

**SHU-YI OEI**  
Tulane Law School  
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## **PROFESSIONAL EXPERIENCE**

**Tulane Law School**, New Orleans, LA, July 2009 – present

*Associate Professor*

Courses: Federal Income Tax, Corporate Tax, Tax Policy, International Tax

Service: Library committee (2009 – 10), Hiring Committee (2010 – 2011)

**Harvard Law School**, Cambridge, MA, July 2008 – July 2009

*Post-Graduate Research Fellow*

**Bingham McCutchen LLP**, Boston, MA, September 2003 – May 2009

*Tax Associate*

Advised clients in a wide variety of federal, state, and international tax matters. Structured sophisticated transactions involving issues of partnership, corporate, and cross-border taxation. Represented clients in tax controversies with the Internal Revenue Service and Massachusetts Department of Revenue. Areas of practice included taxation of corporate reorganizations (mergers and acquisitions); partnership tax; tax credits; depreciation and amortization; regulated investment companies, real estate investment trusts, and other investment vehicles; international aspects of United States tax law; and constitutional issues relating to state taxation. Co-authored amicus brief in *Cote-Whitacre v. Department of Public Health* with other Bingham attorneys, concerning the right of out-of-state same-sex couples to marry in Massachusetts, before the Massachusetts Supreme Judicial Court.

**Bingham McCutchen LLP**, Boston MA, Summer 2002

*Summer Associate*

## **EDUCATION**

**Harvard Law School**, Cambridge, MA

Juris Doctor, June 2003

Women's Law Journal

Selected to Harvard Legal Aid Bureau

**Harvard Divinity School**, Cambridge, MA

Master of Theological Studies, June 2003

**Brown University**, Providence, RI

A.B., May 1999

Majors in Economics and Religious Studies

*Magna cum laude*, with honors in Religious Studies  
Elected to Phi Beta Kappa  
Anne Crosby Emery Scholar (awarded for graduate study)  
CV Starr National Service Fellow (awarded for public service activities)

## **PUBLICATIONS**

*Beyond Economic Substance: Interrogating the Full Impacts of Third-Party Relationships in Tax Shelter Cases*, \_\_ U. PA. J. BUS. L. \_\_ (forthcoming 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)

## **WORKS IN PROGRESS**

*The Offer-in-Compromise Game(s)* (in progress)

*The Role of Forgiveness in Our Federal Income Tax Law* (in progress)

*Rethinking Binary Thinking* (in progress)

## **PRESENTATIONS, PANELS, & WORKSHOPS**

Workshop Presentation, *In Defense of Mercy and Sympathy in the Tax Law*, Tulane Law School Junior Faculty Workshop Series (New Orleans, LA, September 2010)

Presentation, *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)

Presentation, *Relationships and Respect: Interrogating the 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)

Presentation, *Relationships and Respect: Interrogating Taxpayer Relationships in Shelter Cases*, Tulane Law School Faculty Summer Brown Bag Series (New Orleans, LA, July, 2010)

Presentation, *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)

Presentation, *The Law and Language of Relationships in Tax Shelter Adjudication*, Junior Tax Scholars Workshop, Notre Dame Law School (South Bend, IN, June 2010)

Presentation, *The Law and Language of Relationships in Tax Shelter Adjudication*, Law & Society Association Annual Meeting (Chicago, IL, May 2010)

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

### **AREAS OF RESEARCH**

Federal taxation  
Tax policy  
Comparative taxation  
State taxation  
Bankruptcy  
Business law

### **LANGUAGES**

Mandarin Chinese  
Two years of college-level German

### **PROFESSIONAL LICENSE AND AFFILIATIONS**

Admitted to practice in Massachusetts  
Member, American Bar Association, Massachusetts Lesbian & Gay Bar Association

### **COMMUNITY SERVICE AND VOLUNTEER ACTIVITIES**

**Massachusetts Asians and Pacific Islanders for Health**, Boston, MA, March 2008 – August 2009

*Board of Directors Member and Personnel Chair*

Board member of non-profit organization that advocates for Asian, South Asian, and Pacific Islander health improvements. Work on fundraising initiatives.

**Harvard Hapkido Club**, Cambridge, MA, October 1999 – May 2009

*Founding Member and Co-Instructor*

Practiced and taught martial arts two to three times a week on a volunteer basis.

Achieved the rank of third degree black belt.