

## Henry M. Ordower

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## PRACTICE EXPERIENCE

**Expert Testimony.** Expert legal evaluation and testimony for litigation concerning tax and business entity matters. Tax shelter litigation. Recent toxic torts: *Alexander v. Fluor* in St. Louis City.

**Consultant/Of Counsel.** Consulting in the private sector on taxation matters, corporate and partnership transactions, offshore investment planning, municipal financing, tax shelters, commodities pools and investments, exempt organizations, investment pools, and estate planning. 1977 - present

**Vice President and General Counsel.** Managing legal function for an emerging markets capital management company (“hedge and private equity fund” manager). January - December 1998. Croesus Capital Management, New York NY 10017.

**Associate Attorney.** Sonnenschein, Carlin, Nath & Rosenthal, Chicago, Illinois 60606, responsibility to assist in tax structuring of business transactions, structuring, negotiation and documentation of real estate transactions. June 1975 - August 1977.

## LANGUAGES

Relative fluency in all aspects of Swedish and German. Reading comprehension and limited oral ability in Norwegian, Danish, Dutch, Spanish, French, and Icelandic. Reading comprehension of several antique languages. Fundamental Hebrew and Russian.

## AWARDS

Beaumont Grant for research on **Tax Law as Hybrid** (2023).

Beaumont Grant for research on **Unbundling Social Security from its Anachronistic Payroll Tax Funding Mechanism** (2022).

President’s Research Fund Grant for Cross-disciplinary research with Onesimo Sandoval (Sociology and Anthropology), and Kenneth Warren (Political Science): **Municipal Courts: Role as Revenue Source and Discriminatory Impact**

Thompson Coburn Faculty Scholarship Award 1993, 2003, 2018, 2020 (honorable mention), 2021.

## PUBLICATIONS 2006 – Present

**Tax as Hybrid Law: Borrowing and Convergences**, \_\_ J. of International and Comparative Law \_\_ (2024) (forthcoming).

**Is Aggressive Tax Planning a Failure of Tax Adviser Integrity?** - J Financial Crime-08-2023-0207, <https://doi.org/10.1108/JFC-08-2023-0207> (Oct 12, 2023).

**Unbundling Social Security from the Payroll Tax,** \_\_ Fla. Tax Rev. \_\_\_\_ (2023) (forthcoming).

**The Contagion of Corruption: A Model for Understanding Systemic Ethical Failures** (with



Tax Lawyer 517 - 545 (2014). Argues that contributing services rather than money or property is the better choice for non-itemizing taxpayers so that charities ought to encourage service contributions.

**Preserving the Corporate Tax Base through Tax Transparency**, 71 TAX NOTES INTERNATIONAL 993 – 97 (9/9/2013). Argues that full transparency would protect the corporate tax base and counter constant corporate rate reduction pressure.

**Utopian Visions toward a Grand Unified Global Income Tax**, 14 FLA. TAX REV. 361 (2013). Designs a uniform income tax apportioning worldwide income.

**United States of America** in Gerard Meussen, ed., The Burden of Proof in Tax Law chapter 3.15 (Amsterdam, 2013). Describes the placement of the burden of proof in U.S. and the placement of tax litigation.

**United States** in Eddy Wymeersch, ed. Alternative Investment Fund Regulation, International Banking and Finance Law Series v. 16, Chap. 17, 401-431 (the Netherlands 2012). Analyzes and presents the regulation in the United States of hedge funds, private equity funds, and sovereign wealth funds.

**The Culture of Tax Avoidance**, 55 SAINT

hedge fund structures in the context of the United States statutes and regulations that inform those structures.

**General Report on Restricting the Legislative Power to Tax: Intersections of Taxation and Constitutional Law** in K. Boele Woelki & S. van Erp (eds.), General Reports of the XVIIth Congress of the International Academy of Comparative Law – Rapports généraux du XVII<sup>e</sup> Congrès de l’Académie Internationale de Droit Comparé (Utrecht 2007), and with all tax section reports in 15 Michigan State University International Law Journal (2007)) and also published in 11.3 Electronic Journal of Comparative Law (December 2007), (available at <http://www.ejcl.org/113/article113-31.pdf>).

**Comparative Law Observations on Taxation of Same Sex Couples**, 111 TAX NOTES 229 (April 10, 2006), 42 TAX NOTES INTERNATIONAL 235 (April 17, 2006) and at ABA Section on Taxation, Mid-Year Meeting CD Rom, Teaching Taxation Section (2006). Identifies the various models for addressing the interplay between same sex relationship protections and taxation outside the United States.

**Horizontal and Vertical Equity in Taxation as Constitutional Principles: Germany and the United States Contrasted**, 7 FLA. TAX REV. 259 - 334 (2006). Explores U. S. Supreme Court and German Constitutional Court decisions that apply their respective constitutions to taxation controversies, especially controversies in matters involving equal protection or due process protection.

