



## LAW REVIEW ARTICLES

### TAX LAW

1. *Rumination on Negative Basis, Rev. Rul. 68-55, and Bigfoot Fallacies*, 78 TAX LAW. \_\_\_\_ (forthcoming 2025).
2. *The Enigma of the United States, Base Erosion, and Global Tax Cooperation*, 57 LOY. LA. L. REV. 673 (2024)
3. *US International Taxation: A Matter of Taxpayer Election?*, 24 HOU. BUS. & TAX L.J. 118 (2024)
4. *Reform of Section 367(a) and Section 367(b) for a Post-TCJA Era*, 23 HOU. BUS. & TAX L.J. 195 (2022)
5. *Foreign Tax Credit Redux*, 26 CHAPMAN L. REV. 159 (2022)
6. *Revisiting the Interaction of the Interest Expense Deduction and the Foreign Tax Credit*, 26 FLORIDA TAX REV. 168 (2022)
7. *Reform of Section 355*, 68 Am. U. L. Rev. 447 (2018)
8. *Reform of Corporate Distributions in Subchapter C*, 37 VIRGINIA TAX REV. 365 (2018)
9. *International Tax Reform By Means of Corporate Integration*, 20 FLORIDA TAX REV. 71 (2016)
10. *The Foreign Tax Credit War*, 2016 BYU L. REV. 1895 (2016)
11. *Revisiting §367(d): How Treasury Took the Bite Out of Section 367(d) and What Should Be Done About It*, 16 FLORIDA TAX REV. 519 (2014)
12. *Tax Base Erosion: Reformation of Section 482's Arm's Length Standard*, 15 FLORIDA TAX REV. 737 (2014) (with C. Lowell)
13. *Pass-Through Entity Taxation: A Tempest in the Tax Reform Teapot*, 14 HOUS. BUS. & TAX L.J. 1 (2014)
14. *Income Tax Treaty Policy in the 21<sup>st</sup> Century: Residence vs. Source*, 5 COLUM. TAX J. 1 (2013) (with C. Lowell) republished in India in 10 INT'L TAX'N 181 (March 2014) (India).
15. *Territorial Taxation: Homeless Income is the Achilles Heel*, 12 HOUS. BUS. & TAX L.J. 1 (2012)
16. *Disposable Personal Goodwill, Frosty the Snowman, and Martin Ice Cream All Melt Away in the Bright Sunlight of Analysis*, 91 NEB. L. REV. 170 (2012) (with C. Bergez)
17. *Tax Base Erosion and Homeless Income: Collection at Source is the Linchpin*, 65 TAX L. REV. 535 (2012) (with C. Lowell)
18. *New Schedule UTP: Uncertain Tax Positions in the Age of Transparency*, 63 BAYLOR L. REV. 392 (2011), republished in 44 TEX. J. BUS. LAW 61 (2011)
19. *Economic Substance: How Codification Changes Decided Cases*, 10 FLORIDA TAX REV. 411 (2010)
20. *Voluntary Compliance: This Return Might Be Right But Probably Isn't*, 29 VIRGINIA TAX REV. 645 (2010)

### OIL AND GAS LAW

1. *The Exceptions Prove the Rule: Recalibrating the Discovery Rule and Equitable Fraud Exceptions to the Legal Injury Rule*, 71 BAYLOR LAW REV. 63 (2019)
2. *Abandoned But Not Forgotten, Improperly Plugged and Orphaned Wells May Pose Serious Concerns for Shale Development*, 8 MICH. J. ENV. & ADMIN. L. 115 (2018) (with T. Hester)
3. *Allocation Wells: Lessor's Remedies for Multi-Tract Horizontal Wells Drilled Without Pooling Authority*, 68 BAYLOR LAW REV. 1 (2016)
4. *The Dominant Mineral Estate in the Horizontal Well Context: Time to Extend Moser Horizontally*, 53 HOUS. L. REV. 193 (2015)
5. *Please Give Us One More Oil Boom – I Promise Not to Screw It Up This Time: The Broken Promise of Casinghead Gas Flaring in the Eagle Ford Shale*, 9 TEX. J. OIL, GAS & ENERGY LAW 319 (2014)

