

Orly Mazur

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EXPERIENCE

SOUTHERN METHODIST UNIVERSITY DEDMAN SCHOOL OF LAW, Dallas, TX

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, and
Tax Accounting (Timing Issues)

HAYNES AND BOONE, LLP, Dallas, TX

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

Advised multi-billion dollar entities on the federal and international tax aspects of mergers, acquisitions, tax-free reorganizations, recapitalizations, liquidations, and dispositions. Represented U.S. and foreign investment funds in their formation, operation and dissolution, including drafting and negotiating their governing documents. Conducted extensive legal research and drafted memoranda on matters such as the tax consequences of debt restructurings and workouts, complex real estate investment trust transactions, like-kind exchanges of mineral interests and choice of entity for various businesses. Represented clients in tax disputes with the Internal Revenue Service.

LOCKE LORD BISSELL & LIDDELL, LLP, Dallas, TX

Law Clerk, Summer 2006, Summer 2007

PRICEWATERHOUSECOOPERS, LLP, Houston, TX

International Tax Associate, Sept. 2004 – Jul. 2005

Advised foreign clients in planning their entry into the U.S. market via foreign and domestic legal structures and restructuring their existing legal structures. Provided tax advice to multinational corporations in implementing international business transactions in a tax-efficient manner. Analyzed projected financial data of Fortune 500 companies and identified tax planning opportunities.

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

Dean's Honor List (all years)

Hatton W. Sumners Foundation Scholarship (*full-tuition merit-based scholarship*)

SMU Barrister (*elected on the basis of scholarship, leadership, achievement & character*)

Most Outstanding 1L Student, Southern Methodist University

Winner of 1L Best Brief, Jackson Walker Moot Court Competition

SMU Law Review, Staff Editor and CLE Symposium Editor

Activities: Mentor to First Year Law Students, Student Bar Association
Volunteer at Volunteer Income Tax Assistance Program (VITA)

SMU SUMMER PROGRAM AT UNIVERSITY COLLEGE, UNIVERSITY OF OXFORD, Oxford, England
Studied Comparative Consumer Protection Law and Comparative Criminal Justice

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 (*merit-based scholarship*)

Activities: Teaching Assistant, Managerial Accounting Course

Certified Tutor of Accounting, University of Texas Learning Center

Mentor to Freshman Students, Terry Foundation

PRIMARY PUBLICATIONS

Social Impact Bonds: A Tax-Favored Investment? (Forthcoming)

Transfer Pricing Challenges in the Cloud, 57 **B.C. L. REV.** 2 (Forthcoming 2016).

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

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).

OTHER PUBLICATIONS

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

Mining the Tax-Free Exchange, Oil and Gas Investor Magazine (Jan. 2011) (co-author).

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).

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).

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).

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

PRESENTATIONS

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

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

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

Social Impact Bonds: A Tax-Favored Investment, Junior Tax Scholars Workshop, Austin, TX (June 5, 2015).

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

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

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

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

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

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

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

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

MEDIA

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)

FACULTY SERVICE

Career Services Committee (2013-present)
Endowed Lecturers and Faculty Forum Committee (2015)
Junior Faculty Workshop Organizer (2013-present)

Faculty Adviser to APALSA (Asian/Pacific American Law Student Association) (2013-present)
Faculty Career Mentorship Program, Faculty Mentor to students interested in tax law
Faculty Adviser to 1L students
Outstanding Faculty Member Award, APALSA (2014)
Guest speaker for:

- Dedman School of Law Orientation, Keys to Success
- SMU Minority Pre-Law Symposium
- Career Services, Guidance into Legal Specialties, Curriculum Planning and Positioning
- Asian/Pacific American Law Student Association, Summer Employment Panel

Judge Panel for Don Smart Award (2015)

PROFESSIONAL ACTIVITIES

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)
Texas Federal Tax Institute, *Board Member*
American Bar Association (ABA), Tax Section, *Member*
State Bar of Texas, Tax Section, *Member*
Dallas Association of Young Lawyers, *Member; Foundation Fellow*
Attorneys Serving the Community, *Member*
Jewish Uptown Lawyers, *President*
Texas Wall Street Women, *Past Education Committee Member*

ADDITIONAL INFORMATION

Languages: Hebrew (fluent)