

September 2022

## David Elkins

Netanya College School of Law  
1 University St.  
Netanya 4223587, Israel  
[david.c.elkins@gmail.com](mailto:david.c.elkins@gmail.com)

### Education

- Ph.D. University of Bar Ilan, Israel, Faculty of Law (1999)  
*Dissertation: Horizontal Equity as a Principle of Tax Theory*
- LL.M. University of Bar Ilan, Israel, Faculty of Law (1992)  
*Dissertation: The Taxation of Transactions in Intangible Property*
- LL.B. Hebrew University of Jerusalem, Israel, Faculty of Law (1982)

### Academic Appointments

#### Netanya College School of Law

- 2016 – Professor
- 2006 – 2016 Senior Lecturer (American equivalent = Associate Professor)
- 1997 – 2006 Lecturer (American equivalent = Assistant Professor)
- Income Tax, Taxation of Property Transactions, Corporate Taxation, International Taxation, Taxation and Tax Policy, Professional Responsibility, Comparative Legal Systems
- Awarded title “Distinguished Teaching Fellow” for teaching excellence

#### New York University Law School Graduate Tax Program

- 2022 – 2023 Visiting Professor (fall and spring semesters)
- 2021 – 2022 Visiting Professor (fall and spring semesters)
- Federal Income Tax, Corporate Taxation, International Taxation

#### Cornell University Law School

- 2020 Visiting Professor (spring semester)
- Federal Income Tax, Corporate Taxation

#### Singapore Management University – Tax Academy Centre for Excellence in Taxation

- 2018 Visiting Senior Research Fellow (summer)

#### Tulane University Law School

- 2017 Visiting Professor (fall semester)
- Federal Income Tax, Corporate Taxation

#### SMU Dedman School of Law

- 2007 – 2012 Visiting Professor (fall semester each year)
- 2005 – 2006 Visiting Professor (fall and spring semesters)
- Federal Income Tax, Corporate Taxation, International Taxation

## Membership in Academic Forums

- 2018 – 2019 Centre for Excellence in Taxation, Singapore  
 Technical Advisory Panel
- 2016 – IFOR: International Freedom of Research  
 Member, Steering Committee, Legal Advisory Committee
- 2007 – Shelf Project: Revenue-Raising Project That Defend the Tax Base  
 Member, Review Committee: Consumption Taxation Initiatives

## Prior Professional Experience

- 1987 – 1997 Israel Tax Authority: Senior Assistant to the Chief Counsel; Senior Inspector, Assessing Officer for Large Enterprises

## Conferences, Lectures, and Colloquia

### Conferences Organized

- 2019 *Sixth International Round Table on Taxation and Tax Policy*
- 2018 *Fifth International Round Table on Taxation and Tax Policy*
- 2017 *Fourth International Round Table on Taxation and Tax Policy*
- 2016 *Third International Round Table on Taxation and Tax Policy*
- 2016 *Second International Round Table on Taxation and Tax Policy*
- 2015 *First International Round Table on Taxation and Tax Policy*
- 2015 *800 Years of Magna Carta: Aspects and Implications (co-organized with Joshua Segev)*
- 2013 *From Ethics to Practice: Ethical Dilemmas and Their Resolution (co-organized with Michal Ofer Tsfofi)*
- 2009 *The Future of Corporate Taxation*
- 2001 *Land Tax Reform (co-organized with Yoseph Edrey)*

### Invited Lectures/Conferences/Colloquium Talks

- 2023 (scheduled) Faculty Workshop, New York University School of Law, *Embracing Tax Avoidance*
- 2022 Tax Policy Colloquium, Sapir College School of Law, *The Myth of Corporate Tax Residence*
- 2022 Fairness in International Taxation, University of Surrey, *The Right and the Good: Taxing Rights, Value Creation, and The Rhetoric of International Taxation*
- 2021 Tax Colloquium, Hebrew University of Jerusalem Law Faculty, *The Proper Response to Tax Avoidance*
- 2021 Faculty Workshop, New York University School of Law, *A Scalar Conception of Tax Residence*
- 2020 Tax Colloquium, Hebrew University of Jerusalem Law Faculty, *The Right and the Good: Taxing Rights, Value Creation, and The Rhetoric of International Taxation*