## SCHOLARLY ESSAYS, AMICUS BRIEFS AND COMMENTS

1. *Year-End Update on the Foreign Tax Credit*, CCH AnswerConnect (December 2023)
2. *Amicus Brief in Support of Respondent in Moore v. United States, Docket 22-800* (with Reuven Avi-Yonah and Clinton Wallace) (October 19, 2023)
3. *Pillar 2 and the Corporate AMT*, 107 Tax Notes Int'l 693 (Aug. 8, 2022)
4. *The BEAT and Treaty Overrides: A Response to Rosenbloom and Shaheen*, 92 TAX NOTES INT'L 383 (Oct. 22, 2018).
5. *Get with the BEAT*, 158 TAX NOTES 1023 (February 19, 2018)
6. *Corporate Inversions and Whack-a-Mole Tax Policy*, 143 TAX NOTES 1429 (June 23, 2014)
7. *Cant and the Inconvenient Truth About Corporate Inversions*, 136 TAX NOTES 429 (July 23, 2012)
8. *What Corporate Inversions Teach Us About International Tax Reform*, 127 TAX NOTES 1345 (June 21, 2010)
9. *Adopting the More Likely Than Not Standard for Tax Returns*, 2010 TNT 82-10, Doc. 2010-7488 (April 29, 2010)

## **BOOK REVIEWS**

FRANK L. BRUNETTI, FEDERAL TAX ACCOUNTING (Wolter Kluwer: 2017)

## **OPINION AND/OR PRACTITIONER PIECES**

*Tax Base Defense: History and Reality*, 20 Int'l Transfer Pricing J. 72 (Mar.-Apr. 2013) (with C. Lowell)

*Tax Base Defense: Time to Update the Model Treaties?* 39 Int'l Tax J. 5 (Jan.-Feb. 2013) (with C. Lowell), republished at Global Tax Weekly, Feb. 7, 2013, at 43.

## **PUBLIC INTEREST WRITING PRIOR TO JOINING UHLC FACULTY**

Comment Letter: Proposed Change to §901 Definition of Foreign Tax, 2007 TNT 160-10, Doc 2007-18951

*Comment Letter: Proposed Change to Definition of Highway Vehicle*, 2003 TNT 11-27, Doc. 2003-554

Tax-Effective Methods to Finance Latin American Operations, 28 Int'l Tax J. 21 (2002)

Interest Allocation: The Dog Days of Summer, 53 Tax Executive 365 (2001)

Interest Allocation: A Regime in Desperate Need of Sound Policy, 53 Tax Law. 859 (2000)

Tax Consequences of Participations in International Trade Finance, 13 Tax Notes Int'l 1883 (1996)

## **PUBLIC INTEREST TESTIMONY**

Expert Witness Testimony before the United States Senate Finance Committee Hearing on International Tax Reform (October 3, 2017)

Expert Witness Testimony before the United States Senate Finance Committee Hearing on Integrating the Corporate and Individual Tax Systems: The Dividends Paid Deduction Considered (May 17, 2016)

Expert Witness Testimony before the United States Senate Permanent Subcommittee on Investigations at the hearing on "Offshore Profit Shifting and the U.S. Tax Code—Part 3 (Caterpillar)" (April 1, 2014)

Expert Witness Testimony (by invitation) to the staff of the United States Senate Finance Committee as part of an Academic Roundtable discussion on fundamental tax reform (January 5-6, 2012)

Expert Witness Testimony (by invitation) to the U.S. House Committee on Ways and Means Subcommittee on Select Revenue Measures on Tax Reform and Investment in the United States (June 23, 2011)

Prepared Testimony to the Internal Revenue Service on Proposed Regulations, 67 F.R. 38,913, Washington, D.C. (February 27, 2003)

## **PUBLIC SPEAKING**

### **2024**

Presentation on Section 367 at the State Bar of Texas Tax Section's International Taxation Symposium (November 22, 2024)

Lectures on U.S. International Taxation in Course on International Taxation in Cross-Border Operations offered by Instituto Tecnológico Autónomo de México (July 31, August 8, 14, 21, and 28, September 9, November 13, and December 5-6)

Presentation on Mineral Deed Conveyance Ambiguities at the Oil and Gas Law Conference hosted by the Rocky Mountain Mineral Law Foundation (October 19, 2024)

Presentation on Current Developments in International Taxation to the Houston IRS CPA Society (October 17, 2024)

Presenter on Panel on Complexities, Discontinuities, and Unintended Consequences: Inbound Taxation hosted by the American Enterprise Institute (June 18, 2024)

Presenter on U.S. International Taxation at the 59<sup>th</sup> Academy of American and International Law sponsored by the Southwestern Institute for International and Comparative Law (June 5, 2024)

Presenter of a working draft of a forthcoming article entitled Accounting for Time in the Concept of "Incomes" at the UC Irvine 6<sup>th</sup> Annual Tax Symposium (April 18, 2024)

