

CURRICULUM VITAE

TRACY A. KAYE

Seton Hall University School of Law

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PRESENT POSITION:

Seton Hall University School of Law, Professor of Law

Courses: Individual Income Tax, Corporate Income Tax, International Tax Planning,
Comparative Income Tax Seminar, European Union Business Law Seminar

Co-Director: Dean Acheson Legal *Stage* Program

Co-Director: IRS Chief Counsel's Office Externship Program

Faculty Advisor: Tax Law Society

Fulbright Representative

Volunteer Income Tax Assistance Program instructor

EDUCATION:

Georgetown University Law Center, Washington, DC

Juris Doctor, *cum laude*, May 1991

DePaul University, Chicago, Illinois,

Master of Science in Taxation, August 1984

University of Illinois, Urbana, Illinois

Bachelor of Science in Accountancy, *magna cum laude*, May 1981

Institute for American Universities, Aix-en-Provence, France

Study Abroad Program, Fall 1979

ACADEMIC APPOINTMENTS:

Max-Planck-Institute for Intellectual Property, Competition and Tax Law

Munich, Germany, Summer 2007 Research Scholar

University of Illinois, College of Law, Urbana, Illinois, Spring 2007

Visiting Professor: Courses—Corporate Taxation, International Taxation

University of Freiburg, Freiburg, Germany, Spring 2002

Fulbright Senior Scholar: Course—U.S. Corporate and International Income Tax

University of Freiburg, Freiburg, Germany, Winter Term 2000-2001

Visiting Professor: Course—Comparative International Tax Principles

University of Leiden, Leiden, Netherlands, Spring 2001

Visiting Professor: Courses—U.S. International Income Tax, Special Topics

University of International Business and Economics, School of Law, Beijing, China, May 2000

Guest Lecturer: Course—U.S. Individual, Corporate, and International Income Tax

Law in Italy Program, Milan and Parma, Italy, Summer 1998

Director: Course—Business Transactions in the European Union

PREVIOUS EXPERIENCE:

- *Tax Notes International*, European Tax Correspondent, Fall 2000–2001
- Senator John C. Danforth, Member, Senate Finance Committee, 1987 to 1991
Legislative Assistant for Taxes
Advised Senator on matters of tax policy
Participated in the drafting of tax legislation and developed legislative initiatives in collaboration with Treasury Department and Senate Finance Committee staff

- Arthur Young & Company, 1981 to 1987
Tax Manager, Washington National Tax Group, 1985–1987, Boston 1984–1985
Senior Tax Staff, Chicago, 1981–1984

SELECTED PUBLICATIONS:

- Taxpayer Rights in the United States: Balancing Taxpayer Protection and Compliance*, in THE CONFEDERATION FISCALE EUROPEENE AT 50 YEARS, (Servaas van Thiel, ed) (CFE 2009) (with Stephen W. Mazza).
- Commentary Europe's Balancing Act: Trends in Taxation*, 62 TAX L. REV. 193 (2009).
- The Gentle Art of Corporate Seduction: Tax Incentives in the United States and the European Union*, 57 U. KAN. L. REV. 93 (2008).
- United States—National Report: Constitutional Limitations on the Legislative Power to Tax in the United States*, 15 MICH. ST. INT'L L. 481 (2007) (with Stephen W. Mazza).
- LexisNexis Tax Advisor- Federal Topical*, Chapter 1D:9, "Interest Expense" (2007).
- Tax Discrimination: A Comparative Analysis of U.S. and EU Approaches*, in COMPARATIVE FISCAL FEDERALISM: COMPARING THE EUROPEAN COURT OF JUSTICE AND THE U.S. SUPREME COURT'S TAX JURISPRUDENCE, (Avi-Yonah, Hines & Lang, eds)(Kluwer International Law 2006).
- Restricting the Legislative Power to Tax in the United States*, 54 AM. J. COMP. LAW 641 (2006) (with Stephen W. Mazza).
- Tax Discrimination: A Comparative Analysis of U.S. and EU Approaches*, 7 FL. TAX REV. 47 (2005).
- Source of Income Rules and Treaty Relief from Double Taxation Within the NAFTA Trading Bloc*, 61 LA. L. REV. 353 (2001) (with Michael Schadewald).
- The U.S. Perspective on Electronic Commerce*, *Commercio Elettronico* 633 (Vincenzo Franceschelli, ed.) (2001).
- Book Review, 22 JATA 147 (2000) (reviewing Adrian Ogley, *Principles of Value Added Tax* (1998)).
- Report on the 1996 United States Model Income Tax Convention and Attached Technical Explanation*, 51 TAX LAW. 765 (1998) (Contributor).
- Show Me the Money: Congressional Limitations on State Tax Sovereignty*, 35 HARV. J. ON LEGIS. 149 (1998).
- European Tax Harmonization and Its Implications for U.S. Tax Policy*, 19 B.C. INT'L & COMP. L. REV. 109 (1996).
- Book Review, 18 JATA 118 (1996) (reviewing Adrian Ogley, *Principles of International Tax: A Multinational Perspective* (1995)).
- Special Brief: The R & E Expense Allocation Rules: House Ways & Means Committee Testimony*, Tax Foundation (May 1995).
- Sheltering Social Policy in the Tax Code: The Low-Income Housing Credit*, 38 VILL. L. REV. 871 (1993).
- Seminar Proceedings of: *The 1992 U.S.–European International Tax Conference: EC '92 and Its Implications for Global Competitiveness* (editor) (Tax Foundation).

SELECTED PRESENTATIONS:

- International Law Weekend: 88th Annual Meeting of the American Branch of the International Law Association, Fordham University School of Law Schools—Presented *Direct Taxation in the European Union: Past Trends and Future Developments*, New York NY, October 2009.
- Symposium on Sourcing for Multijurisdictional Enterprises, Georgetown University Center for Law—Presented *Various Approaches to Sourcing Multijurisdictional Values: Sourcing Options Available to Tax Policy Makers*, Washington DC, May 2009.
- Symposium on Free Movement in the European Union: A Business and Tax Perspective, Seton Hall University School of Law—Moderator on *Free Movement of Capital and Freedom of Establishment*, Newark NJ, April 2009.
- Comparative Law Work- in- Progress Workshop: University of Michigan Law School —Non-Expert Commentator on Grechenig and Gelter's paper *The Transatlantic Divergence in Legal Thought: American Law and Economics vs. German Doctrinalism*, Ann Arbor MI, May 2008.

SELECTED PRESENTATIONS CONTINUED:

- Symposium on European Union Tax Policy: New York University School of Law—Commentator on Servaas van Thiel’s Keynote Address *Current and Future Developments in European Tax Policy*, New York NY, March 2008.
- 2007 Joint Annual Meetings of the Law and Society Association and Research Committee on Sociology of Law at Humboldt University—Presented *Unfair Tax Competition in the United States and the European Union*, Berlin Germany, July 2007.
- International Fiscal Association-Bavaria Meeting at the Max-Planck-Institute for Intellectual Property, Competition and Tax Law—Presented *Unfair Tax Competition in the United States and the European Union*, Munich Germany, July 2007.
- 2007 Critical Tax Conference at University of California at Los Angeles Law School—Presented *Unfair Tax Competition in the United States and the European Union*, Los Angeles CA, April 2007.
- St. Louis University School of Law's FACULTY COLLOQUIUM—Presented *Unfair Tax Competition in the United States and the European Union*, St. Louis MO, March 2007.
- University of Illinois College of Law EU Graduate Seminar—Presented *European Union Tax Competition*, Champaign IL, February 2007.
- 17th Congress of the International Academy of Comparative Law—Presented *Restricting the Legislative Power to Tax in the United States*, Utrecht Netherlands, July 2006.
- Comparative Fiscal Federalism Conference: University of Michigan Law School—Presented *Tax Discrimination: A Comparative Analysis of U.S. and EU Approaches*, Ann Arbor MI, October 2005.
- Tax Research Network Conference 2005: Edinburgh University—Presented *Tax Discrimination: A Comparative Analysis of U.S. and EU Approaches*, Edinburgh Scotland, September 2005.
- 2005 Critical Tax Conference at Seattle University School of Law—Presented *Tax Discrimination: A Comparative Analysis of U.S. and EU Approaches*, Seattle WA, April 2005.
- American Tax Policy Institute Roundtable—Presented *Tax Discrimination: A Comparative Analysis of U.S. and EU Approaches*, Washington DC, January 2005.
- American Bar Association’s Section of Taxation Midyear Meeting—Moderator on *Comparative Taxation*, San Diego CA, January 2005.
- Tax Coalition Issues Forum—Panelist on *International Competitiveness—A Company Perspective*, Virginia, April 2004.
- Business Transactions in the European Union—Guest Lecturer on *European Union Tax Law*, Seton Hall Law School—Law in Italy Program, Parma Italy, June 2001.
- Accademia della Guardia di Finanza, E-Commerce Conference—Presented *The U.S. Perspective on Electronic Commerce*, Bergamo Italy, January 2001.
- University of Munich—Presented *E-Commerce Taxation*, Munich, Germany, January 2001.
- Housing Seminar—Guest Lecturer on *Low Income Housing Tax Credit*, Rutgers University School of Law—Newark NJ, Spring 1998, 1999, 2000.
- American Bar Association Annual Meeting—Presented *U.S. Tax Aspects of Conversion to the Euro and other Currency Issues*, Atlanta GA, August 1999.
- American Bar Association’s Section of Taxation Conference—Presented *The Foreign Tax Credit and Source of Income Rules*, Washington DC, May 1999.
- Cyberspace and the Law—Guest Lecturer on *Taxation and the Internet*, Cardozo School of Law Yeshiva University, New York NY, March 1999.
- American Conference Institute's International Business Transactions Conference—Presented *Tax Issues of International Business Transactions*, New York NY, February 1997.
- Global Business Environment Course—Guest Lecturer on *European Tax Harmonization*, Seton Hall University Stillman School of Business, South Orange NJ, Fall 1995, 1996, 1997.
- Ways and Means Subcommittee on Oversight, United States House of Representatives—Testified on the impact on international economic policy of Treas. Reg. §1.861-8(e)(3) (research and experimental expenditure allocation rules), Washington DC, May 1995.
- Tax Coalition Issues Forum—Panelist on *Structural Tax Reform—Consumption Tax Basics*, Pennsylvania, April 1995.

SELECTED PRESENTATIONS CONTINUED:

International Tax and Investment Center—Presented *Tax Policy of the OECD Countries*
To delegation of Members of Parliament and The Central Tax Inspectorate from
Kazakhstan and Kyrgyzstan, Arlington VA, August 1994.
Universidad Complutense—Presented *The Limits on Current Taxation Systems and New Tax
Models*, El Escorial Spain, July 1994.

AWARDS AND HONORS:

Eric Byrne Research Fellow (2009)
Max-Planck-Institute for Intellectual Property, Competition and Tax Law Grant Recipient (2007)
American Tax Policy Institute Grant Recipient (2003)
Fulbright Lecturing/Research Grant Recipient (2002)
Dean's Research Fellowship (1999)
Ernst & Young Foundation Tax Research Grant Recipient (1997)
Joint Committee on Taxation Summer Research Fellow (1996)
Tax Foundation/Ernst & Young Visiting Professor (1993)
Ernst & Young Foundation Tax Research Grant Recipient (1992)
Tax Foundation Research Fellow (1992)

PROFESSIONAL ACTIVITIES AND MEMBERSHIPS:

Chair, Teaching Taxation Committee, Tax Section, American Bar Association
Associate Member, European Association of Tax Law Professors
Tax Coalition
New Jersey Bar Association
International Fiscal Association
Association of American Law School Professors

PROFESSIONAL CERTIFICATION:

Member, New Jersey State Bar
Certified Public Accountant (Illinois, 1981)