

ONLY MAZUR

Southern Methodist University, Dedman School of Law
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ACADEMIC APPOINTMENTS

SOUTHERN METHODIST UNIVERSITY DEDMAN SCHOOL OF LAW, Dallas, TX

Associate Professor (with tenure), 2019 – Present

Assistant Professor of Law, 2013 – Present

Visiting Assistant Professor of Law, 2011 – 2012

Adjunct Faculty, Aug. – Dec. 2010

Courses: Federal Income Taxation, Corporate Taxation, Taxation of Property Dispositions (Real Estate Taxation), and Tax Accounting (Timing Issues)

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY

Master of Laws (LL.M) in Taxation, May 2013

GPA: 4.055

Honors: M. Carr Ferguson Scholarship (*half-tuition merit-based scholarship awarded to 1 student*)

SOUTHERN METHODIST UNIVERSITY DEDMAN SCHOOL OF LAW, Dallas, TX

Juris Doctor, *summa cum laude*, May 2008

GPA: 3.892

Honors: Valedictorian; Order of the Coif; Outstanding Tax Student Award; Hatton W. Sumners Foundation Scholarship; SMU Barrister; Most Outstanding 1L Student; Winner of 1L Best Brief, Jackson Walker Moot Court Competition

Journal: *SMU Law Review*, Staff Editor and CLE Symposium Editor

SMU SUMMER PROGRAM AT UNIVERSITY COLLEGE, UNIVERSITY OF OXFORD, Oxford, England

UNIVERSITY OF TEXAS AT AUSTIN, Austin, TX

Master of Professional Accounting, *summa cum laude*, May 2004

Bachelor of Business Administration in Accounting, *summa cum laude*, May 2004

GPA: 4.0

Honors: Dean's Award for Academic Excellence; Terry Foundation Scholarship

PUBLICATIONS AND WORKING PAPERS

ARTICLES

Cooperative Federalism and the Digital Tax Impasse, 51 FLA. ST. L. REV. (forthcoming 2024)

Can Blockchain Revolutionize Tax Administration? 127 PENN ST. L. REV. 1 (2022)

- Ranked in the top five most downloaded recent tax papers on SSRN
- Reviewed on TaxProf Blog (May 14, 2021)

Digital Tax Reform and the State Income Tax: Considerations, 103 TAX NOTES STATE 25 (Jan. 2022) (with Adam Thimmesch).

Digital Taxation and the State Income Tax, 102 TAX NOTES STATE 635 (Nov. 2021) (with Adam Thimmesch).

Closing the Digital Divide in State Taxation: A Consumption Tax Agenda, 98 TAX NOTES STATE 961 (Nov. 2020) (with Adam Thimmesch).

Book Review, Xavier Oberson, TAXING ROBOTS, 42 J. AM. TAX'N ASS'N 159 (2020) (peer reviewed).

Taxing Consumption in the Cloud, 95 TAX NOTES INT'L 1371 (Sept. 2019) (with Rifat Azam).

Cloudy with a Chance of Taxation, 22 FLA. TAX REV. 500 (2019) (with Rifat Azam).

- Ranked in the top five most downloaded recent tax papers on SSRN
- Reviewed on TaxProf Blog (Dec. 28, 2018)

Taxing the Robots, 46 PEPP. L. REV. 277 (2019).

- Ranked in the top five most downloaded recent tax papers on SSRN

Social Impact Bonds: A Tax-Favored Investment? 9 COLUM. J. TAX L. 141 (2017).

Taxing Social Impact Bonds, 20 FLA. TAX REV. 431 (2017).

Taxing the Cloud: Transfer Pricing Considerations, 154 TAX NOTES 623 (Jan. 2017), *reprinted in* 85 TAX NOTES INT'L 459 (Jan. 2017).

Transfer Pricing Challenges in the Cloud, 57 B.C. L. REV. 643 (2016).

- Ranked in the top five most downloaded recent tax papers on SSRN
- Included in *Tax Notes* magazine's list of "Notable International Tax Articles of 2016"

Tax Challenges in the Cloud, 19 J. OF INTERNET L. 3 (Oct. 2015).

Taxing the Cloud, 103 CALIF. L. REV. 1 (2015).

- Awarded the 2013 David F. Bradford Memorial Prize by NYU School of Law for best paper in the field of taxation

Tax Abuse – Lessons from Abroad, 65 SMU L. REV. 551 (2012).

- Included in *Tax Notes* magazine's list of "Notable International Tax Articles of 2012"

Good News in a Bad Economy: Service Acquiesces on Pro-Taxpayer Application of Passive Activity Loss Rules to Limited Liability Companies, 65 THE TAX LAWYER 1 (Fall 2011).

Mining the Tax-Free Exchange, OIL AND GAS INVESTOR MAGAZINE (Jan. 2011) (co-author).

