 19, 2017)

*Phantom Regulations and the Internal Revenue Code*, Perspectives on Taxation, University of Minnesota Law School, Minneapolis, MN (Oct. 5, 2017)

*Can the President Pardon Himself?*, Grinnell College Constitution Day, Grinnell College Political Science Department, Grinnell, IA (Sept. 17, 2017) (moderator/discussant)

*The Foreign Emoluments Clause and the Chief Executive*, 24th Annual Ethics Symposium, South Texas College of Law Review, Houston, TX (Sept. 8, 2017)

*Should New York Retroactively Release Trump's Taxes?*, Law and Society Association Annual Meeting, Law and Society Association, Mexico City, Mexico (Jun. 23, 2017)

*The Foreign Emoluments Clause and the Chief Executive*, American Constitution Society, Texas Tech Law School, Ft. Worth, TX (Apr. 17, 2017)

*The Foreign Emoluments Clause and the Chief Executive*, Loyola University Law School Faculty Workshop, Chicago, IL (Apr. 4, 2017)

*The Foreign Emoluments Clause and the Chief Executive*, Drake Law School Federal Society, Des Moines, IA (Mar. 8, 2017)

*The Foreign Emoluments Clause and the Chief Executive*, Federalist Society Iowa Chapter, Des Moines, IA (Mar. 7, 2017)

*The Foreign Emoluments Clause and the Chief Executive*, Ohio State Univ. Law School Faculty Workshop, Columbus, OH (Jan. 18, 2017)

*Justice Scalia and Textual Statutory Interpretation*, Federalist Society Annual Conference, Michigan Alumni Luncheon, Washington, DC (Nov. 17, 2016)

*New Life for the Congressional Review Act?*, Panelist, American Bar Association's Section of Administrative Law and Regulatory Practice Rulemaking Committee, Teleforum (May 26, 2016)

*New Challenges to Dubious Treasury Regulations*, Co-presenter, ABA Business Law Webinar, American Bar Association, Chicago, IL (Mar. 8, 2016).

*The Un-Precedented Tax Court*, ABA Tax Section Joint Fall Meeting, ABA, Chicago, IL (Sept. 18, 2015)

*Does the Lenity Rule Handcuff the Treasury?*, Critical Tax Theory Workshop, Northwestern University, Chicago, IL (Apr. 2015)

*Does the Lenity Rule Handcuff the Treasury?*, 17th Annual Faculty Conference, Federal Society, Washington, DC (Jan. 4, 2015)

*The Un-Precedented Tax Court*, Junior Tax Scholars Workshop, American University, Washington, DC (Jun. 7, 2014)

*Does TurboTax Cause Tax Fraud?*, Iowa Junior Scholars Workshop (Presenter & Workshop Organizer), Federalist Society, Iowa City, IA (Aug 9, 2013)

*The Congressional Revenue Service*, 2013 Junior Scholars Colloquium, Federalist Society, Warrentown, VA (Jun. 7, 2013)

*Does TurboTax Cause Tax Fraud?*, Law & Society Conference, Boston, MA (May 31, 2013)

*Does TurboTax Cause Tax Fraud?*, Critical Tax Conference, Hastings Law School, San Francisco, CA (Apr. 13, 2013)

*Tax Court Opinions and Precedent*, Pittsburgh Tax Workshop, Pittsburgh Law School, Pittsburgh, PA (Mar. 20, 2013)

*The Congressional Revenue Service*, AALS New Voices Workshop, New Orleans, LA (Jan. 5, 2013)

*The Congressional Revenue Service*, Seattle Univ. Faculty Workshop, Seattle, WA (Apr. 2012)

*The Congressional Revenue Service*, ASU Legal Scholars Workshop, Tempe, AZ (Mar. 12, 2012)

*The Congressional Revenue Service*, Federal Society Annual Faculty Conference: Seven-Minute Papers, Washington, DC (Jan. 2012)

## **PROFESSIONAL EXPERIENCE**

**Skadden, Arps, Slate, Meagher & Flom LLP**, Washington, DC 2007 – 2009  
*Tax Associate.*

**Mayer Brown LLP**, Washington, DC 2006 – 2007  
*Tax Associate.*

## **MEMBERSHIPS**

District of Columbia Bar; United States Tax Court Bar; United States Supreme Court Bar