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## Employment

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**University of Southern California Gould School of Law**, Los Angeles, CA  
Professor of Law, 2023 - present

**University of Minnesota Law School**, Minneapolis, MN  
McKnight Land-Grant Professor (declined), 2023  
Solly Robbins Faculty Research Scholar, 2022 - 2023  
Associate Professor, 2020 - 2023

**New York University School of Law**, New York, NY  
Fellow, 2018 - 2020

**Wachtell, Lipton, Rosen & Katz**, New York, NY  
Associate, 2014 - 2018

## Education

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**Yale Law School**, J.D., 2014

*Yale Law Journal*, Executive *Bluebook* Editor

*Yale Journal on Regulation*, Founding *Bulletin* Co-Director

**Dartmouth College**, B.A., *summa cum laude*, 2011

Triple major: Computer Science (high honors for thesis), Economics, and Philosophy

Thesis: *A Solution to k-Exclusion with  $O(\log k)$  RMR Complexity*

Honors: Phi Beta Kappa, Sigma Xi (scientific honor society), Woodbury Memorial Law Prize

## Scholarship

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### Working Drafts

*How Natural Language Enhances Our Understanding of Criminal Justice Data* (with David Abrams)

Researchers have traditionally run regressions on numerical and categorical data to detect police bias and inform decisions about criminal justice. This approach can only control for a limited set of simple features, leaving significant unexplained variation and raising concerns of omitted variable bias. Using a novel dataset of text from more than a million police stops, we

propose a new method applying large language models (LLMs) to incorporate textual data into regression analysis of stop outcomes. Our LLM-boosted approach has considerably more explanatory power than traditional methods and substantially changes inferences about police bias on characteristics like gender, race, and ethnicity. It also allows us to investigate what features of police reports best predict stops and how officers differ in their conduct of stops. Incorporating textual data ultimately permits more accurate and more detailed inferences on criminal justice data.

*Estimating and Correcting for Measurement Error in Empirical Textual Research* (with Paul Connell)

We present a framework for quantifying the impact of and correcting for misclassification error in empirical research involving textual data. We present strategies for statistically quantifying misclassification error and for correcting estimations based on mismeasured data. We demonstrate the effectiveness of these techniques with Monte Carlo simulations as well as two worked examples involving real data from LLM classifications. The examples demonstrate the importance of correcting for measurement error, particularly when using LLMs with imbalances in their confusion matrices.

*Computational Analysis of Canon Use at the Supreme Court, 1789 - 2023* (with Nina Mendelson) (pre-registration draft)

We use LLMs to identify and analyze canons of statutory interpretation over the entire life of the Supreme Court. We then propose and apply an LLM-powered clustering algorithm with human-in-the-loop supervision to group canons. Our results reveal previously unknown canons, track canon use over time, and identify the conditions under which canons are applied.

*LLMs for Causal Inference* (with Paul Connell)

Popular methods for causal inference in social science, like regression analysis, conventionally can only incorporate numerical or categorical data. Developments in natural language processing (NLP) present new opportunities for empirical researchers to incorporate raw textual data in their analyses, either as additional controls or new variables of interest. We present three NLP techniques to incorporate free-form text in causal inference, evaluating their goodness-of-fit and prediction error rates. We find that fine-tuning a large language model (LLM) to directly predict outcome variables and adding the LLM's predicted probabilities to a conventional ordinary least squares (OLS) regression delivers the best balance of good performance and interpretable results.

## **Published or Forthcoming (Student-Edited)**

*Measuring Clarity in Legal Text*, 91 UNIVERSITY OF CHICAGO LAW REVIEW 1 (2024)

*Subjective Costs of Tax Compliance*, 108 MINNESOTA LAW REVIEW 1255 (2024) (with Ariel Jurow Kleiman)

*Lawyering in the Age of Artificial Intelligence*, 109 MINNESOTA LAW REVIEW (2024) (with Amy Monahan and Daniel Schwarcz)

*AI Tools for Lawyers: A Practical Guide*, 107 MINNESOTA LAW REVIEW HEADNOTES 1 (2023) (with Daniel Schwarcz)

*Beyond Purposivism in Tax Law*, 107 IOWA LAW REVIEW 1439 (2022)

