

## RUTH MASON

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### EMPLOYMENT

#### **University of Virginia School of Law, 2013-present**

*Director, Virginia Center for Tax Law, since 2022*

*Edwin S. Cohen Distinguished Professor of Law and Taxation, since 2020*

*Professor of Law, since 2013*

Courses: Federal Income Tax, EU Tax, Tax Treaties, International Tax Practicum

Significant Committees: Appointments, Dean Search, Int'l Relations (Chair), Tenure

Co-founder and co-host of [Oxford-Virginia Legal Dialogs](#) (since Spring 2021)

University Research Award, 2021

#### **University of Connecticut School of Law, 2006-2013**

*Anthony J. Smits Professor of Global Commerce, 2012-2013*

Courses: Corporate Tax, Federal Income Taxation, International Tax Policy

Significant Committees: Appointments, Tenure, Strategic Priorities (Chair)

#### **New York University School of Law, 2002-2006**

*Deputy Director, International Tax Program; Acting Assistant Professor*

Courses: Corporate Tax, EC Tax Policy, Tax Policy, Taxation of International

Business Transactions, U.S. Business & Personal Taxation (for LL.M.s)

#### **Willkie Farr & Gallagher, 2001-2002**

*Tax Associate* in the New York office

### VISITS

**University of Virginia School of Law**, *Visiting Professor*, Spring 2012

**Yale Law School**, *Visiting Associate Professor*, Spring 2011

**Université Paris 1 (Panthéon-Sorbonne)**, *Visiting Professor*, Fall 2008

### FELLOWSHIPS

**Max Planck Institute (MPI)**, *Law Fellow*, from July 2023. Multi-year fellowship to study fiscal solidarity in federations

**International Bureau of Fiscal Documentation**, *Visiting Global Scholar*, Summer 2018

**Vienna Univ. of Econ. and Bus. Admin.**, *Fulbright Senior Scholar*, Winter 2009

### EDUCATION

**Harvard Law School**, J.D. *cum laude*, 2001

**Columbia University**, B.A. (U.S. history) with honors, 1997

## **BOOKS**

TAX DISCRIMINATION AND COMPETITION (monograph in progress co-authored with M. Knoll, under contract with Harvard University Press)

TAXING PEOPLE: THE NEXT 100 YEARS (essay collection co-edited with T. Dagan, under contract with Cambridge University Press)

THINKER, TEACHER, TRAVELER: REIMAGING INTERNATIONAL TAX (IBFD 2021) (festschrift in honor of H. David Rosenbloom of Caplin & Drysdale co-edited G. Kofler and A. Rust)

PRIMER ON DIRECT TAXATION IN THE EUROPEAN UNION (hornbook, West 2005)

## **REPRESENTATIVE WORK**

*Bounded Extraterritoriality*, 122 Mich. L. Rev. 1623 (2024) (with M. Knoll)

*Bibb Balancing: Regulatory Mismatches Under the Dormant Commerce Clause*, 91 Geo. Wash. L. Rev. 1 (2023) (with M. Knoll)

*Solidarity Federalism*, 98 Notre Dame L. Rev. 617 (2022) (with E. Delaney)

*The Transformation of International Tax*, 114 Am. J. Int'l L. 353 (2020) (peer reviewed)

*Identifying Illegal Subsidies*, 69 Am. U. L. Rev. 479 (2019)

*The Economic Foundation of the Dormant Commerce Clause*, 103 Va. L. Rev. 309 (2017) (with M. Knoll)

*Citizenship Taxation*, 89 S. Cal. L. Rev. 169 (2016)

*Delegating Up: Federal-State Tax Base Conformity*, 62 Duke L.J. 1267 (2013)

*What is Tax Discrimination?*, 121 Yale L.J. 1014 (2012) (with M. Knoll)

*Federalism and the Taxing Power*, 99 Cal. L. Rev. 975 (2011)

*Tax Expenditures and Global Labor Mobility*, 84 N.Y.U. L. Rev. 1542 (2009)

*Made in America for European Tax: The Internal Consistency Test*, 49 B.C. L. Rev. 1277 (2008)

## **OTHER ACADEMIC WORK**

*Tax Competition and State Aid*, 42 Oxford Y.B. of Eur'n L. 262-285 (2023) (peer-reviewed)

*Has Cross-Border Arbitrage Finally Met Its Match?* 41 Va. Tax Rev. 137-148 (2021) (with P. Saint-Amans)

