

Henry M. Ordower

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ACADEMIC EXPERIENCE

Professor of Law, Saint Louis University School of Law
Co-Director of the Center for International and Comparative Law (2002-2010)
Director Berlin Summer Program (2007-8)
Associate Professor 1980-1983
Assistant Professor 1977-1980

Course Responsibilities: Federal Income Taxation, Partnership Taxation, Corporate Taxation, Estate and Gift Taxation, International Taxation, Introduction to Business Enterprises Taxation, Business Associations, Corporate Finance, Real Estate Transactions, various seminars (small group, specialized topics, discussion and term paper based grading) including *Law and Literature*, *Exempt Organizations*, *Cultural Origins of Taxation Rules*, *Special Problems in Legal Ethics*.

Significant University Appointments: Chair of Provost's Select Committee to Design a Family Leave Policy (2003).

Visiting Lecturer, Juristische Fakultät, Ruhr-Universität Bochum, Bochum, Germany.
Introduction to American Tax Law and Terminology (In English.) Spring 2006.

Visiting Docent, Juristische Fakultät, Humboldt-Universität zu Berlin, Bebelplatz 1, Berlin, Germany. Short course in American Investment Law (In German and English). Spring 2002.

Visiting Lecturer, Juristische Fakultät, Ruhr-Universität Bochum, Bochum, Germany Short course in Introduction to American Legal Thought and Methods. (In German and English.) Spring 1995.

Visiting Professor, Department of Law, Sichuan University, Chengdu, Sichuan, Peoples Republic of China. Lectures on American Taxation and Property Concepts. Spring 1993.

Bigelow Teaching Fellow and Instructor, The University of Chicago Law School, 1111 E. 60th Street, Chicago, Illinois 60637. October 1975 - June 1976.

PRACTICE EXPERIENCE

Expert Testimony. Expert legal evaluation and testimony for litigation concerning tax and business entity matters. Tax shelter litigation. Recent toxic torts: *Alexander v. Fluor* in St. Louis City.

Consultant/Of Counsel. Consulting in the private sector on taxation matters, corporate and partnership transactions, offshore investment planning, municipal financing, tax shelters, commodities pools and investments, exempt organizations, investment pools, and estate planning. . 1977 - present

Vice President and General Counsel. Managing legal function for an emerging markets capital management company (“hedge and private equity fund” manager). January - December 1998. Croesus Capital Management, New York NY 10017.

Associate Attorney. Sonnenschein, Carlin, Nath & Rosenthal, Chicago, Illinois 60606, responsibility to assist in tax structuring of business transactions, structuring, negotiation and documentation of real estate transactions. June 1975 - August 1977.

LANGUAGES

Relative fluency in all aspects of Swedish and German. Reading comprehension and limited oral ability in Norwegian, Danish, Dutch, Spanish, French, and Icelandic. Reading comprehension of several antique languages. Fundamental Hebrew and Russian.

AWARDS

President’s Research Fund Grant for Cross-disciplinary research with Brendan Roediger (Law Clinics), Onesimo Sandoval (Sociology and Anthropology), and Kenneth Warren (Political Science): **Municipal Courts: Role as Revenue Source and Discriminatory Impact**

Thompson Coburn Faculty Scholarship Award 1993, 2003, 2018.

RECENT PUBLICATIONS (2006 – Present)

Articles

Taxing Others in the Age of Trump: Foreigners (and the Politically Weak) as Tax Subjects, 62 Saint Louis University L.J. 157 (2017).

The Expatriation Tax, Deferrals, Mark to Market, the *Macomber* Conundrum and Doubtful Constitutionality, 15 Pitt Tax Rev 1 (2017). 2018 Thompson Coburn Faculty Scholarship Award.

Out of Ferguson: Misdemeanors, Municipal Courts, Tax Distribution and Constitutional Limitations (with J.S. Sandoval and Kenneth Warren), 61 Howard L.J. 113 (2017).

Schedularity in U.S. Income Taxation and its Effect on Tax Distribution, 108 NORTHWESTERN U L REV 905 (2014) ("100 Years under the Income Tax" Symposium Issue). Identifies schedular elements and argues that those elements generally undercut both horizontal and vertical equity in the in the U.S. income tax.

Charitable Contributions of Services: Charitable Gift Planning for Non-Itemizers, 67 The Tax Lawyer 517 - 545 (2014). Argues that contributing services rather than money or property is the better choice for non-itemizing taxpayers so that charities ought to encourage service contributions.

Preserving the Corporate Tax Base through Tax Transparency, 71 TAX NOTES INTERNATIONAL 993 – 97 (9/9/2013). Argues that full transparency would protect the corporate tax base and counter constant corporate rate reduction pressure.

Utopian Visions toward a Grand Unified Global Income Tax, 14 FLA. TAX REV. 361 (2013). Designs a uniform income tax apportioning worldwide income.