- 2019 Atara Kaufman Annual Conference on Law and Globalization, IDC Herzliya Harry Radzyner Law School, *Neutrality as a Principle of International Tax Theory*
- 2018 Tax Colloquium, Hebrew University of Jerusalem Law Faculty, *The Myth of Corporate Tax Residence*
- 2018 Singapore Management University – Tax Academy Centre for Excellence in Taxation, *The Merits of Tax Competition in a Globalized Economy*
- 2018 Singapore Management University – Tax Academy Centre for Excellence in Taxation, *The Myth of Corporate Tax Residence*
- 2018 Ninth International Conference on the New Haven School of Jurisprudence, Academy of International Strategy and Law of Zhejiang University, China, *The Myth of Corporate Residence*
- 2017 Tulane Law School Intellectual Life Faculty Workshop, *The Myth of Corporate Tax Residence*
- 2017 Tax Policy and Public Finance, Haifa University Faculty of Law, *The Myth of Corporate Tax Residence*
- 2017 Symposium on Taxation and Migration, St. Louis University School of Law, *The Elusive Definition of Corporate Tax Residence*
- 2016 Tax Policy Colloquium, Loyola Law School Los Angeles, *Comments on Fleming, Peron & Shay, Defending Worldwide Taxation and Addressing Inversions with a Shareholder-Based Definition of Corporate Residence*
- 2015 Tax Colloquium, Hebrew University of Jerusalem Law Faculty, *The Merits of Tax Competition in a Globalized Economy*
- 2014 Tax Colloquium, Hebrew University of Jerusalem Law Faculty, *The Achilles Heel of Corporate Taxation*
- 2014 Faculty Seminar, Sapir College School of Law, *The Normative Underpinnings of Source-Country Taxation*
- 2013 Faculty Colloquium, Touro Law Center, *The Normative Underpinnings of Source-Country Taxation*
- 2012 Tax Policy Colloquium, Tel Aviv University Buchman Faculty of Law, *Dividends as Income*
- 2011 Tax Policy Colloquium, Tel Aviv University Buchman Faculty of Law, *Taxation of Interest-Free Loans from Corporations to Their Shareholders*
- 2010 Tax Colloquium, Hebrew University of Jerusalem Law Faculty, *Tax Consequences of Shareholders' Rent-Free Use of Corporate Property*
- 2009 Tenth Mediterranean Research Meeting, Montecatini, Italy, *Redistributive Taxation and the Constitutional Protection of Property*
- 2008 Tax Policy Symposium, SMU Dedman School of Law, *Taxation and the Terms of Justice*
- 2008 Video Conference, North Carolina Central University School of Law, *Taxation and Globalization*
- 2007 Faculty Forum, SMU Dedman School of Law, *Responding to Rawls: Toward a Consistent and Supportable Theory of Distributive Justice*
- 2006 Faculty Forum, SMU Dedman School of Law, *Horizontal Equity as a Principle of Tax Theory*

## Primary Interests

Income tax, international taxation, corporate taxation, distributive justice, moral philosophy and taxation.

## Publications

### Books

- (1) A SHORT AND HAPPY GUIDE TO CORPORATE TAXATION (West Academic 2021)
- (2) CORPORATE TAXATION: STRUCTURE, FUNCTIONS, AND FLAWS (West Academic 2013, 2018)
- (3) TAXATION OF BARTER TRANSACTIONS: THEORY, COMBINATION TRANSACTIONS, AND INTEREST-FREE LOANS (Bursi 2012) (Heb.)
- (4) TAXATION OF CORPORATIONS AND THEIR SHAREHOLDERS (2 volumes) (Bursi 2009) (Heb.)
- (5) TAXATION OF INTELLECTUAL PROPERTY: PATENTS, COPYRIGHT, GOODWILL AND KNOW-HOW (Choshen LaMishpat 1993) (Heb.)

