

LEIGH Z. OSOFSKY

William D. Spry III Family Distinguished Professor of Law
University of North Carolina School of Law

ACADEMIC EXPERIENCE

UNIVERSITY OF NORTH CAROLINA SCHOOL OF LAW, CHAPEL HILL, NC

William D. Spry III Family

Distinguished Professor of Law July 2020-Present

Assoc. Dean for Research July 2021-June 2022

Assoc. Dean for Faculty Development July 2020-June 2021

Professor of Law July 2018-June 2020

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY

Visiting Professor of Law Fall 2022

Acting Assistant Professor of Tax Law August 2009 – August 2011

UNIVERSITY OF MIAMI SCHOOL OF LAW, Coral Gables, FL

Professor of Law June 2016 – July 2018

Associate Professor of Law August 2011 – May 2016

EDUCATION

STANFORD LAW SCHOOL, Stanford, CA

J.D., June 2006

Honors: Order of the Coif
Graduated with Distinction

BROWN UNIVERSITY, Providence, RI

A.B., History, May 2003

Honors: Magna Cum Laude
Phi Beta Kappa (awarded as a Junior)
Honors Thesis in History
Harvey A. Baker Fellowship for Graduate Study

PUBLICATIONS

Books

AUTOMATED AGENCIES: THE TRANSFORMATION OF GOVERNMENT GUIDANCE (Cambridge University Press) (forthcoming 2024) (with Joshua D. Blank)

Articles

Democratic Accountability and Tax Enforcement, HARV. J. ON LEGIS. (forthcoming 2024).

Democratizing Administrative Law, 73 DUKE L.J. 1615 (2024) (with Joshua D. Blank).

Automated Agencies, 107 MINNESOTA L. REV. 2115 (2023) (with Joshua D. Blank) (awarded the James H. Chadbourn Award for Excellence in Scholarship).

Simplicity Lost, 20 PITT. TAX REV. 105 (2022) (with Joshua D. Blank) (invited symposium article).

Redesigning Automated Legal Guidance, REGULATORY REVIEW (2022) (with Joshua D. Blank) (invited contribution), <https://www.theregreview.org/2022/09/06/blank-osofsky-automated-legal-guidance/>.

Implicit Legislative Bias, 56 U.C. DAVIS L. REV. 641 (2022) (with Kathleen DeLaney Thomas), [reviewed](#) on *Tax Prof Blog* (June 24, 2022).

Automated Legal Guidance at Federal Agencies, Report to the Administrative Conference of the United States (with Joshua D. Blank), May 20, 2022, twenty recommendations adopted and [published](#) in the Federal Register.

The Inequity of Informal Guidance, 75 VAND. L. REV. 1093 (2022) (with

Joshua D. Blank), [reviewed](#) on *Tax Prof Blog* (Sept. 23, 2021).

The Surprising Significance of De Minimis Tax Rules, 78 WASH. & LEE L. REV. 773 (2021) (with Kathleen DeLaney Thomas), [reviewed](#) in JOTWELL: The Journal of Things We Like (Lots) (Dec. 21, 2021).

Automated Legal Guidance, 106 CORNELL L. REV. 179 (2021) (with Joshua D. Blank), [reviewed](#) in JOTWELL: The Journal of Things We Like (Lots) (April 20, 2021), [reviewed](#) on *Procedurally Taxing*, Jul. 6, 2021.

Agency Legislative Fixes, 105 IOWA L. REV. 2107 (2020) (awarded 2019 UNC Law Extraordinarily Ambitious Scholarly Contribution), [reviewed](#) on *Tax Prof Blog* (Sept. 13, 2019).

Automated Tax Guidance, 16 OHIO STATE TECHNOLOGY L.J. 73 (2020) (with Joshua D. Blank) (invited symposium article), [reviewed](#) on *Tax Prof Blog* (Jul. 12, 2019).

Legislation and Comment: The Making of the § 199A Regulations, 69 EMORY L.J. 209 (2019) (with Shuyi Oei), [reviewed](#) on *Procedurally Taxing* (Feb. 7, 2019).

Constituencies and Control in Statutory Drafting: Interviews with Government Tax Counsels, 104 IOWA L. REV. 1291 (2019) (with Shuyi Oei), [reviewed](#) on *Tax Prof Blog* (Jul. 20, 2018).

Regulating by Example, 35 YALE J. REG. 127 (2018) (with Susie C. Morse).