*Legal Analysis, Policy Analysis, and the Price of Deference: An Empirical Study of Mayo and Chevron*, 38 YALE JOURNAL ON REGULATION 818 (2021)

*The Substantive Canons of Tax Law*, 72 STANFORD LAW REVIEW 195 (2020)

*An Empirical Study of Statutory Interpretation in Tax Law*, 95 NEW YORK UNIVERSITY LAW REVIEW 363 (2020)

*In Defense of the Billable Hour: A Monitoring Theory of Law Firm Fees*, 70 SOUTH CAROLINA LAW REVIEW 297 (2018) (law school paper)

*Early Release in International Criminal Law*, Note, 123 YALE LAW JOURNAL 1784 (2014)

*Tax Commitment Devices*, 15 JOURNAL OF BUSINESS AND SECURITIES LAW 1 (2014) (law school paper)

### **Published or Forthcoming (Peer-Reviewed or -Edited)**

*How to Use Large Language Models for Empirical Legal Research*, 180 JOURNAL OF INSTITUTIONAL AND THEORETICAL ECONOMICS (forthcoming 2024) (invited)

*AI Assistance in Legal Analysis: An Empirical Study*, 72 JOURNAL OF LEGAL EDUCATION (forthcoming 2024) (with Daniel Schwarcz)

*Large Language Models as Tax Attorneys: A Case Study in Legal Capabilities Emergence*, 381 PHILOSOPHICAL TRANSACTIONS OF THE ROYAL SOCIETY A: MATHEMATICAL, PHYSICAL AND ENGINEERING SCIENCES (2023) (with John Ney et al.) (invited)

*LegalBench: A Collaboratively Built Benchmark for Measuring Legal Reasoning in Large Language Models*, 37 PROCEEDINGS OF THE CONFERENCE ON NEURAL INFORMATION PROCESSING SYSTEMS TRACK ON DATA AND BENCHMARKS (2023) (with Neel Guha et al.)

*A Limited Defense of Efficiency in a Tax-and-Transfer Framework*, 37 SOCIAL PHILOSOPHY AND POLICY 252 (2023) (invited)

*ChatGPT Goes to Law School*, 72 JOURNAL OF LEGAL EDUCATION 387 (2023) (lead author, with Kristin Hickman, Amy Monahan & Daniel Schwarcz)

### **Other Works in Progress**

*Corpus Linguistics and the Dream of Objectivity*

*Six Open Questions (and Some Answers) About Large Language Models in Empirical Research* (invited, JOURNAL OF LAW AND EMPIRICAL ANALYSIS)

*Detecting and Correcting Bias in Legal Text* (with Jonathan May)

*A Longitudinal Study of Congressional Sentiment Toward the Supreme Court* (with Samuel Simon)

*Fairness and Bias in Tax Law*

*Evidence on Textual Clarity from a Survey Experiment* (with Kevin Tobia)

### **Other Writing**

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“An Original Take on the Original Meaning of the Sixteenth Amendment”, JOTWELL, June 7, 2024

“The Case for a Tilt *Toward* Revenue in Tax Administration”, JOTWELL, Apr. 18, 2023

“Democrats Should Finally Close the Carried Interest Loophole for the Wealthy,” op-ed, WASHINGTON POST, September 14, 2021

“A Survey of Law Professors on Tax Reform,” YALE JOURNAL ON REGULATION: NOTICE AND COMMENT, August 25, 2021

“Are Agencies Really More Purposivist than Courts?,” YALE JOURNAL ON REGULATION: NOTICE AND COMMENT, October 2, 2019

“The Most-Cited Tax Articles of All Time,” YALE JOURNAL ON REGULATION: NOTICE AND COMMENT, May 11, 2019

### **Selected Media**

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*ABA Journal, ABC News, Bloomberg News, Bloomberg Law, Business Insider, CBS News, CNN, Fast Company, Fox News, Mother Jones, NBC Nightly News, NPR, Reuters, The Daily Mail, The New Yorker, The Practice, The Star Tribune, USA Today*

### **Other Selected Presentations**

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American Bar Association, Law School Admissions Council, West Academic, Minnesota State Bar Association, Sansad TV (Indian parliamentary TV station)

