

# DAVID GAMAGE

William W. Oliver Chair in Tax Law and Professor of Law  
Indiana University (Bloomington) Maurer School of Law

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CURRICULUM VITAE as of October 4, 2023

## SELECTED DISTINCTIONS:

- [Ranked among the top ten most-cited U.S. tax law scholars](#) (listed as the youngest scholar on this top ten ranking and [among the faculty under 50 on the “most cited” lists](#)) [Brian Leiter & Sisk/Catlin/Anderson/Gunderson Rankings]
- [Ranked among the top five most-downloaded U.S. tax law scholars](#) [Paul Caron’s SSRN Tax Professor Rankings]
- Regularly draft and consult on tax and health law reform efforts at the U.S. federal, state, and local levels. Recent such efforts include co-drafting the legislation for [President Biden’s proposed Billionaire Minimum Income Tax reform](#), co-drafting wealth tax and/or extreme-wealth mark-to-market income tax reform proposals for the states of [California](#), [Illinois](#), and [New York](#), and consulting on the design of several wealth tax and related reform proposals at the federal level (including [Senator Warren’s “Ultra-Millionaire” wealth tax reform proposal](#)) and for [Washington State](#).
- Invited to testify before the U.S. Senate Finance Committee (in 2021) and before the Democrats on the U.S. House Committee of Ways and Means (in 2021) and before several different U.S. State legislative chambers on numerous occasions (2009 to present).

## BOOKS:

*Buy, Borrow, Die* and the Breaking of the Income Tax (with Edward J. McCaffery, *under review*, work-in-progress, partial draft manuscript available upon request).

*Taxation: Law, Planning, and Policy* (Carolina Academic Press, 3<sup>rd</sup> ed., 2019) (with Michael Livingston).

*Taxation: Law, Planning, and Policy* (LexisNexis, 2<sup>nd</sup> ed., 2010) (with Michael Livingston).

## ARTICLES AND ESSAYS:

(most are available for download at <http://ssrn.com/author=364730>; published and forthcoming articles that I view as my most important scholarly contributions are indicated with **bold**)

*The Sixteenth Amendment and the Meaning of "Income"* (with John R. Brooks, work-in-progress, partial preliminary draft available here: <https://ssrn.com/abstract=4491855>, more complete draft manuscript available upon request)

*Though Money Moves: Taxing the Wealthy at the State Level* (with Brian Galle and Darien Shanske, draft manuscript available upon request).

*Tax Base Diversification as an Enforcement Tool* (with Brian Galle and Yulia Kuchumova, under review).

*The Policy and Politics of Alternative Minimum Taxes*, NATIONAL TAX JOURNAL (with Ari Glogower, forthcoming).

***Solving the Valuation Challenge: The ULTRA Method for Taxing Extreme Wealth*, 72 DUKE LAW JOURNAL 1257 (2023) (with Brian Galle and Darien Shanske).**

*Did the Washington Supreme Court Rule Correctly on the Capital Gains Tax?*, 108 TAX NOTES STATE 516 (2023) (with Jared Walczak).

*Why States Should Conform to the New Corporate AMT*, 107 TAX NOTES STATE 601 (2023) (with Darien Shanske).

***Taxation and the Constitution, Reconsidered*, 76 TAX LAW REVIEW 75 (2022) (with John R. Brooks).**

*Tax Now or Tax Never: Political Optionality and the Case for Current-Assessment Tax Reform*, 100 NORTH CAROLINA LAW REVIEW 487 (2022) (with John R. Brooks).

*Phased Mark-to-Market for Billionaire Income Tax Reforms*, 176 TAX NOTES FEDERAL 1875 (2022) (with Darien Shanske).

*Billionaire Mark-to-Market Reforms: A Response to Susswein and Brown*, 176 TAX NOTES FEDERAL 555 (2022) (with Reuven Avi-Yonah).

*Wage Enslavement: How the Tax System Holds Back Historically Disadvantaged Groups of Americans*, 110 KENTUCKY LAW JOURNAL 665 (2021-2022) (with Goldburn P. Maynard Jr.) (invited).

