SHU-YI OEI

Tulane Law School
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PROFESSIONAL EXPERIENCE

Tulane Law School, New Orleans, LA
Hoffman F. Fuller Professor of Tax Law (2016–present)
Core Faculty, Tulane Murphy Institute (2014–present)
Hoffman F. Fuller Associate Professor of Tax Law (with tenure) (2014–16)
Associate Professor (2009–2014)

Courses: Federal Income Tax; Corporate Tax; International Tax; Tax Policy Seminar; Legal Scholarship Workshop

Awards: Felix Frankfurter Distinguished Teaching Award (2014)

Boston College Law School, Newton, MA
Visiting Professor (Fall 2016)

University of California, Hastings College of the Law, San Francisco, CA, Fall 2014
Visiting Professor

National University of Singapore Faculty of Law, Singapore, June–July 2013
Visiting Scholar

Harvard Law School, Cambridge, MA, July 2008–July 2009
Post-Graduate Research Fellow

Bingham McCutchen LLP, Boston, MA, September 2003–May 2009, Summer 2002
Tax Associate
Summer Associate

EDUCATION

Harvard Law School, Cambridge, MA
J.D., June 2003
Women's Law Journal
Selected to Harvard Legal Aid Bureau

Harvard Divinity School, Cambridge, MA
Master of Theological Studies, June 2003
Concentration in Christianity & Culture

Brown University, Providence, RI
A.B., May 1999, *magna cum laude*, Phi Beta Kappa
Majors in Economics and Religious Studies, with honors in Religious Studies
Anne Crosby Emery Scholar (awarded for graduate study)

MAJOR PUBLICATIONS & WORKS-IN-PROGRESS

The Offshore Tax Enforcement Dragnet, 67 EMORY L.J. ___ (forthcoming 2018)

Leak-Driven Law, 65 UCLA L. REV. ___ (forthcoming 2018) (with Diane Ring)

The Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums, 8 COLUM. J. TAX L. 56 (2017) (with Diane Ring)

Can Sharing be Taxed? 93 WASH. U. L. REV. 989 (2016) (with Diane Ring)

Supply, Demand, and the Taxation of Knowledge, 82 U. CHI. L. REV. DIALOGUE 268 (2016)

Human Equity? Regulating the New Income Share Agreements, 68 VAND. L. REV. 681 (2015) (with Diane Ring)

The New "Human Equity" Transactions, 5 CAL. L. REV. CIRCUIT 266 (2014) (with Diane Ring)

Taxing Bankrupts, 55 B.C. L. REV. 375 (2014)

The Uneasy Case against Tax Lien Subordination, 11 PITT. TAX REV. 241 (2014) (symposium)

Who Wins When Uncle Sam Loses? Social Insurance and the Forgiveness of Tax Debts, 46 UC DAVIS L. REV. 421 (2012)

Getting More by Asking Less: Justifying and Reforming Tax Law's Offer in Compromise Procedure, 160 U. PA. L. REV. 1071 (2012)

Beyond Economic Substance: Interrogating the Full Impacts of Third-Party Relationships in Tax Shelter Cases, 13 U. PA. J. BUS. L. 383 (2011)

Context Matters: The Recharacterization of Leases in Bankruptcy and Tax Law, 82 AM. BANKR. L.J. 635 (2009) (peer-reviewed journal)

A Structural Critique of Trader Taxation, 8 FLA. TAX REV. 1013 (2008) (peer-reviewed journal)

Rethinking the Jurisdiction of Bankruptcy Courts over Post-Confirmation Federal Tax Liabilities: Towards a New Jurisprudence of 11 U.S.C. § 505, 19 AKRON TAX J. 49 (2004)

SHORTER WORKS

U.S. Tax Policy and Puerto Rico's Fiscal History, JOTWELL (July 5, 2016) (reviewing Diane Lourdes Dick, *U.S. Tax Imperialism in Puerto Rico*, 65 AM. U. L. REV. (forthcoming 2016), available at SSRN), http://tax.jotwell.com/u-s-tax-policy-and-puerto-ricos-fiscal-history/.

Regulatory Gray Areas, Uncertainty, and "Human Equity", JOTWELL (January 8, 2016)

(reviewing Benjamin M. Leff & Heather Hughes, *The Income-Based Repayment Swap: A New Method for Funding Law School Education* (2015)), http://tax.jotwell.com/regulatory-gray-areas-uncertainty-and-human-equity/.

