

# ASSAF HARPAZ

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## ACADEMIC APPOINTMENT

Drexel University Thomas R. Kline School of Law  
Visiting Assistant Professor

Philadelphia, PA  
July 2022-Present

**Courses Taught:** Federal Income Tax (four credits); Enterprise Tax (four credits).

**Service:** Diversity and Inclusion Committee (2023-present); Student Faculty Advisor (2022-present); Librarian Appointments Committee (2023); Intellectual Life Committee (2022-2023).

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## TEACHING INTERESTS

**Primary:** Federal Income Tax; Corporate Tax; Partnership Tax; Business Associations; Property.

**Additional:** Commercial Law; International Business Transactions; International Taxation; Contracts; Secured Transactions.

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## EDUCATION

Duke University School of Law  
S.J.D.

Durham, NC  
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  
LL.M. in International Taxation

Gainesville, FL  
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  
LL.B.

Jerusalem, Israel  
September 2016

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

### Articles

[International Tax Reform: Who Gets a Seat at the Table?](#) 44 U. PA. J. INT'L L. (job talk paper, 2023).  
Reviewed by Mirit Eyal-Cohen on TaxProf Blog, Sep. 2, 2022.  
Ranked in the top five most downloaded recent tax papers on SSRN.

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

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

Submitted as commentary to the OECD's public consultation on a "Secretariat Proposal for a "Unified Approach" under Pillar One" (2019).

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

### **Works in Progress**

*Shaping the Next Century: Rethinking International Tax Principles at Their Centennial.*

*Can International Taxation Promote Inter-Nation Equity?*

### **Contributions to Media**

[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".

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## **SELECTED PRESENTATIONS**

### **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 a work-in-progress, later incorporated into *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). Discussed *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*.

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## **ADDITIONAL ACADEMIC EXPERIENCE**

### **Duke University School of Law**

**Durham, NC**

*Research Assistant (part-time)*

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**

**Durham, NC**

*Teaching Assistant, "Religion, Restrictions, and Violence" (part-time)*

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.

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## **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.

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**BAR ADMISSION AND MEMBERSHIPS**

**American Bar Association**

*Section of Legal Education and Admissions to the Bar; Tax Section*

*2022*

**National Tax Association**

*Member*

*2022*

**International Fiscal Association**

*Member, USA Branch*

*2022*

**Israel Bar Association**

*Law License*

*2017*

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**LANGUAGES**

English and Hebrew