

# EMILY ANN SATTERTHWAITE

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## Employment

2014-Present **UNIVERSITY OF TORONTO FACULTY OF LAW**, *Assistant Professor*, Toronto, ON

## Education

2014 **UNIVERSITY OF TORONTO**, *Master of Arts, Economics*, Toronto, ON

2011 **UNIVERSITY OF TORONTO**, *Master of Laws*, Toronto, ON

2003 **STANFORD LAW SCHOOL**, *Juris Doctor*, Stanford, CA

1997 **YALE UNIVERSITY**, *Bachelors of Arts, Economics* (with distinction), New Haven, CT

## Publications

- Replication and Evaluation of Goolsbee, Lovenheim and Slemrod's "Playing With Fire: Cigarettes, Taxes and Competition from the Internet," *Public Finance Review*, forthcoming (2017) (peer-reviewed)
- Can Audits Encourage Tax Evasion? An Experimental Assessment, 20 *Florida Tax Review* 1 (2016) (faculty-edited)
- Tax Elections as Screens, 42:1 *Queen's Law Journal* 63 (2016) (peer-reviewed); reviewed in Jotwell: The Journal of Things We Like (Lots) by Professor Leigh Osofsky and in Friday Library Blog by Professor Kim Brooks
- Taxing By Default, 59:2 *McGill Law Journal* 337 (2013) (peer-reviewed)
- Entry-Level Entrepreneurs and the Choice-of-Entity Challenge, 10 *Pittsburgh Tax Review* 139 (2013) (peer-reviewed)

## Works in Progress (full drafts available)

- Entrepreneurs' Legal Status Choices and the C Corporation Penalty (under review)
- On the Threshold: Smallness and the Value-Added Tax
- Electing into a Value-Added Tax: Survey Evidence from Ontario Microentrepreneurs

## Research Funding

- 2014 Connaught Fund New Faculty grant (\$10,000)
- 2016 Connaught Fund New Researcher grant (\$10,000)
- 2016 Foundation for Legal Research grant (\$5,000)

## Teaching

- Canadian Income Tax Law (Fall 2014, Fall 2015, Winter 2016 and Winter 2017), University of Toronto Faculty of Law
- James Hausman Tax Law and Policy Workshop (2014-15, 2015-16, 2016-17), University of Toronto Faculty of Law
- Entrepreneurship and the Law (Fall 2007, Fall 2008, Fall 2009), University of Chicago Law School

