

SLOAN G. SPECK

University of Colorado Law School
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ACADEMIC EMPLOYMENT

University of Colorado Law School <i>Associate Professor of Law</i>	Boulder, CO August 2015–present
New York University School of Law <i>Acting Assistant Professor of Tax Law</i>	New York, NY August 2013–July 2015
DePaul University College of Law <i>Adjunct Professor</i>	Chicago, IL Spring 2012, Spring 2013

SCHOLARLY INTERESTS

Income Taxation, Tax Policy, Corporate and International Tax, Legal and Business History

EDUCATIONAL BACKGROUND

New York University School of Law LL.M. in Taxation <ul style="list-style-type: none">GPA: 3.91	New York, NY May 2010
The University of Chicago Law School J.D., <i>cum laude</i> <ul style="list-style-type: none">Articles Editor, <i>The University of Chicago Law Review</i>Bell, Boyd & Lloyd Prize for Bigelow Moot Court Competition	Chicago, IL June 2007
The University of Chicago, Division of Social Sciences M.A. in History	Chicago, IL December 2004
Ph.D. Candidate in History <ul style="list-style-type: none">Dissertation: <i>Fiscal Citizens, Engines of Growth: Taxing Corporate America in the Postwar Administrative State</i> (in progress)Qualifying Exams: Politics and the State in 20th Century U.S. History (James Sparrow), U.S. Legal History (Amy Dru Stanley), Tax Policy (David Weisbach)Century Fellowship	
Rice University B.A. in Biochemistry, Biology, German, and History <ul style="list-style-type: none">Rice University Crew, President and Team CaptainRice University EMS, Emergency Medical Technician	Houston, TX May 2001

PUBLICATIONS

Double Tax Benefits and Targeted Tax Benefits Under the CARES Act (in progress; not yet submitted)

The Next REIT Revolution (in progress; not yet submitted)

The Taxation of Crowdfunding for Health Care (in progress; not yet submitted)

Debt and Taxes over the Life Cycle (in progress; not yet submitted)

Expertise and International Tax Norms (in progress; not yet submitted)

Competitiveness as a Rationale for International Tax Reform (in progress; not yet submitted)

The Evolving Terminology of International Tax (in progress; not yet submitted)

Tax Planning and Policy Drift, 68 TAX L. REV. 549–616 (2016) (awarded Jules Milstein Scholarship Award, 2018)

The Social Boundaries of Corporate Taxation, 84 FORDHAM L. REV. 2583–2606 (2016) (symposium)

Comment, “*Failure to Pay Any Poll Tax or Other Tax*”: *The Constitutionality of Tax Felon Disenfranchisement*, 74 U. CHI. L. REV. 1549–80 (2007) [DOI 10.2307/20141870]

PRESENTATIONS

The Next REIT Revolution, National Tax Association, 113th Annual Conference on Taxation, held remotely (November 19, 2020)

Double Tax Benefits and Targeted Tax Benefits Under the CARES Act, Junior Tax Faculty Workshop, University of Utah S.J. Quinney College of Law, held remotely (October 30, 2020)

The Next REIT Revolution, International Meeting on Law & Society, held remotely (May 30, 2020)

The Taxation of Crowdfunding for Health Care, National Tax Association, 112th Annual Conference on Taxation, Tampa, Florida (November 23, 2019)

The Next REIT Revolution, National Business Law Scholars Conference, University of California, Berkeley School of Law, Berkeley, California (June 20, 2019)

The Next REIT Revolution, Junior Tax Faculty Workshop, University of Richmond School of Law, Richmond, Virginia (June 7, 2019)

The Taxation of Crowdfunding for Health Care, International Meeting on Law & Society, Washington, D.C. (June 1, 2019)

Debt and Taxes over the Life Cycle, Rocky Mountain Junior Scholars Forum, University of Utah S.J. Quinney College of Law, Salt Lake City, Utah (October 5, 2018)

The Taxation of Crowdfunding for Health Care, Junior Tax Faculty Workshop, University of Colorado School of Law, Boulder, Colorado (June 15, 2018)

Debt and Taxes over the Life Cycle, International Meeting on Law & Society, Toronto, Canada (June 7, 2018)