*Weathering State and Local Budget Storms: Fiscal Federalism with an Uncooperative Congress*, 55 UNIVERSITY OF MICHIGAN JOURNAL OF LAW REFORM 309 (2021) (with Darien Shanske, Gladriel Shobe, and Adam Thimmesch).

*Maryland's Digital Tax and the ITFA's Catch-22*, TAX NOTES STATE (2021) (with Darien Shanske and Chris Moran).

*Is New York's Mark-to-Market Act Unconstitutionally Retroactive?*, TAX NOTES STATE (2021) (with Reuven S. Avi-Yonah, Darien Shanske, and Kirk Stark).

*How States Should Now Consider Expanding Sales Taxes to Services*, TAX NOTES STATE (2021) (with Gladriel Shobe, Grace Stephenson Nielsen, and Darien Shanske).

*Why States Should Consider Expanding Sales Taxes to Services*, TAX NOTES STATE (2020) (with Gladriel Shobe, Grace Stephenson Nielsen, and Darien Shanske).

*The Case for State Borrowing as a Response to the Current Crises*, TAX NOTES STATE (2020) (with Darien Shanske).

*Strategic Nonconformity, State Corporate Income Taxes, And the TCJA: Part II*, TAX NOTES STATE (2020) (with Adam Thimmesch and Darien Shanske).

*Strategic Nonconformity to the TCJA, Part I: Personal Income Taxes*, TAX NOTES STATE (2020) (with Adam Thimmesch and Darien Shanske).

*Conformity and State Income Taxes: Suggestions for the Crisis*, TAX NOTES STATE (2020) (with Michael Livingston).

*Reforming State Corporate Income Taxes Can Yield Billions*, TAX NOTES STATE (2020) (with Reuven Avi-Yonah and Darien Shanske).

*States Should Consider Partial Wealth Tax Reforms*, TAX NOTES STATE (2020) (with Darien Shanske).

*States Should Quickly Reform Unemployment Insurance*, TAX NOTES STATE (2020) (with Brian Galle, Erin Scharff, and Darien Shanske).

*How the Federal Reserve Should Help States and Localities Right Now*, TAX NOTES STATE (2020) (with Darien Shanske).

*The Ordinary Diet of the Law: How to Interpret Public Law 86-272*, TAX NOTES STATE (2020) (with Darien Shanske).

*Tax Cannibalization by State Corporate Taxes: Policy Implications*, TAX NOTES STATE (2020) (with Darien Shanske).

*Tax Cannibalization by State Corporate Taxes: Revised Estimates*, TAX NOTES STATE (2020) (with Darien Shanske).

*The Games They Will Play: Tax Games, Roadblocks, and Glitches Under the 2017 Tax Legislation*, 103 MINNESOTA LAW REVIEW 1439 (2019) (with David Kamin et al.).

*Taxing E-Commerce in the Post-Wayfair World*, 58 WASHINGTON UNIVERSITY JOURNAL OF LAW AND POLICY 71 (2019) (with Adam Thimmesch and Darien Shanske) (*invited*).

*Will States Step Up in 2020? We Hope So*, 94 STATE TAX NOTES 977 (2019) (with Darien Shanske).

*States Should Conform to GILTI, Part 3: Elevator Pitch and Q&A*, 94 STATE TAX NOTES 121 (2019) (with Darien Shanske).

*On Yang's Proposed Federal Tax On Subnational Tax Incentives*, 94 STATE TAX NOTES 25 (2019) (with Darien Shanske).

*Why States Can Tax the GILTI*, 91 STATE TAX NOTES 967 (2019) (with Darien Shanske).

*Why States Should Tax the GILTI*, 91 STATE TAX NOTES 751 (2019) (with Darien Shanske).

*Wayfair: Marketplaces and Foreign Vendors*, 90 STATE TAX NOTES 18 (2018) (with Adam Thimmesch and Darien Shanske).

*Wayfair: Sales Tax Formalism and Income Tax Nexus*, 89 STATE TAX NOTES 975 (2018) (with Adam Thimmesch and Darien Shanske).

*Wayfair: Substantial Nexus and Undue Burden*, 89 STATE TAX NOTES 447 (2018) (with Adam Thimmesch and Darien Shanske).

*The Future of SALT: A Broader Picture*, 88 STATE TAX NOTES 1275 (2018) (with Darien Shanske).