CHAPTERS

Treatise: Energy Law and Transactions, Chapter on Cleantech Financing (2009) (co-contributor).

The Other End of the Firehouse: The Treasury Giveth and the IRS Taketh Away, presented as part of "Tax Issues in Large Case Chapter 11 Bankruptcies, ABA (April 8, 2009) (co-author).

OTHER LEGAL WRITING AND MEDIA

ONLINE WRITING

Taxing the Robots, MACHINE LAWYERING (October 1, 2018).

TaxProf Blog, taxprof.typepad.com (SSRN Roundup Editorial Team, 2017-2018).

Ask the Experts: 2015's Best States to Be Rich or Poor from a Tax Perspective, WALLETHUB (March 23, 2015).

Ask the Experts: Best Tax Advice, WALLETHUB (March 18, 2014).

Foreign Account Holders and Persons with Authority over Foreign Accounts – BEWARE! The June 30th U.S. Filing Deadline May Apply to You, Online Publication of Haynes and Boone, LLP (June 24, 2009) (co-author).

Weathering the Storm: Modifying your Company's Debt: Tax Trap or Treasure?, Online Publication of Haynes and Boone, LLP (May 7, 2009) (co-author).

Weathering the Storm: Purchasing a Company's Own Debt – The Tax Consequences May Surprise You, Online Publication of Haynes and Boone, LLP (Feb. 25, 2009) (co-author).

CASES

On Brief for *Amici Curiae* Tax Law Professors and Economists in Support of Petitioner in *South Dakota v. Wayfair*, S. Ct. No. 17-494 (Nov. 2017).

MEDIA COMMENTARY

Should We Have a Robot Tax? Part 2, Tax Notes Talk Podcast, (Nov. 10, 2022)

Jeffrey H. Snyder, *Can Blockchain Revolutionize Tax Administration*, THE BROADCAST RETIREMENT NETWORK (May 20, 2021), https://www.youtube.com/watch?v=BlkX4Gu_4GE.

Marie Sapirie, *A Conversation with Orly Mazur: Taking on Tax and Tech*, FORBES (Aug. 27, 2020), <https://www.forbes.com/sites/taxnotes/2020/08/27/a-conversation-with-orly-mazur-taking-on-tax-and-tech/#6fdb4c85396> (<https://perma.cc/NXF6-7NTU>).

Dave Lieber, *Remember how the IRS 1040 form was going to be on a postcard? Here's why it didn't happen*, THE DALLAS MORNING NEWS (Jul. 16, 2020), <https://www.dallasnews.com/news/watchdog/2020/07/16/remember-how-the-irs-1040-form-was-going-to-be-on-a-postcard-heres-why-it-didnt-happen/> (<https://perma.cc/Q8SU-PSDU>).

Joseph Zeballos-Roig, *The Idea of a 'Robot Tax' is Gaining Steam as a Way of Dealing with Automation that's Killing Jobs*, MARKETS INSIDER (Jan. 9, 2020), <https://markets.businessinsider.com/news/stocks/robot-tax-gains-steam-job-killing-automation-work-economy-2020-1-1028807242> (<https://perma.cc/SJ5D-B5JH>).

Richard Rubin, *The 'Robot Tax' Debate Heats Up*, WALL STREET JOURNAL (Jan. 8, 2020), available at <https://www.wsj.com/articles/the-robot-tax-debate-heats-up-11578495608> (<https://perma.cc/PC7X-ER23>).

SELECT PRESENTATIONS

Chair/Discussant, *Taxation of Labor and Business Panel*, Law and Society Association Annual Meeting, San Juan, Puerto Rico (June 2, 2023).

Presenter, *Cooperative Federalism and the Digital Tax Impasse*, Law and Society Association Annual Meeting, San Juan, Puerto Rico (June 2, 2023).

Presenter, *Cooperative Federalism and the Digital Tax Impasse*, Texas Tax Law Faculty Workshop, Houston, TX (May. 25, 2023).

Presenter, *Cooperative Federalism and the Digital Tax Impasse*, Tax Economists Forum (via Zoom) (May 17, 2023).

Presenter, *Cooperative Federalism and the Digital Tax Impasse*, University of Florida Levin College of Law Tax Colloquium, Gainesville, FL (Apr. 21, 2023).

Presenter, *Cooperative Federalism and the Digital Tax Impasse*, *Stetson Business Law Review*: Tax Law Symposium (via Zoom) (Feb. 24, 2023).

Moderator, *Teaching Tax: Methods and Approaches for the Modern Student*, AALS, San Diego, CA (Jan. 4, 2023).

Presenter, *Should We Tax AI / Robots?*, Conference on International Tax Challenges Raised by Mobility of Individuals / Work Force as a Result of Digitalization, Belgrade, Serbia (via Zoom) (Oct. 6, 2022).