### Articles (Academic Journals)

- (1) *A Scalar Conception of Tax Residence*, 41 VIRGINIA TAX REVIEW 149 (2022)
- (2) *The Integration and Dis-integration of the Corporate Tax Regime*, MICH. ST. L. REV.: MSLR FORUM (Nov. 17, 2021)
- (3) *Consumption Taxation in Rawls' Theory of Justice*, 29 CORNELL JOURNAL OF LAW AND PUBLIC POLICY 799 (2020)  
 synopsis published in *Consumption Taxation in Rawls' Theory of Justice*, AUSTAXPOLICY: TAX AND TRANSFER POLICY BLOG (Sept. 5, 2019), <https://www.austaxpolicy.com/consumption-taxation-in-rawls-theory-of-justice/>
- (4) *The Right and the Good: Taxing Rights, Value Creation, and The Rhetoric of International Taxation*, 24 FLORIDA TAX REVIEW 191 (2020)
- (5) *Punishing the Victim: IRC §162(m) and the Limitation on Deducting Executive Compensation*, CORNELL JOURNAL OF LAW AND PUBLIC POLICY, THE ISSUE SPOTTER (May 25, 2020)
- (6) *The Corporate Residence Mirage*, 13 HAIFA UNIVERSITY LAW REVIEW 155 (2019) (Heb.)
- (7) *A Critical Reassessment of the Role of Neutrality in International Taxation*, 40 NORTHWESTERN JOURNAL OF INTERNATIONAL LAW AND BUSINESS 1 (2019)
- (8) *The Myth of Corporate Tax Residence*, 9 COLUMBIA JOURNAL OF TAX LAW 5 (2017)  
 synopsis published in *Why Corporate Tax Residence is a Myth*, CLS BLUE SKY (12/11/17), <http://clsbluesky.law.columbia.edu/2017/12/11/why-corporate-tax-residence-is-a-myth/>  
 synopsis published in *The Myth of Corporate Residence*, LAW360 (5/1/18), <https://www.law360.com/tax-authority/articles/1038921/the-myth-of-corporate-tax-residence>
- (9) THE SANFORD E. SARASOHN CONFERENCE ON CRITICAL ISSUES IN COMPARATIVE AND INTERNATIONAL TAXATION II: TAXATION AND MIGRATION: *The Elusive Definition of Corporate Tax Residence*, 62 ST. LOUIS UNIVERSITY LAW JOURNAL 219 (SYMPOSIUM ISSUE) (2017)
- (10) *The Case Against Income Taxation of Multinational Enterprises*, 36 VIRGINIA TAX REVIEW 143 (2017)
- (11) *The Merits of Tax Competition in a Globalized Economy*, 91 INDIANA LAW JOURNAL 905 (2016)  
 reviewed in 64 CANADIAN TAX JOURNAL 686 (2016)

- (12) *The Remedy of Price Reduction in a Mixed Legal Environment*, 42 STETSON LAW REVIEW 139 (2012) (with Moshe Gelbard)
- (13) *The Myth of Realization: Mark-to-Market Taxation of Publicly-Traded Securities*, 10 FLORIDA TAX REVIEW 375 (2010)
- (14) *The Nonconformity of Price Reduction: The Limited Utility of the Remedy in Israeli Law*, 40 HEBREW UNIVERSITY LAW REVIEW 183 (2010) (Heb.) (with Moshe Gelbard)
- (15) *Tax Consequences of Shareholders' Rent-Free Use of Corporate Property*, 5 FIU LAW REVIEW 42 (2010)
- (16) *Taxation and the Terms of Justice*, 41 UNIVERSITY OF TOLEDO LAW REVIEW 73 (2010)
- (17) *Taxation of Supernormal Returns*, 62 TAX LAWYER 93 (2009) (with Christopher Hanna)
- (18) *Redistributive Taxation and the Constitutional Protection of Property*, in BRIDGING A SEA: CONSTITUTIONAL AND SUPRANATIONAL LIMITATIONS TO TAXING POWERS OF THE STATES ACROSS THE MEDITERRANEAN SEA 241 (Joseph M. Edrey & Marco Greggi, eds., 2009)
- (19) *Responding to Rawls: Toward a Consistent and Supportable Theory of Distributive Justice*, 21 BYU JOURNAL OF PUBLIC LAW 267 (2007)
- (20) *Taxing Income Under Inflationary Conditions: The Israeli Experience*, 60 SMU LAW REVIEW 363 (2007)
- (21) *Purchasing Companies with Tax Loses: Comments on Tax Assessor for Large Enterprises v. Rubenstein*, 22 BAR ILAN UNIVERSITY LAW JOURNAL 11 (2007) (Heb.)
- (22) *Horizontal Equity as a Principal of Tax Theory*, 24 YALE LAW AND POLICY REVIEW 43 (2006)
- (23) *Unfinished Symphony: A Comparison of the Tax Treatment of Interest-Free Loans from Corporations to their Shareholders in the United States and Israel*, 40 INTERNATIONAL LAWYER 667 (2006)
- (24) *What is Capital Gain? A Functional-Purposive Approach*, 5 NETANYA LAW REVIEW 335 (2006) (Heb.)
- (25) *Taxing Fringe Benefits: The Israeli Experience*, 31 INTERNATIONAL TAX JOURNAL 15 (2005)
- (26) *Taxing Stock Market Gains on an Accrual Basis*, 34 HEBREW UNIVERSITY LAW REVIEW (2004) (Heb.)
- (27) *Taxing Stock Dividends*, 3 NETANYA LAW REVIEW 55 (2004) (Heb.)
- (28) *Taxing the Guarantor*, 47 ISRAEL BAR SOCIETY LAW JOURNAL 130 (2004) (Heb.)
- (29) *Tax as a Violation of Property*, SHAMGAR BOOK 529 (vol. 3, Aharon Barak, ed., 2003) (Heb.)
- (30) *Amortizing Intangibles – The Self-Regenerating Mass Asset Rule and its Application in Israeli Tax Law*, 2 NETANYA LAW REVIEW 155 (2001) (Heb.)
- (31) *Systems of Tax Accounting – What They Are, Why We Need Them, and How to Choose the Appropriate System*, 15 BAR ILAN STUDIES IN LAW 243 (2000) (Heb.)
- (32) *Surplus Expenses*, 1 NETANYA LAW REVIEW 241 (2000) (Heb.)

