

JOHN R. BROOKS
Professor of Law
Georgetown University Law Center
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ACADEMIC APPOINTMENTS

Georgetown University Law Center, Washington, D.C.

Professor of Law, 2016 – present
Associate Professor of Law, 2011 – 2016
Courses: Tax I, Tax II (corporate tax), Tax Law and Public Finance Workshop, Current
Issues in Tax Law & Policy Seminar

Columbia Law School, New York, N.Y.

James S. Carpentier Visiting Assistant Professor of Law, Fall 2014
Scholar in Residence, Spring 2014

Harvard Law School, Cambridge, Mass.

Climenko Fellow and Lecturer on Law, 2009 – 2011

DEGREES

Harvard Law School, Cambridge, Mass.

J.D. *magna cum laude*, June 2006
John M. Olin Fellow in Law & Economics
Sidney I. Roberts Prize in taxation

Harvard College, Cambridge, Mass.

A.B. *cum laude*, applied mathematics, March 1998

JOURNAL ARTICLES & WORKS IN PROGRESS

Quasi-Public Spending, 104 GEO. L.J. 1057 (2016)

The Missing Tax Benefit of Donor-Advised Funds, 150 TAX NOTES 1013 (Feb. 29, 2016)

Income-Driven Repayment and the Public Financing of Higher Education, 104 GEO. L.J. 229 (2016)

Fiscal Federalism as Risk-Sharing: The Insurance Role of Redistributive Taxation, 68 TAX L. REV. 201 (2014)

Taxation, Risk, and Portfolio Choice: The Treatment of Returns to Risk Under a Normative Income Tax, 66 TAX L. REV. 255 (2013)

Doing Too Much: The Standard Deduction and the Conflict Between Progressivity and Simplification, 2 COLUM. J. TAX. L. 203 (2011)

Brooks CV

The Definitions of Income (work in progress)

Income Tax as Wealth Tax (with David Gamage) (work in progress)

When Are Cross-Subsidies Efficient? (with Brian Galle and Brendan Maher) (work in progress)

The Case for Incrementalism in Tax Reform (work in progress)

Do Taxpayers Avoid the Kink Point? Responses to the Personal Deductions (work in progress)

SHORTER WORKS & OTHER WRITING

Treasury Should Exclude Income from Discharge of Student Loans, 152 TAX NOTES 751 (Aug. 1, 2016)

Taxation as Insurance, 151 TAX NOTES 1861 (June 27, 2016)

Student Loans as Taxes, 151 TAX NOTES 513 (April 25, 2016)

Don't Forget the Standard Deduction, 150 TAX NOTES 1589 (March 28, 2016)

[*Raise the Cap on Federal Student Loans*](#) (with Jonathan D. Glater), L.A. TIMES, Aug. 3, 2015

SELECTED PRESENTATIONS, COLLOQUIA, & WORKSHOPS

Income Tax as Wealth Tax

- National Tax Association Annual Conference, November 12, 2016

The Definitions of Income

- University of Michigan Law School, Faculty Workshop, October 26, 2016
- Association of Mid-Career Tax Law Professors Conference, UC Davis School of Law, May 23, 2016
- National Tax Association Annual Conference, November 20, 2015

When Are Cross-Subsidies Efficient?

- National Tax Association Annual Conference, November 20, 2015

Quasi-Public Spending

- UC Irvine School of Law, Current Issues in Tax Law and Policy Colloquium, February 22, 2016
- Pepperdine University School of Law, Tax Policy Workshop, February 22, 2016
- Columbia Law School, Tax Policy Colloquium, November 10, 2015
- Harvard Law School Seminar on Tax and Fiscal Research, October 22, 2015
- Junior Tax Scholars Workshop, University of Texas School of Law, June 4, 2015
- American Law & Economics Association Annual Meeting, Columbia Law School, May 15, 2015
- Georgetown University Law Center, Faculty Workshop, February 5, 2015

The Case for Incrementalism in Tax Reform

- Junior Tax Scholars Workshop, American University Washington College of Law, June 6, 2014

Income-Driven Repayment and the Public Financing of Higher Education

- American Association of Law Schools Annual Meeting, January 3, 2015
- National Tax Association Annual Conference, November 13, 2014
- Columbia Law School, Faculty Workshop, October 30, 2014
- University of Virginia Invitational Tax Conference, October 10-11, 2014
- Columbia Law School, Tax Policy Workshop, June 3, 2014
- Annual Meeting of the Law & Society Association, May 29, 2014
- University of Kentucky College of Law, Faculty Workshop, October 4, 2013
- Junior Tax Scholars Workshop, University of Miami School of Law, May 23, 2013

Fiscal Federalism as Risk-Sharing

- UCLA School of Law, Colloquium on Tax Policy & Public Finance, January 23, 2014
- Columbia Law School/Hebrew University Tax Conference 2013, December 30, 2013
- Boston College School of Law, Tax Policy Workshop, September 11, 2013
- Harvard Law School Seminar on Tax and Fiscal Research, August 23, 2013
- Annual Meeting of the Law & Society Association, June 2, 2013
- Junior Tax Scholars Workshop, UC Hastings College of Law, May 30, 2012

Taxation, Risk, and Portfolio Choice

- NYU School of Law, Tax Policy Colloquium, February 5, 2013
- Columbia Law School, Tax Policy Colloquium, October 11, 2012
- Georgetown University Law Center, Faculty Research Workshop, April 10, 2012
- Harvard Law School, Current Issues in Tax Law, Policy and Practice Seminar, March 28, 2012

Doing Too Much: The Standard Deduction and the Conflict Between Progressivity and Simplification

- Dept. of the Treasury, Office of Tax Analysis Seminar, May 8, 2013
- Georgetown University Law Center, Faculty Research Workshop, December 7, 2010
- Harvard Law School, Faculty Workshop, September 16, 2010
- Annual Meeting of the Law & Society Association, May 29, 2010

OTHER LEGAL WORK EXPERIENCE

Ropes & Gray LLP, Boston, Mass.

Associate, Tax & Benefits Department, 2007 – 2009

Hon. Norman H. Stahl, U.S. Court of Appeals for the First Circuit, Boston, Mass.

Law Clerk, 2006 – 2007

ACADEMIC AND OTHER SERVICE

Georgetown University Law Center

Entry-Level Appointments Committee (2016 – 2017)
Chair, Tax Program Committee (2016 – 2017)
Finance Committee (2015 – 2016)
Teaching Committee (2014 – 2015)
Taxation Appointments Subcommittee (2013 – 2014)
Entry-Level Appointments Committee (2012 – 2013)
Admissions Committee (2011 – 2012)

National Tax Association

Program Committee, 2016 Annual Meeting
Program Committee, 2014 Spring Symposium

ASSOCIATION MEMBERSHIPS

American Bar Association
National Tax Association
American Tax Policy Institute
American Law and Economics Association
Tax Club of New York City

BAR ADMISSIONS

Massachusetts (2006)