*Wayfair and the Retroactivity of Constitutional Holdings*, 88 STATE TAX NOTES 511 (2018) (with Adam Thimmesch and Darien Shanske).

*Caveat IRS: Problems with Abandoning the Full Deduction Rule*, 159 TAX NOTES 807 (2018) (with Joseph Bankman et al.).

*Why (and How) States Should Tax the Repatriation*, 88 STATE TAX NOTES 317 (2018) (with Darien Shanske).

*State Responses to Federal Tax Reform: Charitable Tax Credits*, 158 TAX NOTES 641 (2018) (with Joseph Bankman et al.).

*Charitable Contributions in Lieu of SALT Deductions*, 87 STATE TAX NOTES 973 (2018).

*Tax Cannibalization and Fiscal Federalism in the United States*, 111 NORTHWESTERN UNIVERSITY LAW REVIEW 295 (2017) (with Darien Shanske).

*Consumer-Based Use Tax Enforcement and Taxpayer Compliance*, 86 STATE TAX NOTES 319 (2017) (with Adam B. Thimmesch and Darien Shanske).

*The Case for Consumer-Based Use-Tax Enforcement*, 85 STATE TAX NOTES 1049 (2017) (with Adam B. Thimmesch and Darien Shanske).

*Using Taxes to Support Multiple Health Insurance Risk Pools*, 85 STATE TAX NOTES 871 (2017) (with Darien Shanske).

*How States Can Respond to the AHCA: Using The McCarran-Ferguson Act*, 85 STATE TAX NOTES 367 (2017) (with Darien Shanske).

*A New Theory of Equitable Apportionment*, 85 STATE TAX NOTES 267 (2017) (with Darien Shanske).

*The American Health Care Act Would Toss the States a Hot Potato*, 84 STATE TAX NOTES 579 (2017) (with Darien Shanske).

*Strengthening the Case for a State-Level Carbon Tax With Border Adjustments*, 83 STATE TAX NOTES 911 (2017) (with Darien Shanske).

*Why a State-Level Carbon Tax Can Include Border Adjustments*, 83 STATE TAX NOTES 583 (2017) (with Darien Shanske).

*Tax Cannibalization and State Government Tax Incentive Programs*, 82 STATE TAX NOTES 197 (2016) (with Darien Shanske).

*Using Taxes to Improve Cap and Trade, Part II: Efficient Pricing*, 81 STATE TAX NOTES 807 (2016) (with Darien Shanske).

*The Federal Government's Power to Restrict State Taxation*, 81 STATE TAX NOTES 547 (2016) (with Darien Shanske).

*The Case for Taxing (All of) Labor Income, Consumption, Capital Income, and Wealth*, 68 TAX LAW REVIEW 355 (2015).

*Preventing Government Shutdowns: Designing Default Rules for Budgets*, 86 COLORADO LAW REVIEW 181 (2015) (with David Louk).

*Foreword—King v. Burwell Symposium: Comments on the Commentaries (and on Some Elephants in the Room)*, 2015 PEPPERDINE LAW REVIEW 1 (2015) (invited).

*The Implications of CSX and DMA*, 76 STATE TAX NOTES 445 (2015) (with Darien Shanske).

*Using Taxes to Improve Cap and Trade, Part I: Distribution*, 75 STATE TAX NOTES 99 (2015) (with Darien Shanske).

*How Should Governments Promote Distributive Justice?: A Framework for Analyzing the Optimal Choice of Tax Instruments*, 68 TAX LAW REVIEW 1 (2014).

*Taxation and Incentives in the Business Enterprise*, in Enterprise Law: Contracts, Markets, and Laws in the U.S. and Japan (Zenichi Shishido ed., 2014) (with Shruti Rana).

*Why the Affordable Care Act Authorizes Tax Credits on the Federal Exchanges*, 71 STATE TAX NOTES 229 (2014) (with Darien Shanske).

*A Way Forward for Tax Law and Economics? A Response to Osofsky's "Frictions, Screening, and Tax Law Design"*, 61 BUFFALO LAW REVIEW 189 (2014) (invited).

*Experimental Evidence of Tax Salience and the Labor-Leisure Decision: Anchoring, Tax Aversion, or Complexity?*, 41 PUBLIC FINANCE REVIEW 203 (2013) (with Andrew Hayashi and Brent Nakamura).