The Aftermath Of A Leak: What's Next in the HSBC Suisse Tax Evasion Saga?, JURIST - Academic Commentary, May 8, 2015, http://jurist.org/forum/2015/05/shu-yi-oei-tax-evasion.php

Responsive Regulation and Large Business Tax Compliance, JOTWELL (June 1, 2012) (reviewing Leigh Osofsky, *Getting Realistic about Responsive Tax Administration*, 66 Tax L. Rev. 121 (2012) *available at* SSRN), http://tax.jotwell.com/responsive-regulation-and-large-business-tax-compliance/

Various blog posts, The Surly Subgroup, https://surlysubgroup.com/

PAPER PRESENTATIONS

Leak-Driven Law (with Diane Ring)

Columbia Law School Summer Tax Workshop (New York, NY, *expected* June 1-2, 2017)
Critical Tax Conference (St. Louis, MO, March 31, 2017)
Tulane Tax Roundtable (New Orleans, LA, March 24, 2017)
Tulane Law School Faculty Workshop (New Orleans, LA, February 6, 2017)
Washington & Lee School of Law Faculty Workshop (Lexington, VA, January 30, 2017)
The Future of Tax Administration and Enforcement Symposium, AALS Annual Meeting (San Francisco, CA, January 7, 2017)

The Offshore Tax Enforcement Dragnet

Boston College Law School Faculty Workshop (Boston, MA, November 18, 2016)
National Tax Association 109th Annual Conference on Taxation (Baltimore, MD, November 10-12, 2016)
ClassCrits IX: The New Corporatocracy and Election 2016 (Loyola University Chicago School of Law, Chicago, IL, October 21-22, 2016)
Southeastern Association of Law Schools Annual Meeting (Amelia Island, FL, August 7, 2016)
Law & Society Association Annual Meeting (New Orleans, LA June 2–5, 2016)
Association of Mid-Career Tax Professors Conference, UC Davis School of Law (Davis, CA, May 23–24, 2016)
Southeastern Association of Law Schools Annual Meeting Tax Policy Discussion Group (Boca Raton, FL, August 2015)
Association for Mid-Career Tax Law Professors Conference, Ohio State Moritz College of Law (Columbus, OH, June 4–5, 2015)

The Tax Lives of Uber Drivers: Evidence from Internet Discussion Forums (with Diane Ring)

Southwestern Law School Faculty Colloquium (March 29, 2016)
UC Irvine School of Law Tax Policy Colloquium (Irvine, CA, March 28, 2016)

Pepperdine School of Law Tax Policy Workshop (Malibu, CA, March 28, 2016)
Georgetown University Law Center Tax Law and Public Finance Workshop (Washington, DC, March 22, 2016)
Duke Law School Tax Policy Seminar (Raleigh, NC, February 18, 2016)
Indiana University Maurer School of Law Tax Policy Colloquium (Bloomington, IN, January 21, 2016)
National Tax Association 108th Annual Conference on Taxation (Boston, MA, November 19–21, 2015)
University of Virginia Invitational Tax Conference, University of Virginia School of Law (Charlottesville, VA, November 6–7, 2015)
Brooklyn Law School Faculty Workshop (Brooklyn, NY, October 15, 2015)
Southeastern Association of Law Schools Annual Meeting (Boca Raton, FL, August 2015)

Can Sharing Be Taxed? (with Diane Ring)

Law & Society Association Annual Meeting (Seattle, WA, May 28–31, 2015)
Sharing Economy, Sharing City: Urban Law and the New Economy Conference, Fordham Law School (New York, NY, April 24, 2015)
Critical Tax Conference, Northwestern Law School (Chicago, IL, April 3–4, 2015)
NYU School of Law Tax Policy Colloquium (New York, NY, March 31, 2015)
Pepperdine School of Law Tax Policy Workshop (Malibu, CA, March 2, 2015)
National Tax Association 107th Annual Conference on Taxation (Santa Fe, NM, November 13–15, 2014)

Human Equity? Regulating the New Income Share Agreements (with Diane Ring)