Simplexity, 66 EMORY L.J. 189 (2017) (with Joshua D. Blank), [reviewed](#) in Lawrence Zelenak, *The Uses and Abuses of Simplexity*, 66 EMORY L.J. ONLINE 2011 (2017), [cited](#) in ACUS Recommendation 2017-3, 82 Fed. Reg. 61728 (Dec. 14, 2017).

The Case for Categorical Nonenforcement, 69 TAX LAW REV. 73 (2015) (peer-reviewed), [reviewed](#) in JOTWELL: The Journal of Things We Like (Lots) (Oct. 16, 2015).

Unwinding the Ceiling Rule, 34 VA. TAX REV. 63 (2014), [cited](#) in Senator

Wyden Pass-through Reform Discussion Draft (2021).

Concentrated Enforcement in a Best-Case Tax Enforcement Regime, IRS RESEARCH BULLETIN (2014) (peer-reviewed) (selected by IRS Office of Research for 2014 IRS-Urban Brookings TPC Research Conference).

Concentrated Enforcement, 16 FLA. TAX REV. 325 (2014) (peer-reviewed).

Who's Naughty and Who's Nice? Frictions, Screening, and Tax Law Design, 61 BUFF. L. REV. 1057 (2013), reviewed in David Gamage, *A Way Forward for Tax Law and Economics? A Response to Osofsky's "Frictions, Screening, and Tax Law Design,"* 62 BUFF. L. REV. 189 (2014).

Some Realism About Responsive Tax Administration, 66 TAX L. REV. 121 (2012) (peer-reviewed), [reviewed](#) in JOTWELL: The Journal of Things We Like (Lots) (June 1st, 2012).

The Case Against Strategic Tax Law Uncertainty, 64 TAX L. REV. 489 (2011) (peer-reviewed).

Solving Section 734(b), 60 TAX LAW. 473 (2007).

Comments

Estimating the Return on Investment in the IRS, JOTWELL: The Journal of Things We Like (Lots), Nov. 24, 2023, <https://tax.jotwell.com/estimating-the-return-on-investment-in-the-irs>

Flipping Classrooms in an In-Person World, JOTWELL: The Journal of Things We Like (Lots), Feb. 6, 2021, <https://tax.jotwell.com/flipping-classrooms-in-an-in-person-world>

Racialized Frictions in Tax Administration, JOTWELL: The Journal of Things We Like (Lots), Sept. 23, 2021, <https://tax.jotwell.com/racialized-frictions-in-tax-administration/>.

Troubling Legislation, JOTWELL: The Journal of Things We Like (Lots), Feb. 11, 2021, <https://tax.jotwell.com/troubling-legislation/>.

Striking Amazon, Instacart Employees Reveal How a Basic Economic Principle Could Derail Our Ability to Combat the Coronavirus, THE CONVERSATION, April 7, 2020, <https://theconversation.com/striking-amazon-instacart-employees-reveal-how-a-basic-economic-principle-could-derail-our-ability-to-combat-the-coronavirus-135618>.

Constructing Doctrines for Modern Legislative Realities, JOTWELL: The Journal of Things We Like (Lots), Oct. 23, 2019, <https://tax.jotwell.com/constructing-doctrines-for-modern-legislative-realities/>.

The § 199A Regulations: Looking Toward Finalization, THE SURLY SUBGROUP, Dec. 5, 2018, <https://surlysubgroup.com/2018/12/05/the-%C2%A7-199a-regulations-looking-toward-finalization/>.

Fleshing Out Centralized Review of Tax Regulations, JOTWELL: The Journal of Things We Like (Lots), Oct. 11, 2018, <https://tax.jotwell.com/fleshing-out-centralized-review-of-tax-regulations/>.

How Agencies Communicate: Introduction and an Example, YALE J. REG. NOTICE AND COMMENT, Jan. 29, 2018, <http://yalejreg.com/nc/how-agencies-communicate-introduction-and-an-example-by-susan-morse-and-leigh-osofsky/> (with Susie C. Morse).

Beyond the "Tax Loophole" Rhetoric, JOTWELL: The Journal of Things We Like (Lots), Oct. 18, 2017, <https://tax.jotwell.com/beyond-the-tax-loophole-rhetoric/>.

Real-World Tax Screening, JOTWELL: The Journal of Things We Like (Lots), Nov. 28, 2016, <http://tax.jotwell.com/real-world-tax-screening/>.

A New Tax Policy Criterion: Stability, JOTWELL: The Journal of Things We Like (Lots), Nov. 12, 2015, <http://tax.jotwell.com/a-new-tax-policy-criterion-stability-2/>.

