

Curriculum Vitae
MICHAEL S. KIRSCH
Notre Dame Law School
University of Notre Dame
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ACADEMIC APPOINTMENTS

Notre Dame Law School, University of Notre Dame
Associate Dean, July 2009–present
Associate Professor (with tenure), 2007–present
Associate Professor, 2001–2007

Teaching Award: Professor of the Year 2004 (selected by graduating class)

Northwestern University School of Law
Visiting Professor of Law, Fall 2007

EDUCATION

New York University School of Law, New York, NY
LL.M., in Taxation, 1989

Harvard Law School, Cambridge, MA
J.D., *cum laude*, 1988
Harvard Journal on Legislation, Comments Editor

Cornell University, Ithaca, NY
A.B., *summa cum laude*, 1985
Phi Beta Kappa
Economics Department Honors Program

JUDICIAL CLERKSHIP

Chief Judge Lapsley W. Hamblen, Jr., United States Tax Court, Washington, DC
1993–1995

SELECTED PROFESSIONAL EXPERIENCE

United States Department of the Treasury, Office of Tax Policy, Washington, DC
Associate International Tax Counsel, 2000–2001

Attorney-Advisor, 1997–2000

Principal Treasury Department policy advisor on international tax issues affecting individuals. Supervised development of regulations and other guidance involving foreign trusts, expatriation, Americans working abroad, foreign individuals working in the U.S., and other areas.

Developed legislative proposals for inclusion in Administration's budget, and participated in legislative drafting sessions with Congressional staff.

Negotiated numerous bilateral tax treaties as member of U.S. treaty delegations.

Internal Revenue Service,
Office of Associate Chief Counsel (International), Washington, DC

Attorney-Advisor, 1995–1997

Award: 1997 National Award for Technical Guidance

Sheppard, Mullin, Richter & Hampton, Los Angeles, CA

Associate, Tax Department, 1989–1993

PUBLICATIONS

Articles

The Taxation of Cross-Border Personal Services, 51 BOSTON COLLEGE LAW REV. (forthcoming 2010)

The Limits of Administrative Guidance in the Interpretation of Tax Treaties, 87 TEXAS LAW REV. 1063 (2009)

Taxing Citizens in a Global Economy, 82 NEW YORK UNIVERSITY LAW REVIEW 443 (2007)

The Tax Code as Nationality Law, 43 HARVARD JOURNAL ON LEGISLATION 375 (2006).

The Congressional Response to Corporate Expatriations: The Tension Between Symbols and Substance in the Taxation of Multinational Corporations, 24 VIRGINIA TAX REVIEW 475 (2005) (reprinted in *Monthly Digest of Tax Articles*, Feb. 2006)

Alternative Sanctions and the Federal Tax Law: Symbols, Shaming, and Social Norm Management as a Substitute for Effective Tax Policy, 89 IOWA LAW REVIEW 863 (2004)

Other Publications

Corporate Inversions and the Definition of an "American" Corporation, Notre Dame Lawyer, Fall 2005, p. 26

Tax Consequences of Expatriation and Transfers to Foreign Trusts, 28 NOTRE DAME TAX AND EST. PLAN. INST. § 32 (2002)

SELECTED PRESENTATIONS

The Taxation of Cross-Border Personal Services
University of Michigan Law School, April 2010 (invited)

Advanced Topics in Taxation Colloquium
Northwestern University School of Law, January 2010 (invited)

The Taxation of Cross-Border Personal Services
Notre Dame Law School Colloquium, April 2009

The Interpretation of Tax Treaties
Notre Dame Law School Colloquium, April 2008

Citizenship and Taxation
SMU Dedman School of Law Colloquium on Law and Citizenship, April 2008
Dallas, TX

Taxing Citizens in a Global Economy
Notre Dame Law School Colloquium, August 2006
Notre Dame, IN

Residences of Corporations
American Bar Association, Section of Taxation Annual Meeting, May 2006
Washington, DC

Proposals for Federal Tax Reform
Notre Dame Law School Continuing Education Program, November 2005
Notre Dame, IN

Commentator regarding the effects of tax and welfare reform on the well-being of
single mothers
Law & Interdisciplinary Colloquium Series, February 2005
Notre Dame, IN

Top 10 Issues & Traps in International Tax & Estate Planning

American Bar Association, Section of Taxation Fall Meeting, October 2004
Boston, MA

International Estate Planning

Notre Dame Law School Continuing Legal Education Program, November 2003
Notre Dame, IN

Explaining "Expatriation" and Offshore Trusts to Clients

28th Annual Notre Dame Tax and Estate Planning Institute, September 2002
South Bend, IN

A Recent View from the Treasury

Ethics Roundtable Participant

American Law Institute–American Bar Association, Advanced Course of Study on
International Trust and Estate Planning, October 2001
Chicago, IL

A View from the Treasury

American Law Institute–American Bar Association, Advanced Course of Study on
International Trust and Estate Planning
San Francisco, CA, August 2000
Toronto, Ontario, Canada, August 1999
New Orleans, LA, September 1998

Current Treaty Issues from the Perspective of U.S. Taxpayers

American Bar Association, Section of Taxation Annual Meeting, April 1999
Washington, DC

U.S. Activities of Foreigners and Tax Treaties

American Bar Association, Section of Taxation Annual Meeting, May 1998
Washington, DC

Update on Tax Legislation;

Update on Treasury and Treaties

National Foreign Trade Council Annual Tax Meeting, April 1999
Phoenix, AZ

The U.S. Taxation of Foreign Trusts

Journal of Transnational Law Symposium on International Trusts
Vanderbilt University School of Law, February 1999
Nashville, TN

Outbound Trust Migrations

New York State Bar Association–U.S. Treasury Department Conference on U.S.
Taxation of Offshore Trusts, June 1997
New York, NY

TEACHING

Courses Taught

Federal Income Taxation
International Taxation
Estate & Gift Taxation
Directed Readings in Taxation

SERVICE ACTIVITIES

Law School

Associate Dean, 2009-present
Dean Search Committee, 2008–2009
Building Committee, 2005–2009
Clerkship Committee, 2008–2009
Curriculum Committee, Spring 2008
Outside Speakers Committee, 2007–2008
Advanced Legal Writing Committee, Fall 2004
Admissions Committee, 2002–2004
Faculty Advisor, Jewish Law Student Society, 2004–2006

University

University Council for Academic Technologies, University of Notre Dame,
2003–present (elected)

Professional

American Bar Association, Section of Taxation
Committee on Foreign Activities of U.S. Taxpayers, 2003–present
Committee on U.S. Activities of Foreigners and Tax Treaties, 2002–present
Interviewed by reporters from New York Times, National Public Radio, Slate.com
and other media regarding domestic and international tax issues

Community

Extensive involvement in various nonprofit organizations, including roles as
president, vice president, trustee, committee chairperson, and webmaster.

Michael S. Kirsch
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ADMITTED TO PRACTICE
California
United States Tax Court
United States District Court, Central District of California

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