

CHRISTOPHER H. HANNA

Alan D. Feld Endowed Professor of Law
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Southern Methodist University
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EXPERIENCE

SOUTHERN METHODIST UNIVERSITY SCHOOL OF LAW
Dallas, TX

Alan D. Feld Endowed Professor of Law and Altshuler Distinguished Teaching Professor: Professor of Law (1999-present); Associate Professor of Law (1995-1999); Assistant Professor of Law (1990-1995)
Prepare and teach Partnership Taxation, International Taxation, Advanced Corporate Taxation, and Income Taxation to J.D. and LL.M. students. Research and write in each of the above areas.

BAKER & MCKENZIE
Dallas, TX and Washington, DC

Counsel: January 2019-April 2022
Provide tax policy and tax planning advice to U.S. and foreign multinationals.

U.S. SENATE COMMITTEE ON FINANCE
Washington, DC

Senior Policy Advisor for Tax Reform: May 2011-December 2018
Assisted the Senate Republican members and staff on tax reform proposals, culminating in the Tax Cuts and Jobs Act.

SOUTHERN METHODIST UNIVERSITY DEDMAN COLLEGE
Dallas, TX

Fellow, John G. Tower Center for Political Studies: (May 2006 – Present)

UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW
Gainesville, FL

Visiting Professor of Law: January – May 2005
Prepared and taught Partnership Taxation and Corporate Tax II to J.D. and LL.M. students.

UNIVERSITY OF TOKYO SCHOOL OF LAW
Tokyo, Japan

Visiting Professor of Law: July 2004, August 2008, August 2010, August 2013, August 2015, August 2018 and August 2022
Prepared and taught Income Taxation of Individuals, Corporations and Partnerships as part of the summer program of the University of Tokyo School of Law.

UNITED STATES CONGRESSIONAL JOINT COMMITTEE ON TAXATION
Washington, DC

Consultant: June 2000-July 2006
Advised and assisted on four Congressionally-mandated tax projects (Tax Simplification, Enron and Revenue Raisers I and II) as well as tax legislation. In residence at Joint Committee, during June 2000, December 2000 - January 2001, June - August 2001, June – August 2002, December 2002 – January 2003, June – August 2003, May – July 2004 and June – July 2006.

UNIVERSITY OF TEXAS AT AUSTIN SCHOOL OF LAW
Austin, TX

Visiting Associate Professor of Law: January-May 1999
Prepared and taught Partnership Taxation and Federal Income Taxation to J.D. students. Researched and wrote in each of the above areas.

ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT
Paris, France

Consultant: September-December 1998
Researched and advised on various tax matters in the Fiscal Affairs Division.

MINISTRY OF FINANCE

Tokyo, Japan

Visiting Scholar: June-July 1998
Researched and advised on various tax matters at the Institute for Fiscal and Monetary Policy.

HARVARD UNIVERSITY LAW SCHOOL

Cambridge, MA

Visiting Scholar: June 1997-August 1997
Researched issues on tax deferral, Japanese income taxation, and issues relating to the functions of the Okura-sho (Ministry of Finance).

UNIVERSITY OF TOKYO FACULTY OF LAW

Tokyo, Japan

Visiting Research Scholar: August 1996-May 1997
Researched issues on Japanese income taxation and issues relating to the functions of the Okura-sho (Ministry of Finance).

STEPTOE & JOHNSON

Washington, D.C.

Tax Associate: September 1989-June 1990
Researched and wrote memoranda in the following areas: corporate tax, partnership tax, international tax, employee benefits, tax controversy, and financial products. Drafted documents in each of the above areas.

POWELL, GOLDSTEIN, FRAZER & MURPHY

Atlanta, GA

Summer Associate: May 1988-June 1988
Researched and wrote memoranda in the following areas: corporate tax, partnership tax, international tax, and employee benefits. Drafted documents for the employee benefits department.

HANNA, LEMAR & CO., CHARTERED

Tampa, FL

Staff Accountant: January 1982-December 1987 (Part-time)
Specific duties included auditing, bookkeeping, tax research, and preparation of individual, corporate, and partnership tax returns.