*On the Future of Tax Salience Scholarship: Operative Mechanisms and Limiting Factors*, 41 FLORIDA STATE UNIVERSITY LAW REVIEW 173 (2013) (invited).

*The Trouble with Tax Increase Limitations*, 6 ALBANY GOVERNMENT LAW REVIEW 50 (2013) (with Darien Shanske) (invited).

*A Potential Game Changer in E-Commerce Taxation*, 67 STATE TAX NOTES 747 (2013) (with Andrew Haile and Darien Shanske).

*The Case for a State-Level Debt-Financing Authority*, 67 STATE TAX NOTES 188 (2013) (with Darien Shanske).

*Perverse Incentives Arising from the Tax Provisions of Healthcare Reform: Why Further Reforms Are Needed to Prevent Avoidable Costs to Low- and Moderate-Income Workers*, 65 TAX LAW REVIEW 669 (2012).

*A Better Way Forward for State Taxation of E-Commerce*, 92 BOSTON UNIVERSITY LAW REVIEW 483 (2012) (with Devin Heckman).

*The Saga of State 'Amazon' Laws: Reflections on the Colorado Decision*, 65 STATE TAX NOTES 197 (2012) (with Darien Shanske).

*On Tax Increase Limitations: Part II — Evasion and Transcendence*, 64 STATE TAX NOTES 245 (2012) (with Darien Shanske).

*Vendor Compensation as an Approach for State ‘Amazon’ Laws: Part 2*, 65 STATE TAX NOTES 459 (2012) (with Devin Heckman).

*Vendor Compensation as an Approach for State ‘Amazon’ Laws: Part 1*, 65 STATE TAX NOTES 385 (2012) (with Devin Heckman).

*Comments on Daniel Shaviro’s Tax Reform Implications of the Risk of a U.S. Budget Catastrophe*, 50 UNIVERSITY OF LOUISVILLE LAW REVIEW 599 (2012) (invited).

*Three Essays on Tax Salience: Market Salience and Political Salience*, 65 TAX LAW REVIEW 19 (2011) (with Darien Shanske).

*On Tax Increase Limitations: Part I—A Costly Incoherence*, 62 STATE TAX NOTES 813 (2011) (with Darien Shanske).

*O Que É Pior, Flutuações Fiscais ou Flutuações de Gastos?*, 2 REVISTA TRIBUTARIA DAS AMERICAS 245 (2011) (invited).

*Preventing State Budget Crises: Managing the Fiscal Volatility Problem*, 98 CALIFORNIA LAW REVIEW 749 (2010).

*Managing Fiscal Volatility by Redefining ‘Tax Cuts’ and ‘Tax Hikes’*, 58 STATE TAX NOTES 113 (2010) (with Jeremy Bearer-Friend).

*Minimizing the Harm of State Fiscal Volatility*, 57 STATE TAX NOTES 633 (2010) (with Jeremy Bearer-Friend).

*Coping through California’s Budget Crises in Light of Proposition 13 and California’s Fiscal Constitution*, in Proposition 13 at 30 (Jack Citrin & Isaac Martin eds., 2009).

*Managing California’s Fiscal Rollercoaster*, 49 STATE TAX NOTES 659 (2008).

*Commodification and Contract Formation: Placing the Consideration Doctrine on Stronger Foundations*, 73 UNIVERSITY OF CHICAGO LAW REVIEW 1299 (2006) (with Allon Kedem).

*Taxing Political Donations: The Case for Corrective Taxes in Campaign Finance*, 113 YALE LAW JOURNAL 1283 (2004).

## **WHITE PAPERS, AMICUS BRIEFS, AND SCHOLARLY REPORTS:**

(most are available for download at <http://ssrn.com/author=364730>)

*Moore v. United States and the Original Meaning of Income* (2023) (with John R. Brooks).

*Law Professors Letter on Worldwide Combined Reporting in Minnesota* (2023) (with Darien Shanske et al.).

*Brief of Amici Curiae Tax Law Professors in Comptroller of Maryland v. Comcast* (2023) (with Reuven Avi-Yonah et al.).

