

AMANDEEP (ANDY) S. GREWAL
SSRN: <https://ssrn.com/author=590507>

466 Boyd Law Building
Iowa City, IA 52242
agrewal@iowa.uiowa.edu

Ph.: (319) 849-8757

ACADEMIC APPOINTMENTS

The University of Iowa College of Law, Iowa City, IA August 2011 -
Orville L. and Ermina D. Dykstra Professor in Income Tax Law
Voted “Professor of the Year” by the Class of 2023
Courses taught: Basic Taxation, International Taxation, Partnership Taxation, Corporate Taxation, Estate & Gift Taxation, Tax Practice & Procedure, Taxes & Business Strategy, Tax Policy, Constitutional Law I, Constitutional Law II, Law & the Trump Presidency

George Washington University School of Law, Washington, DC Spring 2023
Visiting Professor of Law

Sandra Day O’Connor College of Law, Arizona State Univ., Tempe, AZ 2009 – 2011
Visiting Associate Professor of Law

EDUCATION

Georgetown University Law Center, Washington, D.C.
LL.M., *with distinction*, 2006
Graduate Tax Scholar

The University of Michigan Law School, Ann Arbor, Michigan.
J.D., *cum laude*, 2005
The University of Michigan Law Review, Contributing Editor
Richard Katcher Senior Tax Prize

Williams College, Williamstown, Massachusetts.
B.A., Economics, 2002
Class of 1960s Scholar, Department of Economics

PUBLICATIONS

(Full-length pieces denoted with an asterisk.)

Essays on the Taxing Clauses of the Constitution, Heritage Guide to the Constitution (forthcoming 2025)

Tax Regulations After Loper Bright,* 2024 Mich. St. L. Rev. – (forthcoming 2025) (symposium)

The President's Criminal Immunity,* 77 SMU L. Rev. F. 81 (2024)

Billionaire Taxes and the Constitution,* 58 Georgia L. Rev. 249 (2023)

Discriminatory Intent Claims Under Section 2 of the Voting Rights Act,* 2 Fordham L. Voting Rts. & Democracy F. 1 (2023)

When is the Economic Substance Doctrine “Relevant” to a Transaction?, Edward Elgar Pub. (2023) (book chapter)

Section 265 Disallowance and the PPP Expense Nightmare,* 75 Tax. Law. 37 (2021)

The President's Tax Returns,* 27 Geo. Mason L. Rev. 439 (2020)

Congressional Subpoenas in Court,* 98 N.C. L. Rev. 1043 (2020) (symposium)

The Proposed SALT Regulations May Be Doomed, 103 Iowa Law Review Online 75 (2018)

The Charitable Contribution Strategy: An Ineffective SALT Substitute,* 38 Virginia Tax Review 203 (2018)

The Purposes of the Foreign Emoluments Clause, 59 S. Tex. L. Rev. 167 (2017) (symposium)

The Foreign Emoluments Clause and the Chief Executive,* 102 Minn. L. Rev. 639 (2017)

Why Lenity Has No Place in the Income Tax Laws, 81 Mo. L. Rev. 1045 (2017) (symposium)

The Un-Precedented Tax Court,* 101 Iowa L. Rev. 2065 (2016)

King v. Burwell: Where Were the Tax Professors?, Pepp. L. Rev. Online 48 (2015) (symposium)

Petaluma Takes a Bizarre Turn, 136 BNA D.T.R. J-1 (2015)

How King v. Burwell Creates Tax Problems for Consumers and What the Treasury Can Do About It, 32 Yale J. Reg. Online (2015)

Lurking Challenges to the ACA Tax Credit Regulations, 98 BNA D.T.R. J-1 (2015)

To Undefined. . . and Beyond!, 144 Tax Notes 865 (2014) (reply)

Petaluma and the Limits of Treasury's Authority, 144 Tax Notes 479 (2014)

Taking Administrative Law to Tax, 63 Duke L. J. 1625 (2014) (symposium)

Mixing Management Fee Waivers with Mayo,* 16 Fla. Tax. Rev. 1 (2014)

The Congressional Revenue Service,* 2014 Illinois Law Rev. 689 (2014)

The Missed Jurisdictional Arguments in U.S. v. Woods, BNA 243 D.T.R. J-1 (2013)

Legislative Entrenchment Rules in the Tax Law,* 62 Admin. L. Rev. 1011 (2010)

Economic Substance and the Supreme Court,* 116 Tax Notes 969 (2007)