#### **Articles (Other Journals)**

- (33) *Punishing Ourselves: The Bill to Limit Salaries of Executives in the Financial Industry*, GLOBES (March 27-28, 2016) (Heb.)
- (34) *The Tax Consequences of Distributing Unrealized Gain*, 27(5) TAXES A-12 (2013) (Heb.)
- (35) *On Trees and Fruit: Comments on Nissim v. Haifa Assessing Officer*, 25(3) TAXES A-20 (2011) (Heb.)

- (36) *The Meaning of Rescission in Section 102 of the Land Appreciation Tax Law*, 19(4) TAXES A-42 (2004) (Heb.)
- (37) *Taxing Barter Transactions When the Values of the Goods or Services Exchanged Are Unequal*, 19(2) TAXES A-67 (2005) (Heb.)
- (38) *The Consequences of a Legislative Slip or How to Pay 36.33% (or Less) on Distributed Corporate Income*, 18(6) TAXES A-18 (2004) (Heb.)
- (39) *A New Era for Start-Up Costs*, 18(2) TAXES A-20 (2004) (Heb.)
- (40) *Constructive Dividends in the Closely Held Company – The Lurking Danger for Professionals Considering Operating Through a Corporation*, 17(4) TAXES A-79 (2003) (Heb.)
- (41) *Income Tax v. Land Appreciation Tax: The Choice of Taxes when Leasing Land (comments on the Ber decision)*, 16(4) TAXES A-116 (2002) (Heb.)
- (42) *Taxing Employees on Employer-Issued Options (comments on the Dar decision)*, 13(6) TAXES A-67 (1999) (Heb.)
- (43) *Amendment 38 to the Land Appreciation Tax Law – Has the Zanzuri Rule Really Been Repealed?* 12(5) TAXES A-28 (1998) (Heb.)
- (44) *Residential Apartments and the "Effective Date" – An Alternative Interpretation*, 12(1) TAXES A-87 (1998) (Heb.)
- (45) *Administrator of Land Appreciation Tax v. Zanzuri ("Partial Gross-Up Method"): A Better Interpretation*, 7(1) TAXES A-72 (1993) (Heb.)
- (46) *The Rachamim Michael Decision – Double Dipping by Means of the Inflation Adjustment Law*, 41 THE ACCOUNTANT 137 (1992) (with Doron Levi) (Heb.)
- (47) *Taxing Securities in the Hands of a Financial Institution: The Clash Between Section 2(1) of the Income Tax Act and Section 6 of the Inflation Adjustment Law*, 18 ISRAEL TAX QUARTERLY 222 (1990) (Heb.)
- (48) *Taxing Liquidation Distributions*, 4(1) TAXES A-68 (1990) (Heb.)
- (49) *Comment: Assessor of Land Appreciation Tax v. Rosenbaum*, 3(4) TAXES A-58 (1989) (Heb.)