*Amicus Curiae Brief of Law Professors in Quinn v. State of Washington* (2022) (with Reuven Avi-Yonah et al.).

*219 Economists, Law Professors & Other Academics Urge Congress to Include the 'Billionaires Income Tax' in Build Back Better Act* (2021) (with John R. Brooks, Brian Galle, Ari Glogower, Emmanuel Saez, & Gabriel Zucman).

*The California Tax on Extreme Wealth (ACA 8 & AB 310): Revenue, Economic, and Constitutional Analysis* (2021) (with Brian Galle, Emmanuel Saez, and Darien Shanske).

*Creating Opportunity Through a Fairer Tax System: The Case for Taxing Extreme Wealth Holdings and "Real" (Book) Corporate Profits and for Improving IRS Funding* (2021).

*How to Measure and Value Wealth for a Federal Wealth Tax Reform*, ROOSEVELT INSTITUTE ISSUE BRIEF (2021) (with Ari Glogower and Kitty Richards).

*Why a Federal Wealth Tax is Constitutional*, ROOSEVELT INSTITUTE ISSUE BRIEF (2021) (with Ari Glogower and Kitty Richards).

*The NY Billionaire Mark-to-Market Tax Act: Revenue, Economic, and Constitutional Analysis* (2020) (with Emmanuel Saez and Darien Shanske).

*The California Extreme Wealth Tax: Revenue, Economic, and Constitutional Analysis* (2020) (with Emmanuel Saez and Darien Shanske).

*Amicus Brief of Tax Scholars In Support Of Appellants In Invest In v. Arizonans For Great Schools And A Strong Economy* (2020) (with Erin Adele Scharff et al.).

*Brief For Amici Curiae Tax And Constitutional Law Professors In Support Of Plaintiffs-Appellees In Kelvin Leon Jones Et Al., Plaintiffs, V. Ron Desantis Et Al., Defendants* (2020) (with David W. Rivkin et al.).

*Five Key Research Findings on Wealth Taxation for the Super Rich* (2019).

*Ninth Circuit Brief of Law Academics and Professors as Amici Curiae in Opposition to the Petition for Rehearing En Banc in Altera v. Commissioner* (2019) (with Leandra Lederman et al.).

*Brief Of Tax Law Professors As Amici Curiae In Support Of Petitioner in North Carolina Department of Revenue v. The Kimberley Rice Kaestner 1992 Family Trust* (2019) (with Daniel Hemel et al.).



*Brief of Tax Law Professors as Amici Curiae in Support of the Department of Revenue of the State of Colorado in Department of Revenue of the State of Colorado v. Agilent Technologies, Inc.* (2018) (with Darien Shanske & Hayes Holderness).

*Brief of Tax Law Professors As Amici Curiae in Support of Petitioner in Loudoun County, Virginia v. Dulles Duty Free, LLC* (2018) (with Daniel Hemel et al.).

*Brief of Amici Curiae Tax Law Professors and Economists in Support of Petitioner in South Dakota v. Wayfair* (2017) (with Daniel Hemel et al.).

*Brief of Interested Law Professors As Amici Curiae Supporting Petitioner in Brohl v. Direct Marketing Association* (2016) (with Richard Pomp et al.).

*Brief of Interested Law Professors as Amici Curiae Supporting Respondent in Direct Marketing Association v. Brohl* (2014) (with Darien Shanske et al.).

## **OP EDS:**

*The Media Got the Billionaires Income Tax Wrong*, THE AMERICAN PROSPECT, November 4, 2021 (with John R. Brooks and Ari Glogower).

*California Should Pass a Small Tax on Big Wealth*, LOS ANGELES TIMES, April 22, 2021 (with Emmanuel Saez and Darien Shanske).

*California Left Billions Of Repatriated Tax Dollars On The Table, The State Should Pick Up That Money Now*, CALMATTERS (2020) (with Reuven S. Avi-Yonah and Darien Shanske).

*Forget Congress and Let The Fed Handle Tax Rates*, LOS ANGELES TIMES, April 6, 2016 (with Aaron Goldzimer).

*A Better Direction for California's Climate Change Policy*, SACRAMENTO BEE, March 22, 2014 (with Mark Gergen).

*How to Avoid Another Shutdown*, LOS ANGELES TIMES, October 20, 2013 (with David Louk).

