

## **ARIEL JUROW KLEIMAN**

USC Gould School of Law, 699 Exposition Blvd, Los Angeles, CA 90089  
ajurowkleiman@law.usc.edu

### **PROFESSIONAL EXPERIENCE**

#### **USC Gould School of Law**

*Professor of Law*, present

#### **Loyola Law School, Los Angeles**

*Professor of Law*, 2023 – 2024

*Associate Professor of Law*, 2021 –2023

#### **Stanford Law School**

*Herman Phleger Visiting Professor*, Fall 2023

#### **Max Planck Institute for Tax Law and Public Finance, Munich, Germany**

*Hugh Ault Fellow*, July 2023

#### **University of San Diego School of Law**

*Associate Professor of Law*, 2020 – 2021

*Assistant Professor of Law*, 2018 – 2020

Awards: USD Women of Impact Award Nominee

#### **New York University School of Law**

*Acting Assistant Professor of Tax Law*, 2016 – 2018

#### **Bet Tzedek Legal Services, Low-Income Taxpayer Clinic, Los Angeles, CA**

*Founding Director*, September 2014 – August 2016

*Skadden Fellow*, September 2014 – August 2016

Courses: Federal Income Tax, Property, International Tax, Corporate Tax, Taxation of Property Transactions, Tax Procedure, Tax Policy Seminar

### **EDUCATION**

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

Honors: Winner of the Florence M. Kelley Prize (Best Paper in Family Law), Nerkle Family Scholarship, Mary McCarthy Fellowship

#### **London School of Economics and Political Science, M.S. (Development Studies)**

**University of California, Los Angeles, B.A. *summa cum laude*** (Economics and International Development Studies)

Honors: International Development Studies Academic Scholarship (sole recipient)  
Economics Department Highest Honors, Award for Outstanding Achievement  
Phi Beta Kappa

## **PUBLICATIONS**

### **Law Review Articles**

*Taxing Nannies*, 110 IOWA L. REV. 111 (2024) (with Shayak Sarkar & Emily Satterthwaite)

Reviewed by Susan Morse on JOTWELL, March 8, 2024

Reviewed by Michelle Layser on TaxProf Blog, Feb. 16, 2024

*Subjective Costs of Tax Compliance*, 108 MINN. L. REV. 1255 (2024) (with Jonathan Choi)

*The Future of Anti-Poverty Legislation*, 112 GEORGETOWN L.J. 349 (2023) (with Andrew Hammond & Gabriel Scheffler)

Reviewed by Wendy Anne Bach on JOTWELL, Nov. 5, 2024

*Whose Child? Improving Child-Claiming Rules in Safety-Net Programs*, 131 YALE L.J. 1719 (2022) (with Jacob Goldin)

*Impoverishment by Taxation*, 170 U. PENN. L. REV. 1451 (2022)

*Rationalizing the Arbitrary Foreign Tax Credit*, 75 TAX L. REV. 1 (2022) (with Jordan Barry) (peer-reviewed journal)

Reviewed by Shayak Sarkar on TaxProf Blog, Oct. 29, 2021

*Taxation and Law and Political Economy*, 83 OHIO ST. L.J. 472 (2022) (with Jeremy Bearer-Friend, Ari Glogower & Clint Wallace)

Reviewed by Neil Buchanan on JOTWELL, July 12, 2022

Reviewed by Hayes Holderness on TaxProf Blog, July 2, 2021

Juried selection by AALS Tax Section for New Voices in Tax

*Nonmarket Criminal Justice Fees*, 71 HASTINGS L.J. 517 (2021)

Excerpted in MONEY AND PUNISHMENT, CIRCA 2020 (Anna VanCleave, Brian Highsmith, Judith Resnick, Jeff Selbin & Lisa Foster eds., 2020)

Download of the Week on Larry Solum's Legal Theory Blog, Feb. 1, 2020

*Tax Limits and the Future of Local Democracy*, 133 HARV. L. REV. 1884 (2020)

Juried selection by AALS Tax Section for New Voices in Tax

*Low-End Regressivity*, 72 TAX L. REV. 101 (2018) (peer-reviewed journal)

*Recovering Lost Tax Revenue Through Taxation of Transnational Households*, 34 BERKELEY J. INT'L L. 100 (2016) (published as Ariel Stevenson)

*Improving the U.S. Guest Worker System Through Tax and Social Welfare Reform*, 17 HARV. LATINO L. REV. 147 (2014) (published as Ariel Stevenson)

