Resume

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Education

Yale Graduate School, M.Phil. in Economics (1979)

Yale Law School, J.D. (1975)
editor, Yale Law Journal

Yale Graduate School, M.A. in Economics (1975)

Yale College, B.A. (1972)
Phi Beta Kappa, summa cum laude, high departmental honors in economics and political science, Chauncey Brewster Tinker award (1970), Helen Davenport Fessenden award (1971)

Employment

Benjamin N. Cardozo School of Law, Yeshiva University
The Morris and Annie Trachman Professor of Law (2005-present); Professor of Law (1986-2005); Associate Professor of Law (1982-1986); Assistant Professor of Law (1979-1982)

courses: federal income tax, state and local tax, estate and gift tax, pension and profit sharing plans, business planning, legal problems of closely-held businesses, trusts and estates, estate planning, international taxation, corporate tax, partnership tax, acting Director of Tax Clinic (spring, 2002)

University of Baltimore, School of Law
Visiting Professor (spring, 2023)

courses: federal income tax II, trusts and estates

Yale Law School
Visiting Professor of Law (2006-2007, spring, 1993; spring, 1992; spring, 1991); Visiting Lecturer (spring, 1990; fall,

1991; fall, 1992; fall, 2000)

courses: federal income tax, corporate and partnership tax, state and local tax, estate and gift taxation

Cornell Law School
Visiting Professor of Law (2003-2004)

courses: federal income tax, state and local tax, pension and profit sharing plans, international taxation

Columbia Law School
Visiting Professor of Law (1997-1998)
courses: federal income tax, international taxation, pension and profit sharing plans

NYU School of Law
Adjunct Professor of Law (spring, 1995, spring, 1994, spring, 1996)
courses: pension and profit sharing plans, tax policy
lecturer, NYU/IRS Continuing Professional Education Program (spring, 2000)
subject: deferred compensation

Bergman, Horowitz, Reynolds, DeSarbo and Mauceri, P.C., New Haven, Connecticut
associate (1976-1979)
areas of practice: general tax practice, pension and profit sharing plans, estate planning and administration

Yale University Department of Economics
teaching fellow (1975-1977)
subjects: introductory macroeconomics and introductory microeconomics

United States Court of Appeals for the Second Circuit
law clerk to Judge J. Joseph Smith (1975-1976)

Selected Judicial Citation of Writings

LaRue v. DeWolff, Boberg & Associates, Inc., 552 U.S. 248, 255 (2008)

Municipal Property Tax Director of Haifa v. Hadrad, Supreme Court of Israel, No. 3012/18 (sitting date: 1/21/2019)

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Milgram v. Orthopedic Assocs. Defined Contribution Pension Plan, 666 F.3d 68, 75-76 (2nd. Cir. 2011)

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Campbell v. BankBoston, NA, 327 F.3d 1, 9 (1st cir. 2009)

Carte v. Am. Elec. Power Serv. Corp., 2022 U.S. Dist. LEXIS 146932

French v. BP Corp. N. Am., Inc., 49 Employee Benefits Cases 1266 (E.D. Ky. 2010)

Cooper v. IBM Personal Pension Plan, 274 F. Supp. 1010, 1021 (S.D. Ill. 2003)

Devillers v. Auto Club Ins. Ass'n, 473 Mich. 562, 619 (2005)

Books

TAXING THE CHURCH: RELIGION, EXEMPTIONS, ENTANGLEMENT, AND THE CONSTITUTION, Oxford University Press (2017)

THE ORIGINS OF THE OWNERSHIP SOCIETY: HOW THE DEFINED CONTRIBUTION PARADIGM CHANGED AMERICA (2007) Oxford University Press (issued in paperback: 2012)

Selected Briefs and Testimony

Reply Brief of Edward A. and Doris Zelinsky in the Third Department, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=6459000

Brief of Edward A. and Doris Zelinsky, Appellate Division, Third Department, New York Supreme Court, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5854342

Petition to the Third Department of Edward A. and Doris Zelinsky, https://ssrn.com/abstract=5383962

Reply Brief of Edward A. and Doris Zelinsky in the New York Tax Appeals Tribunal, https://ssrn.com/abstract=4789154

Brief Amicus Curiae of Professor Edward A. Zelinsky in State of Utah v. Su, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4716940, 2024 U.S. 5th Cir. Briefs LEXIS 2143 (2024)

Brief of Edward A. and Doris Zelinsky Before the New York Tax Appeals Tribunal, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4702877

Brief of Edward A. and Doris Zelinsky in DTA #830517 and 830681, https://ssrn.com/abstract=4477748

Reply Brief of the Petitioners-Taxpayers Edward A. And Doris Zelinsky, https://ssrn.com/abstract=4533621

