

## **MICHAEL S. KIRSCH**

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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)

Tel Aviv University Buchmann Faculty of Law  
*Visiting Professor of Law*, Summer 2024

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, 39 VIRGINIA TAX REVIEW 287 (2020)

*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

*9<sup>th</sup> 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*

28<sup>th</sup> 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

Promotions Subcommittee, 2022–present (vice-chair)

Curriculum Committee, 2016–2017; 2019–20; 2020–2022 (chair)

Law School COVID-Related Reopening Committee, 2020 (chair)

Faculty Development Committee, 2009–2010, 2019–2020

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

Faculty Advisor, Jewish Law Student Society, 2004–2006, 2013–2021

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 Committee on Appeals, 2015–2018, 2024–present (elected);  
panel chair, 2017

University Grievance Committee, 2019–2022 (elected)

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*

Consulted with government agencies regarding international tax issues  
External reviewer for domestic and international journal and grant submissions, as well as academic tenure and promotion cases  
Interviewed by reporters from New York Times, Wall Street Journal, 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)