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Employment

University of Southern California Gould School of Law, Los Angeles, CA
Professor of Law, 2023 - present
Co-Director, Center for Law and Social Science, 2024 - present
Courses: AI and the Future of Law, Corporate Taxation, Legislation and Regulation

University of Minnesota Law School, Minneapolis, MN
McKnight Land-Grant Professor (declined), 2023
Solly Robbins Faculty Research Scholar, 2022 - 2023
Associate Professor, 2020 – 2023
Courses: Corporate Taxation, Federal Income Taxation, Legislation and Regulation

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

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

Scholarship

Working Drafts

Prose and Cons: Measuring Policing Disparities with Text 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 use 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 with respect to 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, 1791 - 2024 (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.

Interpretable Text-Based Causal Inference with Large Language Models (with Paul Connell)

Popular methods for causal inference in social science, like regression analysis, conventionally can only incorporate numerical or categorical data. We present four techniques to incorporate free-form text in causal inference using LLMs, evaluating their goodness-of-fit and prediction error rates. We evaluate the accuracy of coefficient estimates, goodness-of-fit, and prediction error rates of all four models using a Monte Carlo simulation on a synthetic dataset with known coefficient values. We also describe statistical best practices for incorporating text data in causal inference, specifically why and how to address multicollinearity when text data proxies for variables of interest.

Interrogating LLM Design Under Copyright Law (with Johnny Wei et al.)

Current discourse on large language models (LLMs) and copyright has largely focused on whether model outputs are substantially similar to training data. However, substantial similarity is difficult to define algorithmically and is neither necessary nor sufficient to establish copyright violation. In this interdisciplinary work, we focus on how LLM training decisions affect the likelihood that copyrighted materials will be memorized by the model and propose legal rules based on this structural perspective. We operationalize a notion of “fair learning” by measuring whether any training decision significantly affected the model’s memorization. We use Pythia, an open-source LLM, as a case study for how technical measures of fair learning can be applied to a real LLM. We establish a few facts: decisions to upweight a dataset in training Pythia did not significantly affect the model’s memorization, and the curation of the entire training data did not implicitly upweight any single dataset.

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 Jurov Kleiman)

Lawyering in the Age of Artificial Intelligence, 109 MINNESOTA LAW REVIEW 147 (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)

AI Assistance in Legal Analysis: An Empirical Study, 72 JOURNAL OF LEGAL EDUCATION (forthcoming 2025) (with Daniel Schwarcz)

How to Use Large Language Models for Empirical Legal Research, 180 JOURNAL OF INSTITUTIONAL AND THEORETICAL ECONOMICS 214 (2024) (invited)

Large Language Models as Tax Attorneys: A Case Study in Legal Capabilities Emergence, 382 PHILOSOPHICAL TRANSACTIONS OF THE ROYAL SOCIETY A: MATHEMATICAL, PHYSICAL AND ENGINEERING SCIENCES 1 (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 44123 (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

LLMs for Causal Inference (invited, JOURNAL OF LAW AND EMPIRICAL ANALYSIS)

LLM Interpretation

Corpus Linguistics and the Dream of Objectivity

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)

Education

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

Other Writing

“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

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 New Yorker, The Practice, The Star Tribune, USA Today

Other Selected Presentations

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

Academic Presentations

- 2025 AALS Annual Meeting (Legislation Section, Law and Technology Section); Georgetown Symposium on Legal Interpretation and Data (planned); University of Hong Kong Law and Technology Center Workshop (planned); Online Workshop for the Computational Analysis of Law (planned); ETH Zurich and University of Zurich Workshop & Lecture Series in Law & Economics (planned); International Conference on Artificial Intelligence and Law Workshop on Legal Argument Mining (planned)
- 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; Conference on Empirical Legal Studies; Conference on Neural Information Processing Systems (NeurIPS) Workshop on Causality and Large Models (CaLM); Conference on Neural Information Processing Systems (NeurIPS) Workshop on Statistical Frontiers in LLMs and Foundation Models (SFLLM); ABA Tax Section Midyear Meeting
- 2023 Conference on Neural Information Processing Systems; 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 Squaretable; 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 Squaretable; 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 Squaretable; 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

Grants

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

Service

Advisor: Asian Pacific American Law Students Association; Myriad Legal Consulting; 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: Chair-Elect, AALS Section on Legislation and Law of the Political Process; Program Committee Member, ACM Symposium on CS and Law (CSLAW); Area Chair, ACM Conference on Fairness, Accountability, and Transparency (FAccT); 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

New York, 2015