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PROFESSIONAL St. Louis University School of Law, St. Louis, Missouri
Professor of Law since 1998
Associate Professor, 1993-1998; Assistant Professor, 1989-1993.
Director, Center for International and Comparative Law, 2000-2002.
Courses in International Law, International Tax, Taxation, and International Human Rights; seminar in Advanced Topics in International Law.

Cadwalader, Wickersham & Taft, Washington, D.C.
Associate, July 1986 to June 1989
International tax planning for U.S.- and foreign-based multinational corporations and individual investors; advocacy in legislative and regulatory matters relating to international tax issues.

Schiff Hardin & Waite, Chicago, Illinois
Associate, September 1984 to July 1986
Primarily responsible for international tax issues and issues concerning nonprofit organizations, particularly those involved in the arts.

University of Wisconsin Law School, Madison, Wisconsin
Research Assistant to Professor Charles Irish, September 1983 to May 1984.

WORKS IN PROGRESS *The Residence of Companies for Income Tax Purposes Under Customary International Law.* An examination of the practice of states with regard to the residency of companies for tax purposes with a view to establishing whether there exists a customary international law of corporate residence for income tax purposes.

Essay: International Tax Principles and Premises. The existing international tax paradigm is an amalgam of worldwide and territorial tax bases that has at its roots the same liberal political theory that underlies present-day international law more generally.

PUBLICATIONS *Commentary: Peggy B. Musgrave, 'Sovereignty, Entitlement and Cooperation in International Taxation,'* 26 BROOKLYN JOURNAL OF INTERNATIONAL LAW 1465 (2001).

Fairness and the Taxation of International Income, 29 LAW AND POLICY IN INTERNATIONAL BUSINESS 145 (1998).

A Survey of Law School Grading Practices, 44 JOURNAL OF LEGAL EDUCATION 415 (1994).

Common Misconceptions: The Function and Framework of "Trade or Business Within the United States," 25 VANDERBILT JOURNAL OF TRANSNATIONAL LAW 729 (1993).

Exploring the Information Gap: The Taxation of Portfolio Stock Investments in Foreign Corporations, 30 COLUMBIA JOURNAL OF TRANSNATIONAL LAW 251 (1992).

Working with Passive Foreign Investment Companies: How to Minimize the Hurt, 43 BULLETIN FOR INTERNATIONAL FISCAL DOCUMENTATION 303 (July, 1989) (with Alan Granwell).

Estate Plan of Nonresidents Requires Review, 128 TRUSTS AND ESTATES 37 (Feb. 1989) (with Robert Lawrence).

Passive Foreign Investment Companies Revisited, 17 TAX MANAGEMENT INTERNATIONAL JOURNAL 175 (1988) (with Kenneth Klein and Alan Granwell).

Allocation of Taxes to Separate Categories under Section 904(d), in INTERNATIONAL TAX PLANNING FOR THE U.S. MULTINATIONAL CORPORATION 239 (PLI 1988).

Passive Foreign Investment Companies, in 18TH ANNUAL INSTITUTE ON INTERNATIONAL TAXATION 377 (PLI 1987) (with Harvey P. Dale).

Passive Foreign Investment Companies, 16 TAX MANAGEMENT INTERNATIONAL JOURNAL 223 (June 12, 1987) (with Kenneth Klein).

Dispute Resolution Under Tax Treaties: The Developing Role of the Competent Authority, 3 WISCONSIN INTERNATIONAL LAW JOURNAL 101 (1985).

Comment: Puerto Rico's Possessions Corporations, 1984 WISCONSIN LAW REVIEW 531 (1984).

**PAPERS, CON-
FERENCES, AND
LECTURES**

Chair, "Source taxation: practical issues in determining the amount to tax," International Fiscal Association 59th International Congress, Buenos Aires, September 2005.

Panel Chair, 2004 Policy History Conference, Sponsored by the Journal of Policy History and the Institute for Political History, May 2004.

Presenter, Work in Progress: Issues in Corporate Inversions, International and Comparative Law Workshop, Washington University School of Law, December 2002.

Lecturer, "Tax Treaties," 2002 Academy of International Taxation, July 2002 - Taipei, Taiwan.

Speaker, "Commentary: Peggy B. Musgrave, 'Sovereignty, Entitlement and Cooperation in International Taxation,'" Symposium on Tax Policy in the New Millennium, Brooklyn Law School, November 2000.

Seminar, "Formula Apportionment, Tax Sparing and Equity," Peking (Beijing) University, Beijing, P.R. China, October 21, 1998.

