

HAYES R. HOLDERNESS

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ACADEMIC APPOINTMENTS

University of Richmond School of Law, Richmond, VA
Assistant Professor of Law, Aug. 2017

University of Illinois College of Law, Champaign, IL
Visiting Assistant Professor of Law, Aug. 2015 – Aug. 2017

EDUCATION

New York University School of Law, New York, NY
LL.M., Taxation, Sept. 2012
J.D., *cum laude*, May 2011
Honors: *Annual Survey of American Law*, Article Editor

University of North Carolina, Chapel Hill, NC
B.A., Political Science, May 2006

PUBLICATIONS AND WORKS-IN-PROGRESS

Questioning Quill, 37 VA. TAX REV. __ (forthcoming) [[SSRN](#)]

The Unexpected Role of Tax Salience in State Competition for Businesses, 84 U. CHI. L. REV. 1091 (2017) [[SSRN](#)]

Taking Tax Due Process Seriously: The Give and Take of State Taxation, 20 FLA. TAX REV. 371 (2017) (faculty reviewed and edited) [[SSRN](#)]

Revenue Departments' Cloudy Minds Lead to Wrong Answers (revised), in RICHARD D. POMP, STATE AND LOCAL TAXATION (8th ed. 2015), originally in NEW YORK UNIVERSITY INSTITUTE ON STATE AND LOCAL TAXATION—2013 (Matthew Bender & Co., Inc., pub.), at 6-1 (2013)

Taxing Privacy, 21 GEO. J. ON POVERTY L. & POL'Y 1 (2013) [[SSRN](#)]

Note, *Price Includes Tax: Protecting Consumers from Tax-Exclusive Pricing*, 66 N.Y.U. ANN. SURV. AM. L. 783 (2011) [[SSRN](#)]

SELECTED SHORTER PUBLICATIONS

Cloud Computing: 1.5 Steps Forward, 2 Steps Back, 84 ST. TAX NOTES 1257 (June 26, 2017) (with Arthur R. Rosen)

A Prime Example of Bungled Bundled Transactions, 83 ST. TAX NOTES 821 (Mar. 6, 2017) (with Stephen P. Kranz)

Is Consumer Behavior Shaping the Evolution of Tax Incentives?, [BLOOMBERG BNA TAX MANAGEMENT WEEKLY STATE TAX REPORT](#) (Feb. 3, 2017)

A Carrier in the Coal Mine: Anticipating a New Age for State and Local Economic Development Incentives, [U. Ill. L. Rev. Blog](#) (Dec. 19, 2016)

South Carolina Department of Revenue Wishing for Rain?, BLOOMBERG BNA TAX MANAGEMENT WEEKLY STATE TAX REPORT (May 27, 2016) (with Arthur R. Rosen)

Cloud Computing: An Update, 77 ST. TAX NOTES 355 (July 27, 2015) (with Arthur R. Rosen)

Tax on Tax Credits: U.S. Tax Court Addresses Federal Taxation of Refundable State Credits in Maines, 25 J. MULTISTATE TAXATION & INCENTIVES 38 (July 2015) (with Alysse McLoughlin and Matthew C. Boch)

Can Deemed Asset Sales Trigger Real Transfer Tax?, 70 ST. TAX NOTES 361 (Nov. 11, 2013)

The Transfer Tax Trap—It's Real, 69 ST. TAX NOTES 605 (Sept. 3, 2013) (with Maria P. Eberle)

New Mexico's Approach to Attributional Nexus—Halfway There, 68 ST. TAX NOTES 207 (July 22, 2013)

Aloha Attributional Nexus, 66 ST. TAX NOTES 891 (Dec. 17, 2012) (with Arthur R. Rosen)

BRIEFS

Brief of Interested Law Professors as Amici Curiae Supporting Petitioner in *Brohl v. Direct Marketing Ass'n* (U.S. Supreme Court, filed Nov. 4, 2016) (with Richard D. Pomp *et al.*) [[SSRN](#)]

Brief for Amici Curiae The Institute for Professionals in Taxation, *Equifax, Inc. & Equifax Credit Information Services, Inc. v. Mississippi Dep't of Revenue f/k/a Mississippi State Tax Comm'n*, Dkt. No. 13-1006 (U.S. Supreme Court, filed Mar. 14, 2014) (with Mary Kay Martire, Arthur R. Rosen, Cass D. Vickers, and Keith G. Landry)

ACADEMIC PRESENTATIONS

Strategic Non-Enforcement

Big Ten Junior Scholars Conference, Indiana University Maurer School of Law, Bloomington, IN (Aug. 3, 2017)

Questioning Quill

Summer Workshop Series, The Ohio State University Moritz College of Law, Columbus, OH (Aug. 2, 2017)

Mid-Atlantic Junior Faculty Forum, University of Richmond School of Law, Richmond, VA (May 11, 2017)

The Unexpected Role of Tax Salience in State Competition for Businesses

Faculty Workshop, Washington University School of Law, St. Louis, MO (Jan. 18, 2017)
Big Ten Junior Scholars Conference, Indiana University Maurer School of Law, Bloomington, IN (Aug. 5, 2016) (as *The Customer's Almost Right: Economic Development through Consumer Biases*)

Taking Tax Due Process Seriously: The Give and Take of State Taxation

New York University Scholarship Clinic, New York University School of Law, New York, NY (Apr. 8, 2016)

SELECTED ADDITIONAL PRESENTATIONS

"Other" Constitutional Issues

New York University Summer Institute in Taxation State and Local Tax Program, New York, NY (July 18, 2017) (with Shirley K. Sicilian)

Corporate Income & Business Activity Taxes: Part II

New York University Summer Institute in Taxation State and Local Tax Program, New York, NY (July 19, 2016) (with Arthur R. Rosen and Mary Benton)

CPA's Guide to Sales Tax Nexus Standards

CPAacademy.org Webinar (Nov. 17, 2014) (with Mark W. Yopp)

CLASSES TAUGHT

State and Local Taxation, Fall 2015 (4.8/5.0) (evaluations on a 1-5 scale, 5 being the highest)

Federal Income Taxation, Spring 2016 (4.5/5.0)

State and Local Taxation, Fall 2016 (4.8/5.0)

Partnership Taxation, Spring 2017 (4.6/5.0)

EXPERIENCE

McDermott Will & Emery LLP, New York, NY

Tax Associate, Jan. 2012 – May 2015

Joint Committee on Taxation, United States Congress, Washington, DC

Tax Policy Fellow, Aug. 2011 – Dec. 2011

Admitted to the New York Bar (2012)