The Culture of Tax Avoidance, 55 SAINT LOUIS U. L. J. 47 (2010) Analyzes the development of tax planning and sheltering comparatively as tax avoidance became an independent culture, general anti-avoidance rules, and proposes a broad-based approach to combating tax avoidance.

The Regulation of Private Equity, Hedge Funds And State Funds, United States National Report, 58 AMERICAN JOURNAL OF COMPARATIVE LAW – SUPPLEMENT 1 295-321 (2010). Describes United States regulation of hedge funds, private equity funds, and sovereign wealth funds and legislative proposals to control systemic risk associated with those funds.

Methods for Study: Immutable Tax Rules and their Cultural Determinants (Discussion Draft) (available on the Meeting website for the Law and Society Association, July 2007). Argues that certain tax rules are immutable because they emanate from cultural factors rather than economic and tax theory and develops a methodology for study of such tax rules.

First Drafts of Technical Guidance: Industry Participation, 115 TAX NOTES 761 (May 21, 2007). Viewpoint supporting government proposal to permit industry experts to prepare first drafts of technical guidance on tax legislation.

Demystifying Hedge Funds: A Design Primer, 7 U. CAL. DAVIS BUSINESS L. J. 323 (2007), and as Working Paper Series No. 9, Institute for Monetary and Financial Stability, Johann Wolfgang Goethe Universität., Frankfurt am Main, Germany (2007). Describes and analyzes hedge fund structures in the context of the United States statutes and regulations that inform those structures.

Comparative Law Observations on Taxation of Same Sex Couples, 111 TAX NOTES 229 (April 10, 2006), 42 TAX NOTES INTERNATIONAL 235 (April 17, 2006) and at ABA Section on Taxation, Mid-Year Meeting CD Rom, Teaching Taxation Section (2006). Identifies the various models for addressing the interplay between same sex relationship protections and taxation outside the United States.

Horizontal and Vertical Equity in Taxation as Constitutional Principles: Germany and the United States Contrasted, 7 FLA. TAX REV. 259 - 334 (2006). Explores U. S. Supreme Court and German Constitutional Court decisions that apply their respective constitutions to taxation controversies, especially controversies in matters involving equal protection or due process protection.

Book Chapters

Perspectives on the tax avoidance culture: legislative, administrative, and judicial ambiguity in Yulia Epifantseva (Boston, USA) and Nigar Hashimzade (Durham, UK) editors, THE ROUTLEDGE COMPANION TO TAX AVOIDANCE RESEARCH 26 (2017).

Tax neutrality between CIT and non-CIT subjects: how to improve our systems? in Daniel Gutman, ed., CORPORATE INCOME TAX SUBJECTS (Amsterdam, 2015). Recommends full tax transparency for corporations with corporate withholding at maximum individual rate of tax.

United States in Daniel Gutman, ed., CORPORATE INCOME TAX SUBJECTS (Amsterdam, 2015). Describes generally taxation of corporations and other entities in the United States.

Global Regulatory and Ethical Framework in H. Kent Baker, Greg Filbeck, and Halil Kiyamaz, editors, PRIVATE EQUITY: OPPORTUNITIES AND RISKS (Oxford University Press, 2015). Examines regulation of private equity funds, corporate takeovers, and ethical considerations in private equity fund activities.

Income Imputation: Toward Equal Treatment of Renters and Owners in Anthony C. Infanti, editor, CONTROVERSIES IN TAX LAW: A MATTER OF PERSPECTIVE (Ashgate Press, 2015). Argues that current exclusion of the imputed income from owner occupied housing increases wealth disparities as the exclusion benefits homeowners.

United States of America in Gerard Meussen, ed., THE BURDEN OF PROOF IN TAX LAW chapter

3.15 (Amsterdam, 2013). Describes the placement of the burden of proof in U.S. and the placement of tax litigation.

United States in Eddy Wymeersch, ed. *ALTERNATIVE INVESTMENT FUND REGULATION*, International Banking and Finance Law Series v. 16, Chap. 17, 401-431 (the Netherlands 2012). Analyzes and presents the regulation in the United States of hedge funds, private equity funds, and sovereign wealth funds.

United States of America Experience with and Administrative Practice concerning Mutual Assistance in Tax Affairs, in Roman Seer and Isabel Gabert, general reporter and ed., *MUTUAL ASSISTANCE AND INFORMATION EXCHANGE* 569-596, (Amsterdam, 2010).

General Report on Restricting the Legislative Power to Tax: Intersections of Taxation and Constitutional Law in K. Boele Woelki & S. van Erp (eds.), *GENERAL REPORTS OF THE XVIIITH CONGRESS OF THE INTERNATIONAL ACADEMY OF COMPARATIVE LAW – RAPPORTS GÉNÉRAUX DU XVII^E CONGRÈS DE L'ACADÉMIE INTERNATIONALE DE DROIT COMPARÉ* (Utrecht 2007), and with all tax section reports in 15 Michigan State University International Law Journal (2007)) and also published in 11.3 *ELECTRONIC JOURNAL OF COMPARATIVE LAW* (December 2007), (available at <http://www.ejcl.org/113/article113-31.pdf>).