Presentation on Pillar 2, Base Erosion and Tax Competition at the University of San Diego and Chamberlain Hrdlicka International Tax Institute (February 19-20, 2024)

Presentation on United States Supreme Court- Tax Decisions & Moore at the University of San Diego and Chamberlain Hrdlicka International Tax Institute (February 19-20, 2024)

Presentation on Aroeste v. United States at the University of San Diego and Chamberlain Hrdlicka International Tax Institute (February 19-20, 2024)

Presentation on International Taxation Hot Topics at the Houston Bar Association Tax Section (January 17, 2024)

## **2023**

Presentation on International Taxation Hot Topics at the State Bar of Texas Tax Section's International Taxation Symposium (November 17, 2023)

Commentator at the University of Virginia Tax Invitational Conference (October 27-28, 2023)

Presentation on Mineral Deed Conveyance Ambiguities at the Oil and Gas Law Conference hosted by the Rocky Mountain Mineral Law Foundation (October 19, 2023)

Presentation of paper entitled *The Enigma of BEPS, the United States, and Global Tax Cooperation* to the Tax Research Network at Cambridge University (September 6, 2023)

Presentation on Foreign Tax Credit Update for the 39<sup>th</sup> Annual Federal Tax Institute (June 7, 2023)

Presentation on Section 367(a) and Section 367(b) for the International Tax Policy Colloquium at the University of Florida Levin College of Law (March 10, 2023)

## **2022**

Presentation on Foreign Investment in Real Property Act at the State Bar of Texas Tax Section's International Taxation Symposium (November 4, 2022)

Presentation on Foreign Tax Credit Regulations at the State Bar of Texas Tax Section's International Taxation Symposium (November 4, 2022)

Presentation on Mineral Deed Conveyance Ambiguities at the Oil and Gas Law Conference hosted by the Rocky Mountain Mineral Law Foundation (October 20, 2022)

Presentation on International Taxation at the State Bar of Texas Tax Section's Leadership Academy (September 23, 2022)

Presentation on Foreign Investment in Real Property Act at the State Bar of Texas, 40<sup>th</sup> Annual Tax Law Session: Practicing Tax Law in Uncertain Times (August 2, 2022)

Presentation on the Foreign Investment in Real Property Act at the State Bar of Texas Tax Section's Annual Meeting (June 17, 2022)

## **2021**

Presentation on Mineral Deed Conveyance Ambiguities at the Oil and Gas Law Conference hosted by the Rocky Mountain Mineral Law Foundation (October 21, 2021)

Presentation on OECD and US International Tax Update, KPMG (August 17, 2021)

## **2020**

Presentation on International Tax Update to the 2<sup>nd</sup> Annual Denney L. Wright International Energy Tax Conference (Feb. 28, 2020)

Presentation on International Taxation at the Houston International Tax Forum (Feb. 6, 2020)

Presentation on International Taxation at the State Bar of Texas Tax Section's Leadership Academy (January 24, 2020)

## **2019**

Panelist on the International Implications of the TCJA for the Oil and Gas Industry at the Parker Fielder Oil and Gas Taxation Conference (November 21, 2019)

Presentation on Mineral Deed Conveyance Ambiguities at the Oil and Gas Law Conference hosted by the Rocky Mountain Mineral Law Foundation (October 24, 2019)

Presentation on Federal Taxation to Kaplan Bar Preparation Course (July 2, 2019)

Presentation on the International Tax Implications of the 2017 Tax Act to the Portland Tax Forum (June 20, 2019)

Presentation on the International Tax Implications of the 2017 Tax Act to the Houston IRS-CPA Society (June 13, 2019)

Presentation on Section 45Q's carbon sequestration tax credit as part of the UH Energy's Center for Carbon Management (June 12, 2019)

Presentation on International Taxation at the 1<sup>st</sup> Annual Denney Wright International Oil & Gas Taxation Conference (March 1, 2019)

Presentation on the Economic and Design Features of the 2017 Tax Act to the Texas Community College Teachers' Association Annual Meeting (March 1, 2019)

Presentation on the International Tax Implications of the 2017 Tax Act to the Wednesday Tax Forum of Houston (February 26, 2019)

Presentation on the International Tax Implications of the 2017 Tax Act to the HBA Tax Section (January 16, 2019)

Moderator of Panel on Fixed v. Floating Non-Participating Oil and Gas Royalty for the Oil and Gas Section of the State Bar of Texas 2019 Conference on Oil and Gas Disputes (January 10, 2019)

