

LUÍS C. CALDERÓN GÓMEZ

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APPOINTMENTS

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

Associate Professor of Law

Assistant Professor of Law

July 2025 -
July 2022 - July 2025

- **Courses:** Federal Income Tax, Tax Policy, Contracts
- **Service:** Appointments, Educational Policy, and Student Awards Committees

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

- *Envy*, VA. L. REV. (forthcoming 2027).
- [*Pigou Goes Abroad*](#), U.C. DAVIS L. REV. (forthcoming 2027) (with Mitchell A. Kane).
- [*Charity's Limits*](#), TAX L. REV. (forthcoming 2027) (peer-reviewed at N.Y.U. Law).
- [*Coin Taxes*](#), 16 U.C. IRVINE L. REV. (forthcoming 2026) (with Mitchell A. Kane).
- [*Is Tax "Law"?*](#), 94 FORDHAM L. REV. 1781 (2026).
- [*Taxation's Limits*](#), 119 NW. U. L. REV. 571 (2024).

- [*Bruni and Sugden on Market Virtues*](#), 72 INT'L REV. ECON. 14 (2025) (with Robert Talisse & John A. Weymark).
- [*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 at N.Y.U. Law).
 - 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

- *Charitable Oligarchy* (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

National Tax Association, “Envy,” National Tax Association Annual Meeting, November 12, 2026 (expected).

University of Missouri Tax Policy Colloquium, “Pigou Goes Abroad,” University of Missouri, Sept. 23, 2026 (expected).

Cardozo School of Law’s Summer Faculty Presentation Series, “Charitable Oligarchy,” Cardozo School of Law, July 15, 2026.

Junior Tax Workshop, “Charitable Oligarchy,” University of Seattle, June 13, 2026.

Critical Tax Conference, “Envy,” University of Connecticut, March 21, 2026.

Association of Law and Political Economy, “Charity’s Limits,” Association of Law and Political Economy Annual Meeting, February 7, 2026.

Cardozo School of Law’s Summer Faculty Presentation Series, “Envy,” Cardozo School of Law, June 18, 2025.

Junior Tax Workshop, “Envy,” University of Colorado, June 13, 2025.

Law & Society Association, “Charity’s Limits,” Law & Society Association Annual Meeting, May 22, 2025.

Columbia Law’s Davis Polk & Wardwell Tax Policy Colloquium, “Coin Taxes,” Columbia Law School, March 24, 2025.

Cardozo School of Law, Heyman Center on Corporate Governance, “Taxes vs. Tariffs—Business Under the Second Trump Administration,” Cardozo School of Law, March 10, 2025.

University of California Irvine Tax Policy Colloquium, “Coin Taxes,” University of California Irvine, Nov. 12, 2024.

Vanderbilt Law School Faculty Workshop, “Taxation’s Limits,” Vanderbilt University, Oct. 16, 2024.

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

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.

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.

MEDIA

- Maxwell Zeff & Paresh Dave, *The Battle for OpenAI’s Soul*, WIRED (Apr. 16, 2026), <https://www.wired.com/story/musk-v-altman-trial-openai-xai/>.
- Jared Perlo & Jiachuan Wu, *A Nonprofit on Top, Billions Below: Inside OpenAI’s New Corporate Balancing Act*, NBC NEWS (Oct. 29, 2025), <https://www.nbcnews.com/tech/tech-news/openai-restructuring-company-structure-chatgpt-invest-own-rcna240138>.
- Richard Tzul, *Catholic Charities Case Poised To Shape Religious Tax Exemptions*, BLOOMBERG LAW (Mar. 28, 2025), <https://news.bloomberglaw.com/payroll/high-courts-catholic-charities-case-to-go-beyond-unemployment>.
- John Fritze, *Supreme Court To Debate If States May Tax Catholic Charities and Religiously Affiliated Groups*, CNN (Mar. 31, 2025), <https://www.cnn.com/2025/03/31/politics/supreme-court-charities-religiously-affiliated-groups/index.html>.
- Maureen Groppe, *Is Helping People with Disabilities a Religious Act? The Core Question in a Supreme Court Case*, USA TODAY (Mar. 31, 2025), <https://www.usatoday.com/story/news/politics/2025/03/30/supreme-court-catholic-unemployment-tax-exemptions-wisconsin/82707581007/>.
- Richard Tzul, *Catholic Charities Case Poised To Shape Religious Tax Exemptions*, BLOOMBERG

LAW (Mar. 28, 2025), <https://news.bloomberglaw.com/daily-tax-report/catholic-charities-case-poised-to-shape-religious-tax-exemptions>.

- Lauren Loricchio & Chandra Wallace, *Proposal Would Strip High-End Life Insurance of Tax Benefits*, TAX NOTES (Dec. 17, 2024), <https://www.taxnotes.com/featured-news/proposal-would-strip-high-end-life-insurance-tax-benefits/2024/12/16/7p5ft>.
- Christiaan Hetzner, *Elon Musk's Chances Against OpenAI Look Grim As ChatGPT Creator Moves To Dismiss Second Lawsuit*, FORTUNE (Oct. 13, 2024), <https://fortune.com/2024/10/13/elon-musk-openai-sam-altman-lawsuit/>.
- Gerrit De Vynck et al., *OpenAI Funding and Restructuring Plans Renew Pressure on AI's Top Startup*, WASH. POST (Sept. 29, 2024), <https://www.washingtonpost.com/technology/2024/09/29/openai-funding-restructuring/>.
- Lauren Loricchio, *Inside How Private Placement Life Insurance Slips Through the Cracks*, TAX NOTES (Sept. 24, 2024), <https://www.taxnotes.com/featured-news/inside-how-private-placement-life-insurance-slips-through-cracks/2024/09/23/715cg>.
- Marie Sapirie, *A Look at the Proposals Targeting Private Placement Life Insurance*, TAX NOTES (Mar. 26, 2024), <https://www.taxnotes.com/tax-notes-today-federal/insurance/look-proposals-targeting-private-placement-life-insurance/2024/03/26/7jbd8?>.
- Chandra Wallace & Lauren Loricchio, *Wyden Targets Life Insurance 'Wrappers,' but May Miss Most Users*, TAX NOTES (Dec. 1, 2023), <https://www.taxnotes.com/tax-notes-today-federal/insurance/wyden-targets-life-insurance-wrappers-may-miss-most-users/2023/12/01/7hltn?>.
- Lauren Loricchio et al., *Offshore Life Insurance: Wrapped in Controversy Amid Senate Probe*, TAX NOTES (Sept. 4, 2023), <https://www.taxnotes.com/taxpractice/tax-avoidance-and-evasion/offshore-life-insurance-wrapped-controversy-amid-senate-probe/2023/09/04/7h7vq?>.
- Lee A. Sheppard, *The Fashion in Private Placement Life Insurance*, TAX NOTES (May 8, 2023), <https://www.taxnotes.com/tax-notes-today-federal/insurance/fashion-private-placement-life-insurance/2023/05/08/7glwc?>.

OTHER

Bar Admission: Admitted in New York (2020).

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