

CURRICULUM VITAE

TRACY A. KAYE

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PRESENT POSITION:

Seton Hall University School of Law, 1991- present
Professor of Law, Eric Byrne Research Fellow
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: Seton Hall Law School's IRS Chief Counsel's Office Externship Program
Faculty Advisor: Volunteer Income Tax Assistance Program
Faculty Advisor: Tax Law Society
Faculty Advisor: La Table Française
Fulbright Representative

EDUCATION:

Georgetown University Law Center, Washington, DC
Juris Doctor, *cum laude*, 1991
DePaul University, Chicago, Illinois,
Master of Science in Taxation, 1984
University of Illinois, Urbana, Illinois
Bachelor of Science in Accountancy, *magna cum laude*, 1981
Institute for American Universities, Aix-en-Provence, France
Study Abroad Program, Fall 1979

ACADEMIC APPOINTMENTS:

University of Luxembourg, Luxembourg, Luxembourg, Fall 2014
Fulbright Senior Research Scholar
Renmin University of China Law School, Beijing, China, Summer 2013, Visiting Professor:
Course-U.S. International Tax
**Vienna University of Economics and Business, Institute for Austrian and International Tax
Law**, Vienna, Austria, Summer 2012, Visiting Professor: Course-U.S. International Tax
University of Indiana, Maurer School of Law, Bloomington, Indiana, Fall 2011
Visiting Professor: Courses-Corporate Taxation, Individual Taxation
Austrian Science Fund, Grant Reviewer for Ph.D. Program in International Business Taxation,
Vienna, Austria, November 2010
Max-Planck-Institute for Intellectual Property, Competition and Tax Law
Munich, Germany, Summer 2007 Research Scholar
University of Illinois, College of Law, Champaign, Illinois, Spring 2007
Visiting Professor: Courses-Corporate Taxation, International Taxation
Albert-Ludwigs-Universitat, Freiburg, Germany, Spring 2002
Fulbright Senior Scholar: Course-U.S. Corporate and International Income Tax
Albert-Ludwigs-Universitat, Freiburg, Germany, Winter Term 2000-2001
Visiting Professor: Course-Comparative International Tax Principles

ACADEMIC APPOINTMENTS CONTINUED:

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**, 2000-2001
- Senator John C. Danforth, Member, Senate Finance Committee, 1987-1991
Legislative Assistant for Taxes and Budget:
 Advised Senator on matters of tax and budget 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, 1981-1987
Tax Manager, Washington National Tax Group, 1985-1987, Boston 1984-1985
Senior Tax Staff, Chicago, 1981-1984

SELECTED PUBLICATIONS:**BOOK CHAPTERS:**

U.S. Tax Sovereignty and the BEPS Project, in TAX SOVEREIGNTY IN POST-BEPS TIMES (Christians & Rocha, eds.) (forthcoming 2017).

Taxation and Development Incentives in the United States, in TAXATION AND DEVELOPMENT (Karen Brown, ed.) (2017).

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 2ND ED, (Avi-Yonah, Hines & Lang, eds.) (2016).

Corporate Blackmail: State Tax Incentives in the United States, in STATE AID AND TAX LAW CONFERENCE (Alexander Rust, ed.)(2013).

United States, in A COMPARATIVE LOOK AT REGULATION OF CORPORATE TAX AVOIDANCE (Karen Brown, ed.)(2012).

Tax Evasion and Tax Avoidance in the United States, in CFE FORUM REPORTS ON EUROPEAN TAXATION-4: SHARING INFORMATION ACROSS BORDERS IN INDIRECT AND DIRECT TAX-2010 & THE PERMANENT ESTABLISHMENT IN INTERNATIONAL TAX LAW- 2011, (Servaas van Thiel, ed.) (2011) (with Stephen W. Mazza).

Taxpayer Rights in the United States: Balancing Taxpayer Protection and Compliance, in THE CONFÉDÉRATION FISCALE EUROPÉENNE AT 50 YEARS, (Servaas van Thiel, ed.) (2009) (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.) (2006).