## **2018**

Discussant for paper presented as part of a session that addressed the topic "On Tax Havens" at the 111<sup>th</sup> Annual Conference of the National Tax Association (Nov. 17, 2018)

Presentation on the International Implications of the 2017 Tax Act to the 66<sup>th</sup> Annual Taxation Conference, University of Texas, Austin (Nov. 15, 2018)

Presented paper on Risk of Hydraulic Fracturing in Close Proximity to Improperly Abandoned Wells at Symposium at the 2018 Global Land & Resources Colloquium hosted by the University of Oklahoma College of Law (October 12, 2018)

Presented paper on Risk of Hydraulic Fracturing in Close Proximity to Improperly Abandoned Wells at a Symposium hosted by LSU Law School (September 7, 2018)

Panelist on Impact of Tax Reform in the Trump Era at the Southeastern Association of Law Schools (August 10, 2018)

Panelist on Tax Compliance and Privacy at the Southeastern Association of Law Schools (August 9, 2018)

Lectured on two sessions on Federal Income Taxation and one session on Oil & Gas Law to the UHLC Pre-Law Pipeline Program (June 11, 2017)

Presentation on Reform of Section 355 to the Texas Tax Faculty Workshop at Texas Tech Law School (June 1, 2018)

Presentation entitled US Tax Reform: Impact on International Investment as part of the UHLC CLE Series (May 24, 2018)

Presentation on Reform of Section 355 to the Association of Mid-Career Tax Law Professors at Georgetown Law Center (May 22, 2018)

Presentation on Permanent Establishment Issues to the Houston Tax Roundtable (May 9, 2018)

Presentation on Cross-Border Commerce & Differing Climate Policy at the 2<sup>nd</sup> Annual North American Environment, Energy, and Natural Resources Conference hosted by the University of Houston Law Center (May 3, 2018)

Presentation on Permanent Establishment Issues to the Houston Bar Association Tax Section (April 18, 2018)

Presentation on Carbon Taxes at the Symposium on Federal Options to Price Carbon hosted by UHLC's Environment, Energy, and Natural Resources Center in partnership with the Duke Nicholas Institute in Houston (February 21-22, 2018)

Presentation on Recent Developments in Oil and Gas Law to the Institute for Energy Law's Annual Oil and Gas Conference in Houston, Texas (February 15, 2018)

Presentation on International Implications of the Tax Cuts and Jobs Act at the Houston International Tax Forum (February 1, 2018)

## **2017**

Presentation on Permanent Establishment Issues to 20<sup>th</sup> Annual International Tax Symposium for the Tax Section of the State Bar of Texas (in Dallas on November 2) (in Houston on November 3)

Presentation on Business Tax Reform to the Young IFA Network of Houston (October 10, 2017)

Presentation of my paper entitled "Abandoned But Not Forgotten: Improperly Plugged and Orphaned Wells May Pose Serious Concerns for Shale Development at the Colloquium on Environmental Law Scholarship at Vermont Law School (September 23, 2017)

Presentation of Panelist on Current US and Mexican Cross-Border Tax Issues at the ABA Tax Section Fall Meeting in Austin, Texas (September 14, 2017)

Panelist on Tax Analysts webcast hosted by Vinson & Elkins in Houston entitled "Tax Reform: Perspectives From Across the Nation" (June 21, 2017)

Lectured on two sessions on Federal Income Taxation and one session on Oil & Gas Law to the UHLC Pre-Law Pipeline Program (June 12, 2017)

Organized the 3<sup>rd</sup> Annual Texas Tax Faculty Workshop hosted by the University of Houston Law Center (May 19, 2017)

Presentation on "Allocation Wells" at the 4<sup>th</sup> Annual GDHM Land & Mineral Owner Seminar in Austin, Texas (May 12, 2017)

Presentation on "Section 385 Traps and Pitfalls" to the Austin Tax Study Group (February 21, 2016)

Presentation on "Section 385 Traps and Pitfalls" at the Tax Section of the Houston Bar Association (February 16, 2017)

Presentation on "Texas Oil and Gas Law" to the Houston Business and Tax Law Journal's Annual Symposium (February 10, 2016)

Panel Discussion on Allocation Wells, Oil, Gas & Energy Resources Law Section of the State Bar of Texas, Oil and Gas Disputes Course (January 27, 2017)

## **2016**

Presentation on "Section 385 Traps and Pitfalls" at the Wednesday Tax Forum (December 13, 2016)

Presentation on "Section 385 Traps and Pitfalls" at the International Tax Forum of Houston (December 1, 2016)

