

KAREN B. BROWN

Theodore Reinhart Professor of Business Law
George Washington University Law School
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EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW

J.D., 1979
LL.M. (Taxation), 1987

PRINCETON UNIVERSITY

A.B., 1976 (Romance Languages and Literature)

PROFESSIONAL EXPERIENCE

GEORGE WASHINGTON UNIVERSITY LAW SCHOOL

Theodore Rinehart Professor of Business Law, 2017-present
Donald Phillip Rothchild Research Professor of Law, 1998-2017
Teach federal income taxation, corporate taxation, and international taxation courses.

Visiting Professor of Law, 1997-1998
Taught federal income taxation and corporate taxation courses.

UNIVERSITY OF MINNESOTA

Professor of Law, 1994-1998
Associate Dean for Academic Affairs, 1995-1997
Visiting Professor of Law, Spring 1994

Taught federal income taxation, international taxation, business planning, and sports law courses.
Honors: *Stanley V. Kinyon Teaching Award*, 1997
Julius Davis Professor of Law, 1995-1996 (Awarded for outstanding teaching, scholarship, and service to the law school)

BROOKLYN LAW SCHOOL

Professor of Law, 1992-1994
Associate Professor of Law, 1990-1992
Assistant Professor of Law, 1987-1990

Taught federal income taxation, corporate taxation, partnership taxation, international taxation, and business planning courses.

STEPTOE & JOHNSON, WASHINGTON, DC

Associate, 1983-1986

Practice involved representation of corporate and individual clients in a variety of tax matters. Issues included foreign tax credit planning, business-related deductions, deferred compensation, and fringe benefits, ERISA, tax-exempt organizations, deductions of individual taxpayers, and federal anti-racketeering statutes.

UNITED STATES DEPARTMENT OF JUSTICE, TAX DIVISION

Trial Attorney, 1979-1983

Appointed under the Attorney General's Honors Law Graduate Program. Represented the United States in tax refund suits filed in federal district courts, state and federal interpleader actions, bankruptcy proceedings, wrongful levy actions, and in other civil tax controversies, including collection and lien foreclosure suits.

Award: *Tax Division Outstanding Attorney Award* (1982).

PUBLICATIONS

BOOKS

TAXATION OF INTERNATIONAL TRANSACTIONS (with Robert Peroni & Clifford Fleming) (West American Casebook Series, 2021).

TAXATION AND ECONOMIC DEVELOPMENT (Springer B.V. Publishers, 2017).

BEYOND ECONOMIC EFFICIENCY (ed. with David Brennen & Darryl Jones) (2013).

COMPARATIVE CORPORATE TAX AVOIDANCE (editor, 2012).

GENERAL REPORTS OF THE XVIIITH CONGRESS OF THE INTERNATIONAL ACADEMY OF COMPARATIVE LAW (ed. with David Snyder) (Springer B.V. Publishers, 2012).

TAXING AMERICA (ed. with Mary Louise Fellows, 1997).

TAXATION OF INTERNATIONAL TRANSACTIONS (1996) (Vol. III) (Vols. I and II by K.V. Kole).

TREATISES

DIVORCE AND SEPARATION (BNA Tax Management Portfolio 515-2d (2015)).

INNOCENT SPOUSE RELIEF (BNA Tax Management Portfolio 645, 645-2d, 2005 & 2012).

THE ATTRIBUTION RULES (BNA Tax Management Portfolio 554-3rd, 554-4th, 554-5th, revised eds. 2003,

2009, 2016, 2021, 2024 & 2025).

ARTICLES

Sub-Saharan Africa and the “Global Tax Deal” (in progress)

International Tax Reform and the Caribbean Region (in progress)

Tax Incentives and Sub-Saharan Africa (48 PEPPERDINE L. REV. 995 (2021)).

The Role of the American Congress in International Tax Matters, FISCALITÉ INTERNATIONALE, EDITIONS JURISTES & FISCALISTES (JFA) (*forthcoming 2025*)

Addressing International Inequality in a Time of Crisis, 142 TAX NOTES 1241 (March, 2014).

The Past, Present, and Future of Critical Tax Theory: A Conversation, 10 U. PITT. TAX REV 59 (2013) (with Bridget J. Crawford and Mary Louise Fellows).

Tax Avoidance, Treaty Shopping and the Economic Substance Doctrine in the United States, BRITISH TAX REV. 160 (2008).