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Gobeille v. Liberty Mut. Ins. Co., 2015 U.S. S. Ct. Briefs LEXIS 3038

Comment on Department of Labor Proposed Regulations on ESG Investing, Prudence and Loyalty
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3974783
https://larc.cardozo.yu.edu/faculty-testimony/8/

Selected Articles

"The Uneasy Case for the Stability of Property Tax Revenues: Reflections on *Tax Equity Now NY LLC*, Proposition 19 and 'Dark Stores'", ____ ABA Tax Lawyer ____ (forthcoming)

“Legislating Loyalty” in David Pratt (ed.), New York University Review of Employee Benefits and Executive Compensation (2026) (forthcoming)

“Defining Political Activity Under the First Amendment,” 190 Tax Notes Federal 1453 (2026)

“Executive Order 14330: A Solution in Search of a Problem,” 2025 Cardozo Law Review De Novo 137

“Defending U.S. Citizenship-Based Taxation in Theory and in Practice: An Essay on Fiscal Citizenship in a FATCA World.” 46 Cardozo Law Review 2361 (2025)

“Tie-breaking and Diversification: The Continuing Relevance of the District Court Opinion in *Utah v. Micone*,” Chapter 8 in David Pratt (ed.), New York University Review of Employee Benefits and Executive Compensation (2025)

“Johnson Amendment Scope Unsettled Despite *National Religious Broadcasters* Settlement,” 188 Tax Notes Federal 1065 (2025)

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“*Brookdale* and *Backus*: Pointing to the Taxable Future of Hospitals,” 113 Tax Notes State 759 (2024)

“Regulating Donor-Advised Funds: Establishing Tax Parity With Private Foundations,” 183 Tax Notes Federal 2149 (2024)

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“The False Modesty of *Department of Revenue v. Davis:* Disrupting the Dormant Commerce Clause Through the Traditional Public Function Doctrine,” 29 Va. Tax Rev. 408 (2010)

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"Muddling Through: The Continuing Importance of Employer-Provided Health Care," in Alvin D. Lurie (ed.), New York University Review of Employee Benefits and Executive Compensation (2009)

"The Paternalistic Ideology of ERISA and Unforgiving Courts: Restoring Balance Through a Grand Bargain" 26 Hofstra Labor and Employment Law Journal 341 (2009)

"Interpretive Bulletin 08-1 and Economically Targeted Investing: A Missed Opportunity," 82 S. Cal. L. Rev. Postscript 11_(2009), http://law.usc.edu/students/orgs/lawreview/documents/Gould.pdf. reprinted in Alvin D. Lurie (ed.), New York University Review of Employee Benefits and Executive Compensation (2009)

"Employer Mandates and ERISA Preemption: A Critique of *Golden Gate Restaurant Association v. San Francisco,"* 50 State Tax Notes 503 (Nov. 24, 2008), reprinted in David J. Reilly (ed), Employee Benefits and Executive Compensation, Proceedings of the NYU 59th Annual Conference on Labor 497 (2010)

"The Massachusetts and San Francisco Health Care Experiments: Cost, Coverage and the Defined Contribution Paradigm," Chapter 6 in Alvin D. Lurie (ed.), New York University Review of Employee Benefits and Executive Compensation (2008)

"Rethinking Tax Nexus and Apportionment: Voice, Exit and the Dormant Commerce Clause," 28 Virginia Tax Rev. 1 (2008)

"Tax Incentives for Economic Development: Personal (and Pessimistic) Reflections," 58 Case Western L. Rev. 1145 (2008)

"The Prohibited Transactions Rules," Chapter 19 in FEDERAL INCOME TAXATION OF RETIREMENT PLANS, Alvin D. Lurie (ed.) Matthew Bender

"New York's `Convenience of the Employer' Rule is Unconstitutional," 48 State Tax Notes 553 (2008)

"Employer Mandates and ERISA Preemption in the Ninth Circuit," 47 State Tax Notes 603 (2008)

"The Incoherence of Dormant Commerce Clause Nondiscrimination: A Reply to Professor Denning," 77 Miss. L. J. 653 (2007)

"The New Massachusetts Health Law: Preemption and Experimentation," 49 William and Mary Law J. 229 (2007)

"*Davis v. Department of Revenue*: The Incoherence of Dormant Commerce Clause Nondiscrimination," 44 State Tax Notes 941 (June 25, 2007) reprinted at 118 Tax Notes 57 (July 2, 2007)

"Backdated Options Are Unreasonable Compensation," 114 Tax Notes 771 (2007) (February 19, 2007)

Edward A. Zelinsky & Brannon P. Denning, Debate, *The Future of the Dormant Commerce Clause: Abolishing the Prohibition on Discriminatory Taxation,* 155 U. Pa. L. Rev. PENNUMBRA 196 (2007), available at http://www.pennumbra.com/debates/debate.php?did=7