Debt and Taxes over the Life Cycle, UCLA Colloquium on Tax Policy and Public Finance, UCLA School of Law, Los Angeles, California (February 8, 2018) (invited)

Smoothing and the Home Mortgage Interest Deduction, Virginia Autumn Invitational Tax Conference, University of Virginia School of Law, Charlottesville, Virginia (November 17, 2017) (invited)

Smoothing and the Home Mortgage Interest Deduction, National Tax Association, 110th Annual Conference on Taxation, Philadelphia, Pennsylvania (November 9, 2017)

Competitiveness as a Rationale for International Tax Reform, International Meeting on Law & Society, Mexico City, Mexico (June 22, 2017)

Consumption Smoothing and the Home Mortgage Interest Deduction, Junior Tax Faculty Workshop, University of Toronto Faculty of Law, Toronto, Canada (June 16, 2017)

The Unchanging Terminology of International Tax Policy, National Business Law Scholars Conference, University of Utah Law School, Salt Lake City, Utah (June 8, 2017)

Expertise and International Tax Norms, Tax Policy Seminar, Duke University Law School, Durham, North Carolina (March 2, 2017) (invited)

Expertise and International Tax Norms, Georgetown Tax Law and Public Finance Workshop, Georgetown University Law Center, Washington, D.C. (January 24, 2017) (invited)

Expertise and International Tax Norms, National Tax Association, 109th Annual Conference on Taxation, Baltimore, Maryland (November 10, 2016)

Expertise and International Tax Norms, Advanced Topics in Taxation Colloquium, Northwestern University School of Law, Chicago, Illinois (October 19, 2016) (invited)

Expertise and International Tax Norms, Oklahoma Junior Scholars Conference, University of Oklahoma School of Law, Norman, Oklahoma (July 28, 2016) (invited)

Competitiveness as a Rationale for International Tax Reform, National Business Law Scholars Conference, University of Chicago Law School, Chicago, Illinois (June 24, 2016)

Expertise and International Tax Norms, Junior Tax Faculty Workshop, University of California, Irvine School of Law, Irvine, California (June 10, 2016)

The Social Boundaries of Corporate Taxation, Business Law Colloquium, University of Colorado Law School, Boulder, Colorado (March 17, 2016)

The Social Boundaries of Corporate Taxation, Symposium: We Are What We Tax, Fordham University School of Law, New York, New York (November 12, 2015)

Tax Equity and the Rule of Law, Junior Tax Faculty Workshop, University of Texas School of Law, Austin, Texas (June 4, 2015)

“Trafficking” in Loss Corporations: The Dynamics of Public-Private Tax Administration, 1954–1962, National Tax Association, 106th Annual Conference on Taxation, Tampa, Florida (November 21, 2013)

Taxation of Cross-Border Mergers and Acquisitions, Networking Seminars (CLE), Chicago, Illinois (May 2011) (with Matthew Hofheimer)

“Dogs for Defense”: War Dogs and State Obligations in World War II, 1941–1946, University of Chicago, Social History Workshop (March 2007) and Seminar Paper Symposium, Chicago, Illinois (March 2006)

Seeds of Resistance: Working-Class Migration, Middle-Class Culture, and Community Resistance in Joliet, 1910–1950, University of Chicago, Seminar Paper Symposium, Chicago, Illinois (May 2004)

ACADEMIC COMMENTARY

Discussant, *From Scotland to the World: Transnational Implications of the Anti-Poll Tax Movement* by Jeremy Bearer-Friend, Junior Tax Faculty Workshop, University of Utah S.J. Quinney College of Law, held remotely (October 30, 2020)

Discussant, *The Psychology of Taxing Capital Income: Evidence from a Survey Experiment on the Realization Rule* by Zach Liscow & Ed Fox, Junior Tax Faculty Workshop, University of Utah S.J. Quinney College of Law, held remotely (October 2, 2020)

Discussant, *Gift and Estate Taxes and the Case for Deunification* by Jay A. Soled, National Tax Association, 112th Annual Conference on Taxation, Tampa, Florida (November 23, 2019)

Discussant, *Loss Offset and Income Averaging* by Jacob Nussim, National Tax Association, 112th Annual Conference on Taxation, Tampa, Florida (November 23, 2019)