*ObamaCare's Costs to the Working Class*, WALL STREET JOURNAL, October 30, 2012.

*Health Care Decision Means More Work for IRS*, SAN FRANCISCO CHRONICLE, June 29, 2012.

## **ACADEMIC APPOINTMENTS:**

### **Indiana University (Bloomington), Maurer School of Law**

- 2023 - present: William W. Oliver Chair in Tax Law and Professor of Law
- 2022 - 2023: Professor of Law and the Charles Whistler Faculty Fellow
- 2016 - 2021: Professor of Law
- Courses Taught: Income Taxation, Tax Policy Seminar, Health Law, and Tax Policy Colloquium

### **Georgetown University, Law Center**

- Spring 2016: Visiting Professor
- Courses Taught: Income Taxation

### **Duke University, School of Law**

- Fall 2015: Visiting Professor
- Courses Taught: Income Taxation

### **University of California (Berkeley), School of Law**

- 2007 - 2016: Assistant Professor (voted tenure by Law School faculty and by University tenure committee, but left before official award of tenure to accept joint offers from Indiana University for myself and my spouse)
- 2010 - 2012: On academic leave while serving as Special Counsel and Senior Stanley S. Surrey Fellow to the U.S. Department of the Treasury, Office of Tax Policy
- Courses Taught: Income Taxation, Tax Policy Seminar, Contracts, and Business and Tax Law from a Social Justice Perspective

### **University of Texas (Austin), School of Law**

- 2005 - 2007: Emerging Scholars Program Fellow
- Courses Taught: Federal Income Taxation, Corporate Taxation, and Tax Policy Seminar

## **MAJOR PROFESSIONAL EXPERIENCE:**

### **U.S. Department of the Treasury, Office of Tax Policy, Washington, D.C.**

- 2010 - 2012: Special Counsel and Senior Stanley S. Surrey Fellow
- Administered the individual income tax portfolio of the Department of the Treasury's Tax Legislative Counsel; oversaw the drafting of all individual income tax regulations and administrative notices; managed the implementation of the income tax provisions of the Affordable Care Act ("Obamacare"); advised on new legislation and executive branch initiatives related to the individual income tax

**Bain & Company**, San Francisco, CA

- 2000 - 2002: Associate Consultant
- Advised clients on business strategy and organizational restructuring projects

**EDUCATION:**

**Yale Law School**; J.D., 2002 - 2005

- Yale Law Journal, Senior Editor / Submissions Editor
- Olin Fellow in Law and Economics
- Honors in all but three graded courses

**Stanford University**; M.A. in Economic and Organizational Sociology, 1998 - 2000

- Co-terminal degree program: coursework consisted of a mixture of sociology, economics, and political science
- Cumulative GPA: 4.0/4.0

**Stanford University**; B.A. *with distinction* in Economics, 1996 - 2000

- Phi Beta Kappa (elected as a Junior)
- President's Award for Academic Excellence
- Numerous intercollegiate debating awards, including: 5<sup>th</sup> in the world and top American at the World University Debate Championships (Sydney 2000)
- Cumulative GPA: 4.0/4.0

**SELECTED UNIVERSITY AND PROFESSIONAL SERVICE:**

Member, IU Maurer Law Faculty Committee on Career Services, 2016 – 2018, 2020 – 2022, & Fall 2023

Faculty Advisor, Indiana University Volunteer Income Tax Assistance (VITA) Program, 2018 - present

Chair, IU Maurer Law Faculty Committee on Career Services, 2022 - 2023

Member, IU Maurer Law Faculty Committee on Educational Policy, 2021 - 2022

Member, IU Maurer Law Faculty Lecture and Clinical Committee, 2018 - 2020

California State Controller's Council of Economic Advisors, appointed by California State Controller Betty Yee to nine-member panel for advising on comprehensive tax reform in California, 2015 - 2016

Member-At-Large, University of California (system-wide) Faculty Welfare Task Force on Investment and Retirement (TFIR), 2013 - 2015

Co-chair, Berkeley Law Faculty Colloquium Committee, 2014

Member, Berkeley Law Public Interest Placement Committee, 2014 - 2015

Faculty Mentor, UC Berkeley Regent's and Chancellor's and Cal Opportunity Scholars program, 2013 - 2015