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW

LL.M. (in Taxation), May 1989

UNIVERSITY OF FLORIDA COLLEGE OF LAW

J.D. (with Honors), May 1988

HONORS AND ACTIVITIES:

Order of the Coif

American Jurisprudence Book Awards: Corporate Taxation, Partnership Taxation, Taxation of Gratuitous Transfers, Secured Transactions in Personal Property

UNIVERSITY OF FLORIDA SCHOOL OF ACCOUNTING

B.S. in Accounting (with High Honors), December 1984

HONORS AND ACTIVITIES:

Beta Alpha Psi National Accounting Honor Society

Beta Gamma Sigma National Business Honor Society

Omicron Delta Epsilon National Economics Honor Society

Golden Key National Honor Society

HONORS

Appointed Alan D. Feld Endowed Professor of Law by Southern Methodist University (2013)

Elected as a Fellow in the American College of Tax Counsel (2009)

Elected to membership in The American Law Institute (2003)

Appointed University (now Altshuler) Distinguished Teaching Professor by Southern Methodist University (2002)

Selected as One of 21 Outstanding Young Lawyers in the United States by *Barrister Magazine* (a Publication of the American Bar Association Young Lawyers Division) (Special Profile Issue 1995)

Dr. Don M. Smart Award for Excellence in Teaching, Southern Methodist University Dedman School of Law, 1993, 1995, 1998, 2001, 2003, 2005, 2007, 2009 and 2016

Awarded Faculty Fellowship by the John Goodwin Tower Center for Political Studies (1999)

PUBLICATIONS

BOOKS

Author, *Tax Policy in a Nutshell* (West Academic Publishing, September 2018, 2nd ed. March 2022).

Co-Author, *Corporate Income Tax Accounting* (Warren Gorham & Lamont 2007, 2nd ed. 2008, 3rd ed. 2009, 4th ed. 2010, 5th ed. 2011, 6th ed. 2012, 7th ed. 2013, 8th ed. 2014, 9th ed. 2015, 10th ed. 2016, 11th ed. 2017, 12th ed. 2018, 13th ed. 2019, 14th ed. 2020; West Academic Publishing Hornbook Series, 1st ed. 2022 (forthcoming)).

Principal Drafter, *Comprehensive Tax Reform for 2015 and Beyond* (United States Senate, Committee on Finance, December 2014).

Author, *Comparative Income Tax Deferral: The United States and Japan* (Kluwer Law International 2000).

LEADING ARTICLES:

Co-Author, "U.S. International Tax Policy and Corporate America," 48 *J. Corp. Law* No. 2 (forthcoming 2022-23).

Co-Author, "The Rise of the Minimum Tax," 100 *Taxes: The Tax Magazine* 65 (The University of Chicago Law School's 74th Annual Federal Tax Conference) (March 2022).

Author, "Corporate Tax Integration; Past, Present, and Future," 75 *Tax Law*. 307 (2022).

Co-Author, "U.S. Tax and Transfer Pricing Developments," *Sozei Kenkyu* (Journal of Taxation Studies) (2019) (in Japanese).

Co-Author, "BEAT As an Element of the Evolving Global Tax Environment," 10 *Columbia Journal of Tax Law (Tax Matters)* 155 (December 2018).

Author, "Some Observations on Corporate or Business Tax Reform," 68 *SMU Law Review* 595 (Summer 2015) (SSRN top ten download list for "Tax Law: Tax Law & Policy eJournal," "LSN: Tax (Topic)," "Comparative Political Economy: Fiscal Policy eJournal," "PSN: Income Tax (Topic)," and "LSN: Public Tax Law - U.S. (Topic)" (January, February and March 2016).

Author, "Corporate Tax Reform: Listening to Corporate America," 35 *J. Corp. Law* 283 (January 2010) (SSRN top ten download list for "Tax Law and Policy Journal Top Ten," "ERP Regulation – Top Ten," and "Public Economics Journal – Top Ten" (July and August 2009)).

Author, "The Real Value of Tax Deferral," 61 *Fla. L. Rev.* 203 (April 2009) (SSRN top ten download list for "Law School Research Papers – Legal Studies Top Ten" and "Tax Law and Policy Journal Top Ten" (August and September 2008)).

Co-Author, "Taxation of Supernormal Returns," 62 *Tax Law*. 93 (Fall 2008).

Co-Author, "The Transfer Pricing of Intangibles," 114 *Tax Notes* 861 (2007) reprinted in 45 *Tax Notes Int'l* 1068 (2007).

Author, "The Magic in the Tax Legislative Process," 59 *SMU Law Review* 649 (Spring 2006 – Tax Symposium Issue).

Author, "Tax Theories and Tax Reform," 59 *SMU Law Review* 435 (Spring 2006 – Tax Symposium Issue).

Author, "From Gregory to Enron: The Too Perfect Theory and Tax Law," 24 *Va. Tax Rev.* 737 (Spring 2005).

Author, "Introduction," 56 *SMU Law Review* 3 (Winter 2003 – Tax Symposium Issue).

Author, "Some Modest Simplification Proposals for Inbound Transactions," 56 *SMU Law Review* 377 (Winter 2003 – Tax Symposium Issue).

