

ASSAF HARPAZ

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ACADEMIC APPOINTMENTS

University of Georgia School of Law

Athens, GA

Assistant Professor

June 2024-Present

- **Courses:** Federal Income Tax (four credits); Business Enterprise Tax (three credits).
- **Service:** Speakers Committee.

Drexel University Thomas R. Kline School of Law

Philadelphia, PA

Visiting Assistant Professor

July 2022-Present

- **Courses:** Federal Income Tax (four credits); Enterprise Tax (four credits).
 - **Service:** Upper-Level Writing Advisor (2023-2024); Diversity and Inclusion Committee (2023-2024); Student Faculty Advisor (2022-2024); Librarian Appointments Committee (2023); Intellectual Life Committee (2022-2023).
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EDUCATION

Duke University School of Law

Durham, NC

S.J.D.

May 2022

- Dissertation committee: Professors Lawrence A. Zelenak (supervisor), Reuven S. Avi-Yonah, Peter A. Barnes.
- Awards and activities: President of the S.J.D. Association; Duke Center for Jewish Studies Nathan J. Perilman Fellow; Center for International and Global Studies Graduate Award for Research and Training.

University of Florida Levin College of Law

Gainesville, FL

LL.M. in International Taxation

May 2019

- Awards and activities: CALI Excellence for the Future Award; Graduate Tax Merit Award of 92% tuition.

Hebrew University of Jerusalem Faculty of Law

Jerusalem, Israel

LL.B.

September 2016

- Activities: The Rights of Youth at Risk Clinic.
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PUBLICATIONS

Articles

[Stanley Surrey's Lasting Influence](#), 86 LAW & CONTEMP. PROBS. 167 (2023) (with C. Eugene Steuerle).

Discussed in C. Eugene Steuerle, *The Importance Of Stanley Surrey's Tax Legacy*, TAX POLICY CENTER (Jan. 10, 2024).

[International Tax Reform: Who Gets a Seat at the Table?](#) 44 U. PA. J. INT'L L. 1007 (2023).

Reviewed by Mirit Eyal-Cohen on TaxProf Blog, Sep. 2, 2022.

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

[Tax Policy and COVID-19: An Argument for Targeted Crisis Relief](#), 31 CORNELL J.L. & PUB. POL'Y 235 (2021).

Featured in Legal Theory Blog (Aug. 30, 2021).

[Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy](#), 46 YALE J. INT'L. L. 57 (2021).

Cited by World Bank report *Tax Theory Applied to the Digital Economy: A Proposal for a Digital Data Tax and a Global Internet Tax Agency*.

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

[OECD Unified Approach: Nexus, Scope, and Coexisting with DSTs](#), 96 TAX NOTES INT'L 909 (2019).

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

Work in Progress

Global Tax Wars and the Shift to Source-Based Taxation

Other Submissions

[Comments submitted](#) to a UN proposal for “Zero Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation” (Jun. 2024).

[Comments submitted](#) to an OECD public consultation on a “Secretariat Proposal for a “Unified Approach” under Pillar One” (Nov. 2019).

Contributions to Media

[Warning Issued Over Donald Trump's Income Tax Plans](#), NEWSWEEK, (Jun. 17, 2024).

[\[Tax Season\] 35% of Americans Who Owe Can't Afford Their Tax Bill](#), FINANCEBUZZ, (Mar. 19, 2024).

[House Prices Could Plunge Under New Property Tax Proposal](#), NEWSWEEK, (Jan. 22, 2024).

[The UN as the New “World Tax Organization”?](#), MAURER GLOBAL FORUM, (Jun. 20, 2023).

[2023's Property Taxes by State](#), WALLETHUB, (Feb. 21, 2023), under “Ask the Experts”.

SELECTED PRESENTATIONS

Eighth International Roundtable on Taxation and Tax Policy

Netanya Academic College School of Law (July 2024).

Presented *Global Tax Wars and the Shift to Source-Based Taxation*

Chaired panel on Jurisprudence and Enforcement

Junior Tax Workshop

University of Wisconsin Law School (June 2024).

Discussant and Presenter, *Global Tax Wars and the Shift to Source-Based Taxation*

National Business Law Scholars Conference

University of California, Davis School of Law (June 2024).