Presentation on "Section 385 Traps and Pitfalls" at the 64<sup>th</sup> Annual Taxation Conference, University of Texas, Austin, Texas (November 30, 2016)

Presentation on "Section 385 Traps and Pitfalls" at the 19<sup>th</sup> Annual International Tax Symposium for the State Bar of Texas (in Dallas on November 3) (in Houston on November 4)

Presentation of my paper entitled "*International Tax Reform By Means of Corporate Integration*" to the International Tax Symposium hosted by the University of Florida Levin College of Law (October 28, 2016)

Lectured on two sessions on Federal Income Taxation and one session on Oil & Gas Law to the UHLC Pre-Law Pipeline Program (June 13, 2016)

Presentation of my paper entitled "*International Tax Reform By Means of Corporate Integration*" to the Wednesday Tax Forum (May 24, 2016)

Presentation of my paper entitled "*International Tax Reform By Means of Corporate Integration*" to the Texas Tax Faculty Workshop hosted by SMU Law School (May 20, 2016)

Presentation of my paper entitled "*International Tax Reform By Means of Corporate Integration*" to the Houston Tax Roundtable (May 11, 2016)

Presentation of my paper entitled "*International Tax Reform By Means of Corporate Integration*" to the International Tax Forum (May 5, 2016)

Presentation on "International Tax Update" to the Tax Executive Institute (May 5, 2016)

Presentation of my paper entitled "*Allocation Wells: Lessor's Remedies for Multi-Tract Horizontal Wells Drilled Without Pooling Authority*" to the Baylor Law Review Annual Symposium (April 7, 2016)

Presenter of my paper entitled "The Foreign Tax Credit War" to the BYU Law Review Symposium on International Taxation (March 11, 2016)

Presentation on Offset Well Clauses and Allocation Wells in the Horizontal Shale Development Context, UHLC EENR Speaker Series (March 4, 2016)

Presentation on "Texas Oil and Gas Law" to the Houston Business and Tax Law Journal's Annual Symposium (February 26, 2016)

Panelist to discuss "Foreign Tax Credit Developments" at the 2016 IFA USA Annual Conference in Miami, Florida (February 25, 2016)

Presentation on "International Tax Update" to the Tax Section of the Houston Bar Association (February 17, 2016)

## **2015**

Panel Member on Oil and Gas Taxation at the Parker Fielder Oil and Gas Tax Conference (November 19, 2015)

Presentation on "Revisiting Section 367(d)" at the 18<sup>th</sup> Annual International Tax Symposium for the State Bar of Texas (Dallas on November 12; Houston on November 13).

Commentator at the Invitational Tax Conference hosted by the University of Virginia Law School (November 6-7, 2015)

Presentation on "Status of Business Tax Reform" to the 33<sup>rd</sup> Annual Advanced Tax Law Symposium of the State Bar of Texas (October 30, 2015)

Presentation entitled "The Foreign Tax Credit War" to the ExxonMobil Tax Department Lunch & Learn (October 9, 2015)

Presentation entitled "The Foreign Tax Credit War" to the International Tax Forum of Houston (October 1, 2015)

Lecture on Federal Income Taxation to the UHLC Pre-Law Pipeline Program (June 4, 2015)

Presenter of "The Foreign Tax Credit War" to the Texas Tax Faculty Workshop hosted by the UT Law School (June 3, 2015)

Presentation: "Revisiting §367(d) in Light of IP Migration Strategies: How Treasury Took the Bite Out of §367(d) and What Should be Done About It" to the Houston Business and Tax Law Journal's Annual Symposium (April 16, 2015)

Presentation on "Corporate Inversions" to the SMU Tax Colloquium Speaker Series (March 3, 2015)

Presentation entitled "Update on Corporate Inversions" to the Houston Bar Association (February 18, 2015)

Panelist Member, "US Tax Treaty Issues," Diversity Committee of the ABA Tax Section (January 31, 2015)

Moderator for Panel Discussion on International Taxation at the Andrews Kurth National Moot Court National Championship (January 22, 2015)

## **2014**

One-Day Training Course on US Inbound International Taxation as part of the UHLC Advanced Legal Studies Program for Petrobras (December 9, 2014)

Presentation entitled “Corporate Inversions: What These Transactions Tell Us About Profit-Shifting and US International Tax Reform” to a joint meeting of the Houston Journal of International Law and Corporate and Tax Law Society (November 20, 2014)

Presentation on “Corporate Inversions” to the Houston Tax Roundtable (November 12, 2014)