ARTICLES:

- Tax Transparency: A Tale of Two Countries*, 39 FORDHAM INT'L L. J. 1153 (2016).
- The Offshore Shell Game: U.S. Corporate Tax Avoidance Through Profit Shifting*, 18 CHAP. LAW REV. 185 (2014).
- Innovations in the War on Tax Evasion*, 2 BYU L. REV. 363 (2014).
- Taxation and Development Incentives in the United States*, 62 AM. J. COMP. L. (SUPP.) 617 (2014).
- Various Approaches to Sourcing Multijurisdictional Values: Sourcing Options Available to Tax Policy Makers*, ST. & LOC. TAX LAW.- 2009 SYMP. ED. (2013) (with Michael Mahoney).
- Direct Taxation in the European Union: From Maastricht to Lisbon*, 35 FORDHAM INT'L L. J. 1231 (2012).
- The Regulation of Corporate Tax Shelters in the United States*, 58 AM. J. COMP. L. (SUPP.) 585 (2010).
- Direct Taxation in the European Union: Past Trends and Future Developments*, 16 ILSA J. INT'L & COMP. L. 423 (2010).
- 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).
- 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).
- 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).
- 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).

BOOK REVIEWS:

- Book Review, 31 JATA 115 (2009) (reviewing Reuven S. Avi-Yonah, *International Tax as International Law-An Analysis of the International Tax Regime* (2007)).
- Book Review, 22 JATA 147 (2000) (reviewing Adrian Ogley, *Principles of Value Added Tax* (1998)).
- Book Review, 18 JATA 118 (1996) (reviewing Adrian Ogley, *Principles of International Tax: A Multinational Perspective* (1995)).

SELECTED PRESENTATIONS:

- Center for Human Rights and Global Justice, NYU School of Law, *Human Rights & Tax in an Unequal World*, panelist on *The Responsibilities of Governments: The Case of Transparency*, New York City, September 23, 2016.
- National Tax Association and American Tax Policy Institute's 46th Annual Spring Symposium *Tax Policy at the Crossroads: The Increasing Role of the Private Sector in Tax Administration*, panelist on *Tax Administration's Growing Reliance on Financial Institutions to Minimize Offshore Evasion*, Washington, DC, May 13, 2016.
- 19th Annual Critical Tax Theory Conference at Tulane University School of Law – Presented *Growing Reliance on Financial Institutions to Minimize Offshore Evasion*, New Orleans, April 2016.
- ABA Section of Taxation, Teaching Taxation Committee – Panelist discussing *How to combine International and Comparative Taxation into “Domestic” US Law School Tax Courses*, Washington, DC, May 6, 2016.
- Automatic Exchange of Tax Information – Recent developments, current issues and open questions Conference-Presented *Implementing FATCA-Impact on Luxembourg*, University of Luxembourg, October 15, 2015.
- ABA Section of Taxation, Teaching Taxation Committee-Moderator and Organizer discussing *Dynamic Scoring: Changing the Conversation about Tax Reform*, Washington, DC, May 2015.
- 18th Annual Critical Tax Theory Conference at Northwestern University School of Law-Presented *Tax Transparency: A Tale of Two Countries*, Chicago, IL, April 2015.
- University of Luxembourg-Perspectives on the Fight against BEPS-Panel discussant, Luxembourg, December 2014.
- Catholic University of Louvain-Presented *State Tax Competition*, Louvain-La-Neuve, December 2014.
- CESI Symposium: Taxation in Europe: tax administrations at the heart of the crisis- Presented *Exchange of Information*, Brussels, October 2014.
- 19th Congress of the International Academy of Comparative Law at University of Vienna-Presented *Taxation and Development Incentives in the United States*, Vienna, July 2014.
- 17th Annual Critical Tax Theory Conference at University of Baltimore School of Law-Presented *Taxation and Development Incentives in the United States*, Baltimore, MD, April 2014.
- 2014 Chapman Law Review Symposium on BUSINESS TAX REFORM: EMERGING ISSUES IN THE TAXATION OF U.S. ENTITIES- Panelist discussing *Corporate Tax Reform: How to Tax Multinational Corporations*, Orange, CA, March 2014.
- Seton Hall Law School Tax Law Society-Moderator of panel discussion of *We're Not Broke*, Newark, NJ, January 2014.
- American Bar Association Section of Taxation, Tax Policy Committee-Panelist discussing *Constitutionality of Tax Reform Options*, Washington, DC, May 2013.
- Renmin University of China Law School Comparative Law Seminar-Presented *Innovations in the War on Tax Evasion*, Beijing, China, May 2013.
- American Bar Association Section of Taxation Midyear Meeting, Teaching Taxation Committee-Moderator of panel discussion of *We're Not Broke*, Orlando, FL, January 2013.
- Tax Officers Summit XII-Presented *Innovations in the War on Tax Evasion*, Las Vegas, NV, November 2012.
- Boston College Law School Tax Policy Workshop-Presented *Innovations in the War on Tax Evasion*, Newton, MA, October 2012.
- PwC Inaugural Lecture hosted by the Institute for Austrian and International Tax Law-Presented *Innovations in the War on Tax Evasion*, Vienna, Austria, May 2012.