Presented *Global Tax Wars and the Shift to Source-Based Taxation*

Pre-summer Scholarship Discussion

Drexel University Thomas R. Kline School of Law (May 2024).
Presented *Global Tax Wars and the Shift to Source-Based Taxation*

Seventh International Roundtable on Taxation and Tax Policy

Netanya Academic College School of Law (July 2023).
Presented *International Tax Reform: Who Gets a Seat at the Table?*

National Business Law Scholars Conference

University of Tennessee College of Law (June 2023).
Presented *International Tax Reform: Who Gets a Seat at the Table?*

Junior Faculty Forum

University of Richmond School of Law (May 2023).
Presented *International Tax Reform: Who Gets a Seat at the Table?*

Junior International Law Scholars Association – Annual Meeting

Boston University School of Law (January 2023).
Workshopped *International Tax Reform: Who Gets a Seat at the Table?*

Law as Science: An S.J.D. Panel – A Variety of Paths

Indiana University Maurer School of Law (February 2021)
Panelist (remote), *Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy*.

Student Scholarship Workshop Series

Duke University School of Law (February 2020).
Presented *Taxation of the Digital Economy: Adapting a Twentieth Century Tax System to a Twenty-First-Century Economy*.

National S.J.D. Roundtable

American University Washington College of Law (November 2019).
Presented *OECD Unified Approach: Nexus, Scope, and Coexisting with DSTs*.

ADDITIONAL ACADEMIC EXPERIENCE

Duke University School of Law

Research Assistant (part-time)

Durham, NC

2019-2022

- Performed tax research and assisted in editorial work for *A HALF-CENTURY WITH THE INTERNAL REVENUE CODE: THE MEMOIRS OF STANLEY S. SURREY* (Zelenak and Mehrotra eds., 2022).

Duke Department of Religious Studies

Teaching Assistant, “Religion, Restrictions, and Violence” (part-time)

Durham, NC

2020

- Interviewed class speakers and led a discussion section in an interfaith academic environment. Graded weekly submissions, reviewed essays, and assigned student grades.
- The course analyzed iterations of gendered violence and sexuality in the Abrahamic texts.

University of Florida Levin College of Law

Gainesville, FL

Research Assistant (part-time)

2018-2019

- Managed the International Tax Policy Forum (ITPF) News Blog. Performed research on international taxation and shared daily news developments on international tax topics.
- ITPF membership includes over forty U.S.-based multinational companies.

LEGAL EXPERIENCE

Peretz – Figchel Law Offices

Ramat Gan, Israel

Associate, Commercial Law

2017-2018

- Advised corporate clients on commercial law, with an emphasis on infrastructure and construction projects including government-contracted railway electrification and green energy.
- Represented clients in arbitration proceedings conducted by the International Chamber of Commerce (ICC).
- Directed meetings and counseled clients on legal proceedings. Prepared legal claims, researched applicable laws and regulations, gathered evidence, and drafted documents such as demand letters and pleadings.

Gross, Kleinhendler, Hodak, Halevy, Greenberg & Co. Law Offices

Tel Aviv, Israel

Articled Clerk, International Mergers & Acquisitions

2016-2017

- Drafted commercial documents, including inter-company agreements, board resolutions, and company bylaws. Clients were mainly large, U.S. corporations in the technology industry.
- Prepared legal documents for the execution of mergers and acquisition transactions. Conducted legal due diligence to identify potential liabilities and risks.
- Communicated with authorities including the Israel Tax Authority and Israel Registrar of Companies on behalf of clients. Frequently filed for incorporation of companies, ensuring compliance with legal requirements.

OMEK Institute for Legislative Policy Design

Jerusalem, Israel

Legal Analyst (part-time)

2014-2015

- Performed legislative and regulatory research in partnership with members of the Israeli parliament (“Knesset”). Identified criminal law disparities in the application and enforcement of sex-related offenses.
- Drafted a proposed amendment to the Israel Penal Law recommending broader protection for minors aged 16 to 18 when sexual consent is exploited due to an adult’s public status.

BAR ADMISSION

Israel Bar Association

Law License

2017

LANGUAGES

English and Hebrew