

ADAM H. ROSENZWEIG  
Professor of Law  
Washington University in Saint Louis School of Law  
One Brookings Drive, CB 1120  
St. Louis, MO 63130  
(314) 935-4419  
arosenzweig@wustl.edu

## ACADEMIC APPOINTMENTS

---

### *Washington University in Saint Louis School of Law*

- Professor of Law (2012 – present)
  - 2015 John S. Lehmann Research Professor of Law
  - Vice Dean for Academic Affairs (2016 - 2019)
- Associate Professor of Law (2007 – 2012)
  - Israel Treiman Faculty Fellow, 2008-2009
- Courses Taught
  - Federal Income Tax, International Tax, Partnership Tax, Tax Colloquium, International Business Transactions, Intl Tax & Finance Seminar
- @WashU Online Courses (lead designer)
  - Business Associations, International Business Transactions

### *The University of Texas School of Law*

- Visiting Associate Professor (2010 – 2011)
  - Courses: Federal Income Tax, Partnership Tax, International Business Transactions

### *Northwestern University School of Law*

- Visiting Assistant Professor (2005 – 2007)
  - Courses: Federal Income Tax, Entity Taxation, Tax Policy, Tax Procedure, Accounting for Lawyers

## PUBLICATIONS

---

### ARTICLES AND ESSAYS

- *Stateless Public Goods*, 74 Kan. L. Rev. 235 (2025).
- *BEPS: Endgame*, 54 U. Mem. L. Rev. 83 (2023).
- *International Vertical Equity*, 52 Loy.Ch. L.Rev. 471 (2020)
- *The Up-C Revolution*, 71 Tax Law Rev. 415 (2018) (with Gregg Polsky)
  - Cited by *Amicus Brief for Chamber of Commerce et al* in Supreme Court case *In re Grand Jury* (cert granted 2022, cert dismissed 2023).

- *Thinking Outside the (Tax) Treaty Revisited*, 41 Brook. J. Int'l Law 1229 (2017) (symposium on future of tax treaties)
- *Can Tax Rates Really Affect the Taxes of Multinational Corporations? The Impact of the 1993 Corporate Tax Rate Increase on Fortune 500 Companies* (with Nathan M. Jensen), 12 J. Emp. Leg. Stud. 757 (2015).
- *Source as a Solution to Residence*, 17 Fla. Tax Rev. 471 (2015) (international tax symposium)
- *Defining a Country's "Fair Share" of Taxes*, 42 Fla. State L. Rev. 373 (2015)
  - selected for the 2013 Harvard/Stanford/Yale Junior Faculty Forum
  - reviewed in Linda M. Beale, #WOW: *Reforming Intellectual Property Taxation (or Maybe IP Law)*, 151 Tax Notes 1249 (May 30, 2016)
- *Revisiting the Law of Moses' Rod: The Case of Inversions*, 145 Tax Notes 429 (Oct. 27, 2014).
- *News Analysis: Building a Framework for a Post-BEPS World*, 74 Tax Notes Int'l 1077 (June 23, 2014)
- *The Article III Fiscal Power*, 29 Const. Comm. 127 (2014)
  - Selected as a notable article on taxation and the Constitution (Erik M. Jensen, *Taxation and the Constitution: Recent Articles*, 151 Tax Notes 231 (Apr. 11, 2016))
- *An Antigua Gambling Model for International Tax*, 44 Wash. U. J. Law & Pol. 79 (2014) (symposium on Conceptualizing a New Institutional Framework for International Taxation).
- *A Corporate Tax for the Next Hundred Years: A Proposal for a Dynamic, Self-Adjusting Corporate Tax Rate*, 108 Nw. U. L. Rev. 1029 (2014)
  - Selected as a notable corporate tax article of 2014-2015 (151 Tax Notes 207 (Apr. 11, 2016)).
- *Thinking Outside the (Tax) Treaty*, 2012 Wisc. L. Rev. 717.
  - Replied to in: Allison Christians, *Getting to Yes? Thoughts on a BATNA for International Tax*, WLR Online: Volume 2013, No. 2 available at <http://wisconsinlawreview.org/volume-2013-online-issue-2>.
  - Selected as notable international tax article of 2012 (139 Tax Notes 647, May 6, 2013).
- *Why Are There Tax Havens?*, 52 Wm. & Mary L. Rev. 923 (2010)
- *Imperfect Financial Markets and the Hidden Costs of a Modern Income Tax*, 62 SMU L Rev. 239 (2009)
- *Not All Carried Interests are Created Equal*, 29 Nw. J. Intl. L. and Bus. 713 (2009) (symposium on private equity)
- *Harnessing the Costs of International Tax Arbitrage*, 26 Va. Tax Rev. 555 (2007)