## Invited Presentations

- Electing into a Value-Added Tax: Survey Evidence from Ontario Microentrepreneurs, STILE Conference, Syracuse, Italy (July 2017)
- Post-Audit “Crowding Out” of Honest Tax Compliance and the Effect of Rewards: An Experimental Assessment, Junior Tax Scholars Workshop, University of Toronto Faculty of Law, Toronto, ON (June 2017)
- Entrepreneurs’ Legal Status Choices and the C Corporation Penalty, American Law and Economics Association Annual Meeting, New Haven, CT (May 2017)
- Entrepreneurs’ Legal Status Choices and the C Corporation Penalty, Michigan Junior Scholars’ Conference, Ann Arbor, MI (April 2017)
- Low-Hanging Tax Fruit: The Puzzling Complexity of High VAT Thresholds, Roundtable Event in Honor of Miranda Stewart, Toronto, ON (January 2017)
- Entity Choice, Tax Elections and New Firm Survival: Evidence from the Kauffman Firm Survey, National Tax Association's 109th Annual Conference on Taxation, Baltimore, MD (November 2016)
- Entity Choice, Tax Elections and New Firm Survival: Evidence from the Kauffman Firm Survey, Annual Conference of the Canadian Law and Economics Association, Toronto, ON (September 2016)
- Electing into a Value-Added Tax: Survey Evidence from Ontario Microentrepreneurs, Junior Tax Scholars Workshop, UC Irvine Law School, Irvine, CA (June 2016)
- Can Audits Encourage Tax Evasion? An Experimental Assessment, Law and Society Association Annual Meeting, New Orleans, LA (June 2016)
- Can Audits Encourage Tax Evasion? An Experimental Assessment, American Law and Economics Association Annual Meeting, Cambridge, MA (May 2016)
- Can Audits Encourage Tax Evasion? An Experimental Assessment, Tulane Tax Roundtable, Tulane Law School, New Orleans, LA (March 2016)
- Dynamic Deterrence, National Tax Association's 108th Annual Conference on Taxation, Boston, MA (November 2015)
- Dynamic Deterrence, Annual Conference of the Canadian Law and Economics Association, Toronto, ON (September 2015)
- Dynamic Deterrence, Junior Tax Scholars Workshop, Texas Law, Austin, TX (June 2015)
- Dynamic Deterrence, Law and Society Association Annual Meeting, Seattle, WA (May 2015)
- Entity Choice, Tax Elections and New Firm Survival: Evidence from the Kauffman Firm Survey, Law and Entrepreneurship Association Annual Retreat, University of Georgia School of Law, Athens, GA (March 2015)
- Entity Choice and New Firm Survival: Preliminary Findings, Conference on Empirical Legal Studies (CELS) Poster Session, Berkeley Law, Berkeley, CA (November 2014)
- Comment on Paper of Tamara Larre’s Supreme Court of Canada Tax Judgments of Justice LeBel, Conference on the Legacy of Justice Louis LeBel, University of Toronto Faculty of Law, Toronto, ON (October 2014)
- Entity Choice and New Firm Survival: Preliminary Findings, Annual Conference of the Canadian Law and Economics Association, Toronto, ON (September 2014)

## Invited Presentations, continued

- Entity Choice and New Firm Survival: Preliminary Findings, Junior Tax Scholars Workshop, American University Washington College of Law, Washington, DC (June 2014)
- Screening in the Law: a Cost-Benefit Approach to Tax Elections, University of California Hastings College of the Law Faculty Workshop, San Francisco, CA (November 2013)
- Screening in the Law: a Cost-Benefit Approach to Tax Elections, Ohio State University Moritz College of Law Faculty Workshop, Columbus, OH (November 2013)
- Screening in the Law: a Cost-Benefit Approach to Tax Elections, Michigan State University College of Law Faculty Workshop, East Lansing, MI (November 2013)
- Screening in the Law: a Cost-Benefit Approach to Tax Elections, University of South Carolina School of Law Faculty Workshop, Columbia, SC (November 2013)
- Screening in the Law: a Cost-Benefit Approach to Tax Elections, The University of Alabama School of Law Faculty Workshop, Tuscaloosa, AL (November 2013)
- Screening in the Law: a Cost-Benefit Approach to Tax Elections, Colorado Law School Faculty Workshop, Boulder, CO (November 2013)
- Screening in the Law: a Cost-Benefit Approach to Tax Elections, Suffolk Law School Faculty Workshop, Boston, MA (October 2013)
- Screening in the Law: a Cost-Benefit Approach to Tax Elections, Annual Conference of the Canadian Law and Economics Association, Toronto, ON (September 2013)
- Screening in the Law: an Application to the Election to Itemize Deductions, American Law and Economics Association 2013 Annual Meeting, Nashville, TN (May 2013)
- Screening in the Law: an Application to the Election to Itemize Deductions, Law and Society Annual Meeting, Boston, MA (May 2013)
- Electing to Reveal: the Election to Itemize Deductions as an Information-Forcing Screen, National Tax Association's 105th Annual Conference on Taxation, Providence, RI (November 2012)
- Electing to Reveal: the Election to Itemize Deductions as an Information-Forcing Screen, 2012 Annual Conference of the Canadian Law and Economics Association, Toronto, ON (September 2012)
- The Sub-S Shelter and Choice-of-Entity for Entry-Level Entrepreneurs: a Modest Proposal, Critical Tax Theory Conference, Newark, NJ (March 2012)
- Tax Elections and Private Information: Rethinking the Election to Itemize, Canadian Economics Association, Law & Economics Section, Ottawa, ON (June 2011)
- Revisiting the Conventional Wisdom on Choice-of-Entity for Entry-Level Entrepreneurs, Clinical Writers' Workshop, New York, NY (October 2008)

