

Curriculum Vitae
MICHAEL S. KIRSCH
Professor of Law
Notre Dame Law School
University of Notre Dame
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ACADEMIC APPOINTMENTS

Notre Dame Law School, University of Notre Dame
Professor of Law, 2010–present
Associate Dean, 2009–2011
Associate Professor (with tenure), 2007–2010
Associate Professor, 2001–2007

Teaching Awards

Professor of the Year 2004 & 2010 (selected by graduating classes)

Northwestern University School of Law
Visiting Professor of Law, Fall 2007

EDUCATION

New York University School of Law, New York, NY
LL.M., in Taxation, 1989

Harvard Law School, Cambridge, MA
J.D., *cum laude*, 1988
Harvard Journal on Legislation, Comments Editor

Cornell University, Ithaca, NY
A.B., *summa cum laude*, 1985
Phi Beta Kappa
Economics Department Honors Program

JUDICIAL CLERKSHIP

Chief Judge Lapsley W. Hamblen, Jr., United States Tax Court, Washington, DC
1993–1995

PUBLICATIONS

Law Review Articles

New Technologies and the Evolution of Tax Compliance (co-author with J. Alm, J. Beebe, O. Marian, J. Soled) (in progress)

Conditioning Citizenship Benefits on Satisfying Citizenship Obligations, 2019 U. ILL. L. REV. 1701 (invited article for University of Virginia Invitational Tax Conference)

Citizens Abroad and Social Cohesion at Home: Refocusing a Cross-Border Tax Policy Debate 36 VIRGINIA TAX REVIEW 205 (2017) (invited article for University of Michigan Law School symposium)

Tax Treaties and the Taxation of Services in the Absence of Physical Presence, 41 BROOK. J. INT'L L. 1143 (2016) (invited symposium comment)

Revisiting the Tax Treatment of Citizens Abroad: Reconciling Principle and Practice, 16 FLORIDA TAX REV. 117 (2014) (invited symposium article)

The Role of Physical Presence in the Taxation of Cross-Border Personal Services, 51 BOSTON COLLEGE LAW REV. 993 (2010)

The Limits of Administrative Guidance in the Interpretation of Tax Treaties, 87 TEXAS LAW REV. 1063 (2009)

Taxing Citizens in a Global Economy, 82 NEW YORK UNIVERSITY LAW REVIEW 443 (2007)

The Tax Code as Nationality Law, 43 HARVARD JOURNAL ON LEGISLATION 375 (2006).

The Congressional Response to Corporate Expatriations: The Tension Between Symbols and Substance in the Taxation of Multinational Corporations, 24 VIRGINIA TAX REVIEW 475 (2005) (reprinted in Monthly Digest of Tax Articles, Feb. 2006)

Alternative Sanctions and the Federal Tax Law: Symbols, Shaming, and Social Norm Management as a Substitute for Effective Tax Policy, 89 IOWA LAW REVIEW 863 (2004)

Other Publications

Corporate Inversions and the Definition of an "American" Corporation, Notre Dame Lawyer, Fall 2005, p. 26

Tax Consequences of Expatriation and Transfers to Foreign Trusts, 28 NOTRE DAME TAX AND EST. PLAN. INST. § 32 (2002)

SELECTED PRESENTATIONS

Passports and Taxes: Conditioning Citizenship Benefits on Citizenship Obligations
Virginia Autumn Invitational Tax Conference
University of Virginia School of Law, November 2016

Reconsidering the Tax Treaty: Personal Services in the Absence of Physical Presence
Brooklyn Law School International Business Law Symposium, October 2015
Brooklyn, New York

Citizenship and Taxation
University of Michigan Law School, October 2015

Citizenship, Residence & Taxation
Joint Conference on Tax Residence and Tax Havens, Max Planck Institute for Tax Law & Public Finance, Norwegian Center of Taxation, University of Notre Dame
London, England, May 2015 (co-organizer)

The Taxation of Citizens Abroad
University of Toronto, May 2014
Toronto, Ontario, Canada

9th Annual International Tax Symposium
University of Florida Levin College of Law, November 2013

The Taxation of Cross-Border Personal Services
University of Michigan Law School, April 2010

The Taxation of Cross-Border Personal Services
Advanced Topics in Taxation Colloquium
Northwestern University School of Law, January 2010

The Taxation of Cross-Border Personal Services
Notre Dame Law School Colloquium, April 2009

The Interpretation of Tax Treaties
Notre Dame Law School Colloquium, April 2008

Citizenship and Taxation

SMU Dedman School of Law Colloquium on Law and Citizenship, April 2008
Dallas, TX

Taxing Citizens in a Global Economy

Notre Dame Law School Colloquium, August 2006
Notre Dame, IN

Residences of Corporations

American Bar Association, Section of Taxation Annual Meeting, May 2006
Washington, DC