- *Anachronisms in Subchapter K of the Internal Revenue Code – Is it Time to Part With Section 736?*, 100 Nw. U.L. Rev. 379 (2006) (with Philip F. Postlewaite)

#### GRANTS AND FELLOWSHIPS

- Washington University Center for Programs. Awarded \$8,000 grant to study effective tax rates and cross-border tax planning of multinational corporations (with Nathan M. Jensen)

#### CASEBOOKS AND TEACHING MATERIALS

- Postlewaite, Rosenzweig, Tokic & Manasfi, PROBLEMS AND MATERIALS IN FEDERAL INCOME TAXATION (Aspen 9<sup>th</sup> Ed forthcoming)
- STRATEGIES AND TECHNIQUES FOR TEACHING FEDERAL INCOME TAX, Wolters Kluwer Law & Business (2014)

#### WORKS IN PROGRESS

- *The Future of the REIT*
- *The Limits of Integrating Social Spending in the Income Tax*
- *Judicial Auditing with Regional and Specialty Courts of Appeals*

#### OTHER WRITING

- *Putting the Original Back into Tax Originalism* (Jan 2026) at <https://tax.jotwell.com/putting-the-original-back-into-tax-originalism/>
- *Is There Finally a New World (Economic) Order?* (July 2024) at <https://tax.jotwell.com/is-there-finally-a-new-world-economic-order/>
- *Is There Implicit Bias Implicit in International Tax Law*, (June 2023) at <https://tax.jotwell.com/is-there-implicit-bias-implicit-in-international-tax-law/>
- *Carving a Path for Legal Scholarship During an Existential Crisis*, review of Wei Cui, *New Puzzles in International Tax Agreements*, at <https://tax.jotwell.com/carving-a-path-for-legal-scholarship-during-an-existential-crisis/>
- *Big Data and Small Politics*, review of Shu-Yi Oei & Diane Ring, *When Data Comes Home: Next Steps in International Taxation's Information Revolution*, 64 McGill L. Rev. 707 (2019) at , <https://tax.jotwell.com/big-data-and-small-politics-what-is-the-future-of-international-tax-law/>.
- *How Pigouvian Taxes Work on Sellers, and Why We Should Care*, review of Kyle Rozema, *Supply Side Incidence of Consumption Taxes* for online journal Jotwell at <https://tax.jotwell.com/how-pigouvian-taxes-work-on-sellers-and-why-we-should-care/>