University of Washington Graduate Tax Program Second Annual Tax Symposium on the Future of the Tax Law (Seattle, WA, October 3, 2014)
Loyola L.A. Tax Policy Colloquium (Los Angeles, CA, September 22, 2014)
Critical Race Theory and Empirical Methods Public Symposium and Fifth Working Group Meeting, University of Denver, Strum College of Law (Denver, CO, June 18–19, 2014)
Law & Society Association Annual Meeting (Minneapolis, MN, May 29, 2014)
Critical Tax Conference, University of Baltimore School of Law (Baltimore, MD, April 4–5, 2014)
Tulane Tax Roundtable, Tulane Law School (New Orleans, LA, March 21, 2014)
Junior Tax Scholars Workshop, UC Irvine School of Law (Irvine, CA, June 2011)

Taxing Bankrupts

National Tax Association 106th Annual Conference on Taxation (Tampa Bay, FL November 21–23, 2013)
Southeastern Law Schools Junior-Senior Conference, Emory Law School (Atlanta, GA, November 15–16, 2013)
Seattle University School of Law Faculty Workshop (Seattle, WA, October 7, 2013)
UC Hastings College of Law Faculty Colloquium (San Francisco, CA, October 1, 2013)
Southeastern Association of Law Schools Annual Meeting (Palm Beach, FL,

August 2013)
Law & Society Association Annual Meeting (Boston, MA, May 31, 2013)
Washburn Tax Colloquium, Washburn University School of Law (Topeka, KS, April 26, 2013)
Pittsburgh Tax Workshop, University of Pittsburgh School of Law (Pittsburgh, PA, March 20, 2013)
Tulane Tax Roundtable, Tulane Law School (New Orleans, LA, February 22, 2013)
ClassCrits V: From Madison to Zuccotti Park: Confronting Class and Reclaiming the American Dream, University of Wisconsin Law School (Madison, WI, November 16–17, 2012)
Junior Tax Scholars Workshop, UC Hastings College of the Law (San Francisco, CA, May 30–31, 2012)

The Uneasy Case against Tax Lien Subordination

Symposium on Duties to the Tax System, University of Washington School of Law (Seattle, WA, October 4, 2013)

Who Wins When Uncle Sam Loses? Social Insurance and the Forgiveness of Tax Debts

The Carter Commission 50 Years Later: A Time for Reflection and Reform, Dalhousie University Schulich School of Law (Halifax, Nova Scotia, September 28–29, 2012)
International Conference on Law & Society (Honolulu, HI, June 5–8, 2012)
Tulane Tax Roundtable, Tulane Law School (New Orleans, LA, April 13–14, 2012)
Critical Tax Conference, Seton Hall Law School (Newark, NJ, March 30–31, 2012)
Northwestern University School of Law Colloquium on Advanced Topics in Taxation (Chicago, IL, March 8, 2012)
ClassCrits IV: Criminalizing Economic Inequality, American University Washington College of Law (Washington, DC, September 2011)

Getting More by Asking Less: Justifying and Reforming Tax Law's Offer in Compromise Procedure

Southeastern Association of Law Schools Annual Meeting (Hilton Head, SC, July 2011)
Law & Society Association Annual Meeting (San Francisco, CA, June 2011)
Critical Tax Conference, Santa Clara Law School (Santa Clara, CA, April 2011)
Tulane Tax Policy Roundtable, Tulane Law School (New Orleans, LA, March 2011)
Louisiana Junior Faculty Workshop, Louisiana State University Hebert Law Center (Baton Rouge, LA, February 2011)
Indiana University Maurer School of Law Tax Policy Colloquium (Bloomington, IN, February 2011)

Beyond Economic Substance: Interrogating the Full Impacts of Third-Party Relationships in Tax Shelter Cases

Third National People of Color Legal Scholarship Conference, Seton Hall Law School (Newark, NJ, September 2010)
Junior Tax Scholars Workshop, Notre Dame Law School (South Bend, IN, June 2010)
Law & Society Association Annual Meeting (Chicago, IL, May 2010)

OTHER PRESENTATIONS AND PANELS

Panelist, C*radle-to-Grave Small Business and Self-Employed Tax Issues: What Tax Practitioners Should Know*, ABA Section on Taxation Meeting (Washington, DC, *expected* May 11, 2017)

