

# 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, , y3 0 TDSpring 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. 60

Street, Chicago, Illinois 60637. October 1975 - June 1976.

## PRACTICE EXPERIENCE

**Tax Hybridity and the Globalization of Taxation: Convergence, Borrowing, Culture**, 44 Va Tax Rev. No. 1 (2024) (forthcoming).

in Dominic DeCogan, Alexis Brassey and May Hen (editors), *TAX, PUBLIC FINANCE, AND THE RULE OF LAW*, Ch. 10 (Hart Publishing 2024 forthcoming).

**Tax as Hybrid Law: Borrowing and Convergences**, \_\_ J. of International and Comparative Law \_\_ (2024) (forthcoming).

**Is Aggressive Tax Planning a Failure of Tax Adviser Integrity?** 31 J Financial Crime No. 4, 837-48, <https://doi.org/10.1108/JFC-08-2023-0207> (2023).

**Unbundling Social Security from the Payroll Tax**, 27 Fla. Tax Rev. \_\_\_\_ (2023) (forthcoming).

**The Contagion of Corruption: A Model for Understanding Systemic Ethical Failures (with James Fisher, James Gilsinan, Muhammad Islam, and Wassim Shahin)**, *Journal of Financial Crime* Vol. 30 No. 5, pp. 1208-1219 (Journal of Financial Crime, © Emerald Publishing Limited 1359-0790, DOI 10.1108/JFC-02-2023-0021).

**Block Rewards, Carried Interests, and Other Valuation Quandaries in Taxing Compensation**, 175 Tax Notes Federal 1551 (June 6, 2022) and 104 Tax Notes State 989 (June 6, 2022).

**Uniform International Tax Collection and Distribution for Global Development, a Utopian BEPS Alternative**, 12 Columbia J of Tax L 126 (2021).

**Taxes** in Kimberley L. Kinsley and Robert S. Rycroft, editors, *Inequality in America: Causes and Consequences* 309 (Santa Barbara, June, 2021).

**Avoiding Constitutional Limitations; Overruling and Legislating beyond Precedent; Ignoring U.S. Constitutions** in Oswaldo Othon de Pontes Saraiva Filho, et al., eds. *Noções Gerais e Limitações Formais ao Poder de Tributar (General Notions and Formal Limitations on the Power to Tax)* 111 - 131 (Forum, Belo Horizonte, Brazil 2021).

**New York's Proposed Mark to Market Tax Decouples from Federal Tax**, 99 Tax Notes State 795 and 170 Tax Notes Federal 1243 (February 22, 2021).

**Capital, an Elusive Tax Object and Impediment to Sustainable Taxation**, 23 Fla. Tax Rev. 625 (2020) (2020 Thompson Coburn Faculty Scholarship Award honorable mention).

**Immigration, Emigration, Fungible Labour and the Retreat from Progressive Taxation** in Dominic De Cogan and Peter Harris, ed., *Tax Justice and Tax Law: Understanding Unfairness in Tax Systems*, ch. 8, 133 (Oxford, Hart Publishing 2020).



**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.

**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.

**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 placem Tw T002 Tc rW12w ahem Tw T002 Tc r2u(m Tw T002/uA)-2.5 (L)Id( )02/uAIm i. AUnit

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  
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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

Repealing the Anachronistic Payroll Tax to Limit Continuing Harm to Workers, Law and Society Meeting, Lisbon, Portugal, July 2022.

Uniform International Tax Collection and Distribution for Global Development, a Utopian BEPS Alternative, University of Surrey, Tax Fairness Symposium, June 2022.

Exploiting Human Capital in the Danish West Indies and Denmark: Slaves and Jews, Society for the Advancement of Scandinavian Studies, April 2022.

Block Rewards, Carried Interests, and Other Valuation Quandaries in Taxing Compensation, Critical Tax Conference, Villanova, PA, April 2022.

Uniform International Tax Collection and Distribution for Global Development, a Utopian BEPS Alternative, Cambridge University Tax Discussion Group, remote, February 2022.

Uniform International Tax Collection and Distribution for Global Development, a Utopian BEPS Alternative, American Society of Comparative Law annual meeting, Madison October, 2021.

Repealing the Obsolete and Anachronistic Payroll Tax to Limit Continuing Harm to Workers, LLRN5 (Labor Law Research Network), June 28, 2021 (Warsaw, Poland virtual).

Uniform International Tax Collection and Distribution for Global Development, a Utopian BEPS Alternative, Indiana University/Leeds University Summer Workshop Series, Virtual June 4, 2021.

Public Health and Tax Compliance Convergence (with Ana Santos Rutschman), Law and Society (Virtual May 27, 2021).

Uniform International Tax Collection and Distribution for Global Development, a **\*\***topian BEPS Alternative, Critical Tax Conference, UCI (Virtual April 8, 2021).

SLU Law Podcast: Know Before You File: Tax Law in a Pandemic World (March 2021).

Public Health and Tax Compliance Convergence (with Ana Santos Rutschman), The 3rd Annual UCI Law - A. Lavar Taylor Tax Symposium: Taxation in a Time of Crisis, University of California Irvine (Virtual February 22, 2021)

Taxing Capital Appreciation for Fairer Taxation, Constitutions and a Comprehensive Tax Base, Cambridge Tax Discussion Group (Virtual, July 2020).

The Village of Billionaires, Cambridge Tax Discussion Group (Virtual, June 2020).

Tax and Borders, a **\*\*\***topian Model, Law and Society Virtual Conference (May 2020).



Capital, an Elusive Tax Object and Impediment to Sustainable Taxation, Critical Tax Theory Virtual Conference, U.Fla (April 2020).

Cooperation or Capture? Perspectives on Privatization, Financial Crimes Symposium, Jesus College, Cambridge University, UK (September 2019).

Immigration, Emigration, Fungible Labor and the Retreat from Progressive Taxation, Cambridge Tax Policy Workshop, Lucy Cavendish College, Cambridge University, U.K. (July 2019)

Abandoning Realization and the Transition Tax: Toward a Comprehensive Tax Base, Law and Society, Washington DC (May 2019)

Taxation and Avoidance in Transitioning, Dual Currency Economies: Cuba (Concept Draft), Saint Louis University Faculty Workshop (September 2018).

Mysterious Money: Role of the Tax Avoidance Culture(t)-5.1 ( D)-0.9 (ra)-9 (ft)-5 ())TJ0 Tc 0 Tw [, S)-4 (a)4 (

**HENRY M. ORDOWER** Résumé

**BAR ADMISSIONS**

Illinois 1975, Missouri 1978