- *Professor Suggests Middle Ground in Carried Interest Debate*, 151 Tax Notes 1409 (June 6, 2016) (letter to the editor)
- *What is Tax Scholarship, And Who Decides?*, review of Shari Motro, *Scholarship Against Desire*, 27 Yale J. L. & Human. 115 (2015) for online journal Jotwell at <http://tax.jotwell.com/what-is-tax-scholarship-and-who-decides/>
- *Does Punishment Work (At Least In International Tax)?*: review of Niels Johannesen & Gabriel Zucman, *The End of Bank Secrecy? An Evaluation of the G20 Tax Haven Crackdown*, 2014 Am. Econ. J. Econ. Policy 65), for online journal Jotwell at <http://tax.jotwell.com/does-punishment-work-at-least-in-international-tax/>
- *Point & Counterpoint: The Future of Corporate Tax Reform--A Debate*, 33 ABA Tax Section NewsQuarterly 1 (Fall 2013) (with Omri Marian, Deborah Geier, and David Miller).
- *How the Supreme Court Can Resolve the Debt-Ceiling Crisis* available at [https://www.inquirer.com/philly/news/nation\\_world/How\\_the\\_Supreme\\_Court\\_can\\_resolve\\_the\\_debt\\_ceiling\\_crisis.html](https://www.inquirer.com/philly/news/nation_world/How_the_Supreme_Court_can_resolve_the_debt_ceiling_crisis.html)
- *Rosenzweig: 'The Economic Value of a Law Degree' and the Degraded State of Scholarly 'Debate'* available at [http://taxprof.typepad.com/taxprof\\_blog/2013/08/rosenzweig.html](http://taxprof.typepad.com/taxprof_blog/2013/08/rosenzweig.html).
- *Once a US Corporation, Always a US Corporation ...* : review of Omri Marian, *Jurisdiction to Tax Corporations*, 54 B.C. L. Rev. \_\_ (forthcoming 2013) for online journal JOTWELL available at <http://tax.jotwell.com/once-a-u-s-corporation-always-a-u-s-corporation/>.
- *Integrating Tax and Development Policy*: review of Mitchell A. Kane, *Bootstraps and Poverty Traps: Tax Treaties as Novel Tools for Development Finance*, 29 Yale J. Reg. 255 (2012) for online journal JOTWELL available at <http://tax.jotwell.com/integrating-tax-and-development-policy/>
- *Taking Sovereignty Seriously*: review of David Hasen, *Tax Neutrality and Tax Amenities*, \_\_ Fla. Tax Rev. \_\_ (2011) for online journal JOTWELL available at <http://tax.jotwell.com/taking-sovereignty-seriously/>
- Paul L. Caron, *Tax Professors Remember Martin D. Ginsburg*, 128 Tax Notes 215 (July 12, 2010) (memorial excerpt).
- *Taxation as a Global Socio-Legal Phenomenon*, 14 ILSA J. Int'l and Comp. Law 303 (2008) (with Allison Christians, Steven Dean and Diane Ring)
- Note, *Employee-Owner of Company Taxable on Frequent Flier Miles "Sold" Back to Company: Charley v. Commissioner*, 50 Tax Law. 677 (1997)

## SELECTED MEDIA APPEARANCES

- Missouri Business Journal, Interview available at [https://www.missouribusinessalert.com/economy/eligible-workers-will-be-able-to-claim-tax-deductions-on-tips-earned-this-year/article\\_383e3d1c-401b-4090-a431-0fcec8e6941b.html](https://www.missouribusinessalert.com/economy/eligible-workers-will-be-able-to-claim-tax-deductions-on-tips-earned-this-year/article_383e3d1c-401b-4090-a431-0fcec8e6941b.html)
- Don Lee, New tax-inversion rules kill proposed Allergan-Pfizer merger, LA Times (April 6, 2016)
- The Politics of Tax Inversions, Minnesota Public Radio (Mar 31, 2016) available at <http://www.mprnews.org/story/2016/03/31/tax-inversions>
- David Nicklaus, Tyco deal shows need for a grand bargain on corporate taxes, St Louis Post-Dispatch (Jan 31, 2016)
- Samantha Masunaga, By buying Ireland-based Allergan, Pfizer could avoid higher U.S. rates, LA Times (Oct 29, 2015)
- David Nicklaus: Tax rules won't stop wave of corporate inversions, St Louis Post Dispatch (Sep 28, 2014)
- David Nicklaus: Walgreen's decision won't end wave of inversions, St Louis Post Dispatch (Aug 12, 2014)
- Ask the Experts: Should Corporations Pay Less Than Consumers? available at <http://wallethub.com/edu/2013-corporate-tax-report/6768/#Adam-Rosenzweig>
- Joseph Walker, Medtronic's Tax Inversion: Not as Easy as It Seems, Wall Street Journal (June 19, 2014)
- Kimberley Weisul, How to keep your carried interest from the taxman, Fortune Magazine (May 18, 2010)
- Vanessa Houlder, Risk-rewarding tax breaks are part of the problem, Financial Times (Oct. 23, 2008)
- Sarah Lueck, Jesse Drucker and Brody Mullins, Congress Hunts For Tax Targets Among the Rich, Wall Street Journal (June 22, 2007)