Presenter, *Can Blockchain Revolutionize Tax Administration?*, University of San Diego School of Law – Tax Law Speaker Series (via Zoom) (Jan. 25, 2022).

Presenter, *Can Blockchain Revolutionize Tax Administration?*, Tax Economists Forum (via Zoom) (Nov. 3, 2021).

Presenter, *Can Blockchain Revolutionize Tax Administration?*, Law and Society Association Annual Meeting, Chicago, IL (via Zoom) (May 27, 2021).

Presenter, *Can Blockchain Revolutionize Tax Administration?*, Texas Tax Law Faculty Workshop, (via Zoom) (May 21, 2021).

Presenter, *All the President's Taxes*, SMU Law Flash Class, Dallas, TX (Oct. 5, 2020).

Presenter, *Can Blockchain Revolutionize Tax Administration?*, Maurer School of Law's Tax Policy Colloquium, Bloomington, IN (Mar. 5, 2020).

Presenter, *Taxing the Robots*, BYU Tax Policy Colloquium, Provo, UT (Jan. 27, 2020).

Presenter, *Taxing Consumption in the Cloud*, National Tax Association, 112th Annual Conference on Taxation, Tampa, FL (Nov. 21, 2019).

Discussant, 2019 Autumn Invitational Tax Conference, UVA School of Law, Charlottesville, VA (Nov. 8 – 9, 2019).

Session Chair, *Rethinking Tax Compliance and Enforcement*, National Tax Association, 112th Annual Conference on Taxation, Tampa, FL (Nov. 21, 2019).

Presenter, *Cloudy with a Chance of Taxation*, Southeastern Association of Law Schools Annual Meeting, Ft. Lauderdale, FL (Aug. 10, 2018).

Presenter, *Taxing the Robots*, Southeastern Association of Law Schools Annual Meeting, Ft. Lauderdale, FL (Aug. 9, 2018).

Presenter, *How Does the Tax Cuts & Jobs Act Impact CRE*, Commercial Real Estate Women (CREW) Dallas, Dallas, TX (June 20, 2018) (*invited speaker*).

Presenter, *Trump Tax Talk: An Insider's Look at the Law's Drafting and its Impact*, SMU Law Alumni Association (CLE), Dallas, TX (Feb. 7, 2018) (*invited speaker*).

Presenter, *Taxing the Robots*, National Tax Association, 110th Annual Conference on Taxation, Philadelphia, PA (Nov. 10, 2017).

Presenter, *Social Impact Bonds: A Tax-Favored Investment*, SMU Faculty Workshop, Dallas, TX (Sept. 25, 2017).

Presenter, *Taxing the Robots*, Junior Tax Scholars Workshop, Toronto, Canada (June 17, 2017).

Presenter, *Taxing the Cloud: Application of U.S. Federal Income Tax Principles to Businesses Operating in the Cloud*, Computer Law Section – Dallas Bar Association, Dallas, TX (April 24, 2017) (*invited speaker*).

Discussant, *Workshop on Tax Law: Tax Policy*, Southeastern Association of Law Schools Annual Meeting, Amelia Island, FL (Aug. 9, 2016).

Presenter, *Taxing Social Impact Bonds*, Southeastern Association of Law Schools Annual Meeting, Amelia Island, FL (Aug. 7, 2016).

Presenter, *Taxing Social Impact Bonds*, Texas Tax Faculty Workshop, Dallas, TX (May 20, 2016).

Presenter, *Social Impact Bonds: A Tax-Favored Investment*, Texas Legal Scholars Workshop, Houston, TX (Aug. 29, 2015).

Discussant, *Workshop on Tax Law: Tax Policy*, Southeastern Association of Law Schools Annual Meeting, Boca Raton, FL (Aug. 2, 2015).

Presenter, *Transfer Pricing Challenges in the Cloud*, Southeastern Association of Law Schools Annual Meeting, Boca Raton, FL (Aug. 1, 2015).

Presenter, *Social Impact Bonds: A Tax-Favored Investment*, Junior Tax Scholars Workshop, Austin, TX

(June 5, 2015).

Presenter, *Transfer Pricing Challenges in the Cloud*, Law and Society Association Annual Meeting, Seattle, WA (May 30, 2015).

Presenter, *Taxing the Cloud*, International Business Law Scholars' Roundtable at Brooklyn Law School, Brooklyn, NY (Oct. 10, 2014).

Presenter, *Taxing the Cloud*, Southeastern Association of Law Schools Annual Meeting, Amelia Island, FL (Aug. 2, 2014).

Presenter, *Taxing the Cloud*, SMU Junior Faculty Forum, SMU Dedman School of Law (Jan. 31, 2014).