Member, Berkeley Law Curriculum Subcommittee on Taxation, 2007 - 2010 & 2012 - 2015

Chair, Berkeley Law Financial Aid Committee, 2009 - 2010 & 2013 - 2014

Member, Berkeley Law Disqualification Appeals Committee, 2013 - 2014

Member, Berkeley Law Financial Aid Committee, 2008 - 2009 & 2012 - 2013

Co-chair, Berkeley Law Academic Placement Committee, 2009 - 2010

Member, Berkeley Law Academic Placement Committee, 2008 - 2009

## SELECTED MEDIA APPEARANCES:

**2023:** Research profiled "Moore v. United States and the Original Meaning of Income," Law and Humanities Blog ( 08-02-2023 ); Cited in "A New Supreme Court Case Could Make It Even Harder to Tax the Superrich," Jacobin ( 06-30-2023 ); Quoted in "Moore Cert Spurs Bets on Supreme Court's Intention," Tax Notes Featured News ( 07-21-2023 ); Mentioned "The Supreme Court's Next Gift For Its Billionaire Benefactors," Lever News ( 06-29-2023 ); Quoted in "High Court Repatriation Tax Case May Have SALT Implications," Law 360 ( 06-29-2023 ); Quoted in "Supreme Court May Opt for Narrow Ruling on Foreign Earnings Tax," Bloomberg Law ( 06-28-2023 ); Co-wrote "A letter from tax policy experts to the tax conference committee about corporate tax reform," Minnesota Reformer ( 05-10-2023 ); Mentioned in "Minnesota Eyes Other Taxes After Pulling Back From Worldwide Plan," Bloomberg Law ( 05-10-2023 ); Co-wrote "A letter from tax policy experts to the tax conference committee about corporate tax reform," Minnesota Reformer ( 05-10-2023 ); Mentioned in "Comcast, Verizon Respond to Professors in Maryland Digital Ad Tax Suit," Tax Notes ( 04-18-2023 ); Mentioned in "Tax Law Experts in Brief to Maryland Supreme Court: State's Digital Ad Tax is Legal," Democracy Forward ( 04-05-2023 ); Interviewed in "Meet the Author: David Gamage on Tax," SSRN Blog ( 03-31-2023 ); Appeared on "Squawk Box: Breaking down the problems with the current social security system," CNBC ( 02-27-2023 )

**2022:** Mentioned in "Law Profs Urge Wash. Justices To Revive Capital Gains Tax," Law 360 ( 12-13-2022 ); Quoted in "Ye's Yeezy clothing brand owes California \$600,000, according to state tax liens," NBC News ( 12-07-2022 ); Quoted in "Indiana won't tax some student debt forgiveness, but exceptions could be few," Indiana Public Media ( 09-08-2022 ); Quoted in "Student loan forgiveness subject to state, county income tax in Indiana," Fox59 News ( 09-06-2022 ); Quoted in "The 87,000 Armed IRS Agents Conspiracy Theory Is Just The Latest Republican Assault On An Agency In Crisis," Talking Points Memo ( 08-19-2022 ); Quoted in "Biden likely to avoid IRS audit that could've revealed if he made money from Hunter's deals," New York Post ( 05-05-2022 ); Appears on "A Bigger Burden for Billionaires? David Gamage on Biden's Mega Millionaire Minimum Tax," Tax Chat ( 04-27-2022 ); Quoted in "Biden, accountant hit with IRS whistleblower claim that prez owes at least \$127K," New York Post ( 04-18-2022 ); Quoted in "Should the wealthy pay taxes on expensive art and wine? Joe Biden thinks so. Here's how it would work," USA Today ( 04-11-2022 ); Interviewed on "Controversy over US President Joe Biden's billionaire income tax," This Morning with Henry Shinn ( 03-31-2022 ); Quoted in "How Biden's billionaires tax would be a radical departure from existing policy," Politico ( 03-31-2022 ); Quoted in "Biden's billionaire tax would work a lot like the withholding you see on your paycheck," Business Insider ( 03-30-2022 ); Quoted in "EXPLAINER: How would billionaire income tax work?," AP News ( 03-28-2022 )

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