SYMPOSIA ORGANIZER AND FACILITATOR

Sanford E. Sarasohn Memorial Conference on Critical Issues in International and Comparative Taxation II: Taxation and Migration, Saint Louis University School of Law, Center for International and Comparative Law, March 31, 2017.

Sanford E. Sarasohn Memorial Conference on Critical Issues in International and Comparative Taxation at Saint Louis University School of Law, April 9, 2010 (with Kerry Ryan and Nancy Kaufman).

Lawyers and Jurists in the 21st Century: Celebrating the Centennial of Comparative Law in the United States and the Universal Congress of Lawyers and Jurists, St. Louis, 1904, at Saint Louis University School of Law and Washington University School of Law, November 12-13, 2004 (with John Haley and Stephen Thaman).

SELECTED RECENT SPEAKING ENGAGEMENTS

Mysterious Money: Role of the Tax Avoidance Culture, Financial Crime Symposium, Jesus College Cambridge University, Cambridge, UK (September 2018)

Perspectives on Taxation Structure: Bundling and Unbundling in Taxation, Law and Society,

Toronto (June 2018)

Tax Avoidance/Evasion in Transitioning Economies: Cuba, Critical Tax Theory Conference, Columbia, SC (April 2018).

Is the Expatriation Tax Constitutional? Deferrals, Mark to Market and the *Macomber* Conundrum, Law and Society, Mexico City (June 2017).

Taxing Others in the Age of Trump: Foreigners (and the Politically Weak) as Tax Subjects, Sanford E. Sarasohn Conference on Critical Issues in International and Comparative Taxation II: Taxation and Migration, Saint Louis University (March 2017).

Out of Ferguson: Misdemeanors, Municipal Courts, Tax Distribution and Constitutional Limitations, A.B.A. Webinar (December 2016).

Out of Ferguson: Misdemeanors, Municipal Courts, Tax Distribution and Constitutional Limitations, Critical Tax Conference, A.B.A. Joint Tax and Real Property Probate and Trust Committee Meetings, Boston (September 2016).

Out of Ferguson: Misdemeanors, Municipal Courts, Tax Distribution and Constitutional Limitations, Critical Tax Conference, Tulane University (May 2016).

Is the Expatriation Tax Constitutional? Mark to Market and the *Macomber* Conundrum, Taxation and Citizenship, University of Michigan (October 2015)

Income Imputation: Toward Equal Treatment of Renters and Owners, Critical Tax Conference, New Orleans (April 2014).

Retreat from progressive taxation in the Swedish welfare state: Does immigration matter?, Tax Justice and Human Rights Symposium, McGill University (June 2014).

Tax neutrality between CIT and non-CIT subjects: how to improve our systems?, Annual Meeting of European Association of Tax Law Professors (May 2013)

“Schedularity in the U.S. Income Tax, Effects on Distribution, Northwestern University symposium: 100 Years Under the Income Tax (April, 2013)

“Utopian Visions toward a Grand Unified Global Tax Base,” International Fiscal Association Tax Research Symposium, Boston (September 2012).

“Charitable Contributions of Services,” Law and Society Meeting, Honolulu (June, 2012)

“Tax Transparency and Private Investment Funds: Tax Construction of Hedge and Private Equity Funds including Carried Interests” Law Faculty, Stockholm University (May 2011)

“Tackling tax abuse: ‘a problem of burden of proof?’” Annual Meeting of European Association of Tax Law Professors (June 2011)

MEMBERSHIPS

Elected Memberships: European Association of Tax Law Professors since 2006, International Academy of Comparative Law since 2010, American College of Tax Counsel since 2013.

American Association of Law Schools, American Bar Association, American Society of Comparative Law, Society for the Advancement of Scandinavian Studies.

EDUCATIONAL BACKGROUND

The University of Chicago School of Law: October 1972 - June 1975, J.D. DEGREE 1975.

The University of Chicago, Division of Humanities, Department of Germanic Languages and Literatures/Scandinavian Languages and Literatures: October 1967 - June 1972, PH.D. COMPREHENSIVE EXAMINATIONS completed 1971, M.A. DEGREE 1970.

University of Gothenburg, Sweden, Nordiska Språk/Litteraturhistoriska Institutionen: September 1970 - June 1971.

Washington University (St. Louis, Missouri), Majors in German Language and Literature and Comparative Literature: September 1963 - June 1967, A.B. DEGREE 1967.

BAR ADMISSIONS

Illinois 1975, Missouri 1978