Panelist, *Tax Considerations in Becoming a Partner in a Law Firm*, Dallas Association of Young Lawyers (DAYL) CLE (March 12, 2014).

Presenter, *Taxation of Electronic Commerce*, 2013 International Taxation Academy in Taiwan, Taiwan Ministry of Finance Training Institute (June 24-28, 2013).

Presenter, *Tax Abuse – Lessons from Abroad*, SMU Junior Faculty Forum, SMU Dedman School of Law (Dec. 1, 2011).

Presenter, *Worldwide General Anti-Avoidance Rules*, 2011 International Taxation Academy in Taiwan, Taiwan Ministry of Finance Training Institute (April 25-29, 2011).

AWARDS, HONORS, AND RECOGNITION

Golden Mustang Award, SMU (2016)

Outstanding Faculty Member Award, APALSA (2014)

FACULTY SERVICE

Faculty Adviser, APALSA (Asian/Pacific American Law Student Association) (2013 – present)

Faculty Adviser to Tax LL.M students (2016 – present)

Faculty Adviser for SMU Dedman School of Law students' directed research (2014 – present)

Faculty Adviser to 1L students (2013 – present)

Mentor, Faculty Career Mentorship Program (2013 – 2015)

Chair, Graduate Legal Studies Committee (2023 – present)

Member, Graduate Legal Studies Committee (2016 – present)

Member, Admissions/Financial Aid Committee (2021 – present)

Law School Representative, Faculty Senate (2023 – present)

Member, Promotion and Tenure Procedure Committee (2023 – present)

Member, Executive Committee (2020 – 2021)

Member, Faculty Appointments Committee (2019 – 2021)

Member, Endowed Lecturers and Faculty Forum Committee (2015, 2017, 2019 – 2020)

Member, Tax Clinic/LL.M Program Hire Ad Hoc Committee

Member, Teaching Committee (2018 – 2019)

Member, Honor Council Investigation Committee (2016)

Member, Career Services Committee (2013 – 2015)

Faculty Secretary, SMU Dedman School of Law (2016-2017)

Organizer, Junior Faculty Workshop Organizer (2013-2015)

Judge, Don Smart Award (2015 – 2016, 2018, 2019, 2021)

Guest speaker for:

- Summers Interview Week: Professor Panel (2021)
- Dedman School of Law Orientation, Succeeding in Law School from the First Day: Preparing for Class (2017, 2018)
- Tax Law Program, So You Think You Want to be a Tax Lawyer Panel (2017, 2018, 2020)
- Career Services, Guidance into Legal Specialties, Curriculum Planning and Positioning (2014 – present)
- Women in Law, Annual Women's Welcome - 1L Panel (2018)
- Asian/Pacific American Law Student Association, Summer Employment Panel (2016)
- Dedman School of Law Orientation, Keys to Success (2014)
- SMU Minority Pre-Law Symposium (2014)

PROFESSIONAL EXPERIENCE

HAYNES AND BOONE, LLP, Dallas, TX

Associate in Business Planning and Taxation Group, Sept. 2008 – May 2011

LOCKE LORD BISSELL & LIDDELL, LLP, Dallas, TX

Law Clerk, Summer 2006, Summer 2007

PRICEWATERHOUSECOOPERS, LLP, Houston, TX

International Tax Associate, Sept. 2004 – Jul. 2005.

PROFESSIONAL ACTIVITIES AND AFFILIATIONS

Chair, AALS Tax Section (Executive Committee Member: 2019 – Present)

Vice-Chair, International Tax Committee of the Tax Section of the State Bar of Texas (2022 – Present)

Executive Board Member, Tsai Center for Law, Science and Innovation (2021– present)

Advisory Board Member, Robert B. Rowling Center for Business Law & Leadership (2019 – Present)

Advisory Board Member, *The International Lawyer* (2017– Present)

Peer Reviewer, *Inter-American Development Bank* (2023), *Korean Legislation Research Institute Journal of Law & Legislation* (2023); *Northwestern University L.R.* (2021), *McGill L. J.* (2019), *Ohio State Tech. L. J.*, (2019), *Yale L. J.* (2016)

Fellow, Texas Bar Foundation (2020 – Present)

Board Member, Texas Federal Tax Institute (2014 – 2022)

Member, American Bar Association (ABA), Tax Section

Member, State Bar of Texas, Tax Section

Member and Foundation Fellow, Dallas Association of Young Lawyers

Member, Attorneys Serving the Community

Organizer, Second Annual Texas Tax Faculty Workshop (2016)

Licensed Attorney in Texas, *State of Texas License Number 24066163* (Nov. 2008 – Present)

Certified Public Accountant, *State of Texas License Number 086127* (July 2005 – Present)

ADDITIONAL INFORMATION

Languages: Hebrew (fluent)