#### SYMPOSIA ORGANIZER AND FACILITATOR

Sanford E. Sarasohn Memorial Conference on Critical Issues in International and Comparative Taxation II: Taxation and Migration, Saint Louis University School of Law, Center for International and Comparative Law, March 31, 2017.

Sanford E. Sarasohn Memorial Conference on Critical Issues in International and Comparative Taxation at Saint Louis University School of Law, April 9, 2010 (with Kerry Ryan and Nancy Kaufman).

Lawyers and Jurists in the 21st Century:

**HENRY M. ORDOWER**

BEPS Alternative, Critical Tax Conference, UCI (Virtual April 8, 2021).

SLU Law Podcast: Know Before You File: Tax Law in a Pandemic World (March 2021).

Public Health and Tax Compliance Convergence (with Ana Santos Rutschman), The 3rd Annual UCI Law - A. Lavar Taylor Tax Symposium: Taxation in a Time of Crisis, University of California Irvine (Virtual February 22, 2021)

Taxing Capital Appreciation for Fairer Taxation, Constitutions and a Comprehensive Tax Base, Cambridge Tax Discussion Group (Virtual, July 2020).

The Village of Billionaires, Cambridge Tax Discussion Group (Virtual, June 2020).

Tax and Borders, a \*\*\*topian Model, Law and Society Virtual Conference (May 2020).

Capital, an Elusive Tax Object and Impediment to Sustainable Taxation, Critical Tax Theory Virtual Conference, U.Fla (April 2020).

Cooperation or Capture? Perspectives on Privatization, Financial Crimes Symposium, Jesus College, Cambridge University, UK (September 2019).

Immigration, Emigration, Fungible Labor and the Retreat from Progressive Taxation, Cambridge Tax Policy Workshop, Lucy Cavendish College, Cambridge University, U.K. (July 2019)

Abandoning Realization and the Transition Tax: Toward a Comprehensive Tax Base, Law and Society, Washington DC (May 2019)

Taxation and Avoidance in Transitioning, Dual Currency Economies: Cuba S( F)3.d{SSTc 0 Tw 3r Tw 3s0 Td



Out of Ferguson: Misdemeanors, Municipal Courts, Tax Distribution and Constitutional Limitations, A.B.A. Webinar (December 2016).

Out of Ferguson: Misdemeanors, Municipal Courts, Tax Distribution and Constitutional Limitations, Critical Tax Conference, A.B.A. Joint Tax and Real Property Probate and Trust Committee Meetings, Boston (September 2016).

Out of Ferguson: Misdemeanors, Municipal Courts, Tax Distribution and Constitutional Limitations, Critical Tax Conference, Tulane University (May 2016).

Is the Expatriation Tax Constitutional? Mark to Market and the *Macomber* Conundrum, Taxation and Citizenship, University of Michigan (October 2015)

Income Imputation: Toward Equal Treatment of Renters and Owners, Critical Tax Conference, New Orleans (April 2014).

Retreat from progressive taxation in the Swedish welfare state: Does immigration matter?, Tax Justice and Human Rights Symposium, McGill University (June 2014).

Tax neutrality between CIT and non-CIT subjects: how to improve our systems?, Annual Meeting of European Association of Tax Law Professors (May 2013)

“Schedularity in the U.S. Income Tax, Effects on Distribution,” Northwestern University symposium: 100 Years Under the Income Tax (April, 2013)

“Utopian Visions toward a Grand Unified Global Tax Base,” International Fiscal Association Tax Research Symposium, Boston (September 2012).

“Charitable Contributions of Services,” Law and Society Meeting, Honolulu (June, 2012)

“Tax Transparency and Private Investment Funds: Tax Construction of Hedge and Private Equity Funds including Carried Interests” Law Faculty, Stockholm University (May 2011)

“Tackling tax abuse: ‘a problem of burden of proof’?” Annual Meeting of European Association of Tax Law Professors (June 2011)

## MEMBERSHIPS

Elected Memberships: European Association of Tax Law Professors since 2006, International Academy of Comparative Law since 2010, American College of Tax Counsel since 2013.

American Association of Law Schools, American Bar Association, American Society of Comparative Law, Society for the Advancement of Scandinavian Studies.

## EDUCATIONAL BACKGROUND

The University of Chicago School of Law: October 1972 - June 1975, J.D. DEGREE 1975.

The University of Chicago, Division of Humanities, Department of Germanic Languages and Literatures/Scandinavian Languages and Literatures: October 1967 - June 1972, PH.D. COMPREHENSIVE EXAMINATIONS completed 1971, M.A. DEGREE 1970.

University of Gothenburg, Sweden, Nordiska Språk/Litteraturhistoriska Institutionen: September 1970 - June 1971.

Washington University (St. Louis, Missouri), Majors in German Language and Literature and Comparative Literature: September 1963 - June 1967, A.B. DEGREE 1967.

## BAR ADMISSIONS

Illinois 1975, Missouri 1978