Presented paper entitled “Revisiting §367(d): How Treasury Took the Bite Out of §367(d) and What Should Be Done About It,” as part of the Georgetown Law School’s Graduate Tax Program’s Speaker Series (November 6, 2014)

Presentation on “Revisiting Corporate Inversions” before IFA/ITF (October 3, 2014)

Invited Panelist to discuss “Corporate Inversions,” International Tax Policy Forum, Washington, D.C. (September 12, 2014)

Presentation on Tax Base Erosion: Reformation of Section 482’s Arm’s Length Standard at the Houston International Tax Forum (May 1, 2014)

Presentation on Tax Base Erosion: Reformation of Section 482’s Arm’s Length Standard as part of the Advanced Topics in Taxation Series, Northwestern University School of Law (April 3, 2014)

Conference Director for the first Federal Income Tax Update conference hosted by University of Houston Law Center (February 21, 2014)

Presentation on Base Erosion & Profit Shifting, Houston Bar Association (February 19, 2014)

Panel Moderator and Presentation on the OECD’S Initiative to Combat Base Erosion & Profit Shifting, International Fiscal Association (February 5, 2014)

## **2013**

Presentation on Ethical Issues Related to Tax Opinions, Houston Bar Association (October 16, 2013)

Presentation on Ethical Issues Related to Tax Opinions, Wednesday Tax Forum (October 15, 2013)

Presentation on Ethical Issues Related to Tax Opinions, the Tax LLM Alumni Reunion (October 11, 2013)

Presentation on Tax Planning Implications from Small Business Tax Reform, Wednesday Tax Forum (September 17, 2013)

Presentation on State of Tax Reform, 30<sup>th</sup> Annual Advanced Tax Law Conference, Tax Section of the State Bar of Texas (August 15, 2013)

One-Day Training Course on US Inbound International Taxation as part of the UHLC Advanced Legal Studies Program for Petrobras (August 9, 2012)

University of Virginia School of Law, Virginia Tax Study Group Meeting: Panel Discussion of Corporate Inversions (March 22, 2013). Fellow panel participants included Hal Hicks (partner of Skadden Arps), Williard Taylor (partner of Sullivan & Cromwell), David Lenter (Legislative Counsel for Joint Committee on Taxation). My paper on Corporate Inversions was presented as part of the conference materials.

Presentation to the International Tax Forum entitled “Implications of a Territorial Tax Regime for the United States” (February 7, 2013)

Presentation to the Greater Houston Partnership entitled “Implications for Small Business of Business Tax Reform” as part of the University of Houston Law Center Legal Excellence Series (January 29, 2013)

Presentation to the Wednesday Tax Forum entitled: “Nothing Certain Except More Debt and Taxes” (January 15, 2013)

## **2012**

One-Day Training Course on US Inbound International Taxation as part of the UHLC Advanced Legal Studies Program for Petrobras (December 14, 2012)



Presentation on Disposable Personal Goodwill in the Closely-Held Corporate Context, 29<sup>th</sup> Annual Advanced Tax Law Conference, Tax Section of the State Bar of Texas (August 17, 2012)

Intensive Short Course (20 hours) covering US inbound and outbound taxation issues as part of the UHLC Advanced Legal Studies Program for Sonangol (July 2-9, 2012)

One-Day Training Course on US Inbound International Taxation as part of the UHLC Advanced Legal Studies Program for Petrobras (June 29, 2012)

Presentation on the Codification of the Economic Substance Doctrine to the Exxon Tax Department Lunch & Learn (April 12, 2012)

Presented paper entitled “Territorial Taxation: Homeless Income is the Achilles Heel” to the Annual Symposium sponsored by the Houston Business & Tax Law Journal (March 7, 2012).

Co-presented paper entitled “Disposable Personal Goodwill, Frosty the Snowman, and Martin Ice Cream All Melt Away in the Bright Sunlight of Analysis” to the Wednesday Tax Forum (February 28, 2012).

Co-speaker in series of Webcasts for Thomson Reuters ONESOURCE<sup>®</sup> on The Obama Administration and Transfer Pricing Evolutions. The first webcast was entitled “International Tax Reform: History, Current Needs, and the Obama Administration Proposals” (December 6 & 7). The second webcast was entitled the “Territorial Proposal of Chairman Camp of the House Ways & Means Committee (January 24 & 25). The third webcast was entitled "Planning Considerations for U.S. and Foreign-based Groups" (February 15 & 16).