Discussant, *Impoverishment by Taxation* by Ariel Jurow Kleiman, Junior Tax Faculty Workshop, University of Richmond Law School, Richmond, Virginia (June 7, 2019)

Discussant, *Benefit Corporations and the Shareholder Primacy Norm* by Gladriel Shobe, Junior Tax Faculty Workshop, University of Richmond Law School, Richmond, Virginia (June 8, 2019)

Discussant, *Ironing out the Tax Code* by Edward Fox & Jacob Goldin, Junior Tax Faculty Workshop, University of Colorado Law School, Boulder, Colorado (June 15, 2018)

Discussant, *Cannabis Complexities in State-Tribal Tax Revenue Sharing Compacts* by Pippa Browde, Junior Tax Faculty Workshop, University of Colorado Law School, Boulder, Colorado (June 15, 2018)

Discussant, *Disrupting the Tax Treaty Network: An Argument for Tax Treaty Customization* by Genevieve Tokic, Junior Tax Faculty Workshop, University of Toronto Faculty of Law, Toronto, Canada (June 16, 2017)

Discussant, *Negating the Cost of "I Do": Ending the U.S. Tax Code's Family Penalty Through Permissive Joint Filing* by Christine Allie, Junior Tax Faculty Workshop, University of Toronto Faculty of Law, Toronto, Canada (June 16, 2017)

Discussant, *A Hierarchy of Expertise: Science, Technology, and Policy in the United States* by Patrick O'Connor, Rocky Mountain Interdisciplinary History Conference, University of Colorado, Boulder, Colorado (September 25, 2016)

Discussant, *Reconsidering Alimony and Tax* by Tessa Davis, Junior Tax Faculty Workshop, University of California, Irvine School of Law, Irvine, California (June 11, 2016)

Discussant, *The Long Reach of European Union Law: Patent Boxes and the Limits of International Cooperation* by Lilian Faulhaber, Junior Tax Faculty Workshop, University of California, Irvine School of Law, Irvine, California (June 10, 2016)

Discussant, *Through the Lens of Innovation* by Mirit Eyal-Cohen, Junior Tax Faculty Workshop, University of Texas School of Law, Austin, Texas (June 4, 2015)

Discussant, *New Paradigm in International Tax Law and Diplomacy* by Itai Grinberg, Junior Tax Faculty Workshop, University of Texas School of Law, Austin, Texas (June 4, 2015)

OTHER COMMENTARY

Presenter, *Taxes and the CARES Act: Opportunities and Pitfalls*, Leeds School of Business, University of Colorado (April 16, 2020), <https://youtu.be/sV2EU-nh0lw>

Presenter, *Your Taxes After Tax Reform*, Mini Law School, University of Colorado Law School, Boulder, Colorado (September 17, 2019)

Panelist, *Tax Cuts in 2018: The Winners, The Losers*, Conference on World Affairs, University of Colorado, Boulder, Colorado (April 10, 2019)

Moderator, *Taxes: I Don't Want to Pay for Your Government*, Conference on World Affairs, University of Colorado, Boulder, Colorado (April 12, 2017)

Panelist, *The Basics and Effects of the Trump Tax Plan*, University of Colorado Law School, Boulder, Colorado (February 16, 2017)

Presenter and Panelist, *Tax Panel for TCJA*, CU-Boulder Graduate Student Committee on Rights and Compensation, University of Colorado, Boulder, Colorado (December 13, 2017)

Panelist, *International Forum Shopping and the Panama Papers*, New York University School of Law, New York, New York (October 6, 2016)

Commentator, *Wealth Redistribution and the Presidential Election* by Steven Teles, Federalist Society, University of Colorado Law School, Boulder, CO (September 21, 2016)

Moderator, *Budget Battles: Let's Make a Deal*, Conference on World Affairs, University of Colorado, Boulder, Colorado (April 7, 2016)

INTERNET AND MEDIA

Guest Blogger, SSRN Tax Article Review and Roundup, TaxProf Blog, <http://taxprof.typepad.com>