The IRS as Tax Law Nonenforcer, JOTWELL: The Journal of Things We Like (Lots), Dec. 17, 2014, <http://tax.jotwell.com/the-irs-as-tax-law-nonenforcer/>.

When Can Concentrating Enforcement Resources Increase Compliance?, PROCEDURALLY TAXING, Mar. 27, 2014, <http://www.procedurallytaxing.com/when-can-concentrating-enforcement-resources-increase-compliance/>.

Presumptive Collection: An Innovative Proposal for a Notoriously Difficult Problem, JOTWELL: The Journal of Things We Like (Lots), Oct. 25, 2013, <http://tax.jotwell.com/presumptive-collection-an-innovative-proposal-for-a-notoriously-difficult-problem/>.

Hypersalience and Why Understanding Behavioral Tax Law and Economics Means Understanding Tax, JOTWELL: The Journal of Things We Like (Lots), Nov. 7, 2012, <http://tax.jotwell.com/hypersalience-and-why-understanding-behavioral-tax-law-and-economics-means-understanding-tax/>.

PRESENTATIONS

Democratizing Administrative Law, Duke University School of Law Administrative Law Conference, Durham, NC (Mar. 22, 2024)

Legitimacy and Tax Enforcement, University of Florida Levin College of Law, Gainesville, FL (Sept. 22, 2023)

Tax and AI, Tax Chat! Hosted by the Center for Taxpayer Rights (online) (Jun. 1, 2023)

Automated Agencies, NYU School of Law Faculty Workshop, NYC, NY (Oct. 18, 2022)

Automated Agencies, Duke Faculty Workshop, Durham, NC (Aug. 10, 2022)

Implicit Legislative Bias, Association of Mid-Career Tax Law Professors Conference, Chapel Hill, NC (May 24, 2022)

The Inequity of Informal Guidance, UC Irvine School of Law Faculty Speaker Series (online) (Mar. 23, 2022)

The Inequity of Informal Guidance, George Washington University School of Law Faculty Speaker Series (online) (Mar. 16, 2022)

The Inequity of Informal Guidance, National Tax Association Annual Conference on Taxation (online) (Nov. 19, 2021)

The Inequity of Informal Guidance, ABA Tax Section Meeting (online) (Sept. 24, 2021)

The Social Justice of Legal Drafting: Tax Law and Beyond, Law and Society Association Annual Meeting (online) (May 27, 2021)

Automated Legal Guidance, Perspective on Taxation Series, University of Minnesota Law School (online) (Apr. 21, 2021)

The Surprising Significance of De Minimis Tax Rules, National Tax Association Annual Conference on Taxation (online) (Nov. 19, 2020)

The Surprising Significance of De Minimis Tax Rules, San Diego-Davis-Hastings Tax Law Speaker Series (online) (Nov. 9, 2020)

De Minimis Tax Rules, Midlevel Tax Workshop (online) (June 12, 2020)

Automated Legal Guidance, Duke Faculty Workshop (online) (Apr. 2, 2020)

Automated Legal Guidance, University of Florida Levin College of Law, Gainesville, FL (Jan. 17, 2019)

Automated Legal Guidance, Boston University School of Law, Boston, MA (Dec. 9, 2019)

Agency Legislative Fixes, National Tax Association Annual Meeting, Tampa, FL (Nov. 21, 2019)

Simplexity and Tax Law Calculators, National Tax Association Annual Meeting, Tampa, FL (Nov. 21, 2019)

Agency Legislative Fixes, Duke Faculty Workshop, Durham, NC (June 5, 2019)

Agency Legislative Fixes, University of Minnesota Law School Faculty Roundtable, Minneapolis, MN (May 22, 2019)

Simplexity and Tax Law Calculators, Ohio State Symposium on AI and the Future of Tax Law and Policy, Columbus, OH (Mar. 22, 2019)

Legislation and Comment: The Making of the § 199A Regulations, Duke Tax Policy Workshop Series, Durham, NC (Mar. 7, 2019)

Tax Reform One Year Later: Regulatory Process and Technical Corrections, Association of American Law Schools Annual Meeting, New Orleans, LA (Jan. 5, 2018)

Beyond Notice-and-Comment: The Making of the § 199A Regulations, National Tax Association Annual Conference on Taxation, New Orleans, LA (Nov. 15, 2018)

Moderator, *The Role of Agencies in Legislative Drafting and Legislative Cleanup*, ABA Administrative Law Conference, Washington, D.C. (Nov. 2, 2018)

Statutory Architecture, Virginia Tax Invitational, Charlottesville, VA (Nov. 17, 2017)