### Blog Posts

- (50) Elkins Reviews Pleknanova's *Taxes Through the Reciprocity Lens*, [https://taxprof.typepad.com/taxprof\\_blog/2022/08/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-plekhanovas-taxes-through-the-reciprocity-.html](https://taxprof.typepad.com/taxprof_blog/2022/08/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-plekhanovas-taxes-through-the-reciprocity-.html) (August 26, 2022)
- (51) Elkins Reviews Hemel's *The Passthrough Entity Tax Scandal*, [https://taxprof.typepad.com/taxprof\\_blog/2022/07/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-hemels-the-passthrough-entity-tax-scandal.html](https://taxprof.typepad.com/taxprof_blog/2022/07/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-hemels-the-passthrough-entity-tax-scandal.html) (July 1, 2022)
- (52) Elkins Reviews *International Response To The U.S. Tax Haven* By Noked & Marcone, [https://taxprof.typepad.com/taxprof\\_blog/2022/05/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-international-response-to-the-us-tax-haven.html](https://taxprof.typepad.com/taxprof_blog/2022/05/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-international-response-to-the-us-tax-haven.html) (May 6, 2022)
- (53) Elkins Reviews Oxford Business Tax Policy Brief on Pillar 2, [https://taxprof.typepad.com/taxprof\\_blog/2022/03/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-oxford-business-tax-policy-brief-on-pillar.html](https://taxprof.typepad.com/taxprof_blog/2022/03/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-oxford-business-tax-policy-brief-on-pillar.html) (Mar. 11, 2022)
- (54) Elkins Reviews Infanti's *Tax and Time: On the Use and Misuse of Legal Imagination*, [https://taxprof.typepad.com/taxprof\\_blog/2022/01/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-infantis-tax-and-time-on-the-use-and-misus.html](https://taxprof.typepad.com/taxprof_blog/2022/01/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-infantis-tax-and-time-on-the-use-and-misus.html) (Jan. 14, 2022)

- (55) Elkins Reviews Hasen's *Debt and Taxes*, [https://taxprof.typepad.com/taxprof\\_blog/2021/11/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-hasens-debt-and-taxes-.html](https://taxprof.typepad.com/taxprof_blog/2021/11/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-hasens-debt-and-taxes-.html) (Nov. 5, 2021)
- (56) Elkins Reviews Glogower's *Comparing Capital and Wealth Taxes*, [https://taxprof.typepad.com/taxprof\\_blog/2021/09/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-glogowers-comparing-capital-income-and-we.html](https://taxprof.typepad.com/taxprof_blog/2021/09/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-glogowers-comparing-capital-income-and-we.html) (Sept. 10, 2021)
- (57) Elkins Reviews *Monetary Finance* by Galle and Listokin, [https://taxprof.typepad.com/taxprof\\_blog/2021/07/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-monetary-finance-by-by-galle-and-listokin.html](https://taxprof.typepad.com/taxprof_blog/2021/07/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-monetary-finance-by-by-galle-and-listokin.html) (July 16, 2021)
- (58) Elkins Reviews *The Psychology of Taxing Capital Income* by Liscow & Fox, [https://taxprof.typepad.com/taxprof\\_blog/2021/05/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-the-psychology-of-taxing-capital-incomeby-.html](https://taxprof.typepad.com/taxprof_blog/2021/05/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-the-psychology-of-taxing-capital-incomeby-.html) (May 21, 2021)
- (59) Elkins Reviews Lucas's *The Pain of Paying Taxes*, [https://taxprof.typepad.com/taxprof\\_blog/2021/04/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-lucass-the-pain-of-paying-taxes.html](https://taxprof.typepad.com/taxprof_blog/2021/04/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-lucass-the-pain-of-paying-taxes.html) (Apr. 2, 2021)
- (60) Elkins Reviews Ozai's *Inter-Nation Equity Revisited*, [https://taxprof.typepad.com/taxprof\\_blog/2021/02/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-ozais-inter-nation-equity-revisited.html](https://taxprof.typepad.com/taxprof_blog/2021/02/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-ozais-inter-nation-equity-revisited.html) (Feb. 12, 2021)
- (61) Elkins Reviews *Tax Policy and Pharmaceutical Innovation* by Eyal-Cohen & Rutschman, [https://taxprof.typepad.com/taxprof\\_blog/2020/12/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-tax-policy-and-pharmaceutical-innovation-b.html](https://taxprof.typepad.com/taxprof_blog/2020/12/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-tax-policy-and-pharmaceutical-innovation-b.html) (Dec. 4, 2020)
- (62) Elkins Reviews Duff's *General Anti-Avoidance Rules Revisited*, [https://taxprof.typepad.com/taxprof\\_blog/2020/09/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-duffs-general-anti-avoidance-rules-revisit.html](https://taxprof.typepad.com/taxprof_blog/2020/09/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-duffs-general-anti-avoidance-rules-revisit.html) (Sept. 25, 2020)
- (63) Elkins Reviews McCaffery's *The Property-Tax Bundle of Rights*, [https://taxprof.typepad.com/taxprof\\_blog/2020/08/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-mccafferys-the-property-tax-bundle-of-righ.html](https://taxprof.typepad.com/taxprof_blog/2020/08/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-mccafferys-the-property-tax-bundle-of-righ.html) (Aug. 7, 2020)
- (64) Elkins Reviews Dagan's *Re-Imagining Tax Justice in a Globalized World*, [https://taxprof.typepad.com/taxprof\\_blog/2020/06/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-dagans-re-imagining-tax-justice-in-a-globa.html](https://taxprof.typepad.com/taxprof_blog/2020/06/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-dagans-re-imagining-tax-justice-in-a-globa.html) (June 12, 2020)
- (65) Elkins Reviews Cauble's *Time For A Tax Return Filing Fee*, [https://taxprof.typepad.com/taxprof\\_blog/2020/04/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-caubles-time-for-a-tax-return-filing-fee.html](https://taxprof.typepad.com/taxprof_blog/2020/04/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-caubles-time-for-a-tax-return-filing-fee.html) (Apr. 17, 2020)
- (66) Elkins Reviews Newman's *Sales and Donations Of Self-Created Art, Literature and Music*, [https://taxprof.typepad.com/taxprof\\_blog/2020/02/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-newmans-sales-and-donations-of-self-create.html](https://taxprof.typepad.com/taxprof_blog/2020/02/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-newmans-sales-and-donations-of-self-create.html) (Feb. 21, 2020)
- (67) Elkins Reviews Eden's *The GloBE Proposal For A Global Minimum Tax*, [https://taxprof.typepad.com/taxprof\\_blog/2020/01/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-edens-the-globe-proposal-for-a-global-mini.html](https://taxprof.typepad.com/taxprof_blog/2020/01/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-edens-the-globe-proposal-for-a-global-mini.html) (Jan. 3, 2020)
- (68) Elkins Reviews Listokin's *Posner on Tax: The Independent Investor Test*, [https://taxprof.typepad.com/taxprof\\_blog/2019/11/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-listokins-posner-on-tax-the-independent-in.html](https://taxprof.typepad.com/taxprof_blog/2019/11/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-listokins-posner-on-tax-the-independent-in.html) (Nov. 8, 2019)
- (69) Elkins Reviews Cooper's *The State Death Tax Credit and the SALT Deduction*, [https://taxprof.typepad.com/taxprof\\_blog/2019/09/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-coopers-red-states-blue-states-lessons-fro.html](https://taxprof.typepad.com/taxprof_blog/2019/09/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-coopers-red-states-blue-states-lessons-fro.html) (Sept. 27, 2019)
- (70) Elkins Reviews Kysar's *Unraveling the Tax Treaty*, [https://taxprof.typepad.com/taxprof\\_blog/2019/08/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-kysars-unraveling-the-tax-treaty.html](https://taxprof.typepad.com/taxprof_blog/2019/08/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-kysars-unraveling-the-tax-treaty.html) (Aug. 2, 2019)

