

## RUTH MASON

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### EMPLOYMENT

#### **University of Virginia School of Law, 2013 to 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, Tenure, Int'l Relations (Chair)

2021 University Research Award Recipient

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

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

Business Transactions, U.S. Business & Personal Taxation

#### **Willkie Farr & Gallagher, New York, NY**

*Tax Associate, 2001-2002*

### VISITS

**Max Planck Institute, Legal Fellow, from July 2023**

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

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

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

**Vienna Univ. of Econ. and Bus. Admin., 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**

## MAJOR LAW REVIEW ARTICLES

*Bounded Extraterritoriality*, Mich. L. Rev. (forthcoming 2023) (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)

This article was the subject by an *AJIL Unbound* online symposium with contributions from leading scholars; also, it was reviewed by Shu-Yi Oei in JOTWELL (May 22, 2020), and I gave it as my [chair lecture](#)

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

Cited in Case C-898/19 P, Ireland v European Comm'n, ECLI:EU:C:2021:1029 (opinion of Advocate General Pikamäe).

*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)

Translated into Japanese by M. Kozuka, as *Shitizunshippu kazei*, 66 OKAYAMA L. J. 658 (2016)

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

Reviewed by Kristin Hickman in JOTWELL (Sep. 25, 2013)

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

Michael J. Graetz and Alvin C. Warren, Jr., replied to this article in *Income Tax Discrimination: Still Stuck in the Labyrinth of Impossibility*, 121 YALE L. J. 1118-1167 (2012). Our response was *Waiting for Perseus: A Sur-Reply to Professors Graetz and Warren*, 67 TAX L. REV. 375-452 (2014). Also reviewed by Daniel Shaviro in JOTWELL (Jun. 1, 2015)

*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)

Quoted in *Comptroller of Treasury of Maryland v. Wynne*, 575 U.S. 542, 563 (2015).

## BOOKS

TAX DISCRIMINATION (work in progress co-authored with M. Knoll)

THINKER, TEACHER, TRAVELER: REIMAGING INTERNATIONAL TAX (IBFD 2021) (festschrift for H. David Rosenbloom, co-edited with G. Kofler and A. Rust)

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

## OTHER WORK

*Tax Competition and State Aid*, Oxford Y.B. of Eur'n L. (2023).

*National Pork is a Bibb Case, Not a Pike Case*, 91 Geo. Wash. L. Rev. Arguendo 1 (2022) (with M. Knoll)

Translated into Spanish by M. Amparo Grau in 140 REVISTA TÉCNICA TRIBUTARIA \_\_\_\_ (2023).

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

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

*The Legality of Digital Taxes in Europe*, 40 Va. Tax Rev. 175 (2020) (with L. Parada)  
Translated into Italian by L. Parada in L'IMPOSTA SUI SERVIZI DIGITALI (Della Valle and & Fransoni, eds., 2021)

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

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

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

*A Brief Sur-Reply to Professors Graetz and Warren*, 123 Yale L.J. Online 1 (2013) (with M. Knoll) (invited contribution)

*Tax Discrimination and Capital Neutrality*, 2 World Tax J. 126 (2010) (remarks).

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

*Common Markets, Common Tax Problems*, 8 Fla. Tax Rev. 599 (2007) (symposium).

*Double Taxation: A European "Switch in Time"?*, 14 Colum. J. Eur. L. 63 (2007) (with G. Kofler) (reprint of book chapter).

*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

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

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

## 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)

Reviewed by Charlotte Crane, *Change in International Tax*, JOTWELL (October 22, 2021). Also subject of a [Tax Notes Talk](#) video/podcast.

*Why the Supreme Court Should Grant Certiorari in Steiner v. Utah*, 95 Tax Notes State 377 (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 (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—Arm’s Length on Appeal*, 158 Tax Notes 771 (2018)

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

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

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

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

*Digital Battlefront in the Tax Wars*, 92 TAX NOTES INT’L 1183 (2018) (with L. Parada).

Cited in CONGR. RESEARCH SERV., DIGITAL SERVICES TAXES: POLICY AND ECONOMIC ANALYSIS 20 (2019)

*New York’s Unconstitutional Tax Residence Rule*, 85 STATE TAX NOTES 707 (2017) (with M. Knoll)

*Dual Residents: A Sur-Reply to Zelinsky* (with M. Knoll), 87 STATE TAX NOTES 269 (2018) (with M. Knoll)

*How the Massachusetts Supreme Judicial Court Should Decide First Marblehead*, 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)

## **MEDIA CONTRIBUTIONS**

Reviews and op-eds for media outlets such as Foreign Affairs, The Hill, Time, JOTWELL, Medium, The Regulatory Review, various online law review companions.

## **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.

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

### *Bounded Extraterritoriality*

Edinburgh University Law Faculty, Leeds University Law Faculty, UVA Law

### *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

**Selected Other Presentations (other than work in progress)**

University of Copenhagen, State Aid and Tax Conference, A Conversation with EU Commission Vice President Margarete Vestager, Professor Ruth Mason, and Isabel Verlinden

Lisbon International and European Tax Law Seminar, Keynote, July 2023

IFA Congress, OECD panel, Berlin, 2022

International Tax Policy Forum, Multilateralism: The New Mode, Washington, D.C., 2022

ABA Tax Section, The Global Tax Deal, Zoom, 2022

Vienna University, Tax and State Aid conference, Keynote Address, 2021

Inaugural Philip Blumberg Memorial Lecture, University of Connecticut, Hartford, 2021

IFA Congress, recent developments panel, London, 2019

International Tax Policy Forum, Legality of Digital Taxes, Washington, D.C., 2019

European University Institute/OECD, Governance in Global Markets, Paris 2019

University of Turin, Keynote Address: Taxing the Digital Economy, Turin, 2019

IBFD/Univ. of Amsterdam Distinguished Lecture in Tax, An American View of State Aid, Amsterdam 2018

International Tax Policy Forum, State Aid, Washington, D.C., 2018

IFA Congress, EU panel, Rio de Janeiro, Brazil, 2017

Virginia Tax Study Group, EU State Aid panel, Charlottesville, 2017

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

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

IFA Congress, participation exemptions panel, Basel, Switzerland, 2015

ECJ Recent and Pending Cases Conference, Vienna, Austria, 2014.

Bocconi University, BEPS: Governments' Policies, A Global Scenario, Milan, 2014

EATLP Congress, The Realpolitik of "Tax Solutions of Equivalent Effect," Istanbul, 2014

Urban Institute, International Experience with Territorial Tax Systems, Washington, D.C., February 2014

Pepperdine University, Tax Reform in a Time of Crisis, January 2014

Georgetown Law Center, Symposium on Tax Law and Gender, March 2011

Symposium on EU Tax Policy, Johannes Kepler University, Linz, Austria, May 2010

University of Chicago, Federal Tax Conference, Economic Nexus in State and International Taxation, November 2008

Law & Society, Administrative Issues of Taxation, Montreal, May 2008

Symposium on EU Tax Policy, NYU School of Law, New York, March 2008

**OTHER ACTIVITIES**

Admitted to practice law in New York in 2002

American College of Tax Counsel, elected 2021

American Law Institute, elected 2021

Centre for Research in European, Economic, Fiscal & Tax Law (Lisbon), External Advisory Committee

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

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

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

Vienna University of Economics and Business, Global Tax Policy Center, Advisory Group on Tax and Trade, since December 2021

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

Named to *Forbes* Top 100 Tax Twitter accounts

Regularly among the most downloaded tax professors on SSRN