## Essays

*Inequality of Deservingness*, 23 J. CONTEMP. LEG. ISSUES 235 (2022) (symposium essay)

*Revolutionizing Redistribution: Tax Credits and the American Rescue Plan*, 131 YALE L.J. FORUM 535 (2021) (invited contribution)

Reviewed by Sloan Speck on TaxProf Blog, Oct. 22, 2021

*How the COVID-19 Pandemic Has and Should Reshape the American Safety Net*, 105 MINN. L. REV. HEADNOTES (2020) (with Andrew Hammond & Gabriel Scheffler)

Reviewed by Mirit Eyal-Cohen on TaxProf Blog, June 19, 2020

*Property Taxes During the Pandemic*, TAX NOTES STATE (June 2020) (with Andrew Hayashi)

Reviewed by Mirit Eyal-Cohen on TaxProf Blog, Aug. 14, 2020

## Book Chapters

*Legislating a More Responsive Safety Net, in COVID-19 AND THE LAW: DISRUPTION, IMPACT, AND LEGACY* (I. Glenn Cohen, Abbe R. Gluck, Katherine Kraschel & Carmel Shachar eds., 2023) (with Andrew Hammond & Gabriel Scheffler)

*Resolving Identity Theft in Tax Administration, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS* (with Rachael Rubenstein, Paul J. Downey & Robert Wunderle) (6<sup>th</sup> ed. 2016)

## Other Writing

[\*Pre-Filled IRS Forms Would Help Taxpayers as Much as Direct File\*](#), BLOOMBERGTAX (Jan. 2024) (invited)

[\*IRS DIRECT FILE INDEPENDENT THIRD PARTY REPORT TO CONGRESS\*](#) (May 2023) (with New America)

Received significant media coverage including in *The Wall Street Journal*, *Bloomberg*, *Associated Press*, *Politico* and other major media outlets

[\*Designing a Universal Child Allowance: Who Can Claim Which Kids?\*](#), BROOKINGS UP FRONT (Apr. 12, 2021) (with Jacob Goldin)

[\*Americans Need a Stronger Safety Net, Not Just Stimulus Checks\*](#), REG. REV. (Jan. 11, 2021) (with Andrew Hammond & Gabriel Scheffler)

[\*Local Governments Need More Revenue. Try Progressive Property Taxes.\*](#), WASH. POST (May 7, 2020) (with Andrew Hayashi)

[THE FAULTY FOUNDATIONS OF THE TAX CODE: GENDER AND RACIAL BIAS IN OUR TAX LAWS,](#)

NATIONAL WOMEN’S LAW CENTER (Oct. 2019) (with Amy Matsui & Estelle Mitchell)

Featured in *The Atlantic*, Nov. 13, 2019

Reviewed by Kim Brooks on JOTWELL, Jan. 17, 2020

Selected for inclusion in *Current Tax Reading*, 68 CANADIAN TAX J. 731 (2020)

SUPPORTING TRANSNATIONAL FAMILIES: IMPROVING REMITTANCE AND BANKING SERVICES FOR IMMIGRANTS IN NEW HAVEN (with Charanya Krishnaswami & Celso Perez-Carballo) (2012)

**Works in Progress**

ASKING TOO MUCH: HOW TAXES AND FEES KEEP DOWN AMERICA’S POOREST (book project)

*Redistributive User Fees*

*Public Law and Administrative Burdens* (with Andrew Hammond & Gabriel Scheffler)

*Hiring Nannies* (with Shayak Sarkar & Emily Satterthwaite)

**PRESENTATIONS**

**Presentations of Articles**

*Redistributive User Fees*

University of Richmond Law School Faculty Workshop (*planned*, Mar. 2025)

Duke School of Law Tax Policy Colloquium (*planned*, Feb. 2025)

State & Local Government Scholars Workshop, Arizona State School of Law (Nov. 2024)

*Taxing Nannies*

University of Missouri School of Law Tax Policy Colloquium (*planned*, Apr. 2025)

Pepperdine Tax Policy Workshop Series, Malibu, CA (Feb. 2024)

*Subjective Costs of Tax Compliance*

Max Planck Institute for Tax Law and Public Finance, Munich, Germany (July 2023)

University of Michigan Legal Theory Workshop, Ann Arbor, MI (Apr. 2023)

Oxford-MIT-Michigan-Munich-Georgetown (OMG) Transatlantic Tax Talks (Mar. 2023)

Columbia Tax Policy Colloquium, New York, NY (Mar. 2023)

