

ANNE L. ALSTOTT
Yale Law School
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EMPLOYMENT

Jacquin D. Bierman Professor in Taxation, Yale Law School, 2011-present

Manley O. Hudson Professor of Law, Harvard Law School: 2008-2011
Director, HLS Fund for Tax and Fiscal Research: 2008-2011

Bierman Professor, Yale Law School, 2004-2008
Deputy Dean, Yale Law School: 2004-2005, Fall 2002

Professor of Law, Yale Law School, 1997-2004

Visiting Associate Professor, Yale Law School: 1996-1997

Associate Professor, Columbia University School of Law (New York): 1992-1997

Attorney-Advisor, U.S. Treasury Department, Office of Tax Policy, Office of Tax
Legislative Counsel: 1990-1992

Associate, Sullivan & Cromwell: 1987-1990. Summer Associate: Sullivan &
Cromwell (1986); Piper & Marbury (1985)

EDUCATION

Yale Law School, J.D. 1987

Georgetown University, A.B. Economics, 1984, *summa cum laude*
Class Marshall (ranked first among Arts Graduates in the College of Arts &
Sciences)
Phi Beta Kappa (elected junior year)
Departmental Honors (Economics)

BOOKS

Public Options (Harvard University Press, forthcoming 2019) (with Ganesh
Sitaraman).

[A New Deal for Old Age: Toward a Progressive Retirement](#) (Harvard University
Press, 2016).

[Taxation in Six Concepts: A Student's Guide](#) (CCH, 2015).

[No Exit: What Parents Owe Children And What Society Owes Parents](#) (Oxford University Press, 2004).

[The Stakeholder Society](#) (Yale University Press, 1999) (with Bruce Ackerman).

ACADEMIC ARTICLES

[Law and the Hundred-Year Life](#), 26 Elder L.J. 132 (2018).

[The New Inequality of Old Age](#), 18 Theoretical Inquiries in Law 111 (2017).

[A New Deal for Old Age](#), 97 B.U. L. Rev. 1933 (2016).

[Neoliberalism in Family Law: Negative Liberty and Laissez-Faire Markets in the Minimal State](#), 77 L. & Contemp. Probs. 25 (2015).

Featured in Cyra Choudhury, *The Limited Vision of Neoliberal Family Law*, JOTWELL (Feb. 18, 2015), at <http://family.jotwell.com/the-limited-vision-of-neoliberal-family-law/>

[Gender Quotas for Corporate Boards: Options for Legal Design in the United States](#), 26 Pace Int'l L. Rev. 38 (2014).

[Updating the Welfare State: Marriage, The Income Tax, and Social Security in the Age of the New Individualism](#), 66 Tax L. Rev. 695 (2013).

Featured in Michael Livingston, [Taxation and the Family: The Next Generation](#), JOTWELL (June 3, 2013).

[Marriages as Assets? Real Freedom and Relational Freedom](#), in *Arguing About Justice* (Axel Gosseries and Yannick Vanderborght eds., 2012).

["A Fine is Not A Price:" Insights for Law](#), in *Ideology, Psychology, and Law* (Jon D. Hanson ed., 2012).

[Why the Earned Income Tax Credit Doesn't Make Work Pay](#), 73 Law & Contemp. Probs. 285 (2010).

[Private Tragedies? Family Law As Social Insurance](#), 4 Harv. L. & Pol'y Rev. 3 (2010).

[Family Values, Inheritance Law, and Inheritance Taxation](#), 63 Tax L. Rev. 123 (2009).

Featured in Bridget Crawford, [A Good Time to Die: Family-Based Objections to Inheritance Taxation](#), JOTWELL (Feb. 8, 2010).

The Stakeholder Society, in Int'l Encyc. of Civil Soc. (Helmut K. Anheier and Stefan Toepler eds., 2009).

[Family Values and the Law of Inheritance](#), 7 Socio-Economic Review 145 (January 2009).

[Is the Family At Odds With Equality? The Legal Implications of Equality for Children](#), 82 S. Cal. L. Rev. 1 (2008).

[Equal Opportunity and Inheritance Taxation](#), 121 Harv. L. Rev. 469 (2007).