- (71) Elkins Reviews Avi-Yonah's *Does Customary International Tax Law Exist?*, [https://taxprof.typepad.com/taxprof\\_blog/2019/06/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-avi-yonahs-does-customary-international-ta.html](https://taxprof.typepad.com/taxprof_blog/2019/06/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-avi-yonahs-does-customary-international-ta.html) (June 14, 2019)
- (72) Elkins Reviews Knoll's *The TCJA and the Questionable Incentive to Incorporate*, [https://taxprof.typepad.com/taxprof\\_blog/2019/04/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-knolls-the-tcja-and-the-questionable-incen-1.html](https://taxprof.typepad.com/taxprof_blog/2019/04/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-knolls-the-tcja-and-the-questionable-incen-1.html) (Apr. 26, 2019)
- (73) Elkins Reviews Fleischer, Hemel & Leff on a *Universal Basic Income*, [https://taxprof.typepad.com/taxprof\\_blog/2019/03/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-fleischer-hemels-the-architecture-of-basic.html](https://taxprof.typepad.com/taxprof_blog/2019/03/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-fleischer-hemels-the-architecture-of-basic.html) (Mar. 15, 2019)
- (74) Elkins Reviews *Expanded Worldwide Versus Territorial Taxation After The TCJA*, [https://taxprof.typepad.com/taxprof\\_blog/2019/01/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-expanded-worldwide-versus-territorial-taxa.html](https://taxprof.typepad.com/taxprof_blog/2019/01/weekly-ssrn-tax-article-review-and-roundup-elkins-reviews-expanded-worldwide-versus-territorial-taxa.html) (Jan. 11, 2019)
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