

Andrew D. Appleby
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ACADEMIC APPOINTMENTS

Stetson University College of Law

Assistant Professor of Law, July 2018-Present

- Courses Taught: Federal Income Tax I; Federal Income Tax II; Business Entities; Comparative Taxation; Multijurisdictional Taxation
- Faculty Advisor: Tax Law Society (Advisor of the Year Award: 2018-19)

New York Law School

Adjunct Professor, Jan. 2017-May 2018

- Courses Taught: Advanced Legal Methods

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-July 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)

PUBLICATIONS

Treatise

- Jerome R. Hellerstein, Walter Hellerstein, and Andrew Appleby, *STATE TAXATION* (3d ed., 2021 rev.)

Articles

- *Designing the Tax Supermajority Requirement*, 71 SYRACUSE LAW REVIEW (forthcoming 2021).
- *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 Decombination 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

- *State-Level Digital Advertising Taxes*
- *Tax Implications of Athletic Department Bifurcation*
- *Subnational Exit Taxes*
- *Touchy Subject: Defining "Subject to Tax"*

ACADEMIC & PROFESSIONAL PRESENTATIONS

- Presenter, *State-Level Digital Advertising Taxes – Constitutional Concerns*
 - 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 (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, North Eastern States Tax Officials Association, and Federal Bar Association
- Media Coverage and Appearances: The New York Times, Bloomberg TV, Fox News, Tax Notes, Bloomberg Tax/BNA, Law360, TaxProf Blog