Author, "A Tribute to Professor Joseph W. McKnight: Shades of The Highwayman's Case in the 21st Century," 55 *SMU Law Review* 229 (Winter 2002).

Author, "Introduction," 54 *SMU Law Review* 3 (Winter 2001 – Tax Symposium Issue).

Author, "Some Observations on a Pure Income Tax System," 34 *Int'l Lawyer* 125 (Spring 2000).

Author, "Demystifying Tax Deferral," 52 *SMU Law Review* 383 (July 1999 – Tax Symposium Issue).

Author, "Initial Thoughts on Classifying the Major Japanese Business Entities Under the Check-the-Box Regulations," 51 *SMU Law Review* 75 (September-October 1997 – Tax Symposium Issue).

Author, "Current Trends in American Legal Education," 44 *Dokkyo University Law Review* 23 (June 1997).

Author, "The Virtual Reality of Eliminating Tax Deferral," 12 *Am. J. of Tax Policy* 449 (1995).

Author, "Partnership Distributions: Whatever Happened to Nonrecognition?" 82 *Kent. L. J.* 465 (1994).

Co-Author, "Interest Under Section 453A(c): Is It or Isn't It?" 56 *Tax Notes* 1345 (1992).

Author, "A Partnership's Business Purpose Taxable Year: A Deferral Provision Whose Time Has Passed," 45 *The Tax Lawyer* 685 (1992).

Co-Author, "U.S. Tax Treatment of Cross-Border Acquisitive Reorganizations, Part I," 37 *Canadian Tax Journal* 1074 (1989).

Co-Author, "U.S. Tax Treatment of Cross-Border Acquisitive Reorganizations, Part II," 37 *Canadian Tax Journal* 1318 (1989).

Co-Author, "Notice 89-21 Crashes the Interest Rate Swap Party," 45 *Tax Notes* 337 (1989).

BOOK REVIEWS, BOOK CHAPTERS, NEWSLETTER PUBLICATIONS

Author, "Some Observations on the Japanese Tax System at the Beginning of the 21st Century," in Law in Japan: A Turning Point (2008).

Author, "Income and Consumption: Peru and the United States," in Law, Culture and Economic Development: A Liber Amicorum for Professor Roberto MacLean, CBE (2007).

Contributor, "Additional Options to Improve Tax Compliance," prepared by the Staff of the Joint Committee on Taxation (August 3, 2006).

Contributor, "Options to Improve Tax Compliance and Reform Tax Expenditures," prepared by the Staff of the Joint Committee on Taxation (January 27, 2005).

Contributor, "Report of Investigation of Enron Corporation and Related Entities Regarding Federal Tax and Compensation Issues, and Policy Recommendations," prepared by the Staff of the Joint Committee on Taxation (February 2003) (three volumes).

Author, "Some Observations on a Pure Income Tax System," in A New International Financial Architecture: A Viable Approach (2001).

Co-Author, "An Introduction to Taxation in the United States," to be translated into Spanish and published in El Derecho de los Estados Unidos en Materia de Inversiones y Libre Comercio (2001).

Contributor, "Study of the Overall State of the Federal Tax System and Recommendations for Simplification, Pursuant to Section 8022(3)(B) of the Internal Revenue Code of 1986," prepared by the Staff of the Joint Committee on Taxation (April 2001) (three volumes).

Author, Book Review, "U.S. International Taxation," 27 The International Lawyer 811 (1993).

Co-Author, "Supreme Court Decides Two Major Tax Cases," 11 ABA Section of Taxation Newsletter 73 (1992).

EDITOR OF JOURNALS

Associate Editor of The International Lawyer (Summer 1994 -- August 1996, Spring 2003 -- present).

Features and Developments Editor of the American Bar Association Section of Taxation Newsletter (January 1990, beginning with Vol. 9, No. 3 (Spring 1990) through January 1995)).

OTHER PROFESSIONAL ACTIVITIES

TAX POLICY COLLOQUIUM SERIES

Southern Methodist University Dedman School of Law, Dallas, TX

As co-founder of the Tax Policy Colloquium Series, duties include arranging speakers to present papers on important and timely areas of tax policy.

BAR ADMISSIONS

District of Columbia, 1991

Florida, 1988 (inactive)

MEMBERSHIPS

American Law Institute

American College of Tax Counsel

The Dallas Assembly

Society of American Magicians

International Brotherhood of Magicians, Order of Merlin

PERSONAL

Date of Birth: August 19, 1962

Hometown: Temple Terrace, FL

Interests: tennis, golf, conjuring

Family: Spouse (Mary Lynn Hanna) and daughters (Jordan Christina Hanna and Katelyn Crystal Hanna)