

Michael Love

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ACADEMIC APPOINTMENTS

Columbia Law School, *New York, NY*

Associate Professor of Law, 2023 - Present

EDUCATION

U.C. Berkeley, *Berkeley, CA*

Ph.D. in Economics, 2023

Advisors: Alan Auerbach (Chair), Aaron Edlin, Emmanuel Saez

Yale Law School, *New Haven, CT*

J.D., 2012

Harvard College, *Cambridge, MA*

A.B. in Economics, magna cum laude, 2008

Advisors: Lawrence Katz, Claudia Goldin

PROFESSIONAL EXPERIENCE

Joint Committee on Taxation, *Washington, DC*

Economic Research Analyst – 2021-2023

Consultant – 2023-Present

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

Associate – 2013-2017

U.S. Treasury, Office of International Finance, *Washington, D.C.*

Heyman Fellow – 2012-2013

White House, Council of Economic Advisors, *Washington, D.C.*

Research Assistant, Labor & Macroeconomics – 2008-2009

Office of Governor Tim Kaine, *Richmond, VA*

Policy Fellow – 2008

World Bank, *Praetoria, South Africa*

Short-Term Consultant – 2006, 2007

WORKING PAPERS

Equity Financing, Dividend Taxes and Corporate “Non-Capital” Investment

Best Paper Award, Oxford Centre for Business Taxation 2020 Doctoral Conference

Where in the World Does Partnership Income Go? Evidence of a Growing Use of Tax Havens

Tax Avoidance Through Corporate Accounting: Insights for Corporate Tax Bases, *with Jacob Mortenson and Eric Heiser*

The Paycheck Protection Program: Progressivity and Tax Effects, *with David Splinter, Eric Heiser, and Jacob Mortenson.*

Needed in Empirical Social Science: Numbers, *with Aaron Edlin*

WORKS IN PROGRESS

Who Benefits from Partnership Flexibility?

How Much Wealth is Held in U.S. Trusts?, *with Jacob Mortenson, Tim Dowd, and Eric Heiser*

PRESENTATIONS

Yale Law School (scheduled 2024)

National Tax Association (2023)

NBER, Public Economics Annual Meeting, Business Taxation (2023)

CELS Annual Conference (2023)

US Treasury Department (2023)

Harvard Law School (2022)

UC Irvine Law School (2022)

American Law and Economics Association, Annual Conference (2022)

UC Berkeley School of Law: Law, Economics, and Politics Center (2022)

US Treasury, Office of Tax Analysis (2022)

NBER, Business Taxation in a Federal System, Conference (2021)

National Tax Association, Annual Conference (2021)

UC Berkeley School of Law: Law, Economics, and Politics Center (2021)

UC Berkeley Dept. of Economics, Public Seminar (2021)

UC Berkeley Haas School of Business, Finance Lunch (2021)

Oxford University, Centre for Business Taxation, Doctoral Conference (2020)

GRANTS & HONORS

NTA Dissertation Award Honorable Mention, 2023

Dept. of Economics Award for Research in Public Policy, U.C. Berkeley, 2022

Outstanding Graduate Student Instructor Award, U.C. Berkeley 2020

Robert D. Burch Center for Tax Policy and Public Finance Fellowship, 2017-18 & 2020-21

Law, Economics, and Politics Center Fellowship, U.C. Berkeley, 2020 & 2021

Heyman Fellowship, Yale Law School, 2012-13

Phi Beta Kappa, 2008

Harvard College Scholarship, 2006-08

Alex G. Booth Fellowship for Thesis Research, 2007

Elizabeth C. Agassiz Scholarship for Summer Research, 2006

John Harvard Scholarship, 2005-06

OTHER PUBLICATIONS (NON-ACADEMIC)

A Perfect Storm for Corporate Inversions: Causes and Responses, 43 Tax Mgmt. Int'l J. 671 (2014), *with Deborah L. Paul.*

BAR ADMISSIONS

New York, 2014
Virginia, 2012

PROGRAMMING

Stata, SQL, Python, L^AT_EX