## Jonathan H. Choi

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# **Employment**

University of Minnesota Law School, Minneapolis, MN

Associate Professor, 2020 – present

Teaching: Taxation I, Corporate Taxation, Legislation and Regulation

New York University School of Law, New York, NY

Fellow, 2018 - 2020

Wachtell, Lipton, Rosen & Katz, New York, NY

Associate, Tax Department, 2014 - 2018

# Scholarship

Measuring Racial Fairness in Tax Law (work in progress)

Computational Corpus Linguistics (work in progress)

An Empirical Study of Attitudes on Double Taxation (work in progress) (with Jordan Barry and Ariel Kleiman)

Beyond Purposivism in Tax Law, 107 IOWA LAW REVIEW (forthcoming 2022)

Featured on Allison Christians and Leandra Lederman's Break into Tax series

Legal Analysis, Policy Analysis, and the Price of Deference: An Empirical Study of Mayo and Chevron, 38 Yale Journal on Regulation 818 (2021)

Reviewed by Hayes Holderness in TaxProf Blog

A Limited Defense of Efficiency in a Tax-and-Transfer Framework, 37 JOURNAL OF SOCIAL PHILOSOPHY AND POLICY (forthcoming 2021) (invited symposium paper, peer-edited)

The Substantive Canons of Tax Law, 72 Stanford Law Review 195 (2020)

Reviewed by Kristin Hickman in Jotwell

An Empirical Study of Statutory Interpretation in Tax Law, 95 New York University Law Review 363 (2020)

Download of the Week on Larry Solum's Legal Theory Blog

In Defense of the Billable Hour: A Monitoring Theory of Law Firm Fees, 70 SOUTH CAROLINA LAW REVIEW 297 (2018) (law school paper)

Early Release in International Criminal Law, Note, 123 YALE LAW JOURNAL 1784 (2014)

Cited in the New Yorker and prosecution and defense briefs before the Mechanism for International Criminal Tribunals

Tax Commitment Devices, 15 JOURNAL OF BUSINESS AND SECURITIES LAW 1 (2014) (law school paper)

# Other Writing

"Democrats Should Finally Close the Carried Interest Loophole for the Wealthy," op-ed, WASHINGTON POST, September 14, 2021

"A Survey of Law Professors on Tax Reform," YALE JOURNAL ON REGULATION: NOTICE AND COMMENT, August 25, 2021

"Are Agencies Really More Purposivist than Courts?," YALE JOURNAL ON REGULATION: NOTICE AND COMMENT, October 2, 2019

"The Most-Cited Tax Articles of All Time," YALE JOURNAL ON REGULATION: NOTICE AND COMMENT, May 11, 2019

## Education

#### Yale Law School, J.D., 2014

Yale Law Journal, Executive Bluebook Editor
Yale Journal on Regulation, Founding Bulletin Co-Director

## Dartmouth College, B.A., summa cum laude, 2011

Triple major: Computer Science, Economics, and Philosophy

Thesis: A Solution to k-Exclusion with O(logk) RMR Complexity

Honors: Phi Beta Kappa, Sigma Xi (scientific honor society), high honors for thesis, Woodbury Memorial Law Prize

## Presentations

### Measuring Racial Fairness in Tax Law

Northwestern University Tax Colloquium (scheduled February 2022), UC Irvine Law Tax Policy Colloquium (scheduled November 2021)

#### Computational Corpus Linguistics

Online Workshop for the Computational Analysis of Law (scheduled February 2022), University of Minnesota Public Law Workshop (scheduled December 2021), University of Minnesota Law School Faculty Squaretable (August 2021)

## Beyond Purposivism in Tax Law

University of Wisconsin Faculty Workshop (October 2021), Indiana University Maurer School of Law Tax Policy Colloquium (August 2021), Break into Tax Series (August 2021), University of Florida Tax Policy and Public Finance Colloquium (February 2021), USD-Davis-Hastings Tax Law Speaker Series (January 2021), Law and Society Association Conference (May 2020), New York University Lawyering Scholarship Colloquium (May 2020)

Legal Analysis, Policy Analysis, and the Price of Deference: An Empirical Study of Chevron and Mayo

Online Workshop for the Computational Analysis of Law Conference (May 2021), Duke University Annual Administrative Law Symposium (February 2021), Association of American Law Schools New Voices in Administrative Law and Legislation Panel (January 2021), Association of American Law Schools New Voices in Taxation Panel (January 2021), National Tax Association Conference (November 2020), Florida-Michigan-Virginia Virtual Law and Economics Workshop (September 2020), University of Oregon Law Tax Policy Colloquium (September 2020), University of Minnesota Law School Faculty Squaretable (August 2020), University of Toronto Law & Economics Colloquium (March 2020), New York University Lawyering Scholarship Colloquium (February 2020)

A Limited Defense of Efficiency in a Tax-and-Transfer Framework

Arizona State University Justifying Taxation Conference (January 2021)

Implied-Utility Tax Analysis

Junior Tax Scholars Workshop (October 2020)

An Empirical Study of Statutory Interpretation in Tax Law

Critical Tax Conference (April 2020), AALS Annual Meeting (January 2020), Conference on Empirical Legal Studies (November 2019), Harvard Law School Caselaw Access Project Summit (June 2019), New York University Lawyering Scholarship Colloquium (June 2019)

The Substantive Canons of Tax Law

Law and Society Association Conference (May 2019), Critical Tax Conference (April 2019), New York University Lawyering Scholarship Colloquium (November 2018)

## Other Media

"Big Business in Minnesota Draws a Line at Biden's Proposed Tax Hike," MINNESOTA STAR TRIBUNE, Apr. 24, 2021 (interviewee)

"Comments on Proposed Business Meal Regulations," Apr. 12, 2020 (contributor and signatory)

# Bar Admission

New York, 2015