- Review of Hillel Nadler, *The Only Sure Alpha: Tax-Motivated Trading and Price Efficiency* (2020), TaxProf Blog (November 20, 2020), <https://bit.ly/3oGOWAW>
- Review of Samuel D. Brunson, *Addressing Hate: Georgia, the IRS, and the Ku Klux Klan* (2020), TaxProf Blog (September 18, 2020), <https://bit.ly/2MJIdiO>
- Review of Steven Z. Hodaszy, *Why the Antipathy Toward Business Loss Deductions Is Misguided*, 167 *Tax Notes Fed.* 1863 (Jun. 15, 2020), and Clint Wallace, *The Troubling Case of the Unlimited Pass-Through Deduction*, *U. Chi. L. Rev. Online* (forthcoming 2020), TaxProf Blog (July 31, 2020), <https://bit.ly/3j5Ad7O>
- Review of Rory Gillis, *Carbon Tax Shifts and the Revenue-Neutrality Dilemma*, 23 *Fla. Tax Rev.* 293 (2019), TaxProf Blog (June 5, 2020), <https://bit.ly/2NWTNro>
- Review of Andrew T. Hayashi, *Countercyclical Property Taxes*, *Va. L. & Econ. Res. Paper No. 2020-04*, TaxProf Blog (April 10, 2020), <https://bit.ly/3akYUJo>
- Review of Adi Libson & Gideon Parchomovsky, *Reversing the Fortunes of Active Funds* (2020), TaxProf Blog (February 14, 2020), <https://bit.ly/2MJemNF>
- Review of Ajay K. Mehrotra & Dominic Bayer, *The Promise and Limits of Fundamental Tax Reform: Contrasting the 1986 Tax Reform Act with the 2017 Tax Cuts and Jobs Act*, 53 *U.C. Davis L. Rev. Online* 93 (2019), TaxProf Blog (December 20, 2019), <https://bit.ly/2S62oXc>
- Review of Ari D. Glogower & David Kamin, *The Progressivity Ratchet*, *Minn. L. Rev.* (forthcoming), TaxProf Blog (November 1, 2019), <https://bit.ly/2PDhNyx>

- Review of Leigh Osofsky, *Agency Legislative Fixes*, 105 Iowa L. Rev. ___ (forthcoming 2020), TaxProf Blog (September 13, 2019), <http://bit.ly/2kgH9oy>
- Review of Takayuki Nagato, *Tax Losses and Excessive Risk Taking Under Limited Liability: A Case Study of the TEPCO Bailout After the Fukushima Nuclear Disaster*, 32 Colum. J. Asian L. 137 (2019), TaxProf Blog (July 19, 2019), <http://bit.ly/2M2NwHJ>
- Review of Heather Field, *Tax Lawyers as Tax Insurance*, 60 Wm. & Mary L. Rev. ___ (forthcoming 2019), TaxProf Blog (June 7, 2019), <https://bit.ly/2NyFa9U>
- Review of Michael Abramowicz & Andrew Blair-Stanek, *Contractual Tax Reform*, Wm. & Mary L. Rev. (forthcoming 2019), TaxProf Blog (April 19, 2019), <http://bit.ly/2KMB5Av>
- Review of Katherine Pratt, *The Curious State of Tax Deductions for Fertility Treatment Costs*, 28 S. Cal. Rev. L. & Soc. Just. (forthcoming 2019), TaxProf Blog (March 1, 2019), <https://bit.ly/2PEkb83>
- Review of Stephen Shay, *The US International Tax Reforms: Competition and Convergence, Pay-Offs and Policy Failures*, 46 INTERTAX 905 (2018), TaxProf Blog (January 4, 2019), <https://bit.ly/2N7blxY>
- Review of Fadi Shaheen, *Income Tax Treaty Aspects of Nonincome Taxes: The Importance of Residence*, 71 TAX L. REV. 583 (2018), TaxProf Blog (November 16, 2018), <http://bit.ly/2Tk6H0Q>
- Review of Emily Cauble, *Taxing Selling Partners*, 94 WASH. L. REV. (forthcoming 2019), TaxProf Blog (October 5, 2018), <http://bit.ly/2yiHslQ> [833 words; 1200 shares]
- Review of Victoria J. Haneman, *Retrenchment, Temporary-Effect Legislation, and the Home Mortgage Interest Deduction* (2018), TaxProf Blog (August 17, 2018), <http://bit.ly/2Myg5NG>
- Review of Allison Christians, *Introduction to Tax Policy Theory* (2018), TaxProf Blog (July 13, 2018), <http://bit.ly/2NOLitH>
- Review of Kai A. Konrad, *Dynamics of the Market for Corporate Tax-Avoidance Advice* (2018), TaxProf Blog (June 8, 2018), <http://bit.ly/2kWKVQD>
- Review of Charlene D. Luke, *Captivating Deductions*, 46 Hofstra L. Rev. ___ (forthcoming 2018), TaxProf Blog (May 4, 2018), <http://bit.ly/2HRxr2l>
- Review of David Hasen, *Rules, Standards and Detection* (2018), TaxProf Blog (March 23, 2018), <https://goo.gl/iX3UPK>
- Review of David Herzig, *The Income Equality Case for Eliminating the Estate Tax*, 90 S. CAL. L. REV. 1143 (2017), TaxProf Blog (February 9, 2018), <https://goo.gl/jnqQum>
- Review of Ajay Mehrotra, *Fiscal Forearms: Taxation as the Lifeblood of the Modern Liberal State*, in *THE MANY HANDS OF THE STATE: THEORIZING THE COMPLEXITIES OF POLITICAL AUTHORITY AND SOCIAL CONTROL* (Kimberly Morgan & Ann Orloff eds., 2017), TaxProf Blog (January 12, 2018), <https://goo.gl/bhZogA>
- Review of Kitty Richards, *An Expressive Theory of Tax*, 27 Cornell J.L. & Pub. Pol’y ___ (2018), TaxProf Blog (November 17, 2017), <https://goo.gl/uhF7oh>
- Review of Tsilly Dagan, *The Future of Corporate Residency*, TaxProf Blog (October 13, 2017), <https://goo.gl/MxGT8t>
- Review of Lee Anne Fennell & Richard McAdams, *Inverted Theories*, TaxProf Blog (September 8, 2017), <https://goo.gl/kzRRp4>
- Review of Manoj Viswanathan, *Tax Compliance in a Decentralizing Economy*, TaxProf Blog (August 5, 2017), <https://goo.gl/Jzt3Z9>

