

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

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 (monograph 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 co-edited G. Kofler and A. Rust in honor of H. David Rosenbloom of Caplin & Drysdale)
- PRIMER ON DIRECT TAXATION IN THE EUROPEAN UNION (hornbook, West 2005)

REPRESENTATIVE WORKS

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

SHORTER WORKS

- Tax Competition and State Aid*, Oxford Y.B. of Eur'n L. (2023) (peer-reviewed)
- Has Cross-Border Arbitrage Finally Met Its Match?* 41 Va. Tax Rev. 137 (2021) (with Pascal Saint-Amans) (reprint of book chapter)
- 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. 175-217 (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)
Tax Discrimination and Capital Neutrality, 2 World Tax J. 126 (2010) (remarks)
Constitutional Restraints on Corporate Tax Integration, 61 Tax L. Rev. 1-66 (2009) (with W. Hellerstein & G. Kofler) (symposium)
Common Markets, Common Tax Problems, 8 Fla. Tax Rev. 599-628 (2007) (symposium).
Double Taxation: A European “Switch in Time”?, 14 Colum. J. Eur. L. 63-98 (2007) (with G. Kofler) (symposium)
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)

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.

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)

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 STATE TAX NOTES 707-716 (2017) (with M. Knoll)

Dual Residents: A Sur-Reply to Zelinsky (with M. Knoll), 87 STATE TAX NOTES 269-272 (2018) (with M. Knoll)

How the Massachusetts Supreme Judicial Court Should Decide First Marblehead, 78 STATE TAX NOTES 921-928 (2015) (with M. Knoll)

Wynne: It’s Not About Double Taxation, 75 STATE TAX NOTES 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)

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*, and various online law review companions, including *George Washington Law Review*, *University of Pennsylvania Law Review*, and *Yale Law Journal*.

IMPACT

Work cited by the U.S. Supreme Court, in an opinion of an advocate general for the Court of Justice of the European Union, in government publications, and in *The New York Times*

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?*

Three 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 Leeds University)

SELECTED PRESENTATIONS (OTHER THAN WORK IN PROGRESS)

To deliver 2025 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
Taxing People: The Next 100 Years, co-organized a multi-day 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
Vienna University, Tax and State Aid conference, Keynote Address, 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 Address: 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, since December 2021
World Tax Journal (IBFD), editorial board member 2009 to 2022