*Tax Discrimination*, in RESEARCH HANDBOOK ON INTERNATIONAL TAXATION 71-97 (Y. Brauner, ed., 2020) (with E. Adams and M. Knoll)

*The Legality of Digital Taxes in Europe*, 40 Va. Tax Rev. 175-217 (2020) (with L. Parada)

*The Dormant Foreign Commerce Clause After Wynne*, 39 Va. Tax Rev. 357-418 (2020) (with M. Knoll)

*Company Size Matters*, 2019 Brit. Tax Rev. 610-650 (2019) (with L. Parada) (peer-reviewed)

*Implications of Wayfair*, 46 Intertax 810-819 (2018) (invited)

Michael S. Knoll & Ruth Mason, *Is the Philadelphia Wage Tax Unconstitutional? And If It Is, What Can and Should the City Do?*, 164 U. Pa. L. Rev. Online (2016).

*Waiting for Perseus: A Sur-Reply to Professors Graetz and Warren*, 67 Tax L. Rev. 375-452 (2014) (with M. Knoll)

*Tax Discrimination and Capital Neutrality*, 2 World Tax J. 126-138 (2010) (invited)

*Constitutional Restraints on Corporate Tax Integration*, 61 Tax L. Rev. 1-66 (2009) (with W. Hellerstein & G. Kofler) (invited)

*Common Markets, Common Tax Problems*, 8 Fla. Tax Rev. 599-628 (2007) (invited).

*Double Taxation: A European “Switch in Time”?*, 14 Colum. J. Eur. L. 63-98 (2007) (with G. Kofler)

*Flunking the ECJ’s Tax Discrimination Test*, 46 Colum. J. Transnat’l L. 72-132 (2007)

*U.S. Tax Treaty Policy and the European Court of Justice*, 59 Tax L. Rev. 65-132 (2005)

## TAX NOTES

*A Wrench in the GLOBE’s Diabolical Machinery*, 107 Tax Notes Int’l 1391 (2022)

*The 2021 Compromise*, 172 Tax Notes Fed. 569 (2021)

*Why the Supreme Court Should Grant Certiorari in Steiner v. Utah*, 95 Tax Notes State 377-388 (2020)

*Steiner v. Utah: Designing a Constitutional Remedy*, 95 Tax Notes State 845 (2020)

*What the CJEU’s Hungarian Cases Mean for Digital Taxes*, 98 Tax Notes Int’l 161 (2020)

Multi-part Special Report on tax rulings as EU state aid:

*Part 1—State Aid FAQ*, 154 Tax Notes 451-462 (2017)

*Part 2—Legitimate Expectations*, 154 Tax Notes 615-622 (2017)

*Part 3—Apple*, 154 Tax Notes 735-751 (2017)

*Part 4—Whose Arm’s-Length Standard?*, 155 Tax Notes 947-966 (2017)

*Part 5—An American View of State Aid*, 157 Tax Notes 645-662 (2017)

*Part 6—Arm’s Length on Appeal*, 158 Tax Notes 771-796 (2018)

*Part 7—Implications for Apple of Starbucks and Fiat*, 165 Tax Notes Fed. 93-100 (2019)

*Part 8—The General Court’s Decision in Apple*, 168 Tax Notes Fed. 1791-1806 (2020)  
(with S. Daly) [video/podcast](#).

*Part 9—State Aid Enforcement after Amazon*, 171 Tax Notes Fed. 1395-1402 (2021)

*Part 10—Ding-Dong! The EU Arm’s-Length Standard is Dead*, 108 Tax Notes Int’l 1249 (2022)

*Part 11—The AG’s Opinion in Apple: Two Steps Forward, One Step Back*, 112 Tax Notes Int’l 1315 (2023)

*Part 12—Rotten to the Core: The CJEU Decision in Apple* 116 Tax Notes Int’l 987 (2024)  
[Max Planck Law podcast](#)

*Digital Battlefield in the Tax Wars*, 92 Tax Notes Int’l 1183-1197 (2018) (with L. Parada).

*New York’s Unconstitutional Tax Residence Rule*, 85 Tax Notes State 707-716 (2017) (with M. Knoll)

*Dual Residents: A Sur-Reply to Zelinsky* (with M. Knoll), 87 Tax Notes State 269-272 (2018) (with M. Knoll)

*How the Massachusetts Supreme Judicial Court Should Decide First Marblehead*, 78 Tax Notes State 921-928 (2015) (with M. Knoll)

*Wynne: It's Not About Double Taxation*, 75 Tax Notes State 413-422 (2015) (with M. Knoll)  
*Exporting FATCA*, 142 Tax Notes 1245-50 (2014) (with J. Blank).