Media Citations and Appearances

- Interview, Allison Levine, 9News (NBC) (April 16, 2020), <https://bit.ly/3jklmq1>
- Interview, Shawn Chitnis, CBS4 Denver (April 15, 2020), <https://cbsloc.al/2YHptCZ>
- Interview, Amanda Pampuro, Courthouse News (April 8, 2020), <https://bit.ly/3pKbCb6>
- Interview, Sloan Dickey, Denver7 (ABC) (April 7, 2020) <https://bit.ly/2YAqZHd>
- Interview, Brian Eason, Colorado Sun (August 15, 2019), <https://bit.ly/327pdfR>
- Interview, Anna Staver, 9News (NBC) (March 15, 2019), <https://bit.ly/335yqXs>
- Interview, Carolyn Sackariason, Aspen Times (October 26, 2018), <https://bit.ly/2N5Nddx>
- Interview, Colorado's Morning News, KOA Radio (December 14, 2017)
- Interview, Colorado's Morning News, KOA Radio (November 29, 2017)

TEACHING

University of Colorado Law School

- *Income Taxation*: Fall 2020 (hybrid online), Fall 2019, Spring 2019, Spring 2018, Fall 2016, Fall 2015 (including self-created problem sets)
- *Partnership Tax*: Fall 2020 (hybrid online), Fall 2019 (including self-created problem sets)
- *Corporate Tax*: Spring 2021 (online), Spring 2020 (hybrid online), Spring 2019, Spring 2017 (including self-created problem sets)
- *Real Estate Planning*: Spring 2018 (including self-created problem sets and experiential exercises)
- *Seminar: Tax Law, Economics, and Policy*: Fall 2016 (including self-created readings and discussion questions)
- *Business Law Colloquium: Tax Emphasis*: Spring 2016
- *Independent Study*: Fall 2017 (Erin Pierce, co-supervised with Randi Grassgreen)

