

ACADEMIC APPOINTMENTS

Stetson University College of Law

Associate Professor of Law, Sept. 2021-Present

- Tenure granted – 2023

Assistant Professor of Law, July 2018-Aug. 2021

- Courses Taught: Federal Income Tax I; Federal Income Tax II; Business Entities; Tax Policy; Comparative Taxation; Multijurisdictional Taxation; Offshore Business Planning, Comparative Corporate Governance
- Notable Service and Awards:
 - Coach: National Tax Moot Court Competition (2021 National Champions)
 - Tax Law Programs Coordinator (2024-present)
 - Business Law Programs Director (2022-2024)
 - Faculty Advisor:
 - Stetson Business Law Review
 - Volunteer Income Tax Assistance (VITA) Program
 - Homer and Dolly Hand Award for Excellence in Faculty Scholarship (2021)
 - Stetson Nominee –ALI Early Career Scholars Medal

New York Law School

Adjunct Professor, Jan. 2017-May 2018

- Courses Taught: Advanced Legal Methods

PUBLICATIONS

Treatise

- Jerome R. Hellerstein, Walter Hellerstein & Andrew Appleby, STATE TAXATION (3d ed.)

Articles

- *Formulary Apportionment: A New Framework for Personal Income Taxation*, 52 PEPPERDINE LAW REVIEW 61 (2025).
- *Taxing Tokens*, 91 TENNESSEE LAW REVIEW 321 (2024).

- *State Taxation of Crypto-Assets: Key Concepts and Emerging Guidance*, 110 TAX NOTES STATE 627 (2023) (with Walter Hellerstein).
- *Multistate Business Entities*, 55 ARIZONA STATE LAW JOURNAL 1 (2023) (with Tomer Stein).
- *No Migration Without Taxation: State Exit Taxes*, 60 HARVARD JOURNAL ON LEGISLATION 55 (2023).
- *The Internet Tax Freedom Act at 25*, 107 TAX NOTES STATE 7 (2023) (with Walter Hellerstein).
- *Subnational Digital Services Taxation*, 81 MARYLAND LAW REVIEW 1 (2021).
- *Designing the Tax Supermajority Requirement*, 71 SYRACUSE LAW REVIEW 959 (2021).
- *Does the U.S. Supreme Court's Decision in Wayfair Apply Retroactively?*, 102 TAX NOTES STATE 715 (2021) (with Walter Hellerstein)
- *Platforms: The Postscript*, 100 TAX NOTES STATE 1365 (2021) (with Walter Hellerstein)
- *State Tax Credit Issues Raised by SALT Cap Workaround Legislation*, 99 TAX NOTES STATE 211 (2021) (with Walter Hellerstein)
- *State Estate Taxes and the Due Process Clause*, 98 TAX NOTES STATE 771 (2020) (with Walter Hellerstein)
- *Targeted Taxes: Localities Take Aim at Large Employers to Solve Homelessness and Transportation Challenges*, 98 OREGON LAW REVIEW 477 (2020)
- *Substantive and Enforcement Jurisdiction in a Post-Wayfair World*, 90 TAX NOTES STATE 4 (2018) (with Walter Hellerstein)
- *Leveling the Playing Field: A Separate Tax Regime for International Athletes*, 36 BROOKLYN JOURNAL OF INTERNATIONAL LAW 605 (2011)
- *For the Love of the Game: The Justification for Tax Exemption of Intercollegiate Athletics*, 44 THE JOHN MARSHALL LAW REVIEW 179 (2011)
- *Pay at the Pump: How \$11 Per Gallon Gasoline Can Solve The United States' Most Pressing Challenges*, 40 CUMBERLAND LAW REVIEW 3 (2009)
- *Three's Company: Stone v. Ritter and the Improper Characterization of Good Faith in the Fiduciary Duty "Triad,"* 62 ARKANSAS LAW REVIEW 431 (2009) (with Matthew Montaigne)

- *The Twilight Zone of Insolvency: New Developments in Fiduciary Duty Jurisprudence That May Affect Directors and Officers in the Zone of Insolvency*, 18 NORTON JOURNAL OF BANKRUPTCY LAW AND PRACTICE 3 Art. 2 (2009) (with Jonathan Edwards)
- *Ball Busters: How the IRS Should Tax Record-Setting Baseballs and Other Found Property under the Treasure Trove Regulation*, 33 VERMONT LAW REVIEW 43 (2008)
 - Second Place: 2008 Tannenwald Writing Competition