Presentation to the Houston Bar Association: “Codification of the Economic Substance Doctrine” (January 18, 2012)

## **2011**

Presiding Officer for the 59<sup>th</sup> Annual Taxation Conference, University of Texas, Austin, Texas (December 7, 2011)

Presentation to the Houston Tax Roundtable: “Codification of the Economic Substance Doctrine” (November 9, 2011)

Presented paper on “Homeless Income: Collection at Source is the Linchpin” at the American Tax Policy Institute Conference on International Taxation and Competitiveness in Washington, D.C. (October 17, 2011).

Presentation entitled “Codification of the Economic Substance Doctrine—What Does It Mean?” to the 28<sup>th</sup> Annual Advanced Corporate Tax Course sponsored by the Taxation Section of the State Bar of Texas (August 19, 2011)

Presentation to the Wednesday Tax Forum: “A VAT Regime in the United States?” (July 26, 2011)

Intensive Short Course (20 hours) covering US inbound and outbound taxation issues as part of the UHLC Advanced Legal Studies Program for Sonangol (July 6-8 and 11-15)

Presentation as part of a Legal Ethics Seminar to the Tax Executive Institute on Ethical and Legal Issues: “Taking Uncertain Tax Positions” (June 14, 2011)

Presentation to the Wednesday Tax Forum: “Codification of the Economic Substance Doctrine,” (April 19, 2011)

Presentation to the Wednesday Tax Forum: “Schedule UTP: Uncertain Tax Positions in the Age of Transparency,” (March 29, 2011)

Presentation to the International Tax Forum: “What Corporate Inversions Teach Us About U.S. International Tax Reform,” (March 3, 2011)

Presentation to the Council for International Tax Education: “Outbound Transfers Under Section 367(a) and Section 367(d),” Houston, Texas (January 26, 2011)

## **2010**

Chairman for Panel Discussion: “*The Real Angel’s List: Transactions to Which the Economic Substance Doctrine Does and Does Not Apply*,” 58<sup>th</sup> Annual Taxation Conference, University of Texas, Austin, Texas (December 9, 2010)

Presentation to the Tax Section of the Houston Bar Association: “*Ethical Issues with Taking Uncertain Tax Positions on a Tax Return*” Houston, Texas (September 22, 2010)

## Pre-2010

Presentation at the ATLAS TAX CONFERENCE: *Direct and Indirect Foreign US Tax Credits*,” Houston, Texas (November 11, 2003)

Panel discussion on US International Tax Policy with US Treasury International Tax Counsel at the 30<sup>th</sup> Annual Conference of the US Branch of the International Fiscal Association, Washington D.C. (March 12, 2002)

## SERVICE TO MEDIA (Quoted as a Significant Source; Excludes Republication)

1. Bloomberg Money Stuff, Robinhood Ends its Popularity Contest, Bloomberg (Aug. 11, 2020)
2. Richard Rubin and Theo Francis, Losing Money Is a Winning Pandemic Tax Strategy for Some Companies, Wall Street Journal (Aug. 8, 2020)
3. Jesse Drucker & Jim Tankersley, “How Big Companies Won New Tax Breaks From the Trump Administration,” New York Times (Dec. 30, 2019) (selected as the New York Times “Quote of the Day”), available at <https://www.nytimes.com/2019/12/30/business/trump-tax-cuts-beat-gilti.html?action=click&auth=login-email&login=email&module=Top%20Stories&pgtype=Homepage>; Quote of Day citation: <https://www.nytimes.com/2019/12/30/todayspaper/quotation-of-the-day-business-got-big-tax-cut-lobbyists-made-it-bigger.html>
4. Richard Rubin & Jared S. Hopkins, “Going Out of Style: Tax-Driven Deals to Move Corporate HQs Outside U.S.” Wall Street Journal Online (August 1, 2019), available at <https://www.wsj.com/articles/inversion-reversions-arrive-as-companies-get-smaller-tax-edge-from-foreign-addresses-11564662353>.
5. Randy Diamond, Flaring fight is in the hands of Texas oil and gas regulators,” San Antonio Express-News (July 19, 2019)
6. Jonathan Curry, “Business of Tax: Allergen Flips Role in Pharma Mega-Merger,” 2019 TNTF 130-8, Doc. 2019-26033 (July 8, 2019)
7. Bret Wells, “Alberta Repealed its Carbon Tax. What Now?” Forbes.com (June 6, 2019), available at <https://www.forbes.com/sites/uhenergy/2019/06/06/alberta-repealed-its-carbon-tax-what-now/#3daeb7ed5dd1>.
8. Alex Parker, “Calls to Repeal Foreign Income Incentives May Be Misguided,” 2018 Law360 333-196 (Nov. 29, 2018)
9. Laura Davison, “U.S. Companies Flee No-Tax Caribbean Havens After EU Crackdown,” Bloomberg (Nov. 15, 2018), available at <https://www.bloomberg.com/news/articles/2018-11-15/corporate-america-flees-zero-tax-caribbean-havens-post-crackdown>.
10. Kiah Collier, Jamie Smith Hopkins and Rachel Levin, “As oil and gas exports surge, West Texas becomes the world’s ‘extraction colony,’” Center for Public Integrity (Oct. 21, 2018), available at <https://apps.publicintegrity.org/blowout/>.
11. Vidya Kauri, “Easing of Debt-Equity Regs Won’t End Need for Documentation, Law 360 (Sept. 21, 2018)
12. Andrew Velarde, “Final Inversion Regs Stick to Previous Policy,” 2018 W.T.D. 134-1, Tax Doc. 2018-28754 (July 12, 2018)
13. Bret Wells, “The 2017 Tax Act’s Fascinating Change to the Tax Consequences of Alimony,” TaxProf Blog (July 4, 2018), available at [https://taxprof.typepad.com/taxprof\\_blog/2018/07/wells-the-2017-tax-acts-fascinating-change-to-the-tax-consequences-of-alimony.html](https://taxprof.typepad.com/taxprof_blog/2018/07/wells-the-2017-tax-acts-fascinating-change-to-the-tax-consequences-of-alimony.html).
14. Natalie Olivo, ‘Carbon-Related Tax Unlikely Under Int’l Rules, Prof Says,’ Law 360 (Feb. 21, 2018), available at <https://www.law360.com/energy/articles/1014575/carbon-related-tax-unlikely-under-int-l-rules-prof-says>
15. Jonathan D. Rockoff and Nina Trentmann, “New Tax Law Haunts Companies That Did ‘Inversion’ Deals,” Wall Street Journal (Feb. 11, 2018).
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## **AFFILIATIONS AND SERVICE ACTIVITIES TO PROFESSIONAL ORGANIZATIONS**