Substance Over Form? Phantom Regulations and the Internal Revenue Code,* 7 Hous. Bus. & Tax L. J. 42 (2006)

Selective Waiver and the Tax Practitioner Privilege,* 112 Tax Notes 1139 (2006)

CONGRESSIONAL TESTIMONY & AGENCY COMMENTS

Oral & Written Testimony, House Ways & Means Committee, Subcommittee on Oversight, *Taxpayer Fairness* (Oct. 13, 2020)

Invited Witness, House Ways & Means Committee, Subcommittee on Oversight, *Legislative Proposals and Tax Law Related to Presidential and Vice-Presidential Tax Returns* (Feb. 7, 2019)

Written Comments, United States Department of Treasury, *Contributions in Exchange for State or Local Tax Credits* (REG-112176-18) (Oct. 10, 2018)

Oral & Written Testimony, U.S. Senate Judiciary Committee, Subcommittee on Oversight, Agency Action, Federal Rights and Federal Courts, *Rewriting the Law: Examining the Process That Led to the ObamaCare Subsidy Rule* (Jun. 4, 2015)

Written Testimony, Committee on Ways and Means, Subcommittee on Oversight, U.S. House of Representatives, *Examining the Use of Administrative Actions in the Implementation of the Affordable Care Act* (May 20, 2015)

BLOGS & PODCASTS

[*Notice & Comment*](#), published jointly by the Yale Journal on Regulation and the ABA Section on Administrative Law. My blog posts have been cited in various law review articles, discussed by legislators in congressional hearings and in print, and have been cited or discussed in numerous other outlets (New York Times, Forbes, LawFare, and so on).

Guest Blogger/Podcast Discussant, [Procedurally Taxing Blog](#), [Law & Liberty](#), [Columbia Blue Sky Blog](#), [JURIST](#), [Federalist Society](#), [National Constitution Center](#), [Ipse Dixit](#), [ABA Tax Section](#), [Tax Notes Talk](#), [Tax Chats](#).

AMICUS BRIEFS

Brief of Professor Amandeep S. Grewal in Support of the Respondent, *Moore v. United States* (S. Ct. Docket No. 22-800)

Brief of Professor Amandeep S. Grewal in Support of Petition for Certiorari, *WFC Holdings v. United States* (S. Ct. Docket No. 13-1037)

Brief of Professor Amandeep S. Grewal in Support of Neither Party, *United States v. Woods* (S. Ct. Docket No. 12-562) (cited by the Supreme Court, 571 U.S. 31, 44 n.4 (2013))

COLLEGE & UNIVERSITY SERVICE

Service obligations have included Law School Dean Search Committee, Faculty Appointments Committee, Diversity, Equity & Inclusion Committee, Speakers Committee (chair), Tenure Committee Chair (Professor Greg Shill), Teaching Review Committees (Professor Sarah Seo, Professor Mihailis Diamantis, Brian Farrell (chair), June Tai (chair)), JD Admissions Committee, Student Retention/Disability/Misconduct Committee (Chair), Post-Retreat Planning Committee Online Delivery Committee, LLM Admissions Committee, Student Awards Committee, Faculty-Staff Liaison, Critical MASS Program (faculty mentor for undergraduate students with disciplinary issues), Retention Committee & Disability Review Committee, Moot Court Programs (Faculty Advisor), Asian Pacific American Law Students Association (Faculty Advisor), South Asian Law Students Association (Faculty Advisor), Equal Justice Foundation (Faculty Advisor)

MEDIA

I have been quoted in and my scholarly writings have been referenced in numerous popular media sources, including The Wall Street Journal, The New York Times, The Washington Post, Reuters, The Associated Press, Bloomberg, Slate, POLITICO, FoxNews.com, ABCNews, The Christian Science Monitor, Inquisitr, Mic, The Daily Caller, The Hill, USA Today, Newsweek, Des Moines Register, and so on. I am also frequently quoted or discussed in the major tax professional publications (Tax Notes and Bloomberg Tax).

I occasionally do other forms of media, including appearances on Bloomberg Radio, C-SPAN, Fox Business, NPR's All Talk, Voice of America, Wharton Business Radio, and so on.