Innocent Spouse Relief (BNA Tax Practice Series) (2005).

Transactions Between Related Taxpayers (BNA Tax Practice Series) (2005).

U.S. International Tax Administration & Developing Nations: Administrative Policy at the Crossroads, 35 GEO. WASH. INT’L L. REV. 393 (2003).

Missing Africa: Should U.S. International Tax Rules Accommodate Investment in Developing Countries?, 23 U. PA. J. INT’L ECON. L. 45 (2002), reprinted in part in CRITICAL TAX THEORY: AN INTRODUCTION (Anthony C. Infanti & Bridget J. Crawford, eds. 2009).

Harmful Tax Competition: The OECD View, 32 GEO. WASH. J. INT’L L. & ECON. 311 (1999).

Not Color- or Gender- Neutral: New Tax Treatment of Employment Discrimination Damages, 7 S. CAL. L. REV. & WOMEN’S STUD. 223 (1998).

Important Tax Decisions of 1993: Foreword, 47 TAX LAWYER 449 (1994).

Neutral International Tax Rules Allocating Costs: Successful Formula for U.S. Research and Development, 1 FLA. TAX. REV. 333 (1993), reprinted in part in Michael J. Graetz, FOUNDATIONS OF INTERNATIONAL INCOME TAXATION (2003).

Applying Circular Reasoning to Linear Transactions: Substance over Form Theory in United States and

United Kingdom Tax Law, 15 HASTINGS INT'L & COMP. L. REV. 169 (1992).

A Consideration of Selected Issues Relating to United States Taxation of International Transfers of Information and Other Intellectual Property, 17 BROOKLYN J. INT'L LAW 17 (1991).

Allowing Tax Law to Cross Borders to Defeat International Tax Avoidance: The Convention on Mutual Administrative Assistance in Tax Matters, 15 BROOKLYN J. INT'L LAW 59 (1989).

CHAPTERS IN BOOKS

Global Tax Treaties Commentary, Pillar Two, U.S. Tax Policy (International Bulletin for Fiscal Documentation (IBFD) (with John Accursio) (forthcoming, 2025).

A Survey and Critique of International Tax Governance, in REDEFINING GLOBAL GOVERNANCE (Irma Mosquera et al., editors (Springer Open Access, 2024).

Is There a Future for Re-Distributional Norms in International Tax Policy? in BEYOND ECONOMIC EFFICIENCY (ed. with David Brennan & Darryl Jones) (Aspen, 2013).

The Story of Davis: Transfers of Property Pursuant to Divorce, in TAX STORIES 131 (Paul L. Caron, ed., 2003) and in TAX STORIES 171 (Paul L. Caron, ed., 2nd ed., 2009).

Taxation of Nonresident Aliens and Foreign Corporations (Chapter 45), Mertens (1999).

Transforming the Unilateralist into the Universalist: New Tax Treaty Policy Toward Developing Countries, in TAXING AMERICA 214 (ed. with Mary Louise Fellows, 1997).

International Tax Problems of Partnerships (United States), CAHIERS DE DROIT FISCAL INTERNATIONAL Vol. LXXX (with J. Rabinovitz, 1995).

Issues Relating to U.S. Taxation Policy, TAX ON THE INTERNATIONAL TRANSFER OF INFORMATION (D. Williams ed., 1991).

MONOGRAPHS

Using Tax Law to Achieve UN Sustainability Goals, World Bank-OECD Development Centre's Human-Centered Business Model Project (2019).

PROFESSIONAL AFFILIATIONS

American Bar Foundation Fellow (2022-present); International Academy of Comparative Law, Member, 2011-present; International Fiscal Association, Member, 1988-present; American Law Institute, Member, 1995-present; District of Columbia Bar, Member, Taxation Section; Association of American Law Schools, Chair, Taxation Section (2005); American Bar Association, Taxation Section, Chair, Subcommittee on

Continuing Legal Education and Important Developments, 1990-1994.