*Impoverishment by Taxation*

NYU Tax Policy Colloquium, New York, NY (Nov. 2022)

University of Wisconsin Faculty Workshop, Madison, WI (Apr. 2022)

Duke School of Law Tax Policy Colloquium, Durham, NC (Mar. 2022)

UC Irvine Faculty Workshop, Irvine, CA (Sept. 2021)

Boston College Tax Policy Workshop, Remote (Feb. 2021)

National Tax Association 113<sup>th</sup> Annual Conference, Remote (Nov. 2020)

Conference on Law & Macroeconomics, Yale & Georgetown Law, Remote (Oct. 2020)

University of Oregon Tax Policy Colloquium (Oct. 2020)  
Philosophy, Politics, Economics & Law Workshop, University of San Diego (Sept. 2020)  
AALS Virtual Poverty Law Workshop, Remote (June 2020)  
Law & Society Annual Meeting, Remote (May 2020)  
Junior Tax Scholars Workshop, University of Richmond, Richmond, VA (June 2019)

*Whose Child? Improving Child-Claiming Rules in Safety-Net Programs*

University of Toronto Tax Policy Workshop, Remote (Mar. 2022)  
*Yale Law Journal* Legal Scholarship Workshop, Remote (Dec. 2021)  
Autumn Invitational Tax Conference, UVA, Charlottesville, VA (Oct. 2021)

*Taxation and Law and Political Economy*

Association for the Promotion of Political Economy and the Law (APPEAL), Working Group, Remote (Dec. 2021)

*Nonmarket Criminal Justice Fees*

Liman Public Interest Colloquium, Yale Law School, Remote (Oct. 2020)  
Local Government Scholars Workshop, UVA, Charlottesville, VA (Sept. 2019)  
Chapman University Faculty Workshop, Orange, CA (Sept. 2019)  
Ohio State University, Faculty Summer Workshop, Columbus, OH (July 2019)  
Law & Society Annual Meeting, Washington, DC (May 2019)  
Critical Tax Conference, Pepperdine School of Law, Malibu, CA (Apr. 2019)

*Tax Limits and the Future of Local Democracy*

UC Irvine Tax Policy Colloquium, Irvine, CA (Jan. 2020)  
Northwestern University Tax Law Colloquium, Chicago, IL (Oct. 2019)  
University of San Diego School of Law Faculty Workshop, San Diego, CA (Mar. 2019)  
Pepperdine Tax Policy Workshop Series, Malibu, CA (Jan. 2019)  
AALS Annual Meeting, New Voice in Tax Policy Panel, New Orleans, LA (Jan. 2019)  
National Tax Association 111<sup>th</sup> Annual Conference, New Orleans, LA (Nov. 2018)  
Loyola Law School Tax Policy Colloquium, Los Angeles, CA (Nov. 2018)  
UC Hastings Tax Concentration Workshop, San Francisco, CA (Oct. 2018)  
Junior Tax Scholars Workshop, University of Colorado School of Law (June 2018)  
Critical Tax Conference, University of South Carolina School of Law (Apr. 2018)

**Other Selected Presentations**

- Discussant, Columbia Tax Policy Workshop (*planned*, May 2025)
- Panelist, *The Future of the EITC*, NYU-UCLA Tax Policy Symposium (*planned*, Feb. 2025)
- Panelist, *Lessons from the Pandemic: Administrative Issues in Delivering Assistance Through the Tax System*, National Tax Association Spring Symposium, Washington, DC (May 2023)
- Discussant, Christine Kim's *Taxing the Metaverse*, 2023 Critical Tax Conference, Loyola Los Angeles (Apr. 2023)