Statutory Architecture, National Tax Association Annual Conference on Taxation, Philadelphia, PA (Nov. 9, 2017)

Tax Law Safety Valves, Tax Professors Workshop, University of Arkansas School of Law, Fayetteville, AK (May 22, 2017)

Regulating by Example, Georgetown Tax Law and Public Finance Workshop, Washington, D.C. (Feb. 28, 2017)

Regulating by Example, Duke Tax Policy Workshop Series, Durham, NC (Feb. 23, 2017)

Simplexity, Columbia Tax Workshop, New York, NY (June 9, 2016)

Simplexity, UC Irvine Tax Law and Policy Colloquium, Irvine, CA (March 14, 2016)

Simplexity, Tulane Tax Roundtable, New Orleans, LA (March 11, 2016)

Simplexity, University of Florida Levin College of Law, Gainesville, FL (January 8, 2016)

Simplexity, National Tax Association Annual Conference on Taxation, Boston, MA (November 21, 2015)

The Case for Categorical Nonenforcement, Northwestern University School of Law, Chicago, IL (September 28, 2015)

Strategic Simplicity and the Tax Law, Junior Tax Faculty Workshop, University of Texas School of Law, Austin, TX (June 5, 2015)

Strategic Simplicity and the Tax Law, Law and Society Association Annual Meeting, Seattle, WA (May 29, 2015)

The Case for Categorical Nonenforcement, NYU Tax Policy and Public Finance Colloquium, New York, NY (March 24, 2015)

Tax Law Nonenforcement, National Tax Association Annual Conference on Taxation, Santa Fe, NM (November 13, 2014)

Turning "Worst-First" Into Best-Case Tax Enforcement, 2014 Internal Revenue Service-Urban Brookings Tax Policy Center Research Conference, Washington D.C. (June 19, 2014)

Announcing Tax Enforcement Priorities, Junior Tax Faculty Workshop, American University Washington College of Law, Washington D.C. (June 7, 2014)

Beyond "Worst-First" Tax Law Enforcement, Columbia Tax Workshop, New York, NY (June 3, 2014)

Tax Issues, Marriage Equality Series, Miami, FL (April 2, 2014)

Beyond "Worst-First" Tax Law Enforcement, UCLA Tax Policy and Public Finance Colloquium, Los Angeles, CA (February 20, 2014)

Beyond "Worst-First" Tax Law Enforcement, Pepperdine Tax Policy Colloquium Series, Malibu, CA (February 19, 2014)

Beyond "Worst-First" Tax Law Enforcement, Indiana University Tax Policy Colloquium, Bloomington, IN (January 30, 2014)

Effects of Salience Within Income Tax Classes, American Association of Law Schools Annual Meeting, New York, NY (January 3, 2014)

Beyond "Worst-First" Law Enforcement, National Tax Association Annual Conference on Taxation, Tampa Bay, FL (November 21, 2013)

Beyond "Worst-First" Law Enforcement, Law and Policy Workshop, University of Miami School of Law, Coral Gables, FL (October 3, 2013)

Beyond "Worst-First" Enforcement, Toward Better First Solutions, Loyola Tax Policy Colloquium, Loyola Law School, Los Angeles, California (September 23, 2013)

Microdeterrence, 2013 Southeastern Association of Law Schools Annual Conference, Palm Beach, FL (August 5, 2013)

Who's Naughty and Who's Nice? Frictions, Screening, and Tax Law Design, Law and Society Association Annual Meeting, Boston, MA (May 30, 2013)

Microdeterrence, Junior Tax Faculty Workshop, University of Miami School of Law, Miami, FL (May 22, 2013)

Frictions as Screening Mechanisms, Florida International University Faculty Workshop Series, Miami, Florida (January 15, 2013)

Frictions as Screening Mechanisms, The James Hausman Tax Law and

Policy Workshop, University of Toronto Faculty of Law, Toronto, Canada (January 9, 2013)

Some Realism About Responsive Tax Administration, Junior Scholars Colloquium, Airlie Center, Warrenton, VA (June 2, 2012)

Meaningful and Meaningless Tax Frictions, Junior Tax Faculty Workshop, University of California Hastings College of Law, San Francisco, CA (May 30, 2012)

Meaningful and Meaningless Tax Frictions, University of Miami School of Law 2012 Junior Faculty Workshop, Coral Gables, FL (May 10, 2012)

Some Realism About Responsive Tax Administration, Tulane Tax Roundtable, New Orleans, LA (April 13, 2012)