BOARD MEMBERSHIPS

CCH WOLTERS KLUWER, Federal Income Tax, Editorial Board, 2013-present

CCH WOLTERS KLUWER, International Income Tax, Editorial Board, 2016-present

GW-IRS INTERNATIONAL TAX INSTITUTE, Board of Advisors, 1998-present

THE THEODORE TANNENWALD JR. FOUNDATION, Academic Advisory Board, 2002-present

SELECTED PRESENTATIONS

Effectiveness of ALI in Innovations in Tax Teaching, AALS Annual Meeting Tax Section (January, 2026)

Tax Incentives and Sub-Saharan Africa, Tax Policy Seminar (Via Zoom), University of Capetown, South Africa (September 2025)

Current Developments, GW-IRS International Tax Institute, Washington, DC (December, 2024)

Wealth Tax in the U.S., International Tax Developments, Caplin & Drysdale-IBFD, National Press Club, Washington, D.C. (December, 2024)

International Tax Reform and Developing Nations, GW Association of Black Alumni (Brown Bag Discussion via Zoom) (December, 2024)

International Tax Policy and the Trump Administration, Public Policy Colloquium, Georgetown University Law School (November, 2024)

A Critique of Miranda Stewart's "Does Taxation Work for Developing Countries, Tax Colloquium, University of Capetown, Capetown, South Africa (October, 2024)

A Critique of Global Tax Governance, Georgetown University Law Center, February, 2024)

Tax Incentives and Sub-Saharan Africa, International Law Institute, Washington, DC, July 2023

Repairing International Tax Reform, Lorenz Center, University of Leiden, June 2023

Reparation through International Tax Governance Reform, University of Coimbra, Portugal, April, 2023

Repairing International Tax Reform, Masters 2 Program, University of Lyon III, November 2022

Repairing International Tax Reform, Tax Policy Atelier, University of Paris I, Sorbonne, October 2022

Repairing International Tax Reform, George Washington University, Equity Institute, September 2022

Tax Incentives and Sub-Saharan Africa, Duke Law School, Tax Policy Colloquium, April 2021.

Racial Disparity and the Internal Revenue Code, ABA Tax Section Webinar, July, 2020.

Foreign-Derived Intangible Income Panel, GW-IRS International Tax Institute, Washington, DC, December, 2019.

Taxation and Racial Justice, McGill University Law School, Tax Policy Colloquium, November 2019.

Using Tax Law to Achieve Sustainability Goals, Boston College Law School, Tax Policy Colloquium, October, 2019.

Taxation and Sustainability, Dalhousie University, Schulich School of Law, Nova Scotia, September 2019.

Foreign Tax Credits, GW-IRS International Tax Institute, Washington, DC, December 2018.

The Hegemony of International Tax Law, Georgetown University Law School, Tax Policy Colloquium, November, 2018.

Foreign Activities of U.S. Taxpayers, Current Developments, ABA Tax Section, May 2015.

Inbound and Outbound Recent Developments, GW-IRS International Tax Institute, Washington, D.C., December, 2014-2016).

Tax Reform in a Time of Crisis, Pepperdine University School of Law, Malibu, California, Invited Panelist, Business/International Law, January 17, 2014.

Inbound and Outbound Recent Developments, GW-IRS International Tax Institute, Washington, D.C., December 13, 2013.

The Gender Dimensions of U.S. Tax Law, Women, Business and the Law 2014, World Bank Symposium at GW Law, November 13, 2013.

Using Tax Law to Do Good, Public Interest Policy Series, Washington University Law School, St. Louis, Missouri, February 25, 2013.

Addressing Inequality Through Tax Laws, Distinguished Speakers Series, University of San Diego School of Law, February 1, 2013.

Inbound and Outbound Recent Developments, GW-IRS International Tax Institute, Washington, D.C., December 2012.

Foreign Tax Credit, GW-IRS International Tax Institute, Washington, D.C., December 2011.

Introduction to U.S. Tax Law, Université de Paris I (Sorbonne), Masters 2 Program, Paris, France, October 2011.

Toward Coherence in International Economic Law: Perspectives at the 50th Anniversary of the OECD, Moderator, Panel 4, The Role of International Organizations in International Tax Policy, March 2011.

Association of American Law Schools, 2011 Annual Meeting, Sections on Taxation, Islamic Law, Jewish Law, and Law and Anthropology, Panelist, Taxation in Developing Countries, January 2011.

Inbound and Outbound Recent Developments, GW-IRS International Tax Institute, Washington, D.C., December 2010.

18th Congress, International Academy for Comparative Law, XVIIIème Congrès, Académie Internationale de Droit Comparé, Panel IV.E., Regulation of Corporate Tax Avoidance, L'Evasion Fiscale, General Reporter and Moderator, July 2010.