*The Efficient Management of the Wealth of Nations*, 120 Tax Notes 1321 (2008)

*When Tax Treaty Derivative Benefits Provisions Don't Apply*, 43 Tax Notes Int'l 563-567 (2006)

*Spinning Morris Trust: Interpreting §355(e) According to its Purpose*, 94 Tax Notes 1685 (2002) (student note)

### **PRINCIPALLY AUTHORED SUPREME COURT AMICUS BRIEFS**

Brief of Professors Michael S. Knoll and Ruth Mason as Amici Curiae Supporting Petitioners, *Nat'l Pork Producers Council v. Ross* (October 2022 Term)

Brief of Brill, Knoll, Mason, and Viard as Amici Curiae in Support of Petitioner, *South Dakota v. Wayfair, Inc.*, 138 S.Ct. 2080 (2018)

Brief of Michael S. Knoll and Ruth Mason as Amici Curiae in Support of Respondents, *Comptroller of Treasury of Maryland v. Wynne*, 575 U.S. 542 (2015). Cited in *Wynne*, 575 U.S. 542 (2015), at 562, 565, 568.

### **NATIONAL REPORTS**

*National Report for the United States, in NEW EXCHANGE OF INFORMATION VERSUS TAX SOLUTIONS OF EQUIVALENT EFFECT* (IBFD 2016) (with J. Blank)

*National Report for the United States, in Non-discrimination at the Crossroads of International Taxation*; 93b CAHIERS D DROIT FISCAL INT'L 625 (2008) (with H. Bouma)

### **MEDIA CONTRIBUTIONS**

I have contributed op-eds and commentary to media outlets such as *Foreign Affairs*, *The Hill*, *Time*, *JOTWELL*, *Medium*, *The Regulatory Review*, *The Times*, and various online law review companions, including *George Washington Law Review*, *University of Pennsylvania Law Review*, and *Yale Law Journal*. I have participated in numerous podcasts.

### **IMPACT**

Theory of tax discrimination adopted by the U.S. Supreme Court, work cited by federal courts, government publications, in an opinion of an advocate general for the Court of Justice of the European Union, and in media, including *The New York Times Magazine*

Among the most downloaded professors on SSRN

*Forbes* Top 100 Tax Twitter account

Five articles reviewed in JOTWELL, including *Delegating Up: Federal-State Tax Base Conformity, Identifying Illegal Subsidies, The 2021 Compromise, The Transformation of International Tax, and What is Tax Discrimination?*

Multiple articles translated into other languages, including *Citizenship Taxation* (translated into Japanese by Prof. M. Kozuka of Okayama University), *National Pork is a Bibb Case, Not a Pike Case* (translated into Spanish by Prof. M. Amparo Grau of Universidad Complutense de Madrid), and *The Legality of Digital Taxes in Europe* (translated into Italian by the paper's co-author, Prof. L. Parada of King's College London)

#### **SELECTED PRESENTATIONS (OTHER THAN WORK IN PROGRESS)**

To deliver 2026 Klaus Vogel Lecture in Vienna  
To deliver 2025 David Tillinghast Lecture at NYU  
Inauguration of Max Planck Hub Fiscal and Social State featuring ECJ President Koen Lenaerts and Max Planck Law Fellow Ruth Mason, Munich, January 2024  
*Tax Discrimination and Competition*, multi-day book conference at Max Planck in Munich, 2024  
*Taxing People: The Next 100 Years*, multi-day book conference at Oxford, 2023  
University of Copenhagen, State Aid and Tax Conference, A Conversation with EU Commission Vice President Margarete Vestager, Professor Ruth Mason, and Isabel Verlinden, 2023  
Lisbon International and European Tax Law Seminar, Keynote, July 2023  
Plenary panelist, OECD Panel, IFA Annual Congress in Berlin, 2022  
Vienna University, Tax and State Aid Conference, Keynote, 2021  
Inaugural Philip Blumberg Memorial Lecture, University of Connecticut, Hartford, 2021  
Plenary panelist, Recent Developments, IFA Annual Congress 2019 in London  
European University Institute/OECD, Governance in Global Markets, Paris 2019  
University of Turin, Keynote: Taxing the Digital Economy, Turin, 2019  
2018 Amsterdam Distinguished Lecture in Taxation, Leuven University, 2019  
Plenary panelist, Participation Exemptions Panel, IFA Annual Congress in 2015 in Basel

