

ALLISON CHRISTIANS

Assistant Professor of Law
University of Wisconsin Law School
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EDUCATION

COLUMBIA UNIVERSITY SCHOOL OF LAW
J.D., May 1999, James Kent Scholar, Harlan Fiske Stone Scholar
NEW YORK UNIVERSITY SCHOOL OF LAW
LL.M. in Taxation, January 2003

CURRENT COURSES

Federal Income Taxation
Tax Policy
International Taxation

PUBLICATIONS

ARTICLES AND ESSAYS

Case Study Research and International Tax Theory, 55 S.L.U. L. J. (forthcoming 2010).

Global Trends and Constraints on Tax Policy in the Least Developed Countries, 42 U.B.C. L. REV 239 (2010).

Taxation in a Time of Crisis: Policy Leadership from the OECD to the G20, 5 NW. J. L. & SOC. POL. 19 (2010).

Networks, Norms and National Tax Policy, 9 WASH. U. GLOB. STUD. L. REV 1 (2010)

Fair Taxation as a Basic Human Right, 9 INT'L. R. CONST. 211 (2009).

Tax Treaty Process and Interpretation in Turkey, 35:4 Int'l Tax J. 35 (Aug, 2009) (with Leyla Ates).

Sovereignty, Taxation, and Social Contract, 18 MINN. J. INT'L L 99 (2009).

Taxation as a Global Socio-Legal Phenomenon, 14 ILSA J. OF INT'L & COMP. L. 303 (2008) (with Steven Dean, Diane Ring, and Adam Rosenzweig).

Hard Law and Soft Law in International Taxation, 25 WISC. J. INT'L L. 325 (2007).

Taxing the Global Worker: Three Spheres of International Social Security Coordination, 26 VA. TAX REV. 81 (2006).

Tax Treaties for Investment and Aid to Sub-Saharan Africa: A Case Study, 71 BROOK. L. REV. 639 (2005).

Determining Treaty Eligibility for Hybrid Entities and Their Owners, 3 J. TAX'N OF GLOBAL TRANSACTIONS 45 (2003); revised and updated in 2 J. OF CORP. TRANSACTIONS 11 (2004) (with Sam Donaldson and Philip Postlewaite).

Breaking the Subsidy Cycle: A Proposal for Affordable Housing, 32 COL. J. LAW & SOC. PROBS. 131 (1999).

BOOKS AND BOOK CHAPTERS

U.S. Report, in *The Meaning of "Enterprise," "Business," and "Business Profits" under Tax Treaties and U.S. Tax Law* (forthcoming, 2011) (with Yariv Brauner).

Historic, Comparative and Evolutionary Analysis of Tax Systems, in *SEPARATION OF POWERS AND TAX SYSTEM EFFECTIVENESS* 287-309, Misabel de Abreu Machado Derzi, Ed. (Del Ray Press, 2010).

U.S. INTERNATIONAL TAXATION: CASES, MATERIALS, AND PROBLEMS, GRADUATE TAX SERIES (Matthew Bender Pub., 2008; 2d ed. forthcoming 2011) (with Sam Donaldson and Philip Postlewaite).

Tax Treaties for Investment and Aid to Sub-Saharan Africa, in *THE EFFECT OF TREATIES ON FOREIGN DIRECT INVESTMENT: BILATERAL INVESTMENT TREATIES, DOUBLE TAXATION TREATIES, AND INVESTMENT FLOWS* (Lisa Sachs and Karl P. Sauvant, eds., Oxford University Press).

Hard and Soft Law in International Taxation in *TAX LAWS: GLOBAL PERSPECTIVES* 277 (A. Usha, Ed., Icfai Univ. Press, 2008).

Social Security in United States Treaties and Executive Agreements, U.S. Report, in *MICHAEL LANG, ED., DOUBLE TAXATION CONVENTIONS AND SOCIAL SECURITY CONVENTIONS* 684 (Linde Verlag Pub., June 28, 2006).

SELECTED PRESENTATIONS

"Historic, Comparative and Evolutionary Analysis of Tax Systems"

XIV International Tax Law Congress of ABRADT, Belo Horizonte, Brazil, August 17, 2010.

"Transnationalization of Tax Law"

Networks, Norms, and the Transnationalization of Tax Lawmaking Workshop, University of Wisconsin Law School, April 29, 2010

"Case Study Research and International Tax Theory"

McGill University Tax Policy Workshop, March 3, 2010; and

14th Annual Critical Tax Conference, St. Louis University, April 9, 2010

“Your Own Personal Tax Law: Dispute Resolution Under the OECD Model Tax Treaty”

Taxation in an Era of Globalization Conference, Willamette University Law School, April 1, 2010

“Taxation in a Time of Crisis: Policy Leadership from the OECD to the G20”

University of Michigan Tax Policy Colloquium, February 23, 2010;

BYU Law School Faculty Colloquium, January 28, 2010; and

AALS Annual Conference, New Orleans, January 9, 2010

“Networks, Norms and National Tax Policy”

Transatlantic Conference on New Governance and the Transformation of Law, UW Law School, Nov 20-21, 2009

“Norm Building in Taxation: Privatizing Tax Law”

Big Ten Untenured Conference, University of Illinois, August 2, 2009

“Recent developments in U.S. tax treaty policy: LOB, Arbitration and Tax Sparing”

Malta Institute of Management International Tax Conference, Valletta, Malta, May 21, 2009

“Tax Policy Networks and Norms”

Critical Tax Conference, University of Indiana-Bloomington School of Law, April 4, 2009.

