

**Emily Cauble**  
**Professor**  
**University of Wisconsin Law School**

**PROFESSIONAL EXPERIENCE**

- 6/2022 - present**      **University of Wisconsin Law School, Madison, Wisconsin**  
**Professor of Law (6/2022 -present)**
- 8/2012 – 6/2022**      **DePaul University College of Law, Chicago, Illinois**  
**Professor of Law (7/2017 – 6/2022)**  
**Associate Professor of Law (7/2014 – 7/2017)**  
**Assistant Professor of Law (7/2013 – 7/2014)**  
**Visiting Assistant Professor of Law (8/2012 – 7/2013)**  
**Courses taught:** Federal Income Taxation, Corporate Taxation, International Taxation, Partnership Taxation, Tax Research and Writing, Tax Policy Seminar, Choice of Business Entity, Business Organizations, and Contracts  
**Honors:** College of Law Excellence in Teaching Award in 2014 & 2021  
College of Law Excellence in Scholarship Award in 2016  
DePaul University Excellence in Teaching Award in 2016  
DePaul University Spirit of Inquiry Award (for research and scholarship) in 2021
- 7/2011 – 7/2013**      **Assistant Professor of Law, Michigan State University College of Law,**  
**East Lansing, Michigan**  
**Courses taught:** Contracts, Corporate Tax, and Partnership Tax
- 8/2009 – 7/2011**      **Visiting Assistant Professor of Law, University of Illinois College of Law,**  
**Champaign, Illinois**  
**Courses taught:** Corporate Tax, Partnership Tax, and Short Course Regarding Agreement Drafting and Tax Structuring for Investment Funds
- 9/2006 – 7/2009**      **Associate, Mayer Brown LLP,**  
**Chicago, Illinois**  
Participated in tax structuring for hedge funds, real estate funds and private equity funds; drafted contractual language to reflect economic terms governing business deals; and prepared memoranda and opinions related to partnership taxation, unrelated business taxable income, foreign tax credits, real estate investment trusts, and a variety of other tax-related issues.
- 7/2001 – 8/2003**      **Research Assistant, Board of Governors of the Federal Reserve,**  
**Washington, D.C.**  
Provided research assistance in connection with financial market analysis and longer-term research projects related to financial markets and monetary policy; prepared reports for senior staff members; wrote computer programs to automate gathering of data and statistical analysis; and drafted memoranda to report findings.

## EDUCATION

### Legal

#### **University of Michigan Law, Ann Arbor, Michigan**

J.D., *Summa Cum Laude*, 2006.

#### *Honors*

- Daniel H. Grady Prize (for graduating first in the law school class)
- West Publishing Company Award
- Richard Katcher Senior Tax Prize
- Order of the Coif
- Book Award for Courses in Individual Income Taxation, Corporate Taxation, Sales and Payment Systems, Insurance Law, and Evidence

#### *Activities*

- Reading Assistant for Civil Procedure  
Responsibilities included reading and making comments on students' assignments.
- Senior Judge for Legal Research and Writing Program  
Responsibilities included conducting research to design assignments and reading students' legal memoranda and briefs.

### Undergraduate

#### **University of Notre Dame, Notre Dame, Indiana**

B.B.A., *Summa Cum Laude*, 2001

Majors: Finance and Economics

#### *Honors*

- Weber Award (an award given to a graduating economics major with the highest academic average)
- Paul F. Conway Award (a faculty-nominated award given to a senior in the Department of Finance)

#### *Activities*

- Tutored first and second year students in calculus and economics

## PUBLICATIONS

Emily Cauble, *Protective Tax Elections*, \_\_\_\_ COLUM. J. TAX L. \_\_\_\_ (forthcoming 2022)

Emily Cauble, *Questions the IRS Will Not Answer*, 97 IND. L. J. 523 (2022)

Emily Cauble, *Partnership Tax Provisions of the TCJA as Illustrations of Planning Simplification versus Compliance Simplification Trade-Offs*, 48 PEPP. L. REV. 1085 (2021)

