

RUTH MASON
Professor of Law
University of Virginia School of Law

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EMPLOYMENT

University of Virginia School of Law
Professor of Law, 2013-present

Courses: Fed. Income Tax'n, EU Tax, Topics in Int'l Tax, Tax Discrimination
Significant Committees: Tenure (2015-16), Appointments (2016-17)

University of Connecticut School of Law
Anthony J. Smits Professor of Global Commerce, 2006-2013

New York University School of Law 2002-2006
Deputy Director, International Tax Program, 2005-2006
Executive Director, Graduate Tax Program, 2002-2005

Willkie Farr & Gallagher, New York, NY
Tax Associate, 2001-2002

VISITS

International Bureau of Fiscal Documentation, *Professor in Residence*, 2018-9

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

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

Vienna University of Economics and Business Administration, *Fulbright Senior Scholar*, Winter 2009

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

EDUCATION

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

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

PUBLICATIONS

BOOKS

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

LAW JOURNAL ARTICLES

A New Era of State Aid (forthcoming)

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).

Waiting for Perseus: A Sur-Reply to Professors Graetz and Warren, 67 TAX L. REV. 375 (2014) (with M. Knoll) [responding to criticism of *What is Tax Discrimination?* that Graetz and Warren published at 121 YALE L. J. 1118-67 (2012).

Federalism and the Taxing Power, 99 CAL. L. REV. 975 (2011).

Constitutional Restraints on Corporate Tax Integration, 61 TAX L. REV. 1 (2009) (with W. Hellerstein & G. Kofler).

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).

Quoted in Supreme Court's majority opinion in *Comptroller of Treasury of Maryland v. Wynne*, 135 S. Ct. 1787, 1802 (2015).

Flunking the ECJ's Tax Discrimination Test, 46 COLUM. J. TRANSNAT'L L. 72 (2007).

U.S. Tax Treaty Policy and the European Court of Justice, 59 TAX L. REV. 65 (2005).

NATIONAL REPORTS

United States National Report to the European Association of Tax Law Professors Congress on Information Exchange (2014) (with J. Blank).

Non-discrimination at the Crossroads of International Taxation; 93b CAHIERS D DROIT FISCAL INT'L 625 (2008) (with H. Bouma) (national report for the United States to the 62nd Annual International Fiscal Association Congress).

INVITED CONTRIBUTIONS

Tax Discrimination and Capital Neutrality, 2 WORLD TAX J. 126 (2010) (remarks before OECD senior tax administrators and member country representatives).

Children and Taxation, in THE CHILD: AN ENCYCLOPEDIA COMPANION (Shweder et al, eds., University of Chicago Press, 2009) (encyclopedia entry).

Common Markets, Common Tax Problems, 8 FLA. TAX REV. 599 (2007) (essay for annual University of Florida international tax symposium).

Double Taxation: A European “Switch in Time”?, in THE INTERNAL MARKET & DIRECT TAXATION (Servaas van Thiel, ed., 2007) (with G. Kofler) (book chapter).

A Decade of International Tax Law Proposals, in THE TILLINGHAST LECTURE 1996-2005 (2007) (introduction to book celebrating the tenth anniversary of NYU’s annual Tillinghast Lecture on International Taxation).

TAX NOTES

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

Part 1—FAQ, 154 TAX NOTES 451 (2017)

Part 2—Legitimate Expectations, 154 TAX NOTES 615 (2017)

Part 3—Apple, 154 TAX NOTES 735 (2017)

Part 4—Whose Arm’s Length Standard?, 155 TAX NOTES 947 (2017)

Part 5—An American View of State Aid, 157 TAX NOTES 645 (2017)

Part 6—State Aid on Appeal, 158 TAX NOTES 771 (2018)

New York’s Unconstitutional Tax Residence Rule, 85 STATE TAX NOTES 707 (2017) (with M. Knoll); *Dual Residents: A Sur-Reply to Zelinsky* (with Michael Knoll), 85 STATE TAX NOTES 269 (2018).

How the Massachusetts Supreme Judicial Court Should Apply Wynne, 78 STATE TAX NOTES 921 (2015) (with M. Knoll).

Wynne: It’s Not About Double Taxation, 75 STATE TAX NOTES 413 (2015) (with M. Knoll).

Exporting FATCA, 142 TAX NOTES 1245 (2014) (with J. Blank).

Cited in MINORITY & MAJORITY STAFF OF PERMANENT SUBCOMM. ON INVESTIGATIONS OF S. COMM. ON HOMELAND SEC. & GOVERNMENTAL AFFAIRS, 113TH CONG. 2, OFFSHORE TAX EVASION: THE EFFORT TO COLLECT UNPAID TAXES ON BILLIONS IN HIDDEN OFFSHORE ACCOUNTS, 18 (Feb. 26, 2014).

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 (2006).

Spinning Morris Trust: Interpreting §355(e) According to its Purpose, 94 TAX NOTES 1685 (2002) (student note).

ONLINE CONTRIBUTIONS

Two reviews for JOTWELL.

Is the Philadelphia Wage Tax Unconstitutional? And If It Is, What Can and Should the City Do? 164 U. PA. L. REV. ONLINE 163 (2016) (with M. Knoll).

Comptroller v. Wynne: Internal Consistency, a National Marketplace, and Limits on State Sovereignty to Tax, 163 U. PA. L. REV. ONLINE 267 (2015) (with M. Knoll).

A Brief Sur-Reply to Professors Graetz and Warren, 123 YALE L.J. ONLINE 1 (2013)
(with M. Knoll).

PRINCIPALLY AUTHORED AMICUS BRIEFS

U.S. Supreme Court

Brief of Brill, Knoll, Mason, and Viard in Support of Petitioners, *Wayfair, Inc., Overstock.com, Inc., and Newegg, Inc.*, ___ S.Ct. ___

Brief of Michael S. Knoll and Ruth Mason as Amici Curiae in Support of Respondents, *Comptroller of Treasury of Maryland v. Wynne*, 135 S. Ct. 1787 (2015) (No. 13-485) 2014 WL 4895269.

Cited in majority opinion in *Wynne*, 135 S.Ct. 1787 (2015), at 1802, 1804, 1806.

Massachusetts Supreme Judicial Court

Brief of Amici Curiae Michael S. Knoll and Ruth Mason On Remand From The United States Supreme Court, *First Marblehead, Inc., v. Comm'r*, 470 Mass. 497 (No. SJC-11609).

MAJOR PRESENTATIONS

Full list, including all presentations of works-in-progress, available upon request.

EU Panel, IFA Congress, Rio de Janeiro, Brazil, September 2017

Swiss-American Chamber of Commerce, BEPS, Zurich, Switzerland, November 2016

National Tax Association Conference, BEPS, Washington, D.C., May 2016

Participation Exemptions, IFA Congress, Basel, Switzerland, September 2015

Comptroller of Maryland v. Wynne, ECJ Recent and Pending Cases Conference, Vienna University of Economics and Business Administration, Vienna, November 2014.

The Realpolitik of “Tax Solutions of Equivalent Effect,” European Association of Tax Law Professors, Annual Congress, Istanbul, Turkey, May 2014

What the United States Can Learn from International Experience with Territorial Tax Systems, An Invitational Conference, Urban Institute, February 2014

OTHER

Max Planck Institute for Tax Law and Public Finance, scientific advisory board, 2017-2023.

World Tax Journal (IBFD), editorial board, since 2009.

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

Member of the International Fiscal Association (IFA); Associate Member of the European Association of Tax Law Professors (EATLP).

Admitted to practice law in New York in 2002.