International Tax Workshop, Seattle University School of Law, Invited Speaker, Promoting Gender-Awareness in International Tax Policy, February 2010.

George Washington University Law School Symposium, "What Do We Owe Future Generations?," Moderator, Panel on Taxation, October 2009.

Tax Treaty Policy and Developing Nations, University of San Diego, March 2009.

Tax Treaty Policy and Caribbean Nations, Fiscal Footprints Conference, McGill University, Montreal, Canada, October 2008.

Are Blacks Too Heavily Taxed?, Law and Society Association, Montreal, Canada, May 2008.

Beyond Efficiency in International Tax Law, Association of American Law Schools Annual Meeting, New York, New York, January 2008.

Legacy of U.K. Tax Law in the U.S., University of Hong Kong Taxation Conference, Hong Kong December 2007.

Will Cross-Border Distribution Serve the Caribbean Region? Otto Walter Distinguished Chair International Tax Law Lecture, New York Law School, New York, New York, November 2007.

Overview of the U.S. Tax System, Masters Tax Program, Université de Paris I (Sorbonne), October 2007.

Tax Policy and the Caribbean Region, Law and Society Association, Berlin, Germany, July 2007.

Tax Havens, Northeast People of Color Law Professors Annual Conference, Nassau, Bahamas, July 2006.

Are Blacks Too Heavily Taxed? Critical Tax Theory Conference, Mercer University Law School, Macon, Georgia, April, 2006.

U.S. Tax Treaty Policy in the Caribbean, ABA Tax Section, May 2005.

Recent Developments in International Taxation, University of Minnesota Law School, Continuing Legal Education Program, March 2005.

Recent Issues in International Taxation, American Bar Association, International Law Section, New York, New York, July 2004.

U.S.-Barbados Tax Treaty, Washington & Lee University School of Law, Critical Theory Conference, March 2004.

Reparations, Northeast People of Color Law Professors Annual Conference, Barbados, June 2003.

Tax Treaty Policy Toward Sub-Saharan Africa, Case Western Reserve Law School, March 2002.

U.S. Tax Treaty Policy Toward Sub-Saharan Africa, Stockholm School of Economics, Stockholm, Sweden, October 2000.

SELECTED LAW SCHOOL & UNIVERSITY ACTIVITIES

LAW SCHOOL

Faculty Advisor, Student Bar Association (April 2025-present); Dean's Advisory Committee, 2023-present); Law School Self-Study Committee (2024-present); Faculty Advisor, Tax Law Society (2013-2022, 2025-present); Appointments Committee, Chair (2003-2004, 2009-2010), Member (1999-2000, 2004-2005, 2008-2009, 2016-2018, 2020-2021); Placement Committee (2018-2021); Co-Chair, Self-Study Committee (2015-2016); Strategic Planning Committee, Member & Chair, Curriculum Subcommittee (2013-2015); Faculty Advisor, GW Inns of Court Program (Designed to systematically provide career advice, law school coping skills, wellness planning, camaraderie, and other assistance to 1L students) (Jackson Inn, 2012-2013); Admissions Committee, Member (2012-2013); Strategic Planning Committee, Curricular Innovation, Chair (2011-2012); CLEAF Advisory Board, Member (2011-2022); International Academy of Comparative Law 2010 Congress Host Committee, Member (2008-2010); Academic Scholarship Committee (2006-2008);

Chair, Ad Hoc Committee on Appointments Committee Selection (2007); Dean Search Committee, Member (2004-2005); Chair, Ad Hoc Committee on Grading Reform (2002); Curriculum Committee, Chair (2002-2003), Member (2001-2002), Chair, Subcommittee on First Year Small Sections (2001).

UNIVERSITY

Faculty Senate, Member (2019-2020); Academic Scholarship & Appointment Policies, Member (2011-2013); Strategic Planning Committee (Governance), Member (2012-2013); University Committee on Women and Librarians, Member (1998-2000).

BAR MEMBERSHIPS

Admitted, New York (January, 1980); Admitted, District of Columbia (October, 1983).

Awards

AALS Tax Section, Lifetime Achievement Award, AALS Annual Meeting (January, 2026)

George Washington University Law School, Nota Bene (Student Newspaper), Inaugural Faculty Member of the Year (May, 2024)

Distinguished Service in Tax (October 2019), Bureau of National Affairs.