Panelist, *Tax Issues in the Sharing Economy*, ABA Section on Taxation Meeting (Orlando, FL, January 19-21, 2017)

Panelist, *Trends in Lending*, National Association of Consumer Credit Administrators 81st Annual Meeting and Regulators' Training Symposium (Minneapolis, MN, June 15, 2016)

Panelist & Co-organizer, *Peer-to-Peer Consumption: Emerging Legal Issues in the New Sharing Economy*, AALS Annual Meeting Cross-Cutting Program (New York, NY, January 9, 2016)

- Selected by AALS for inclusion in 2016 Annual Meeting Program

Panelist & Co-Organizer, *Recent Developments in Human Capital Investing,* AALS Annual Meeting Bridge/Hot Topic Program Panel (Washington, DC, January 3, 2015)

- One of six Hot Topic/Bridge panel proposals selected by AALS

What is Fair Tax Administration?, Southeastern Association of Law Schools Annual Meeting (Amelia Island, FL, August 2014)

Drafting Tax Legislation, Tulane Public Law Center International Legislative Drafting Institute (New Orleans, LA, June 13, 2014)

Taxes and Student Loans, American Bar Association Section on Taxation Meeting (San Francisco, CA, September 20–21, 2013)

Federal User Fees in Agency, Political, and Business Context: The Case of Commercial Aviation, Junior Tax Scholars Workshop, University of Miami School of Law (Miami, FL, May 22–23, 2013)

Panelist, *Socio-Economic Perspectives on Tax Policy*, AALS Section on Socio-Economics Annual Meeting (New Orleans, LA, January 4, 2013)

Commentator on Leonard E. Burman (Syracuse University), *Pathways to Tax Reform Revisited*, Tulane Murphy Institute Fiscal Trilemma Conference (New Orleans, LA, October 26, 2012)

Drafting Tax Legislation, Tulane Public Law Center International Legislative Drafting Institute (New Orleans, LA, June 2011)

In Defense of Mercy and Sympathy in the Tax Law, Third National People of Color Legal Scholarship Conference Work-in-Progress Sessions, Seton Hall Law School (Newark, NJ, September 2010)

Drafting Tax Legislation, Tulane Public Law Center International Legislative Drafting Institute (New Orleans, LA, June 2010)

Panelist, *Biggest Triumphs and Mistakes: Junior Faculty Perspectives*, AALS Workshop for New Law School Teachers (Washington, DC, June 2010)

Selected Participant, Law & Society Association Early Career Workshop (Chicago, IL, May 2010)

OTHER PROFESSIONAL ACTIVITIES

AALS Tax Section, Executive Committee (2015–present)

Tax Section Co-Editor & Contributor, JOTWELL, www.tax.jotwell.com (2016–present)

Co-Founder and Regular Blogger, The Surly Subgroup, https://surlysubgroup.com/ (2016–present) (tax blog)

Organizing Committee, AMT Tax Professors Conference (2015–16)

Organizing Committee, Junior Tax Roundtable (2013–14)

Co-Organizer, Louisiana Junior Faculty Forum (2012–14)

Tulane Law School Service:

- Intellectual Life/Faculty Workshop Committee (2016–17, 2015–16 (chair), 2014–15 (co-chair), 2013–14, 2012–13 (chair), 2011–12)
- Hiring Committee (2016–17, 2015–16, 2013–14, 2010–11)
- Academic Affairs Committee (2015–16)
- Library Committee (2009–10)
- Co-Organizer, Tulane Tax Roundtable (2011–2017)
- Co-Convenor, Regulation and Coordination Workshop (2015–2017)
- Ad Hoc Committee on VAP appointments (2017, 2014, 2012 & 2011)
- Faculty Advisor to VITA program and Lambda Law Alliance (2009–2017)

PROFESSIONAL LICENSE

Admitted to practice in Massachusetts (2003)

COMMUNITY AND VOLUNTEER ACTIVITIES

Massachusetts Asians and Pacific Islanders for Health, Boston, MA, March 2008–

August 2009
Board of Directors Member and Personnel Chair

Harvard Hapkido Club, Cambridge, MA, October 1999–May 2009
Founder and Co-Instructor
3rd Degree Black Belt

LANGUAGES

Mandarin Chinese
Basic German