SELECTED PRESENTATIONS CONTINUED:

- Washburn Law School Tax Law Colloquium-Presented *Innovations in the War on Tax Evasion*, Topeka, Kansas, April 2012.
- State Aid and Tax Law Conference at the University of Luxembourg-Presented *Corporate Blackmail: State Tax Incentives in the United States*, Luxembourg, Luxembourg, November 2011.
- 2011 Critical Tax Conference at Santa Clara University School of Law-Presented *Territoriality*, Santa Clara, CA, April 2011.
- International Fiscal Association: 64th Congress-Presented *The U.S. Perspective* at the *IFA/ EU State Aid Seminar*, Rome, Italy, August 2010.
- 18th Congress of the International Academy of Comparative Law-Presented *Regulation of Corporate Tax Shelters in the United States*, Washington, DC, July 2010.
- Tax Bridge to Practice, ABA Tax Section Meeting-Delivered the Keynote Address, *Facing the Uncertainties of Accounting for Tax Uncertainties*, Washington, DC, May 2010.
- 2010 Annual Meeting of the Law and Society Association-Chair/Discussant, *Legitimacy in Corporate Tax and Compensation Strategies*, Chicago, IL, May 2010.
- 2010 Critical Tax Conference at St. Louis University School of Law-Presented *Tax Disclosure: Accounting for Uncertain Tax Positions*, St. Louis, MO, April 2010.
- International Law Weekend: 88th Annual Meeting of the American Branch of the International Law Association, Fordham University School of Law-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 School of Law-Moderator on *Free Movement of Capital and Freedom of Establishment*, Newark, NJ, April 2009.
- International Fiscal Association: 62nd Congress-Presented *Impact of EU Non-Discrimination Rules on Non-EU Countries*, Brussels, Belgium, September 2008.
- 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.
- 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.

SELECTED PRESENTATIONS CONTINUED:

- 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*, Hot Springs, VA, 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*, Nemaquin, PA, April 1995.
- 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:

Fulbright Research Grant Recipient (2014)
PwC Visiting Professor at the Vienna University of Economics and Business (2012)
Eric Byrne Research Fellow (2009-2017)
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)
Ernst & Young Visiting Professor (1993)
Ernst & Young Foundation Tax Research Grant Recipient (1992)
Tax Foundation Research Fellow (1992)

PROFESSIONAL ACTIVITIES AND MEMBERSHIPS:

Chair of Academia Committee, International Fiscal Association
Board of Regents, 3rd Circuit, American College of Tax Counsel (2012-2016)
Fellow, American College of Tax Counsel
Chair, Teaching Taxation Committee, Tax Section, American Bar Association (2009-2011)
Chair-Elect, Teaching Taxation Committee, Tax Section, ABA (2007-2009)
Vice-Chair Planning, Teaching Taxation Committee, Tax Section, ABA (2005-2007)
Associate Member, European Association of Tax Law Professors
Member, Tax Coalition
Member, New Jersey Bar Association
Member, Association of American Law School Professors

PROFESSIONAL CERTIFICATION:

Member, New Jersey State Bar (1991)
Certified Public Accountant (Illinois, 1981) (inactive)