SELECTED PRESENTATIONS

---

- *The Future of the REIT*  
Annual National Business Law Scholars Conference (UNLV Summer 2026)
- *The Limits of Integrating Social Spending in the Income Tax*  
Annual Experienced Scholars in Tax Conference (NYU Summer 2026)
- *Colloquium: "Current Developments in European and International Tax Law"*  
WU (Vienna University of Economics and Business) (Oct 2025)
- *A Theory of the REIT Extended*  
Annual Experienced in Tax Conference (Summer 2025)
- *Stateless Public Goods*  
University of British Columbia Tax Colloquium (March 2025)
- *Stateless Public Goods*  
Washington University Faculty Speaker Series (2024)
- *Stateless Public Goods*  
Univ. of San Diego Faculty Speaker Series (2024)
- *BEPS: Endgame*

WashU Summer Faculty Speaker Series (2023)

- *Taxing Casino Gambling*  
WashU Tax Law Society (2023)
- *A “Crib Sheet” for the Global Minimum Tax Debate*  
WashU Summer Faculty Workshop (2022)
- *International Tax as an Instrumental Tool*  
UBC Tax Colloquium (2020)
- *International Vertical Equity*  
Washington Univ. Faculty Speaker Series (2019)
- *International Vertical Equity*  
WU-PwC Vienna Tax Seminar (2018)
- *The Hidden Policy Costs of Integrating Tax and Spending Programs*  
UC Irvine Faculty Speaker Series (2018)
- *The Up-C Revolution*  
Annual Critical Tax Conference (Spring 2016)
- *International Vertical Equity*  
Annual Critical Tax Conference (Spring 2016)
- *Once a US Person, Always a US Person.*  
University of Michigan Symposium on Citizenship Taxation (Fall 2015)
- *Thinking Outside the (Tax) Treaty Redux.*  
Brooklyn Law School Symposium on the Future of Tax Treaties (Fall 2015)
- *Evidence on the Limits of Paper Transactions to Avoid Single Country Tax Increases*  
Annual Conference for Empirical Legal Studies (Fall 2014)
- *Source as a Solution to Residence*  
University of Florida International Tax Symposium (Fall 2014)
- *Globalization and Domestic Taxation: The Elasticity of the Multinational Corporate Income Tax Base to US Tax*  
Annual Meeting of the National Tax Association (Fall 2013)
- *The Article III Fiscal Power*  
UNLV Law School Faculty Speaker Series (Fall 2013)
- *Defining a Country’s Fair Share of Taxes*  
Harvard/Stanford/Yale Junior Faculty Forum (Summer 2013)
- *The Article III Fiscal Power*  
Annual Critical Tax Scholars Conference (Summer 2013)
- *A Corporate Tax for the Next Hundred Years*  
University of Indiana Maurer School of Law Tax Colloquium (Spring 2013)
- *A Corporate Tax for the Next Hundred Years*  
Ohio State Law & Capital Markets Speaker Series (Jan 2013)
- *A “Tax-C.U.T.” For the New Economy*  
Washington University School of Law Faculty Speaker Series (Dec 2011)
- *A “Tax-C.U.T.” For the New Economy*  
University of Illinois School of Law Faculty Speaker Series (Oct 2011)
- *Thinking Outside the (Tax) Treaty*  
Boston College School of Law Tax Colloquium (Oct 2011)
- *Thinking Outside the (Tax) Treaty*  
New York University School of Law Tax Colloquium (March 2011)