[War, Taxes, and Income Redistribution in the Twenties: The 1924 Veterans' Bonus and the Defeat of the Mellon Plan](#), 59 Tax L. Rev. 373 (2006).

Caretaker Resource Accounts for Parents, in *The Citizen's Stake: Exploring The Future Of Universal Asset Policies* (Will Paxton and Stuart White eds., Policy Press (U.K.), 2006).

Why Stakeholding? (with Bruce Ackerman) in *Redesigning Distribution* (Erik Olin Wright ed., Verso, 2006).

What Does a Fair Society Owe Children – and Their Parents? 72 Fordham L. Rev. (April 2004).

Work vs. Freedom: A Liberal Challenge to Employment Subsidies, 108 Yale L.J. 967 (1999).

The Uneasy Liberal Case Against Income and Wealth Transfer Taxation: A Response to Professor McCaffery, 51 Tax L. Rev. 363 (1996).

Tax Policy and Feminism: Competing Goals and Institutional Choices, 96 Colum. L. Rev. 2001 (1996).

Federalism and U.S. Social Welfare Policy: Fundamental Change and New Uncertainties, 2 Colum. J. Euro. Law 441 (1996).

The Earned Income Tax Credit and the Limitations of Tax-Based Welfare Reform, 108 Harv. L. Rev. 533 (1995).

Alleviating Marriage Penalties in the Income Tax and the Earned Income Tax Credit, 66 Tax Notes 1343 (Feb. 27, 1995).

The Earned Income Tax Credit and Some Fundamental Institutional Dilemmas of Tax-Transfer Integration, 47 Nat'l Tax J. 609 (1994).

Approaches to Corporate Integration: The Treasury Department Report, 45 Nat'l Tax J. 209 (1992) (with James Mackie).

ADDITIONAL PUBLICATIONS

Remarks, Yale Law School Commencement 2013, Yale Law School Commencement Addresses. Paper 9., at <http://digitalcommons.law.yale.edu/ylsca/9>

What to Do About Inequality (response to David Grusky), Boston Review, March/April 2012, p. 27.

Democratizing Wall Street? (with Bruce Ackerman), Huffington Post, October 12, 2011.

Class Warfare? (with Bruce Ackerman), Huffington Post, September 27, 2011.

Why (and How) to Tax the Super-Rich (with Bruce Ackerman), Los Angeles Times, September 20, 2011.

Don't Accept Injustice (response to Nancy Hirschmann) Boston Review, July 2, 2010.

Why Poor Kids Can't Find A Dentist, Slate (May 29, 2007).

What We Owe To Parents, Boston Review (April/May 2004) (lead article in a New Democracy Forum with Robin West, Dorothy Roberts, Amy Wax, Richard Epstein, Eva Kittay, and Deborah Stone as commentators).

[A Basic Income is] Good for Women, in *Delivering A Basic Income* (Joshua Cohen and Joel Rogers eds., 2001).

Tony Blair's Big Idea, N.Y. Times, May 6, 2001 (with B. Ackerman).

\$80,000 and a Dream, The Am. Prospect, July 17, 2000 (with B. Ackerman).

Your Stake in America, 41 Az L. Rev. 249 (1999) (with B. Ackerman).

SELECTED LECTURES, WORKSHOPS, AND TESTIMONY

A New Deal for Old Age, Yale Law School and NYU Law School, April 2016.

Economic Equality through Fiscal Policy, NYU Law Women Symposium, February 18, 2016.

Reputational Risk in the New Normal, Sullivan & Cromwell, October 9, 2013 (moderator).

Illicit Financial Flows, The Structural Roots of Global Poverty, Yale University, February 14, 2013 (moderator).

Updating the Welfare State: Marriage, the Income Tax, and Social Security in the Age of the New Individualism, The Income Tax at 100, NYU/UCLA Symposium, NYU School of Law, October 19, 2012.

Marriage, the Income Tax, and Social Security in the Age of the New Individualism, Columbia Law School Tax Policy Colloquium, October 4, 2012.

Why the EITC Doesn't Make Work Pay, University of Pennsylvania Law School, Tax Law and Policy Seminar, March 17, 2010.

Why the EITC Doesn't Make Work Pay, Law and Social Problems Symposium, Duke University School of Law, November 6, 2009.