SCHOLARLY & PROFESSIONAL ENGAGEMENTS

The President's Criminal Immunity, Case Western University Reserve Law School Federalist Society Chapter (Oct. 28, 2024)

Analyzing the Implications of the Supreme Court's Tax Decision in Moore v. United States, American Bar Association Tax Section Webinar (July 16, 2024)

Taxing Issues: Implications of Moore, Tax Analysts Webinar (July 10, 2024)

Moore Musings: Examining the Possible Outcomes of Moore v. United States, Federal Bar Association Annual Tax Conference (Mar. 1, 2024)

Can Congress Take the President to Court?, Federalist Society Annual Conference, Michigan Alumni Chapter (Nov. 9, 2023)

Billionaire Taxes and the Constitution, Iowa College of Law Faculty Workshop (Sept. 21, 2023)

Billionaire Taxes and the Constitution, George Washington University Law School Faculty Workshop (Mar. 8, 2023)

Billionaire Taxes and the Constitution, Georgetown University Law School Tax Policy Workshop (Mar. 7, 2023)

How Courts Are Shaping Congress' Power to Investigate, Levin Center for Oversight and Democracy (Feb. 8, 2023) (panelist)

Executive Privilege, Ethical Perspectives on the News (Dec. 2021) (discussant with Professor Christina Bohannon)

Section 265 Disallowance and the PPP Expense Nightmare, Texas A&M Business Law Workshop (Nov. 3, 2021)

The Art of Self-Promotion, SEALS Conference (Jul. 29, 2021) (panelist)

Congressional Control of the IRS Budget, National Tax Association, 51st Annual Spring Symposium (May 14, 2021)

24th Annual Critical Tax Conference (April 8, 2021) (commentator)

Tax 202: Properly Allocating Deductions to Tax-Exempt Income, Florida State University Law School, Tax Policy Workshop (Mar. 30, 2021)

No Vehicles in the Park?, Williams College, Winter Study Co-Curricular Workshop (Jan. 11, 2021)

The Role of the Supreme Court, Ethical Perspectives on the News (Dec. 20, 2020) (discussant with Professors Todd Pettys and Tim Hagle)

Can Congress Take the President to Court?, University of Chicago Federalist Society (debate with Professor Daniel Hemel) (Oct. 6, 2020)

Justice Ginsburg's Legacy and the Supreme Court's Future, University of Iowa Center for Human Rights (Sept. 23, 2020) (panelist)

The Foreign Emoluments Clause and the Chief Executive, Wartburg College Constitution Day (Sept. 17, 2020)

President Trump's Financial Records (debate with Professor Gillian Metzger), via C-SPAN & National Constitution Center (May 12, 2020)

The President's Tax Returns, Loyola Law School Annual Constitutional Law Colloquium, Loyola Law School, Chicago, IL (Nov. 2019)

The President's Tax Returns, University of Pennsylvania Tax Law & Policy Workshop, Philadelphia, PA (Oct. 30, 2019)

Ethics Rules for One, North Carolina Law Review Symposium: Exploring Legal Ethics in the Trump Presidency, Chapel Hill, NC (Oct. 11, 2019)

The President's Tax Returns, George Mason University Law Review Second Annual Administrative Law Symposium, C. Boyden Gray Center for the Study of the Administrative State., Washington, DC (Oct. 4, 2019)

The President's Tax Returns, International Taxpayer Rights Conference (University of Minnesota Scholarly Roundtable), Minneapolis, MN (May 22, 2019)

The President Cannot Obstruct Justice, Iowa Law School Faculty Presentation, Iowa City, IA (Apr. 8, 2019) (internal)

Can Congress Get Trump's Tax Returns?, UCLA Tax Policy Colloquium, Los Angeles, CA (Mar. 13, 2019)

The Charitable Contribution Strategy: An Ineffective SALT Substitute, Georgetown Tax Policy Workshop, Washington, DC (2019) (Feb. 12, 2019)

Erosion and Restoration of Constitutional Norms, Texas Law Review & ACS, Austin, TX (Feb. 7, 2019) (panelist)

The Charitable Contribution Strategy: An Ineffective SALT Substitute, National Tax Association Annual Meeting, New Orleans, LA (November 16, 2018)

The President Cannot Obstruct Justice, Loyola Constitutional Law Colloquium, Loyola Law School, Chicago, IL (November 2, 2018)

The Charitable Contribution Strategy: An Ineffective SALT Substitute, ABA Tax Section Fall Meeting, Atlanta, GA (Oct. 5, 2018)

The Charitable Contribution Strategy: An Ineffective SALT Substitute, University of Oklahoma Faculty Workshop, Norman, OK (Oct. 3, 2018)

The Foreign Emoluments Clause, Perspectives on the Emoluments Clause, Federal Bar Association, Chicago, IL (Nov. 9, 2017)