- *Why Are There Tax Havens?*  
University of Texas School of Law Faculty Speaker Series (January 2011)
- *Why Are There Tax Havens?*  
Annual Meeting of the National Tax Association (Nov. 2010)
- *Thinking Outside the (Tax) Treaty*  
Annual Junior Tax Scholars Forum (June 2010)
- *Why Are There Tax Havens?*  
Columbia Law School Summer Tax Conference (June 2010)

## SERVICE

---

- 2026-2027: Washington University Law International and Online Programs Committee (chair)
- 2025-2026: Washington University Law Promotion & Tenure Committee
- 2023-2025: Washington University Law Clerkship Committee
- 2022-2023: Washington University Law Professor of Practice Promotion & Tenure Committee
- 2021-2022: Washington University Law Racial Equity Task Force (member)
- 2021-2022: Washington University Law School Dean Appointments Committee
- 2020 – 2023: Washington University Faculty Senate Council (member)
- 2016-2018: Washington University Law Curriculum Committee (ex-officio)
- Spring 2016: Washington University Law Curriculum Committee
- 2014-2015: Washington University Law Promotions & Tenure Committee (co-chair)
- 2014-2016: Washington University Judicial Board (member)
- 2013-2014: Washington University Law Appointments Committee (member)
- 2012-2015 Washington University Faculty Achievement Awards Committee (member)
- 2012-2013 Washington University Law Curriculum Committee (chair)
- 2012-2013 Washington University Global Studies Law Review co-faculty advisor
- Washington University School of Law Junior Faculty Workshop (co-founder)
- 2011-2012 Washington University Law ABA Self-Study Committee (member)
- 2009-2010 Washington University Law Faculty Appointments Committee (member)
- 2009 – 2011: Annual Junior Tax Scholars Forum Organizing Committee
- 2007 – present: Harris World Law Institute Faculty Advisory Board (member)
- 2008-2009 Washington University School of Law Faculty Clerkship Advisor
- 2008-2009 Washington University School of Law Admissions Committee (member)

## OTHER TEACHING EXPERIENCE

---

- Vienna University, Introduction to US Tax Law and Policy (Fall 2025)
- Korea University, Introduction to US Laws and Administrative Law (Summer 2015)
- @WashULaw, Course Developer and Lead Teacher, *Business Associations*

- @WashULaw, Course Developer and Lead Teacher, *International Business Transactions*
- Northwestern University School of Law, *Lawyer as Problem Solver: Understanding Financial Data* (January 2006, January 2007)

## EDUCATION

---

New York University School of Law	LL.M. in Taxation, 2002
Georgetown University Law Center <i>magna cum laude</i> , Order of the Coif Nelson T. Hartson Memorial Award in Taxation	J.D., 1998
University of California, Los Angeles <i>cum laude</i> , Pi Sigma Alpha	B.A. Political Science 1995

## PROFESSIONAL EXPERIENCE

---

- Simpson Thacher & Bartlett LLP  
Associate Attorney  
New York, NY  
1998 – 1999, 2000 – 2005
  - Responsible for issues of federal income tax law, including the income tax aspects of private investment funds and leveraged buyout transactions, structuring equity derivative financial instruments, and cross-border capital markets transactions.
  - Moderated a monthly CLE seminar on Taxation of Financial Products.
- Chambers of the Honorable James L. Dennis  
United States Court of Appeals for the Fifth Circuit  
New Orleans, LA  
Law Clerk, 1999 – 2000
  - Responsible for drafting bench memoranda and draft opinions for several cases per sitting.
  - Sole law clerk responsible for reviewing and briefing all motions before Judge Dennis, including all motions for subsequent petitions for habeas corpus in death penalty cases.

## BAR ADMISSIONS AND PROFESSIONAL ASSOCIATIONS

---

- New York State (admitted 1999)
- Registered Arbitrator, Financial Industry Regulatory Authority (FINRA)
- International Fiscal Association (member, Academic Advisory Committee)
- The Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship (member, Academic Advisory Board)