Emily Cauble, *Unsophisticated Taxpayers, Rules versus Standards, and Form versus Substance*, 52 LOY. U. CHI. L.J. 329 (2021)

Emily Cauble, *Time for a Tax Return Filing Fee*, 58 HARV. J. ON LEGIS. 103 (2020)

Emily Cauble, *Presumptions of Tax Motivation*, 105 IOWA L. REV. 1995 (2020)

Emily Cauble, *Taxing Selling Partners*, 94 WASH. L. REV. 1 (2019)

Emily Cauble, *Superficial Proxies for Simplicity in Tax Law*, 53 U. RICH. L. REV. 329 (2019)

Emily Cauble, *Tax Law's Loss Obsession*, 2018 UTAH L. REV. 979 (2019)

Emily Cauble, *Itemized Deductions in a High Standard Deduction World*, 70 STAN. LAW. REV. ONLINE 146 (2018)

Emily Cauble, *Accessible Reliable Tax Advice*, 51 U. Mich. J.L. Reform 589 - 619 (2018)

Emily Cauble, *Exploiting Regulatory Inconsistencies*, 74 WASH. & LEE L. REV. 1895 (2017)

Emily Cauble, *Reforming the Non-Disavowal Doctrine*, 35 VA. TAX. REV. 439 (2016)

Emily Cauble, *Detrimental Reliance on IRS Guidance*, 2015 WIS. L. REV. 421 (2015)

Emily Cauble, *Safe Harbors in Tax Law*, 47 Conn. L. Rev. 1385 (2015)

Emily Cauble, *Taxing Publicly Traded Entities*, 6 COLUM. J. TAX L. 147 (2015)

Emily Cauble, *Redefining Qualifying Income for Publicly Traded Partnerships*, 145 TAX NOTES 107 (2014)

Emily Cauble & Gregg D. Polsky, *The Problem of Abusive Related-Partner Allocations*, 16 FLA. TAX REV. 479 (2014)

Emily Cauble, *Was Blackstone's Initial Public Offering Too Good To Be True?: A Case Study in Closing Loopholes in the Partnership Tax Allocation Rules*, 14 FLA. TAX REV. 153 (2013)

Emily Cauble, *Tax Elections: How To Live With Them If We Can't Live Without Them*, 53 SANTA CLARA L. REV. 421 (2013)

Emily Cauble, *Rethinking the Timing of Tax Decisions: Does a Taxpayer Ever Deserve a Second Chance?*, 61 CATH. U. L. REV. 1013 (2012)

Emily Cauble, *Making Partnerships Work for Mom and Pop and Everyone Else*, 2 COLUM. J. TAX L. 247 (2011)

Emily Cauble, *Harvard, Hedge Funds, and Tax Havens: Reforming the Tax Treatment of Investment Income Earned by Tax-Exempt Entities*, 29 VA. TAX REV. 695 (2010)

Emily Cauble, *Cancellation of Indebtedness Income and Tax-Exempt Entities*, 127 TAX NOTES 1381 (2010)

#### **SELECTED PRESENTATIONS**

Indiana/Leeds Summer Tax Workshop Series, *Electing Second Choice Tax Outcomes*, July 2021

Florida State University College of Law Tax Workshop Speaker Series, *Questions the IRS Will Not Answer*, March 2021

Indiana University Maurer School of Law Tax Policy Colloquium, *Reforming the Non-Disavowal Doctrine*, March 2016

University of Washington School of Law Tax Symposium, *Accessible Reliable Tax Advice*, October 2015

University of Toronto's James Hausman Tax Law and Policy Workshop, *Taxing Publicly Traded Entities*, January 2015

Boston College Tax Policy Workshop, *Safe Harbors in Tax Law*, November 2013

University of Richmond School of Law Faculty Workshop, *Tax Elections: How To Live With Them If We Can't Live Without Them*, October 2012

Tax Policy Colloquium at Loyola Los Angeles, *Tax Elections: How To Live With Them If We Can't Live Without Them*, September 2012

University of Toledo College of Law Faculty Workshop, *Rethinking the Timing of Tax Decisions: Does a Taxpayer Ever Deserve a Second Chance?*, February 2012