Some Realism About Responsive Tax Administration, Critical Tax Conference, Seton Hall University School of Law, Newark, NJ (March 30, 2012)

Some Realism About Responsive Tax Administration, Law and Policy Workshop, University of Miami School of Law, Coral Gables, FL (November 29, 2011)

Uncertainty in Tax Law, Tax Tuesday Speaker Series, University of Miami School of Law, Coral Gables, FL (September 14, 2011)

Some Realism About Responsive Tax Administration, Junior Tax Faculty Workshop, University of California, Irvine School of Law, Irvine, CA (June 28, 2011)

INVITED WORKSHOPS ATTENDED

Workshop on Public Economics, sponsored by the Robert D. Burch Center for Tax Policy and Public Finance (an affiliate of the University of California, Berkeley) and Harvard Law School, Berkeley, CA (June 24-28, 2013)

TEACHING

University of North Carolina School of Law

Property Law

Federal Income Taxation

Partnership Tax

Tax Law Research and Writing

University of Miami School of Law

Federal Income Taxation

Partnership Tax

Tax Planning Skills

Taxation of Business Entities

New York University School of Law

Survey of Tax Procedure

Timing Issues and the Income Tax

Tax Policy

Partnership Tax

SERVICE

University of North Carolina School of Law

Promotion and Tenure Committee (2023-2024)

Admissions Committee (2022-2023)

Associate Dean for Research (July 2021-June 2022)

Associate Dean for Faculty Development (July 2020-June 2021)

Chair, Scholarship Committee (July 2020-June 2022)

Chair, Mentorship Committee (July 2020-June 2022)

Speakers Committee (member, ex officio) (July 2020-June 2022)

Academic Affairs Committee (2018-2019, 2019-2020)

University of Miami School of Law

Appointments Committee (2016-2017)

Appointments Committee (2015-2016)

Judicial Clerkships Committee (2015-2016)

Legal Theory Workshop Organizer (2014-2015)

ABA Self-Study Committee (Spring 2013 and Fall 2013)

Appointments Committee (2011-2012)

Faculty Meetings Secretary (Fall 2011)

Service to the Academy

Association for Mid-Career Tax Law Professors Conference
Organizing Committee, 2024

Selected by Administrative Conference of the United States (ACUS)
to Study Automated Legal Guidance at Federal Agencies, 2021-22

Association for Mid-Career Tax Law Professors Conference, Host,
2022

Association for Mid-Career Tax Law Professors Conference
Organizing Committee, 2020

2015 National Tax Association Annual Conference on Taxation, Co-
Field Organizer for all Enforcement and Compliance Sessions

2014 National Tax Association Annual Conference on Taxation,

Program Committee

JOTWELL: THE JOURNAL OF THINGS WE LIKE (LOTS), <http://jotwell.com>,
Section Editor, Tax Law, 2012-2014; Editor, Tax Law, 2014-present

2013 Junior Tax Faculty Workshop, Host

Junior Tax Faculty Workshop, Organizing Committee, 2012-2015

TAX LAW REVIEW, New York University School of Law, Assistant
Editor (2009-2011)

OTHER PROFESSIONAL EXPERIENCE

HON. PIERRE LEVAL, U.S. COURT OF APPEALS, SECOND CIRCUIT,
New York, NY

Judicial Clerk **September 2008 – August 2009**

Advised Judge regarding civil and criminal cases. Drafted bench memoranda. Assisted in opinion and order drafting for disposition of cases. Communicated with other chambers regarding cases.

FENWICK & WEST LLP, Mountain View, CA

Associate, Tax Department **October 2006 – August 2008**

Summer Associate **May 2005 – July 2005**

Advised large corporations and partnerships regarding domestic and international tax planning. Drafted and negotiated LLC agreements and merger and acquisition agreements. Performed extensive tax analyses to determine tax return filing positions, including regarding sections 382 and 263 of the Internal Revenue Code. Advised clients regarding tax controversies with the Internal Revenue Service. Drafted U.S. Tax Court petitions and refund claims.

KIRKLAND & ELLIS LLP, San Francisco, CA

Summer Associate **May 2004 – August 2004**

Drafted facts and analytical section for motion to dismiss in privacy rights case. Wrote memoranda regarding statutory displacement.

PUBLIC DEFENDER'S OFFICE, Providence, RI

Legal Intern

June 2001 – August 2002

Performed intake interview in criminal, family law, and juvenile cases. Translated Spanish interviews.

BAR ADMISSIONS

California (2006)

United States Tax Court (2007)