Proposals for Federal Tax Reform

Notre Dame Law School Continuing Education Program, November 2005
Notre Dame, IN

Commentator regarding the effects of tax and welfare reform on the well-being of
single mothers

Law & Interdisciplinary Colloquium Series, February 2005
Notre Dame, IN

Top 10 Issues & Traps in International Tax & Estate Planning

American Bar Association, Section of Taxation Fall Meeting, October 2004
Boston, MA

International Estate Planning

Notre Dame Law School Continuing Legal Education Program, November 2003
Notre Dame, IN

Explaining "Expatriation" and Offshore Trusts to Clients

28th Annual Notre Dame Tax and Estate Planning Institute, September 2002
South Bend, IN

A Recent View from the Treasury

Ethics Roundtable Participant

American Law Institute-American Bar Association, Advanced Course of Study on
International Trust and Estate Planning, October 2001
Chicago, IL

A View from the Treasury

American Law Institute–American Bar Association, Advanced Course of Study on
International Trust and Estate Planning

San Francisco, CA, August 2000

Toronto, Ontario, Canada, August 1999

New Orleans, LA, September 1998

Current Treaty Issues from the Perspective of U.S. Taxpayers

American Bar Association, Section of Taxation Annual Meeting, April 1999

Washington, DC

U.S. Activities of Foreigners and Tax Treaties

American Bar Association, Section of Taxation Annual Meeting, May 1998

Washington, DC

Update on Tax Legislation;

Update on Treasury and Treaties

National Foreign Trade Council Annual Tax Meeting, April 1999

Phoenix, AZ

The U.S. Taxation of Foreign Trusts

Journal of Transnational Law Symposium on International Trusts

Vanderbilt University School of Law, February 1999

Nashville, TN

Outbound Trust Migrations

New York State Bar Association–U.S. Treasury Department Conference on U.S.
Taxation of Offshore Trusts, June 1997

New York, NY

TEACHING

Courses Taught

Federal Income Taxation

International Taxation

Tax Policy Seminar

Estate & Gift Taxation

Directed Readings in Taxation

SELECTED PROFESSIONAL EXPERIENCE

United States Department of the Treasury, Office of Tax Policy, Washington, DC
Associate International Tax Counsel, 2000–2001

Attorney-Advisor, 1997–2000

Principal Treasury Department policy advisor on international tax issues affecting individuals. Supervised development of regulations and other guidance involving foreign trusts, expatriation, Americans working abroad, foreign individuals working in the U.S., and other areas.

Developed legislative proposals for inclusion in Administration's budget, and participated in legislative drafting sessions with Congressional staff.

Negotiated numerous bilateral tax treaties as member of U.S. treaty delegations.

Internal Revenue Service,

Office of Associate Chief Counsel (International), Washington, DC

Attorney-Advisor, 1995–1997

Award: 1997 National Award for Technical Guidance

Sheppard, Mullin, Richter & Hampton, Los Angeles, CA

Associate, Tax Department, 1989–1993

SERVICE ACTIVITIES

Law School

Supervisor, Notre Dame Tax & Estate Planning Institute, 2010–present

Curriculum Committee, 2019–present, 2016–2017

Faculty Development Committee, 2019–present, 2009–2010

Promotions Committee, 2017–2019 (appointed), 2011–2014 (elected); vice-chair, 2018–2019)

Faculty Advisor, Jewish Law Student Society, 2004–2006, 2013–present

Ad Hoc Course Scheduling Committee (chair), 2017

Law Library Director Search Committee (chair), 2016–2017

Admissions Committee, 2002–2004, 2015–2016

ABA Accreditation Self-Study Committee (vice-chair), 2014–2015

Colloquium Committee, 2007–2008, 2014–2015

Associate Dean, 2009–2011

Graduate Programs Committee, 2011 (chair)

Dean Search Committee, 2008–2009

Building Committee, 2005–2009

Clerkship Committee, 2008–2009

Curriculum Committee, 2008

Advanced Legal Writing Committee, 2004

University

University Grievance Committee, 2019-present (elected)
University Committee on Appeals, 2015–2018 (elected); panel chair, 2017
Faculty Senate, Co-Secretary & Executive Committee, 2014 - 2016
Faculty Senate, Law School Representative, 2013–2016 (elected)
Corporate Governance Committee, 2011–2013
University Council for Academic Technologies, 2003–2012 (elected)

Professional

American Bar Association, Section of Taxation
Consulted with government agencies regarding international tax issues
Interviewed by reporters from New York Times, NPR All Things Considered,
Slate.com, Canadian Broadcasting Corp. (CBC Radio), and other media
regarding domestic and international tax issues

Community

Extensive involvement in various nonprofit organizations, including roles as
president, vice president, treasurer, trustee, committee chairperson, and
webmaster.

ADMITTED TO PRACTICE

California (currently inactive)