## Academic Presentations

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- 2024 Yale Law School Theories of Statutory Interpretation Seminar; William and Mary Law School Faculty Workshop; University of Southern California Gould School of Law Faculty Workshop; Harvard Law School Seminar on the Legal Profession; University of Toronto Law and Economics Summer Workshop; University of Southern California Center for Law and Social Science workshop; SMU Dedman School of Law Faculty Workshop
- 2023 University of Virginia Tax Conference; Yale Law School Law, Economics and Organization Workshop; University of Pennsylvania Law and Economics Seminar; University of Toronto Law School Faculty Workshop; Ohio State University Information Governance Colloquium; National Tax Association Annual Conference; Harvard/Stanford/Yale Junior Faculty Forum; University of Denver Sturm College of Law Faculty Workshop; University of Florida College of Law Faculty Workshop; Northwestern University Tax Colloquium; Loyola Law School, Los Angeles Faculty Workshop; Georgetown University Law Center Legislation Roundtable; Max Planck Institute Conference on Machine Learning and Law; Florida State University Tax Scholarship Workshop; University of San Francisco Law School Tax Policy Colloquium; Association of American Law Schools Panel on “Statutory Interpretation in the Era of High Textualism”
- 2022 University of Virginia School of Law Faculty Workshop; Cornell Law School Faculty Workshop; University of Miami Law School Faculty Workshop; Northwestern/Penn/Stanford Junior Faculty Forum for Law and STEM; American Law and Economics Association Annual Meeting; Junior Tax Scholars Workshop; Max Planck Institute Law and Economics Seminar; National Tax Association Annual Conference; University of Minnesota Law School Faculty Squaratable; University of Illinois College of Law Faculty Workshop; Conference on Empirical Legal Studies; Singapore Management University Computational Legal Studies Conference; Online Workshop for the Computational Analysis of Law; Duke Law School Tax Policy Seminar; Boston College Tax Policy Workshop
- 2021 University of Minnesota Public Law Workshop; University of Minnesota Law School Faculty Squaratable; UC Irvine Law Tax Policy Colloquium; University of Wisconsin Faculty Workshop; University of Toronto Faculty Workshop (COVID-19 cancellation); Indiana University Maurer School of Law Tax Policy Colloquium; Break into Tax Series; University of Florida Tax Policy and Public Finance Colloquium; USD-Davis-Hastings Tax Law Speaker Series; Online Workshop for the Computational Analysis of Law Conference; Duke University Annual Administrative Law Symposium; Association of American Law Schools New Voices in Administrative Law and Legislation Panel; Association of American Law Schools New Voices in Taxation Panel; Arizona State University Justifying Taxation Conference
- 2020 Law and Society Association Conference; New York University Lawyering Scholarship Colloquium; National Tax Association Conference; Florida-Michigan-

Virginia Virtual Law and Economics Workshop; University of Oregon Law Tax Policy Colloquium; University of Minnesota Law School Faculty Squaratable; University of Toronto Law & Economics Colloquium (COVID-19 cancellation); Junior Tax Scholars Workshop; Critical Tax Conference; AALS Annual Meeting

2019 Conference on Empirical Legal Studies; Harvard Law School Caselaw Access Project Summit; New York University Lawyering Scholarship Colloquium; Law and Society Association Conference; Critical Tax Conference

2018 New York University Lawyering Scholarship Colloquium

## Teaching

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AI and the Future of Law, Corporate Taxation, Federal Income Taxation, Legislation and Regulation

## Grants

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Keston Exploratory Research Award (\$100,000), Kommerstad Faculty Imagination Fund (\$15,000)

## Service

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**Centers / Institutes:** Co-Director, Center for Law and Social Science

**Advisor:** Asian Pacific American Law Students Association; Venture Capital and Technology Association; Privacy, Cybersecurity, and Technology Law Association

**Committees:** Dean Search Committee; Lateral Hiring Committee; Tenure and Promotion Committee; Academic Affairs Committee; Faculty Works in Progress Committee; Faculty and Staff Recognition Committee; SJD Admissions Committee

**External Service:** Executive Committee Member, AALS Section on Legislation and Law of the Political Process; Program Committee Member, ACM Symposium on CS and Law; Class Secretary, Yale Law School

**Reviewer:** *Journal of Law and Economics*; *Journal of Empirical Legal Studies*; *Journal of Law and Empirical Analysis*; *Yale Law Journal*; *Minnesota Law Review*; *University of Chicago Law Review*

## Bar Admission

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New York, 2015