

**RUTH MASON**  
Professor of Law  
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## EMPLOYMENT

### **University of Virginia School of Law**

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

*Director, Virginia Center for Tax Law*

*Professor of Law*, since 2013

Courses: Fed. Income Tax, EU Tax, Topics in Int'l Tax, Tax Discrimination

Significant Committees: Tenure (2015-16), Appointments (2016-17)

2021 University Research Award Recipient

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

### **University of Connecticut School of Law**

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

*Professor of Law*, 2010-2013

*Associate Professor of Law and Trachsel Corporate Law Scholar*, 2006-2010

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

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

### **New York University School of Law**

*Deputy Director, International Tax Program*, 2005-2006

*Executive Director, Graduate Tax Program*, 2002-2005

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

**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

## BOOKS

THINKER, TEACHER, TRAVELER: ESSAYS IN HONOR OF H. DAVID ROSENBLOOM (IBFD 2021) (co-edited volume with Georg Kofler and Alexander Rust)

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

## MAJOR ARTICLES

*Bibb Balancing* (forthcoming 91 Geo. Wash. L. Rev. \_\_\_\_ (2023) (with M. Knoll)

*Solidarity Federalism* (forthcoming 98 Notre Dame L. Rev. \_\_\_\_ (2023) (with E. Delaney)

*The Transformation of International Tax*, 114 AM. J. INT'L L. 353 (2020)

This article was the subject of an *AJIL Unbound* online symposium with contributions from Wolfgang Alschner (Ottawa), Reuven Avi-Yonah (Michigan), Wei Cui (British Columbia), Lilian Faulhaber (Georgetown), and Alan Sykes (Stanford)

Reviewed by Shu-Yi Oei, *The New World of International Tax*, JOTWELL (May 22, 2020)

*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 *Shitizunshipu kazei*, 66 OKAYAMA L. J. 658 (2016)

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

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

Reviewed by Kristin Hickman, *Recognizing and Rethinking Federal-State Tax-Base Conformity*, JOTWELL (Sep. 25, 2013)

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

Reply by Michael J. Graetz & Alvin C. Warren, Jr., *Income Tax Discrimination: Still Stuck in the Labyrinth of Impossibility*, 121 YALE L. J. 1118-1167 (2012).

Reviewed by Daniel Shaviro. *Discrimination Against Interstate Commerce vs. Double Taxation*, 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).

*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)

## OTHER WORK

*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)

*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) (conference volume).

*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) (symposium).

*Double Taxation: A European "Switch in Time"?*, 14 COLUM. J. EUR. L. 63 (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).

## 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) (national report for the United States to the 62nd Annual International Fiscal Association Congress)

## TAX NOTES

*The 2021 Compromise*, 172 TAX NOTES FED. 569 (2021)

Reviewed by Charlotte Crane, *Change in International Tax*, JOTWELL (October 22, 2021)

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)
- Part 9—State Aid Enforcement after Amazon*, 171 TAX NOTES FED. 1395 (2021)

*Digital Battlefield 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, various online law review companions. Named to Forbes Top 100 Tax Twitter accounts.

## **PRINCIPALLY AUTHORED AMICUS BRIEFS**

### U.S. Supreme Court

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).

Amicus brief cited in *Wynne*, 575 U.S. 542 (2015), at 562, 565, 568.

#### 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). (The court asked both parties about the brief at oral argument.)

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

##### *Bibb Balancing* (with Michael Knoll)

NYU Tax Policy Colloquium, University of California, Irvine Tax Workshop, University of Florida Tax workshop, University of Virginia faculty workshop

##### *Solidarity Federalism* (with Erin Delaney)

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

##### *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 Presentations (other than work in progress)**

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

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, 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**

Admitted to practice law in New York in 2002

American College of Tax Counsel, elected 2021  
American Law Institute, elected 2021  
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  
*World Tax Journal* (IBFD), editorial board member since 2009  
Named to *Forbes* Top 100 Tax Twitter accounts  
Regularly among the most downloaded tax professors on SSRN