

LUÍS C. CALDERÓN GÓMEZ

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APPOINTMENTS

Benjamin N. Cardozo School of Law (New York, NY)

July 2022 –

Assistant Professor of Law

- **Courses:** Federal Income Tax, Tax Policy, Contracts
- **Service:** Appointments Committee, Student Awards Committee

New York University School of Law (New York, NY)

August 2021 - July 2022

Visiting Assistant Professor of Tax Law

- **Courses:** Taxation of Property Transactions (Fall 2021), Tax Policy Seminar (Spring 2022)
- **Service:** TAX LAW REVIEW, Assistant Editor

EDUCATION

YALE LAW SCHOOL (New Haven, CT)

Juris Doctor, June 2019

- YALE LAW JOURNAL, Articles Editor, Volume 128; Editor, Volume 127
- YALE JOURNAL ON REGULATION, Submissions Editor, Volume 35
- Yale Law & Business Society, Co-President
- Research Assistant to Professor Amy Chua
- Latino Law Students Association, Social Chair
- OutLaws

VANDERBILT UNIVERSITY (Nashville, TN)

Bachelor of Arts, *magna cum laude*, Highest Honors in Philosophy and Economics, May 2015

- **Honors:** Recipient of the merit-based, full-tuition International Student Grant
Phi Beta Kappa
Recipient of the Berry Award, given by a faculty committee to the best undergraduate Philosophy student
Recipient of the McSevery Award, given for excellence in undergraduate writing
- **Thesis:** *Buying Your Way into Virtue? A Response to Bruni and Sugden* (Highest Honors)
- **Activities:** Vanderbilt Rowing; Vanderbilt Policy Debate; Shade Tree Clinic, Medical Interpreter; Maetaman Elephant Camp (Chiang Mai, Thailand), Volunteer

PUBLICATIONS

- [*Taxation's Limits*](#), 119 NW. U. L. REV. (forthcoming 2024).
- [*Market Virtues and Respect for Human Dignity*](#), in DIGNITY, FREEDOM, AND JUSTICE (Reiko Gotoh, ed., Springer, 2024) (with Robert Talisse & John A. Weymark).

- [*Whose Debt Is It Anyway?*](#), 76 TAX L. REV. 159 (2023) (peer-reviewed).
 - Reviewed in Charlene D. Luke, *The Taxing Puzzle of Co-Obligated Debt*, JOTWELL (Feb. 9, 2024).
 - Featured as “Highly recommended” by Legal Theory Blog.
- [*Stopping Runs in the Digital Era*](#), 25 U. PA. J. BUS. L. 595 (2023).
- [*Too Good To Be True: Private Placement Life Insurance Policies*](#), 178 TAX NOTES 555 (2023).
- [*Transcending Tax Sovereignty and Tax Standardization: Three Questions*](#), Note, 45 YALE J. INT’L L. 192 (2020).

WORKS IN PROGRESS

- *Too Hard to Insure* (with Mitchell A. Kane) (manuscript in progress)
- *Is Tax “Law”?* (manuscript in progress)
- *On the Moral Limits of Markets* (with Robert Talisse & John A. Weymark) (manuscript in progress)
- *Charity’s Limits* (manuscript in progress)

PROFESSIONAL EXPERIENCE

Cravath, Swaine & Moore (New York, NY)

Summer 2018, 2019 - 2021

Tax Associate

- Assisted in drafting a pre-submission memorandum and a private letter ruling request to the IRS, seeking clarification on the application of Section 108(e)(6) to the cancellation of more than \$5 billion of debt issued by an insolvent corporate subsidiary. *See* PLR 202112003.
- Collaborated in a wide range of private and public mergers and acquisitions, including cross-border transactions, partnership M&A, SPAC and de-SPAC transactions, and private equity deals.
- Managed from a tax perspective more than \$100 billion in securities offerings, with special focus on underwriter representation of high-yield debt instruments, debt-to-debt exchanges, co-obligated debt, and complex debt instruments.
- Counseled a nonprofit organization in structuring a joint venture arrangement with a for-profit entity, avoiding UBTI and ensuring the organization retains its charitable status.
- Represented on a pro-bono basis a Latinx organization seeking tax-exempt status, a theatre organization seeking to prove eligibility for COVID-related benefits, and a family seeking immigration relief through humanitarian parole.

Allard K. Lowenstein International Human Rights Clinic, Yale Law School (New Haven, CT) **2019**
Clinical Student

- Drafted an amicus brief submitted to the U.S. District Court of Puerto Rico outlining the federal government’s international law obligations of equal treatment in the provision of government services and financial assistance to residents of Puerto Rico. The district court found that the unequal provision of government services and financial assistance to residents of Puerto Rico was illegal. *See Peña Martínez v. U.S. Dep’t of Health & Human Servs.*, 478 F.Supp.3d 155 (D.P.R. Aug. 3, 2020).

Sullivan & Cromwell (New York, NY; London, UK)
Tax & Corporate Summer Associate

Summer 2017, Summer 2018

European Court of Human Rights (Strasbourg, France)
Kirby Simon Summer Fellow

Summer 2017

- Prepared research reports and memoranda for the Court’s judges and its Research Division—on topics including privacy, socioeconomic discrimination, and procedural rights of alleged terrorists—from domestic and comparative perspectives.

American International Group (AIG) (New York, NY)
Financial Analyst - Personal Insurance

Summer 2014, 2015 - 2016

PRESENTATIONS & OTHER APPEARANCES

Columbia Law’s Davis Polk & Wardwell Tax Policy Colloquium, “Charity’s Limits,” Columbia Law School, March 24, 2025 (expected).

University of California Irvine Tax Policy Colloquium, “Too Hard To Insure,” University of California Irvine, Nov. 12, 2024 (expected).

Boston College Joint Tax Policy Colloquium & Regulation & Markets Colloquium, “Taxation’s Limits,” Boston College Law School, Sept. 16, 2024 (expected).

Junior Tax Workshop, “Taxation’s Limits,” University of Wisconsin, June 28, 2024.

Law & Society Association, “Taxation’s Limits,” Law & Society Association Annual Meeting, June 6-9, 2024.

Cardozo Faculty Workshop, “Taxation’s Limits,” Cardozo School of Law, April 3, 2024.

Indiana Tax Policy Colloquium, “Taxation’s Limits,” Indiana University Maurer School of Law, March 22, 2024.

Northwestern Tax Policy Colloquium, “Taxation’s Limits,” Northwestern University, February 7, 2024.

Symposium on Michel Rosenfeld’s *A Pluralist Theory of Constitutional Justice*, Chair of “Comprehensive Pluralism, Political Liberalism, Autonomy, and Representation,” Cardozo School of Law, October 16, 2023.

Floersheimer Center SCOTUS Term Preview, “Moore v. United States,” Cardozo School of Law, September 18, 2023.

Calderón Gómez, Luís C.

Junior Tax Workshop, “Taxation’s Limits,” Northeastern University, June 15, 2023.

Law & Society Association, “Is Tax ‘Law’?,” Law & Society Association Annual Meeting, June 1, 2023.

Cardozo Junior Faculty Forum, “Taxation’s Limits,” Cardozo School of Law, March 3, 2023.

NYU School of Law Lawyering Scholarship Colloquium, “Is Tax ‘Law’?,” January 28, 2022.

NYU School of Law Tax Moot, “Is Tax ‘Law’?,” January 27, 2022.

OTHER

Bar Admission: Admitted in New York (2020).

Languages: Fluent Spanish (native language), basic Japanese; proficient in Java, R, and VBA.