University of Colorado, FTET and CTL Participation

- *Understanding and Addressing Student Mental Health Concerns in the Classroom*, January 28, 2020
- *Teaching in a Nutshell*, October 10, 2018
- *Ditch the Chalk: Using a Tablet in Lecture*, February 3, 2017
- *Addressing Challenging Situations in the Classroom*, February 9, 2017
- *Writing Good Clicker Questions*, February 11, 2016
- *Proactive Teaching and Learning: Inverting the Classroom*, February 29, 2016
- *Using Clickers Effectively in the Humanities Classroom*, December 9, 2015

New York University School of Law

- *Corporate Tax I*: Spring 2015
- *Tax Policy*: Spring 2015, Fall 2014, Spring 2014, Fall 2013 (including self-created readings and discussion questions)
- *Survey of Tax Procedure*: Fall 2014, Spring 2014, Fall 2013

DePaul University College of Law

- *Taxation of S Corporations and Conduit Entities*: Spring 2013, Spring 2012 (including self-created problem sets)

SERVICE

University of Colorado Law School—Institutional Service

- Faculty Advisor, Tax Emphasis Program, Summer 2017–present
- Appointments Committee, Fall 2017–Spring 2018, Fall 2018–Spring 2019, Fall 2020–Spring 2021
- International Programs Committee, Fall 2019–Spring 2020
- Faculty Salary Peer Review Committee, Fall 2018–Spring 2019, Fall 2019–Spring 2020
- Search Committee, Director of Academic Support, Fall 2016–Spring 2017
- Academic Support and Bar Exam Committee, Fall 2015–Spring 2017
- Faculty Secretary, Fall 2015–Spring 2017

University of Colorado Law School—Student Service

- Faculty Sponsor, Business and Tax Law Association, Spring 2018–present
- Judge, LawMeets Transactional Law Competition, November 1, 2019
- Faculty Sponsor, Tax Law Association, Fall 2016–Spring 2018
- Coach, J.D. Team, American Bar Association Section of Taxation, 16th Annual Law Student Tax Challenge (semi-finalists), Fall 2016–Spring 2017

New York University School of Law

- Assistant Editor, *Tax Law Review*, Fall 2013–Spring 2015

Professional Service

- Organizing Committee, 2020 Junior Tax Faculty Workshop (University of Utah S.J. Quinney College of Law, Salt Lake City, Utah), Fall 2019–Fall 2020 [postponed to Fall 2020 due to COVID-19 pandemic]
- Organizing Committee, 2019 Junior Tax Faculty Workshop (University of Richmond Law School, Richmond, Virginia), Fall 2018–Spring 2019
- Organizing Committee, 2018 Junior Tax Faculty Workshop (University of Colorado Law School, Boulder, Colorado), Fall 2017–Spring 2018
- Organizing Committee, 2017 Junior Tax Faculty Workshop (University of Toronto Faculty of Law, Toronto, Canada), Fall 2016–Spring 2017

PROFESSIONAL EXPERIENCE

Skadden, Arps, Slate, Meagher & Flom LLP

Chicago, IL

Tax Associate

March 2008–August 2009; August 2010–August 2013

Summer Associate

June 2006–September 2006

- Advised corporations, partnerships, real estate investment trusts, and other business entities on federal income tax matters, including domestic and cross-border mergers and acquisitions, spin-offs, joint ventures, real estate transactions, bankruptcy restructurings and workouts, financings, and administrative procedures

**Housing Initiative, Mandel Legal Aid Clinic,
The University of Chicago Law School**

Law Clerk

Chicago, IL
September 2005–June 2007

Summer Law Clerk

June 2005–August 2005

- Assisted developers of affordable housing with legal and business issues, including Low Income Housing Tax Credits; worked with a policy group to plan a Chicago-area community land trust

Prof. Elizabeth F. Emens

Research Assistant

Chicago, IL
June 2005–November 2005

- Analyzed trends in age discrimination jurisprudence; wrote a bibliography on the history and historiography of childhood in Europe and the United States

Salesian High School

Math Teacher and Assistant Football Coach

Richmond, CA
August 2001–June 2003

- Created curriculum and evaluation tools for second-year algebra, precalculus, physical science, and Advanced Placement AB and BC calculus
- Coached defensive backs and running backs for varsity football

BAR ADMISSION

Illinois (2007)