#### **PRESENTATIONS OF WORKS-IN-PROGRESS**

##### *Bounded Extraterritoriality*

Columbia University tax colloquium, Edinburgh University Law Faculty, Duke tax colloquium, Leeds University Law Faculty, Max Planck Institute for Tax Law and Public Economics, UCLA tax colloquium, University of Pennsylvania Law faculty workshop, UVA law faculty workshop

##### *Bibb Balancing*

NYU Tax Policy Colloquium, Oxford-Michigan-MIT-Max Planck-Georgetown Transatlantic Tax Dialogs, Richmond Law School faculty workshop, University of California (Irvine) Tax Workshop, University of Florida tax workshop, University of Virginia faculty workshop

##### *Solidarity Federalism*

University of Virginia faculty workshop, USD-Davis-Hastings Tax Law Speaker Series, University of California at Irvine faculty workshop, University of Wisconsin faculty workshop, Cornell Law School faculty workshop

##### *Transformation of International Tax*

ABA Tax Section, ADIT, Indiana-Leeds Summer Tax Workshop, London School of Economics, Oxford University, University of Connecticut Inaugural Phillip Blumberg Memorial Lecture

##### *The Legality of Digital Taxes Under EU Law*

George Washington University, Georgetown, Osgoode Hall, University of Turin, Auckland

University

*Identifying Illegal Subsidies*

BYU Law, Houston Law, IBFD (Amsterdam), Max Planck Institute for Tax Law and Public Economics (Munich), Northwestern Pritzker School of Law, Oxford, Vienna University of Economics and Business Administration, Vienna University (as keynote of a conference on tax state aid)

*Tax Rulings as State Aid (multipart series for Tax Notes)*

Boston College Law School, Luxembourg University, Northwestern Pritzker School of Law, Virginia Law Invitational Tax Conference

*The Economic Foundation of the Dormant Commerce Clause*

Johannes Kepler University (Linz), Max Planck Institute for Tax Law and Public Finance (Munich), Vienna University of Economics and Business Administration

*Citizenship Taxation*

Duke Law School, GREIT Conference (Louvain), IFA Congress (Zurich), Michigan Law School, Mid-Atlantic Tax Conference, Max Planck Institute for Tax Law and Public Finance (Munich), NYU School of Law, Oxford Said School of Business, Tulane University Law School, Université Paris 1, University of British Columbia, University of Connecticut School of Law, University of Florida, University of Notre Dame London Global Gateway, University of Pennsylvania, Washington & Lee University

*Delegating Up: State Conformity with the Federal Tax Base*

Cardozo University School of Law, Columbia Law School, Cornell Law School, Duke University, Loyola Law School, Los Angeles, University of Florida, University of Connecticut, University of Minnesota, University of Virginia

*What is Tax Discrimination?*

Brooklyn Law School, Georgetown Law Center, McGill University, Michigan Law School, NYU School of Law, Seattle School of Law, University of Virginia, Yale Law School

*Federalism and the Taxing Power*

Brooklyn Law School Junior Tax Scholars' Workshop, Columbia Law School, Harvard Law School, Queen's University, University of Toronto

*Tax Expenditures and Global Labor Mobility*

Boston College School of Law, Tax Policy Workshop, Brooklyn Law School, Law & Society Annual Meeting (Montreal), Northwestern University School of Law, NYU School of Law, Junior Tax Scholars' Workshop, Seton Hall School of Law, University of Paris I, University of Pennsylvania Law School

**OTHER ACTIVITIES AND PROFESSIONAL SERVICE**

Admitted to practice law in New York in 2002

ADIT Academic Board Member, U.K. Chartered Institute of Taxation, since 2020

American College of Tax Counsel, elected 2021

American Law Institute, elected 2021

Centre for Research in European, Economic, Financial & Tax Law, CIDEEFF (Lisbon), chaired external commission to advise and evaluate the center, Fall 2023

European Association of Tax Law Professors (EATLP), associate member

International Fiscal Association (IFA), member

Max Planck Institute for Tax Law and Public Finance, scientific advisory board, 2017-2023  
Oxford-Virginia Legal Dialogs, co-founder and co-convenor with Tsilly Dagan of Oxford  
Regular participant in dissertation, habilitation, appointments, and tenure processes at U.S.  
and non-U.S. universities

*Series on International Taxation* (Kluwer), series co-editor with Ekkehart Reimer of  
University of Heidelberg

Vienna University of Economics and Business, Global Tax Policy Center, Member, Advisory  
Group on Tax and Trade, 2021 to 2024

*World Tax Journal* (IBFD), editorial board member 2009 to 2022