- Discussant, Blaine Saito's *Public Tax Actors*, Junior Tax Scholars Workshop, Univ. of Illinois, Champagne-Urbana (June 2022)
- Discussant, Goldburn Maynard's *The Regressive Wealth Tax*, Junior Tax Scholars Workshop, Univ. of Illinois, Champagne-Urbana (June 2022)
- Discussant, Michael Graetz's, *Origins of the Antitax Movement*, Loyola Law School Tax Policy Colloquium, Los Angeles (Nov. 2021)
- Discussant, Kristopher Deming's *Does the Earned Income Tax Credit Birth New Establishments?*, National Tax Association Annual Meeting, Remote (Nov. 2021)
- Discussant, Jacob Bastian & Dan Black's *The Earned Income Tax Credit and Migrating Out of Rural America*, National Tax Association Annual Meeting, Remote (Nov. 2021)
- Discussant, Goldburn Maynard's *Biden's Gambit: Advancing Racial Equity while Relying on a Race Neutral Tax Code*, Junior Tax Scholars Workshop (June 2021)
- Discussant, Edward Fox & Conor Clarke's *Read My Lips: No New Tax (Cuts)? Contextualizing the American Rescue Plans Restrictions on State Tax Cuts*, Junior Tax Scholars Workshop, Remote (June 2021)
- Guest Lecturer, *Tax Expenditures: Spending Through the Tax Code*, Osher Lifelong Learning Institute, UCSD Extension, Remote (Mar. 2021)
- Panelist, *State Tax and Economic Policy Responses to the Ongoing COVID Pandemic*, ABA Tax Section Midyear Meeting, Remote (Jan. 2021), and Webinar (Mar. 2021)
- Discussant, Andrew Appleby's *Targeted Taxes: Localities Aim at Large Employers*, Junior Tax Scholars Workshop, University of Richmond Law School (June 2019)
- Discussant, Kyle Rozema's *Price Isn't Everything: Behavioral Response to Changes in Sin Taxes*, Junior Tax Scholars Workshop, University of Richmond (June 2019)
- Guest Lecturer, *Current Issues in Tax Practice*, Stanford Law School (Apr. 2019)
- Discussant, Leslie Book's *Meeting Taxpayers Where They Live*, National Tax Association Annual Meeting, New Orleans, LA (Nov. 2018)
- Discussant, Michelle Drumbl's *Improving Tax Credits for the Working Poor*, National Tax Association Annual Meeting, New Orleans, LA (Nov. 2018)
- Discussant, Zachary Liscow's *Democratic Law and Economics*, Junior Tax Faculty Workshop, University of Colorado School of Law (June 2018)
- Discussant, Ari Glogower's *Requiring Reasonable Compensation from a Corporation*, Junior Tax Faculty Workshop, University of Colorado School of Law (June 2018)
- Discussant, Mirit Eyal-Cohen's *The Story of the R&D Tax Credit: A Smoking Gun in a Cold War*, National Tax Association Annual Meeting, Philadelphia, PA (Nov. 2017)
- Discussant, Shu-Yi Oei & Leigh Osofsky's *Statutory Architecture*, National Tax Association Annual Meeting, Philadelphia, PA (Nov. 2017)
- Discussant, Erin Scharff's *Administering Fees: Determining Costs in the Criminal Justice System*, National Tax Association Annual Meeting, Philadelphia, PA (Nov. 2017)
- Panelist, *American Poverty & Taxation: Distributive Implications of Tax Reform*, Center for Human Rights & Global Justice, NYU School of Law, New York, NY (Nov. 2017)
- Panelist, *Tax Literacy, Re-entry, and Combatting Predatory Practices and How They Interact*, Skadden Fellowship Symposium, New York, NY (Apr. 2016)

## **MEDIA**

Regular contributor to national media outlets including ABC News, Associated Press, The Atlantic, Bloomberg, Chicago Tribune, Fox News, The Hill, Marketwatch, Mother Jones, NPR's Marketplace, NPR's Morning Edition, San Francisco Chronicle, Politico, Vox, The Wall Street Journal, and The Washington Post

Regular Guest Blogger, Weekly SSRN Tax Article Review, TaxProf Blog (2018 – 2021)

## **SERVICE**

### **USC**

Appointments Committee (2024 – *present*), Academic Affairs Committee (2024 – *present*)

### **Loyola Law School**

ABA Self-Study Task Force and Admissions Committee (2024); Tax LLM Committee, Faculty Workshop Committee, and Public Interest Committee (2022 – 2023)

### **University of San Diego**

Curriculum Committee (2018 – 2021)

### **Other Selected Service**

Institute for Responsive Government Action, Executive Board Chair (2023 – *present*)

Independent Third-Party Reviewer for IRS Direct File Task Force, as mandated by the Inflation Reduction Act of 2022 (2023)

Junior Tax Scholars Workshop, Organizing Committee (2019 – 2023)

American Law and Economics Association (ALEA) Conference, Area Organizer, Tax, Public Finance, Nonprofits, and Inequality (2022)

National Tax Association (NTA) Annual Conference, Program Committee, State and Local Subcommittee (2021)

Faculty Advisor to ABA Tax Section Law Student Challenge (2019 – 2020)

*Tax Law Review*, Assistant Editor (2016 – 2018)

NYU Public Interest Project Fellowship, Selection Committee (2018)

## **BAR ADMISSIONS**

California (2014); United States Tax Court (2015)