Shorter Works

- *A Complete Guide to New York's New Manufacturer Incentives*, 76 STATE TAX NOTES 35 (2015) (with Leah Robinson)
- *Heads They Win, Tails You Lose: New York Decomposition and Discretionary Adjustments*, 72 STATE TAX NOTES 415 (2014) (with Marc Simonetti & Sahang Hahn)
- *What to Expect When You Are Expecting State Tax Reform*, 66 Tax Executive 15 (2014) (with Todd Lard, Zachary Atkins, and Suzanne Palms)
- *Courting Independence: The Rise of Effective State Tax Courts and Tribunals*, 63 STATE TAX NOTES 475 (2012) (with Scott Wright & Jonathan Feldman)

Works in Progress

- *Balancing Federalism & Federal Preemption in State Taxation*
- *Taxing Indigenous Cultural Property*
- *Love Lost: The End of Amateurism and Tax Exemption in College Sports*
- *Baseball, Pensions, and Preemption*

EDUCATION

Georgetown University Law Center

LL.M. – Taxation (2010) *With Distinction; Dean's List*

- Fellowship: Graduate Tax Scholar (Full Merit Scholarship)

Wake Forest University School of Law

J.D. (2008) *Cum Laude*

- Wake Forest Law Review: Business Editor
- Law Alumni Council Annual Fund Scholarship (Full Merit Scholarship)

University of Massachusetts - Amherst

M.B.A. (2004)

Florida State University

B.S. (2003) *Magna Cum Laude*

- Management Information Systems and Economics

PROFESSIONAL EXPERIENCE

Pillsbury Winthrop Shaw Pittman LLP – New York, NY

Special Counsel – Tax Group, May 2018-Dec. 2018

Eversheds Sutherland (US) LLP – New York, NY

Partner – Tax Group, Jan. 2018-May 2018

Counsel – Tax Group, Jan. 2016-Dec. 2017

Associate – Tax Group, Aug. 2010-Dec. 2015

- Multifaceted tax law practice, including transactional, controversy/litigation, and policy

Alston & Bird LLP – Atlanta, GA

Associate – Energy Infrastructure, Climate and Technology Group, Sept. 2008-Apr. 2009

A2 Global Solutions / The Aldrich Group / Uplinc, Inc. – W. Springfield, MA

IT Consultant, Systems Engineer, Network Engineer, Aug. 2001-July 2005

Bar Membership:

New York – 2010; Georgia – 2008 (inactive)

ACADEMIC & PROFESSIONAL PRESENTATIONS

- Presenter/Lead Author
 - THE TAX LAWYER / Northwestern Pritzker School of Law – State and Local Tax Symposium: “New Paradigms, Old Laws,” Chicago, IL (Forthcoming June 2025)
- Presenter, *Formulary Apportionment: A New Framework for Personal Income Taxation*
 - University of Notre Dame Law School – Faculty Colloquium, South Bend, IN (Jan. 28, 2025)
 - University of Florida Levin College of Law – Tax Policy Colloquium, Gainesville, FL (Jan. 24, 2025)
 - Southeastern Association of Law Schools – Annual Meeting, Boca Raton, FL (July 28, 2023)
- Discussant, *Tax Discrimination Book Workshop*
 - University of Pennsylvania Carey Law School, Philadelphia, PA (Dec. 2024)
- Presenter, *The Internet Tax Freedom Act at 25*
 - Multistate Tax Commission – Uniformity Committee Meeting, Montclair, NJ (Nov. 14, 2023)

- Presenter, *Taxing Tokens*
 - Multistate Tax Commission, Montclair, NJ (Nov. 13, 2023)
 - ASU Law Tenth Annual Governance of Emerging Technologies & Science (GETS) Conference, Phoenix, AZ (May 19, 2023)
 - UC Irvine Law Fifth Annual Tax Symposium – Taxation of Crypto-Assets (Apr. 17, 2023)
 - Stetson Business Law Review – Tax Symposium, Tampa, FL (Feb. 24, 2023)
 - National Tax Association – 115th Annual Conference on Taxation, Miami, FL (Nov. 10, 2022)
 - Southeastern Association of Law Schools – Annual Meeting, Sandestin, FL (July 31, 2022)
- Presenter, *No Migration Without Taxation: State Exit Taxes*
 - University of Michigan Law School Junior Scholars Conference (Apr. 23, 2022)
 - National Tax Association – 114th Annual Conference on Taxation (Nov. 19, 2021)
 - Southeastern Association of Law Schools – Annual Meeting, Amelia Island, FL (July 29, 2021)
 - Junior Tax Scholars Workshop, University of San Diego School of Law (June 11, 2021)
- Discussant, *Optimal Tax and Transfer Design Panel*
 - National Tax Association – 114th Annual Conference on Taxation (Nov. 17, 2021)
- Presenter, *Subnational Digital Services Taxation*
 - Law360 Webinar – Digital Advertising Taxes (Apr. 12, 2023)
 - North Eastern States Tax Officials Association – Annual Meeting, Niagara Falls, NY (Sept. 26, 2022)
 - Southeastern Association of Law Schools – Annual Meeting – New Scholars Workshop (Aug. 3, 2020)
 - Junior Tax Scholars Workshop, University of Utah College of Law (Oct. 16, 2020)
- Presenter, *Designing the Tax Supermajority Requirement*
 - Southeastern Association of Law Schools – Annual Meeting – New Scholars Workshop (Aug. 3, 2020)
- Presenter, *Targeted Taxes: Localities Take Aim at Large Employers to Solve Homelessness and Transportation Challenges*
 - National Tax Association – 112th Annual Conference on Taxation, Tampa, FL (Nov. 21, 2019)
 - Southeastern Association of Law Schools – Annual Meeting – New Scholars Workshop – Taxation, Boca Raton, FL (July 31, 2019)