Is the Family At Odds with Equality? Stanford Law School Legal Theory Workshop, November 11, 2008.

Is the Family At Odds with Equality? Boston University School of Law Legal Theory Workshop, October 23, 2008.

Family Values and the Estate Tax, Shirley A. Webster Lecture on Wealth Transfers, University of Iowa College of Law, October 3, 2008.

Liberal Equality, Child Development, and the Malleable Family, Children, Families, and State (conference sponsored by CREUM at the University of Montreal), May 2007.

Equal Opportunity and Inheritance Taxation, Harvard Workshop on Current Research in Taxation, October 2006.

War and Taxes: The 1924 Veterans' Bonus and the Defeat of the Mellon Plan, NYU Colloquium on Tax Policy, March 2006.

Tax Cuts in the 1920s: Fact or Fiction?, University of Pennsylvania School of Law Tax Policy Colloquium, January 2006.

Economic Reforms to Promote Opportunity, Security, and Achievement, keynote address, Citizens' Committee for Children, New York City, April 2005.

No Exit, “*Rawls and the Law*” symposium, Fordham University Law School, November 2003.

No Exit, Columbia Legal Theory Workshop, October 2003.

No Exit, Workshop on Work, Family, and Public Policy, Washington University in St. Louis, October 2003.

No Exit, NYU Colloquium on Tax Policy and Public Finance, January 2002.

Opportunity For a Lifetime, Harvard Workshop on Current Research in Taxation, October 2001.

The Stakeholder Society, Harvard Law and Economics Workshop, May 1998.

The Stakeholder Society, Georgetown University Law School Tax Policy Workshop, April 1998.

Employment Subsidies, Harvard Seminar on Current Research in Taxation, August 1997.

The Uneasy Liberal Case Against Income and Wealth Transfer Taxation, Works in Process Workshop, George Washington University Law Center, October 11, 1996.

Tax Policy and Feminism, NYU Colloquium on Tax Policy and Public Finance, February 8, 1996

Tax Policy, Welfare Policy, and Family Labor: Beyond Traditional Market-Work Prescriptions, Harvard Seminar on Current Research in Taxation, August 1995.

Marriage Penalties in the EITC, Testimony (by invitation) before the House Ways and Means Committee, Hearings on the Tax Provisions of the Contract with America, January 17, 1995.

AWARDS

Yale Law Women Teaching Award, 2017, 2012, 2004, 1998

Yale Law School Commencement Speaker (voted by graduating class), 2013 and 2017

Professor Willis L.M. Reese Award for Excellence in Teaching, 1995 (Columbia Law School’s annual teaching award)

TEACHING*Tax:*

Advanced Federal Income Taxation
 Corporate Taxation
 Federal Income Taxation
 Justice in Taxation (seminar)
 Law and Government: An Introduction to Scholarship (seminar)
 Taxation of Business Entities
 Taxation of Business Income
 Tax Policy (seminar)
 Tax Policy and Distributive Justice (seminar)
 U.S. Taxation of International Transactions

Children, Families, and Social Welfare Policy:

Child Development and the Law (seminar)
 Family Law
 Family, State, and Market
 Feminism and Economic Justice (seminar)
 Low Income Workers
 Parents and Children (seminar)
 Policy Lab: Child Development and Law
 Social Welfare Policy
 Workshop on Law and Social Policy

SERVICE

Yale University

School of Management Appointments Review Committee, 2017-2018
 Faculty Review Committee, 2011-2013

Yale Law School:

Appointments Committee (juniors chair), 2011-12
 Appointments Committee (chair), 2005-06
 Appointments Committee (member), 1998-99, 2001-02, 2004-05, 2011-2012
 Deputy Dean, 2004-2005, fall 2002
 Faculty Workshop (moderator), spring 2016

Harvard Law School:

Faculty Co-Leader, Program on Law and Government, 2009-2010
 Dean Search Committee, 2009

Columbia University School of Law:

Dean Search Committee, 1995-96 Curriculum Committee, 1993-95

Other: Fellow, Connecticut Bar Foundation, 1999-present; Member, Tax Forum, New York City, 1994-1997; Planning Committee for AALS Conference for New Law Teachers, 1993-94; Executive Committee, Tax Section, New York State Bar Association, 1992-93