“Transnational Networks and National Tax Policy”

St. Louis University Law School, Faculty Workshop Series, March 18 2009.

“Tax Norms, Transnational Networks, and Epistemic Communities”

Tracking our Fiscal Footprint: Assessing the Impact of Conventional International Tax Standards on Low-Income Countries, McGill University, Oct. 27, 2008

Comment on Ring, “What’s at Stake in the Sovereignty Debate”

Opinio Juris/Virginia Journal of International Law Online Symposium, Oct. 14-20, 2008.

“Transnational Networks and Epistemic Communities in Tax Law”

Law and Society Annual Meeting, Panel on Transnational Legal Orders, May 29, 2008.

“Law’s Limitations and Possibilities: Fair Taxation as a Basic Human Right”

Valparaiso University School of Law, Conference on Law, Poverty, and Economic Inequality, April 4, 2008.

“Tax Norms and Global Governance: What Role Does the OECD play?”

Case Western Reserve University Center for Business law and Regulation
Workshop, March 28, 2008

“Sovereignty and Duty in Domestic Tax Policy.”

International Law Weekend 2007 Conference, Toward a New Vision of
International Law, Oct. 26, 2007, and

University of Minnesota Law School, Faculty Workshop Series, Sept. 21, 2007.

“Tax Reform and Transformation of the State in Sub-Saharan Africa.”

University of Michigan Law School, The International Network for Tax
Research, Taxation and Development Program, Nov. 4, 2006.

*“Seventy Years is Enough: The Case for Abolishing Tax Treaties in the United
States.”*

University of Toronto Faculty of Law, The James Hausman Tax Law and
Policy Workshops 2005-2006, Sept. 28, 2005.

“Social Security in United States Treaties and Executive Agreements.”

Conference on Tax Treaties and Social Security Conventions, Vienna
University of Economics and Business Administration, July 8-10, 2005.

“Tax Treaties for Investment and Aid to Sub-Saharan Africa: A Case Study.”

Brooklyn Law School, International Economic Law Forum, Sept. 30, 2004.

TEACHING AWARD

- Wisconsin Law Alumni Association 2009 “Teacher of the Year” award (chosen from among all eligible tenured and tenure-track Law School professors by a poll of the three most recently graduated classes, excluding the current year graduating class).

RESEARCH GRANTS

- University of Wisconsin Graduate School Research Committee (to study tax treaty arbitration, 2010-2011)
- University of Wisconsin Graduate School Research Committee (to study transnational tax norm development, 2009-2010)
- Robert B. Murphy Fellowship (to study transnational tax norm development, 2009-2010)
- Center for World Affairs and the Global Economy (to conduct research on global governance and tax norms, 2008-2009)
- Arthur Andersen Summer Fellowship, University of Wisconsin School of Law (to conduct research on global governance in fiscal policy, 2008)
- University of Wisconsin Graduate School Research Committee (to conduct research on international tax coordination, 2007-2008)

- University of Wisconsin Graduate School Research Committee (to conduct research on tax reform in Sub-Saharan Africa, 2006-2007)
- The Educational Partnership Programs Bureau of Educational and Cultural Affairs, U.S. Department of State, Education for Development and Democracy Initiative (to conduct research in Ghana, Fall 2003)

LAW SCHOOL AND OTHER SERVICE

- Appointments Committee (2007-2008, 2009-present)
- Admissions & Financial Aid Committee (2005-2008)
- Curriculum Committee (2006-2007)
- Board member, East Asian Legal Studies Center (2006-present)
- Board member, Institute for Legal Studies (2006-present)
- Senator, University of Wisconsin Faculty Senate (2005-2007)
- Editor, University of Wisconsin Legal Studies Research Paper Series, Social Science Research Network (2005-present)
- Coordinator and Judge, International Fiscal Association, U.S. Branch Annual Student Writing Contest (2005-present).

TEACHING POSITIONS

UNIVERSITY OF WISCONSIN LAW SCHOOL

Assistant Professor of Law, 2005 to present

NORTHWESTERN UNIVERSITY SCHOOL OF LAW, CHICAGO, IL

Visiting Assistant Professor of Law, 2003 to 2005

Courses: Federal Income Taxation, International Taxation, Tax Treaties

LEGAL EMPLOYMENT, BAR ADMISSIONS, AND ORGANIZATIONAL MEMBERSHIPS

WACHTELL, LIPTON, ROSEN & KATZ, NEW YORK, NY

Associate, 2002 to 2003

DEBEVOISE & PLIMPTON, New York, NY

Associate, 1999 to 2002; *Summer Associate*, 1998

Member, Tax Section, American Bar Association; International Fiscal Association; Law and Society Association

Admitted, New York (2000)