Lecturer, "Tax Treaties," 1998 Academy of International Taxation, August, 1998 - Taipei, Taiwan.

Speaker and Panelist, "International Human Rights," American Bar Association, Twentieth Annual Law-Related Education Leadership Seminar (January 22, 1998).

Lecturer, "Tax Treaties," 1997 Academy of International Taxation, August, 1997 - Taipei, Taiwan.

Visiting Scholar, Lectures: "Issues in International Taxation," Northwest University of Politics & Law, Xi'an, P.R. China, June 1-13, 1997.

Visiting Professor, Lectures: "Theory and Structure of the Income Tax," East China University of Politics & Law, Shanghai, P.R. China, May 26-29, 1997.

Visiting Professor, Lectures: "The Origins of the Income Tax," Tsinghua University Law School, Beijing, May 19-23, 1997.

Lecturer, "International Taxation," China International Lawyer's Training Center, East China University of Politics and Law, Shanghai, P.R. China, April 1997.

Speaker, “International Tax Issues in a Largely Domestic Practice,” Bar Association of Metropolitan St. Louis, Sept. 18, 1996.

Lecturer, “Tax Treaties,” 1996 Academy of International Taxation, August, 1996 - Taipei, Taiwan.

Visiting Professor, Lectures: “Income Taxation in an International Environment,” Sichuan University Law Department, Chengdu, P.R. China, June-July 1996.

Lecturer, “Tax Treaties,” 1995 Academy of International Taxation, July, 1995 - Taipei, Taiwan.

Speaker, “Tax Issues for Nonprofit Corporations,” Conference for Missouri Nonprofit Corporations and Affordable Housing Developers, Sponsored by Law Clinic of Saint Louis University Law School and Professional Housing Resources, Inc., St. Louis, April 28, 1995.

Lecturer, “International Taxation,” China International Lawyer’s Training Center, East China University of Politics and Law, Shanghai, P.R. China, April 1995.

Lecturer, “The New US-Mexico Income Tax Treaty—An Update,” October, 1994 - Mexico City, Mexico.

Lecturer, “Tax Treaties,” 1994 Academy of International Taxation, August, 1994 - Taipei, Taiwan.

Lecturer, “International Joint Ventures and Corporate Liquidations,” 1994 Wisconsin International Tax Institute, June, 1994 - Madison, Wisconsin.

Lecturer, “Tax Treaties,” 1993 Academy of International Taxation, August, 1993 - Taipei, Taiwan, ROC

Lecturer, “International Joint Ventures and Corporate Liquidations,” Wisconsin International Tax Institute, June, 1993 - Madison, Wisconsin.

Lecture, “Deferral: An Academic Approach,” St. Louis International Tax Group, St. Louis, Missouri, March 4, 1993.

Lecturer, "Tax Treaties," Academy of International Taxation, July, 1991 - Taipei, Taiwan, ROC

Moderator, "Developments in Foreign Direct Investment in the United States," at a conference, "Opening International Markets," sponsored by Saint Louis University School of Law and the International Law Society of Saint Louis University School of Law, March 1, 1991.

Speaker, "The Passive Foreign Investment Company Provisions: A Hazard for Portfolio Investors in Foreign Corporations," Tax Lawyer's Club, St. Louis, MO, January 16, 1991.

Panelist, "Forum on the Tax Treatment of Tuition Remission," sponsored by the Women's Commission of Saint Louis University, September 26, 1990.

Lecturer, "Tax Reform Issues in Developing and Newly Industrialized Countries," Academy of International Taxation, July, 1989 - Taipei, Taiwan, ROC

Speaker, "Passive Foreign Investment Companies," World Trade Institute Program on Intermediate International Taxation, December 3-5, 1988 - Washington, D.C.

Paper with Granwell and Mattimoe, "Tax Aspects Pertaining to Single Project Joint Ventures," National Report for the United States, delivered at the International Bar Association Congress, Sept. 25-30, 1988 - Buenos Aires.

Speaker, "Port User Fees: Transfer Price of Imports from Related Persons," World Trade Institute Program on Tax Aspects of International Shipping after the Tax Reform Act of 1986, June 22-23, 1987 - New York, New York.

**ACADEMIC
TRAINING**

University of Wisconsin Law School, J.D., *cum laude*, 1984
Wisconsin Law Review, 1983-84
Wisconsin International Law Journal, 1983-84

George Washington University, B.A. in philosophy, 1973

AFFILIATIONS

International Fiscal Association USA Branch, member.
American Society of International Law, member.