- Junior Tax Scholars Workshop, University of Richmond School of Law, Richmond, VA (June 7, 2019)
- Panelist, *Tax Policy Discussion Group*
 - Southeastern Association of Law Schools – Annual Meeting – Tax Law, Sandestin, FL (July 31, 2022)
 - Southeastern Association of Law Schools – Annual Meeting – Tax Law, Amelia Island, FL (July 29, 2021)
 - Southeastern Association of Law Schools – Annual Meeting – Tax Law (Aug. 4, 2020)
 - Southeastern Association of Law Schools – Annual Meeting – Tax Law, Boca Raton, FL (Aug. 2, 2019)
- Over 100 presentations at professional tax conferences across the country addressing tax insights and developments, including conferences hosted by Tax Executives Institute, Council on State Taxation, Multistate Tax Commission, North Eastern States Tax Officials Association, and Federal Bar Association

MEDIA COVERAGE & APPEARANCES

- Extensive Media Coverage and Appearances: The New York Times, Tax Notes, Bloomberg TV, Bloomberg Tax/BNA, Law360, TaxProf Blog—including, most recently, quotations in:
 - *Dry Spell In High Court SALT Cases Leaves Gaps In Tax Rules*, LAW360 (Jan. 31, 2025)
 - *Crypto Tax Payments Get Few Takers as More States Eye Programs*, BLOOMBERG (October 3, 2024)
 - *Disney To Join IBM's Bid To Bring NY Tax Fight To Justices*, LAW360 (July 17, 2024)
 - *IBM Taps Jones Day To Take NY Royalty Tax Fight To Justices*, LAW360 (July 16, 2024)
 - *Repatriation Tax Ruling May Sway State Wealth Tax Debates*, LAW360 (June 26, 2024)
 - *Tax Code Chaos Averted in Top Court Ruling but Worry Lingers*, BLOOMBERG (June 20, 2024)
 - *House Bill Seeks to Raise Limits on States Taxing Remote Sellers*, BLOOMBERG (May 28, 2024)
 - *Apple Forgiven Millions in Chicago 'Netflix Tax' Paid by Rivals*, BLOOMBERG (May 16, 2024)

- *Disney, IBM New York Case Tees Up Commerce Clause for Justices*, BLOOMBERG (Apr. 25, 2024)
- *Disney, IBM New York Tax Cases Carry Constitutional Implications*, BLOOMBERG (Mar. 12, 2024)
- *4th Circ. Allows Md. Digital Ad Tax Fight To Continue*, LAW360 (Jan. 11, 2024)
- *States Seek to Extend Tax Codes Beyond ‘Water’s Edge’ in 2024*, BLOOMBERG (Dec. 22, 2023)
- *How does Shohei Ohtani’s \$700 million deal actually work? It’s complicated*, MARKETPLACE (Dec. 15, 2023)
- *Practitioners Preview ITFA Fights Brewing on Digital Front*, TAX NOTES (Nov. 16, 2023)
- *Internet Tax Freedom Law Threatens State Taxes on E-Commerce*, BLOOMBERG (Nov. 16, 2023)
- *ITFA Looms Over MTC Digital Goods Project, Tax Pro Says*, LAW360 (Nov. 15, 2023)
- *Book Publisher Says P.L. 86-272 Blocks Ohio Receipts Tax*, LAW360 (Oct. 30, 2023)
- *States Fret Over Supreme Court Challenge to Foreign Income Tax*, BLOOMBERG (Sept. 28, 2023)
- *High Court Repatriation Tax Case May Have SALT Implications*, LAW360 (June 30, 2023)
- *Weekly SSRN Tax Article Review And Roundup: Kim Reviews The Internet Tax Freedom Act At 25 By Hellerstein & Appleby*, TAXPROF BLOG (Apr. 28, 2023)
- *As Digital Economy Grows, Cos. Turn To ITFA To Thwart Taxes*, LAW360 (Mar. 6, 2023)
- *Property In Pa. And Corporate Income In Mo.: SALT In Review*, LAW360 (Feb. 10, 2023)
- *Maryland Digital Ad Tax Ruling Applauded but Questions Remain*, TAX NOTES (Oct. 19, 2022)
- *Md. Will Appeal Adverse Digital Ad Tax Ruling, Senate Prez Says*, LAW360 (Oct. 19, 2022)
- *Historic Baseballs Are Fan Gold, Murkier for Tax Accountants*, BLOOMBERG (Oct. 5, 2022)
- *Weekly SSRN Tax Article Review And Roundup: Layser Reviews Appleby’s State Exit Taxes*, TAXPROF BLOG (June 10, 2022)
- *3 Things To Know Now About Md.’s Digital Ad Tax*, LAW360 (June 9, 2022)
- *Justices’ Pass On Billboard Cases May Help Md. Digital Tax*, LAW360 (May 13, 2022)