Admitted to the State Bar of Texas (since 1990)

Licensed as a Certified Public Accountant by the Texas State Board of Public Accountancy (since 1992)

Official Observer to the United Nations Committee of Experts on International Cooperation in Tax Matters

Elected Member, American Law Institute (2020 to present)

Trustee, Foundation for Natural Resources and Energy Law

Law School Representative to the Tax Section Council for the State Bar of Texas (2017 to Present)

Houston Bar Association, Tax Section

Member of Planning Council (2011 to present)

Houston International Tax Forum

Member of Board of Directors (2011 to present)

American Bar Association, Tax Section

International Fiscal Association, Tax Section

American College of Tax Counsel

Wednesday Tax Forum

Houston Tax Roundtable

Texas Federal Tax Institute, Board Member

Tax Procedure Group

Faculty Advisor to the Houston Business & Tax Law Journal

Faculty Advisor to the Corporate & Tax Law Society

## **PROFESSIONAL WORK EXPERIENCE**

**Vice President-Treasurer & Chief Tax Officer, BJ Services Company** February 2002 to April 30, 2010

BJ Services was a leading provider of pressure pumping and other oilfield services to the petroleum industry with \$5 billion in revenue. BJ Services has 18,000 employees located in 50 countries. My responsibilities included overall management of the company's Risk Department, Credit Department, Treasury Department, and Tax Department on a worldwide basis. I reported to the Chief Financial Officer. In this role, I also served as the company's key contact for rating agencies, insurance underwriters, relationship banks, and tax authorities. My role prior to my last position was the position of Tax Director for the company.

**Assistant Vice President and Asst. General Tax Counsel, Cargill, Inc.** June 1993 to September 2001

Cargill is an international marketer, processor and distributor of agricultural, food, financial and industrial products and services with 159,000 employees in 68 countries and \$116 billion in sales. In my position with the company, I was the primary tax advisor responsible for overseeing a 30-person group of tax professionals who provided advice and tax support to Cargill's Latin American based commodity trading, processing, and financial businesses. Prior roles included an overseas assignment in Singapore where I was responsible for both the US and non-US tax advice related to Cargill's trading, processing, and financial businesses in Asia and Australia. I was awarded the CFO's Award for Financial Excellence (1998 and 1999) and the Chairman's Broken Silo Award for Teamwork (1998).

**Associate Attorney, Baker & Botts, L.L.P.**

April 1990 to June 1993

Baker & Botts is an international law firm with approximately 800 lawyers worldwide. My practice included providing U.S. federal income tax advice on corporate, partnership, and general income tax issues.