"*Cooper v. IBM Personal Pension Plan:* A Critique," in Alvin D. Lurie (ed.), New York University Review of Employee Benefits and Executive Compensation (2007) (chapter one), available at http://ssrn.com/abstract=926560 and at 14(2) J. of Pension Benefits 15 (2007)

"Is Maryland's `Wal-Mart' Act ERISA-Preempted?" 41 State Tax Notes 561 (2006)

"Maryland's `Wal-Mart' Act: Policy and Preemption" 28 Cardozo Law Rev. 847 (2006), reprinted in in Alvin D. Lurie (ed.), New York University Review of Employee Benefits and Executive Compensation (2007) (chapter two)

"Employer Convenience, Telecommuting and the Constitution: The Empire State Really Strikes Back," 40 State Tax Notes 451 (May 8, 2006)

"The Defined Contribution Paradigm: Why It Happened and Why Social Security Accounts Didn't (At Least Not Yet)" in Alvin D.

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"Efficiency and Income Taxes: The Rehabilitation of Tax Incentives," 64 Texas L. Rev. 973 (1986)

earlier publications available upon request

Additional Professional Activities

lecturer on tax, estate planning and pension topics to audiences including Tax Section of the American Bar Association, Connecticut Society of CPAs, Commercial Law League of America, National Employee Benefits Institute, The Federalist Society, the Urban Land Institute, Georgetown Law School Tax Policy Seminar, Virginia Law School Tax Group, The ERISA Industry Committee, Harvard Tax Policy Seminar, University of Michigan Law School tax workshop, NYU-Federal Reserve Bank of NY working group on New York City finances, Cornell Law School faculty seminar, National Tax Association, Tax Foundation, tax section of the New York State Bar Association, New York Tax Study Group, University of Minnesota Law School (in cooperation with Tax Subcommittee and Minneapolis Lawyers Chapter of The Federalist Society), Tax Executives Institute, National Association of State Bar Tax Sections, Foundation for Accounting Education's New York State Taxation Conference, UCLA School of Law tax policy colloquium, William & Mary School of Law faculty seminar, Case Western Reserve Law School, Committee on Employee Benefits of The Association of the Bar of the City of New York, tax section of the Connecticut Bar Association, University of Kentucky School of Law, Institutional Investor Educational Foundation, Association of American Law Schools Section on Employee Benefits, Hofstra Labor and Employment Law Journal conference on ERISA, Arthur Grayson Distinguished Lecturer at Southern Illinois University School of Law, Yale Law School Federalist Society, Yale Law School Center for the Study of Corporate Law, National

Association of Recording Merchandisers, Yale Law Journal note discussant, Elon University Law School faculty seminar, University of Connecticut School of Law symposium, Yale Women's Leadership Initiative, University of Minnesota Law School Corporate Institute Forum on Taxation and Regulation; American Enterprise Institute; Radzyner School of Law, Interdisciplinary Center (IDC), Herzliya, Israel; University of Michigan Law School Conference on Citizenship and Taxation, Columbia-Hebrew University Tax Conference in Jerusalem; TaxConnections.com debate; Nassau County Bar Association, tax section; NYU 41st Institute on State and Local Taxation; Multi-State Tax Commission annual meeting

invited witness, Congress of the United States (House Judiciary Committee, Subcomittees on the Constitution and Commercial and Administrative Law, May 2005, testimony printed at 36 State Tax Notes 713 (2005); Joint Economic Committee, May, 1995; House Economic Opportunities and Education Committee, June 1995); Governor's Commission on School Choice (Connecticut) (January, 1996)

speaker, U.S. House of Representatives briefing (October, 2010) (subject: Telecommuter Tax Fairness Act)

statements submitted to House Judiciary Subcommittee on Commercial and Administrative Law, November 2007, printed at 2007 STT 217-1, and February, 2010

admitted to practice in New York and Connecticut and various federal courts including United States Supreme Court, United States Tax Court, United States District Court for the District of Connecticut and the United States Court of Appeals for the Second Circuit

Selected Civic Activities

director, Connecticut Retirement Security Advisory Board (since 2017)

pro bono tax counsel to nonprofit charities including Greater New Haven Holocaust Memory, Inc.

City of New Haven, Connecticut
  Board of Finance (1990-1993)
  Board of Aldermen (1973-1988) including president pro tem

(1976-1978), chairman of aldermanic committee on charter revision (1979), chairman of aldermanic committee on municipal services (1982-1984) and chairman of aldermanic committee on legislation (1984-1988)
Redistricting Commission (1976-77)
Mayor's Commission on Cultural Affairs (1976-1977)

B'nai B'rith International Youth Commission (1984-1987)