- *High Court Austin Decision May Signal Billboard Tax Review*, LAW360 (Apr. 28, 2022)
- *SALT Cap Workaround Retroactive to 2018 Advances in Colorado*, BLOOMBERG (Apr. 27, 2022)
- *Justices' Ferrellgas Denial Clouds Fee Apportionment Rules*, LAW360 (Apr. 7, 2022)
- *Va. Justices Could Settle When Tax Laws Are Too Vague*, LAW360 (Mar. 15, 2022)
- *2022 WalletHub Tax Survey*, WALLETHUB (Mar. 7, 2022)
- *Justice Breyer On State Tax: Key Moments To Know*, LAW360 (Jan. 31, 2022)
- *Digital Tax Pact With Europe May Complicate Maryland's Ad Tax*, BLOOMBERG (Oct. 25, 2021)
- *Federal Judge Recuses Herself From Maryland Digital Ad Tax Case*, TAX NOTES (Oct. 21, 2021)
- *TIA Not a Barrier to Maryland Digital Ad Tax Suit, Plaintiffs Argue*, TAX NOTES (Oct. 15, 2021)
- *3 SALT Cases To Watch At The Supreme Court This Term*, LAW360 (Oct. 8, 2021)
- *Digital Ad Tax Suit Not Ripe, AG Argues*, TAX NOTES (Sept. 20, 2021)
- *Tax Foundation Finds Flaws in Proposed Digital Ad Tax Regs*, TAX NOTES (Sept. 20, 2021)
- *Comptroller Circulates Proposed Digital Ad Tax Regs*, TAX NOTES (Sept. 6, 2021)
- *State And Local Tax Cases To Watch In The 2nd Half Of 2021*, LAW360 (July 9, 2021)
- *Comptroller Asks Federal Court to Dismiss Suit Over Digital Ad Tax*, TAX NOTES (June 21, 2021)
- *Feds Urge SCOTUS Not to Review New Hampshire Remote Worker Suit*, TAX NOTES (May 31, 2021)
- *State to Issue Regs, Guidance on Digital Ad Tax*, TAX NOTES (May 17, 2021)
- *Digital Advertising Tax Draws More Litigation*, TAX NOTES (Apr. 26, 2021)
- *NASCAR Tax Apportioned By TV Viewership, Ohio Board Affirms*, LAW360 (Apr. 5, 2021)

- *ARPA Draws Courts Into Battle Over 'Strings Attached' Funds*, LAW360 (Apr. 2, 2021)
- *News Analysis: Taking Cues From Other Countries, States Target Big Tech With Taxes*, TAX NOTES (Mar. 29, 2021)
- *145 Million Americans Cannot Afford Another Year Like 2020*, WALLETHUB (Mar. 18, 2021)
- *Tax Injunction Act May Stymie Suit Against Md. Digital Ad Tax*, LAW360 (Feb. 24, 2021)
- *First Suit Filed Over Maryland's Digital Ad Tax*, TAX NOTES (Feb. 22, 2021)
- *Digital Ad Taxes Could Be Changed To Withstand Litigation, Experts Say*, TAX NOTES (Feb. 22, 2021)
- *Appeals Court Still Mum On Volusia Amendment 10 Case As Election Goes Forward*, DAYTONA BEACH NEWS-JOURNAL (June 22, 2020)
- *Sales Tax Reliance Makes Fla. Vulnerable To COVID-19 Fallout*, LAW360 (Mar. 27, 2020)
- *Miller: Backup Levy Wouldn't Double Transportation Tax*, TAMPA BAY TIMES (Mar. 3, 2020)
- *2020's Property Taxes by State*, WALLETHUB (Feb. 25, 2020)