The Foreign Emoluments Clause and the Chief Executive, Loyola Constitutional Law Colloquium, Loyola Law School, Chicago, IL (Nov. 3, 2017)

Some Reservations About Treasury's Reserved Powers, 2017 Administrative Law Conference, American Bar Association Administrative Law Section, Washington, DC (Oct. 19, 2017)

Phantom Regulations and the Internal Revenue Code, Perspectives on Taxation, University of Minnesota Law School, Minneapolis, MN (Oct. 5, 2017)

Can the President Pardon Himself?, Grinnell College Constitution Day, Grinnell College Political Science Department, Grinnell, IA (Sept. 17, 2017) (moderator/discussant)

The Foreign Emoluments Clause and the Chief Executive, 24th Annual Ethics Symposium, South Texas College of Law Review, Houston, TX (Sept. 8, 2017)

Should New York Retroactively Release Trump's Taxes?, Law and Society Association Annual Meeting, Law and Society Association, Mexico City, Mexico (Jun. 23, 2017)

The Foreign Emoluments Clause and the Chief Executive, American Constitution Society, Texas Tech Law School, Ft. Worth, TX (Apr. 17, 2017)

The Foreign Emoluments Clause and the Chief Executive, Loyola University Law School Faculty Workshop, Chicago, IL (Apr. 4, 2017)

The Foreign Emoluments Clause and the Chief Executive, Drake Law School Federalist Society, Des Moines, IA (Mar. 8, 2017)

The Foreign Emoluments Clause and the Chief Executive, Federalist Society Iowa Chapter, Des Moines, IA (Mar. 7, 2017)

The Foreign Emoluments Clause and the Chief Executive, Ohio State Univ. Law School Faculty Workshop, Columbus, OH (Jan. 18, 2017)

Justice Scalia and Textual Statutory Interpretation, Federalist Society Annual Conference, Michigan Alumni Luncheon, Washington, DC (Nov. 17, 2016)

New Life for the Congressional Review Act?, Panelist, American Bar Association's Section of Administrative Law and Regulatory Practice Rulemaking Committee, Teleforum (May 26, 2016)

New Challenges to Dubious Treasury Regulations, Co-presenter, ABA Business Law Webinar, American Bar Association, Chicago, IL (Mar. 8, 2016).

The Un-Precedented Tax Court, ABA Tax Section Joint Fall Meeting, ABA, Chicago, IL (Sept. 18, 2015)

Does the Lenity Rule Handcuff the Treasury?, Critical Tax Theory Workshop, Northwestern University, Chicago, IL (Apr. 2015)

Does the Lenity Rule Handcuff the Treasury?, 17th Annual Faculty Conference, Federalist Society, Washington, DC (Jan. 4, 2015)

The Un-Precedented Tax Court, Junior Tax Scholars Workshop, American University, Washington, DC (Jun. 7, 2014)

Does TurboTax Cause Tax Fraud?, Iowa Junior Scholars Workshop (Presenter & Workshop Organizer), Federalist Society, Iowa City, IA (Aug 9, 2013)

The Congressional Revenue Service, 2013 Junior Scholars Colloquium, Federalist Society, Warrentown, VA (Jun. 7, 2013)

Does TurboTax Cause Tax Fraud?, Law & Society Conference, Boston, MA (May 31, 2013)

Does TurboTax Cause Tax Fraud?, Critical Tax Conference, Hastings Law School, San Francisco, CA (Apr. 13, 2013)

Tax Court Opinions and Precedent, Pittsburgh Tax Workshop, Pittsburgh Law School, Pittsburgh, PA (Mar. 20, 2013)

The Congressional Revenue Service, AALS New Voices Workshop, New Orleans, LA (Jan. 5, 2013)

The Congressional Revenue Service, Seattle Univ. Faculty Workshop, Seattle, WA (Apr. 2012)

The Congressional Revenue Service, ASU Legal Scholars Workshop, Tempe, AZ (Mar. 12, 2012)

The Congressional Revenue Service, Federalist Society Annual Faculty Conference: Seven-Minute Papers, Washington, DC (Jan. 2012)

PROFESSIONAL EXPERIENCE

Skadden, Arps, Slate, Meagher & Flom LLP, Washington, DC 2007 – 2009
Tax Associate.

Mayer Brown LLP, Washington, DC 2006 – 2007
Tax Associate.

MEMBERSHIPS

District of Columbia Bar; United States Tax Court Bar; United States Supreme Court Bar; American College of Tax Counsel