

ETHAN YALE

Curriculum Vitae *October 2024*

University of Virginia School of Law
580 Massie Road
Charlottesville, VA 22903
eyale@law.virginia.edu

EMPLOYMENT

University of Virginia School of Law, Charlottesville, VA
Professor of Law, 2009-present
Hunton & Williams Professor of Law, 2010-2013
Visiting Professor of Law, 2008-2009
McFarland Prize for Outstanding Faculty Scholarship, 2011
Courses: Federal Income Tax; Private Equity & Hedge Funds; Advanced
Federal Income Tax; International Tax; Corporate Tax; Partnership Tax; Federal
Transfer Tax; Tax Policy Seminar; Tax Shelters: Law and Policy

Georgetown University Law Center, Washington, DC
Professor of Law, 2008-2009
Associate Professor of Law, 2004-2008
Courses: Federal Income Tax; Corporate Tax; Advanced Corporate Tax;
International Tax; Tax Shelters Seminar: Law & Policy, Tax Policy Seminar

New York University School of Law, New York, NY
Acting Assistant Professor of Law, 2002-2004
Courses: Corporate Tax; Advanced Corporate Tax Problems; Tax Policy;
Timing Issues & The Income Tax; Tax Procedure

Wachtell, Lipton, Rosen & Katz, New York, NY
Associate, Tax Section, 2000-2002

U.S. Court of Appeals for the Fifth Circuit, New Orleans, LA
Law Clerk to Judge Jacques L. Wiener, Jr., 1999-2000

EDUCATION

New York University School of Law, New York, NY
LL.M Candidate, 2001-2002

Tulane Law School, New Orleans, LA
J.D., *summa cum laude*, 1999
Tulane Law Review, Managing Editor
First in class; Faculty Medal; Order of the Coif; Tulane Tax Institute Award

Cornell University, Ithaca, NY
B.S., Concentration in Finance, 1993

PUBLICATIONS & WORKING PAPERS

- A Critical Evaluation of The Qualified Small Business Stock Exclusion
42 Virginia Tax Review 353 (2023) (with Gregg Polsky)
reprinted in PLI Corporate Tax Practice Series (last updated Aug. 2024)
- Taxing Residential Solar
74 Tax Law Review (2020) (with Gregg Polsky)
- Mutual Fund Tax Overhang
38 Va. Tax Rev. 397 (2019)
- Anti-basis
94 North Carolina Law Review 485 (2016)
- Taxing Market Discount on Distressed Debt
32 Virginia Tax Review 703 (2013)
138 Tax Notes 85 (January 7, 2013)
- Defining ‘Partnership’ for Federal Tax Purposes
131 Tax Notes 589 (May 9, 2011)
reprinted in PLI Corporate Tax Practice Series (last updated Aug. 2024)
- Corporate Distributions Tax Reform: Exploring the Alternatives
29 Virginia Tax Review 329 (2010)
- Risk and the Tax Benefit of Deferred Compensation
62 Tax Law Review 377 (2009)
- Taxing Cap and Trade Environmental Regulation
37 Journal of Legal Studies 535 (2008)
- Was Heinz's Two-Step Redemption a Sham?
117 Tax Notes 345 (Oct. 22, 2007)
- Can Discriminatory Taxation of Municipal Bonds Be Justified? Thoughts on the Davis
Topside Briefs
117 Tax Notes 153 (Oct. 8, 2007) (with Brian Galle)
- Municipal Bonds and the Dormant Commerce Clause After United Haulers
115 Tax Notes 1037 (July 11, 2007) (with Brian Galle)
reprinted in 44 State Tax Notes (July 18, 2007)
- Deferred Compensation Revisited
114 Tax Notes 939 (March 5, 2007) (with Daniel Halperin)
reprinted in New York University Review of Employee Benefits and Executive
Compensation (Alvin D. Lurie, ed.), Ch. 20, Vol. 2, 2007
- Reforming the Taxation of Deferred Compensation
85 North Carolina Law Review 571 (2007) (with Gregg Polsky)

Reexamining Black & Decker's Contingent Liability Tax Shelter
108 Tax Notes 223 (July 11, 2005)

When Are Capitalization Exceptions Justified?
57 Tax Law Review 549 (2004)

The Final INDOPCO Regulations
105 Tax Notes 435 (Oct. 25, 2004) (special supplement)

The Cary Brown Theorem and the Income Taxation of Risk: A Reappraisal
(working paper)

Stock Taxation (with Thomas Brennan)
(working paper)

PRESENTATIONS

Stock Taxation
UVA Autumn Invitational Tax Conference (October 2022)
American Law & Economics Association Annual Meeting (August 2022)

Mutual Fund Tax Overhang
Georgetown University Law Center, Tax Colloquium (April 2017)
UVA Law School, summer workshop (June 2017)

Residential Solar and the Federal Income Tax
Columbia Law School, Tax Colloquium (June 2016)
UVA Law School, summer workshop (July 2016)

Tools of Statutory Construction: *King v. Burwell*
Tax Court Judicial Conference, Duke Law School (May 2015)

U.S. Cross-Border Dividend Tax Withholding: Abuse & Countermeasures
International Fiscal Association, Australian Branch
Sydney, Australia (May 2014)
Melbourne, Australia (May 2014)

Taxing Market Discount on Distressed Debt
Harvard Tax Policy Colloquium (October 2012)

Defining 'Partnership' for Federal Tax Purposes
Northwestern University School of Law, Tax Colloquium (January 2012)

Inflation, The Fisher Effect, and Tax Policy
Columbia Law School, Tax Workshop (June 2010)
UVA Law School Faculty Retreat (May 2013)

A Better Way to Tax Corporate Distributions: Allow Basis Recovery on Ordinary Dividends

Virginia Tax Study Group (March 2009)
University of Michigan Tax Policy Workshop (March 2009)
University of Virginia Faculty Workshop (September 2008)
Harvard Law School Seminar on Current Research in Taxation (August 2008)

Municipal Bonds and the Dormant Commerce Clause

National Association of Bond Lawyers, Annual Meeting (September 2007)

Risk and the Tax Benefit of Deferred Compensation

Boston University School of Law, Junior Tax Scholars Conference (June 2007)
Georgetown University Law Center, Faculty Research Workshop (March 2007)

Deferred Compensation Revisited

New York University, Colloquium on Tax Policy and Public Finance (January 2008)

Corporate Tax Shelters in the United States

Georgetown University Law Center, delivered to delegation of Japanese tax administrators, practitioners, and academics (September 2007)
Georgetown University Law Center, delivered to delegation from Yangzhou Tax Institute, Yangzhou, China (September 2006)

Taxing Cap & Trade Environmental Regulation

Internal Revenue Service, Chief Counsel Lecture Series (April 2007)
Georgetown University Law Center, Faculty Research Workshop (April 2006)
University of Kansas School of Law, Faculty Workshop (February 2006)

Reforming the Taxation of Deferred Compensation

Northwestern University School of Law, Colloquium on Advanced Topics in Taxation (January 2006)

The Cary Brown Theorem and the Income Taxation of Risk: A Reappraisal

Georgetown University Law Center, Faculty Research Workshop (April 2005)
Stanford-Yale Junior Faculty Forum (May 2005)

Recent Developments in Income Taxation Accounting

NYU Wallace-Lyon National Tax Workshop (April 2004)

BAR ADMISSIONS & PROFESSIONAL ASSOCIATIONS

New York State Bar; Louisiana Bar

Admitted to practice before the U.S. Court of Appeals for the Fifth Circuit

International Fiscal Association, Member

American Law & Economics Association, Member