

ADAM S. CHODOROW

Sandra Day O'Connor College of Law
Arizona State University
Box 877906 • Tempe, AZ 85287-7906
Phone: (480) 727-8574 • Fax: (480) 965-2427
Email: adam.chodorow@asu.edu

ACADEMIC APPOINTMENTS:

Sandra Day O'Connor College of Law, Arizona State University

2008- Present - Professor of Law
2004- 2008 - Associate Professor of Law
Faculty Fellow, Center for the Study of Law, Science & Technology
Courses: Federal Income Tax, Corporate Tax; Tax Controversies, Law and the Regulatory State and Business Planning

Southwest University of Finance and Economics, Chengdu China

西南财经大学 (Xī Nán Cǎi Jīng Dà Xué)
2009-2010 Fulbright Lecturer

EDUCATION:

New York University

Degree: LL.M. in Tax, 2003
Honors: Harry J. Rudick Memorial Award for Distinction in the Tax LL.M. Program
David H. Moses Memorial Prize for the student with the highest cumulative GPA

University of Virginia School of Law

Degree: J.D., 1990
Honors: Order of the Coif

Degree: M.A., History, 1990

Thesis: Legal Attitudes Toward Italians and Provincials as an Indication of Roman Imperial Intent in the Republic, 338 – 133 B.C.

Yale College

Degree: B.A., Classics, 1987
Honors: *Cum Laude*
Specialization: Latin lyric and epic poetry

PUBLICATIONS:

Economic Substance and the Laws of Interest: A Comparison of Jewish and U.S. Federal Tax Law, in *Judaism and Economics* (Oxford Univ. Press) (forthcoming 2010)

Tracing Basis Through Virtual Spaces, 95 *Cornell L. Rev.* 283 (2010)

Tax in the Final Frontier: A Theory of Interstellar Tax, 124 *Tax Notes* 1033 (Sept. 7, 2009)

Ability-To-Pay and the Taxation of Virtual Income, 75 *Tenn. L. Rev.* 695 (2008)

Biblical Tax Systems and the Case for Progressive Taxation, 23 *Journal of Law & Religion* 53 (2008), *reprinted in Economics of Ancient Law*, (Geoffrey P. Miller, ed., 2009) (Economic Approaches to Law series, Richard Posner and Francesco Parisi executive eds., Edward Elgar Pub.)

Maaser Kesafim and the Development of Tax Law, 8 *Fla. Tax Rev.* 153 (2007)

Valuing Corporations For Estate Tax Purposes: A Blount Reappraisal, 3 *Hastings Bus. L. J.* 1 (2007)

Valuing Corporations for Estate Tax Purposes, 114 Tax Notes 857 (Feb 26, 2007)

Agricultural Tithing and (Flat) Tax Complexity, 68 U. Pitt. L. Rev. 267 (2006)

LexisNexis Tax Advisor – Federal Topical Treatise, Chapter 1D:25, Substantiation Rules (2007)

Conference Report (written with Yariv Brauner) for the Conference on the Taxation of Savings under EU Directive 2003/48/EC in Linz, Austria, 2005, published in: *The Taxation of Interest Savings Income in the European Capital Market: An Analysis of Council Directive 2003/48/EC and its Implication on the Member States of the EU and Third Countries.*

Tax Reform – What would God do?, 108 Tax Notes 1167 (Sept. 5, 2005)

Economic Analysis in Judicial Decision Making – An Assessment Based on Judge Posner’s Tax Decisions, 25 Va. Tax Rev. 67 (2005)

PRESENTATIONS AND SPEAKING ENGAGEMENTS

Moderator, Using the Tax Code to Respond to Disaster, American Bar Association, Tax Section, New Orleans, D.C. (Jan 2009)

Presenter, “Ability-To-Pay and the Taxation of Virtual Income,” Thomas Jefferson School of Law faculty workshop, San Diego, CA (September 2008)

Presenter, “Ability-To-Pay and the Taxation of Virtual Income,” Saint Louis University School of Law faculty workshop, St. Louis, MO (February 2008)

Presenter, “Biblical Tax Systems and the Case for Progressive Taxation,” University of Pittsburg School of Law faculty workshop, Pittsburgh, PA (September 2007)

Presenter, “Biblical Tax Systems and the Case for Progressive Taxation,” U.C.L.A. Tax History Conference, Los Angeles, CA (July 2007).

Speaker, “Biblical Tax Systems and the Case for Progressive Taxation,” Association of American Law Schools’ annual conference, Section on Jewish Law, Washington, D.C. (January 2007)

Moderator, “Murphy v. I.R.S.,” American Bar Association, Tax Section, Washington, D.C. (May 2007)

Presenter, “Maaser Kesafim and the Development of Tax Law,” Notre Dame Law School faculty workshop, South Bend, IN (January 2007)

Speaker, “Murphy v. I.R.S. and the Taxation of Personal Damages,” Arizona State Bar Association, Tax Section, Phoenix, AZ (October 2006)

Presenter, “God’s Income Tax,” Jr. Tax Scholars Conference, Boulder, CO (June 2006)

Moderator, “Weathering Disaster: Tax Implications of Hurricane Katrina, American Bar Association, Tax Section, San Diego, CA (January 2006)

Speaker, “U.S. Taxation of Savings in the International Context,” Conference on the Taxation of Savings under EU Directive 2003/48/EC in Linz, Austria (November 2005)

Speaker, “Economic Analysis in Judicial Decision Making – An Assessment Based on Judge Posner’s Tax Decisions,” Law and Society Association, Las Vegas, NV (May 2004)

JUDICIAL CLERKSHIPS

2003-2004:

United States Tax Court - Law clerk for the Honorable Joseph H. Gale

OTHER EMPLOYMENT

1994-2002:

Pacific Gas & Electric Company – Attorney, San Francisco CA

1990-1994:

Shartsis, Friese & Ginsburg - Associate, San Francisco, CA

ACADEMIC AND PROFESSIONAL ACTIVITIES

Member, Professional Editorial Board of Jurimetrics (2008-Present)

Member, Academic Advisory Board of for the Tannenwald Writing Competition (2008-Present)

Member, Council of the Tax Section of the State Bar of Arizona

Vice-Chair, Planning Committee, ABA Taxation Section Committee on Teaching Taxation (2007-Present)

Member ABA Taxation Section Committee on Individual Income Taxation

Member ABA Taxation Section Professional Services Committee (2004-2007)

Member, Meta Committee (2007/8) (considering changes to the law school curriculum)

Member, Curriculum Committee (2006/7, 2008/9)

Judicial Clerkship Committee (Chair, 2006-2008, Member, 2008-Present)

Member, Dean's Advisory Committee (2005/6, 2007/8)

Member, Legal Writing Instructor Hiring Committee (2005/6)

Member, Ad Hoc Growth Committee (exploring possible growth of the law school) (2005/6)

Member, Academic Standards Committee (2004/5, 2005/6)

BAR ADMISSIONS:

California, 1990

LANGUAGES:

Spanish, French, German, Latin, Ancient Greek and currently learning Mandarin