## Prior Employment Experience

- 2010-2014     **UNIVERSITY OF TORONTO FACULTY OF LAW**, *Research Associate*, Toronto, ON
- Writing and research focused on tax law and policy
  - Served as co-instructor for Tax Law and Policy Workshop (2011-12 and 2013-14)
- 2012-2013     **UNIVERSITY OF TORONTO FACULTY OF LAW**, *Research Assistant*, Toronto, ON
- Prepared first draft of chapter on transition strategies for the home mortgage interest tax deduction for Professor Michael Trebilcock's Donner Prize-winning *Dealing with Losers: The Political Economy of Policy Transitions* (Oxford University Press, 2014)

## Prior Employment Experience, continued

- 2007-2010 **UNIVERSITY OF CHICAGO LAW SCHOOL and INSTITUTE FOR JUSTICE**, *Lecturer-in-Law and Assistant Director*, Clinic on Entrepreneurship, Chicago, IL
- Taught three courses open to all second- and third-year law students: Entrepreneurship and the Law, Negotiation and Mediation and Transactional Lawyering
  - Supervised students in all aspects of representing inner-city small businesses, including business formation, governance, regulatory compliance, commercial agreements, leases and trademarks
  - Drafted state and municipal testimony and advocacy documents on issues affecting entry-level entrepreneurs
- 2002-2007 **SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP**, Chicago, IL and New York, NY  
*Associate* (New York and Chicago), 2004-07; *Summer Associate* (New York), Summer 2002
- Drafted tax disclosure and researched federal income tax issues for Subchapter M entities, tax-free mergers, taxable asset acquisitions, and public offerings
  - Counseled non-profit organizations on incorporation, governance, and tax exemption issues
  - Prepared affidavits, testimony and court filings in successful representation of Tibetan asylee
- 2003-2004 **DOROT FOUNDATION**, *DFI Fellow*, Jerusalem, Israel
- Documented through observation and interviews the experience of a Muslim-Christian-Jewish women's dialogue group based in Jerusalem
  - Shot documentary film footage addressing civil rights and land conflict issues
  - Study and travel also supported by the Haas-Koshland Memorial Fellowship
- Summer 2001 **LITTLER MENDELSON, P.C.**, *Summer Associate*, Chicago IL
- Researched labor law and arbitration issues
- Summer 2001 **SUPREME COURT OF ISRAEL**, *International Judicial Clerk*, Jerusalem, Israel
- Researched and drafted memoranda on comparative legal questions in the chambers of Justice Dalia Dorner
- Winter 2000 **YIGAL ARNON & CO.**, *International Student Associate*, Jerusalem, Israel
- Researched taxation of stock option agreements used by international technology firms
- Summer 2000 **BAY AREA LEGAL AID**, *Summer Law Clerk*, San Jose, CA
- Prepared court filings and staffed Unlawful Detainer Clinic for low-income tenants
- Summer 2000 **RAND CORPORATION**, *Summer Associate*, Santa Monica, CA
- Researched, wrote and presented paper assessing effects of 1996 Budget Act restrictions on class action lawsuits brought by federally-funded legal services organizations

### **Journal Review Activities**

- Reviewer, *Canadian Tax Journal*
- Reviewer, *Canadian Journal of Law and Society*
- Reviewer, *University of Toronto Law Journal*
- Reviewer, *McGill Law Journal*

### **Professional Associations**

- Member, Canadian Law & Economics Association
- Member, Canadian Tax Foundation
- Member, American Law & Economics Association
- Member, National Tax Association
- Member, Society for Empirical Legal Studies

### **Research Associations**

- Member, Replication Network

### **Bar Admissions**

- New York (2005), Illinois (2006)