

REBECCA I. ROSENBERG

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OHIO NORTHERN UNIVERSITY, PETTIT COLLEGE OF LAW

Ada, OH, August 2017 - present

Assistant Professor of Law

Taught courses on Federal Income Tax, International Tax, Partnership Tax, and Corporate Tax. Suggested and edited an article written by my International Tax class. Supported three other student articles that have been published in law journals. Three times nominated for Dean's Award for Excellence in Teaching, based on receiving one of the top four sets of student evaluations (among the law faculty). Received Daniel S. Guy Award for Excellence in Legal Journalism (given by the ONU Law Review, for legal writing and for supporting student writing). Approved for promotion to Associate Professor, effective August 2020.

EDUCATION

GEORGETOWN UNIVERSITY LAW CENTER

LL.M. in Taxation, May 1998

Honors: with distinction

HARVARD LAW SCHOOL

J.D., June 1992

Honors: *cum laude*

BRYN MAWR COLLEGE

A.B. in psychology, May 1989

Honors: *magna cum laude*

High Honors in Psychology

BAR ACTIVITIES

AMERICAN BAR ASSOCIATION:

Former Vice Chair of Foreign Activities of U.S. Taxpayers (FAUST) Committee, Tax Section

Former Chair of the Foreign Tax Credit Subcommittee of FAUST, Tax Section

Former Co-Vice-Chair of the Task Force on Foreign Tax Credits and Subpart F, Tax Section

Former Vice Chair (in charge of Tax CLE on the Road) of the Professional Services Committee, Tax Section

INTERNATIONAL BAR ASSOCIATION:

Former "Young Lawyers Programme Officer" for the Taxes Committee

Former U.S. reporter for the Taxes Committee

DISTRICT OF COLUMBIA BAR ASSOCIATION:

Former elected member of the Tax Section's steering committee

PUBLICATIONS AND PENDING PUBLICATIONS

Rebecca Rosenberg, *It's All About the DRD, What's Wrong with Foreign Branches, and a Few Other Things You Should Know About the New International Tax Provisions*, accepted for publication in the Loyola of Los Angeles Law Review (expected publication early 2020).

Rebecca Rosenberg, *More Generous than Accurate: the GILTI Foreign Tax Credit and Coordination of the Foreign Tax Credit Rules with the New International Tax Provisions of the TCJA*, accepted for publication in the Albany Law Review (expected publication early 2020).

Rebecca Rosenberg, *Codification of the Economic Substance Doctrine, Part II: Substantive Impact and Unintended Consequences*, 15 Hastings Bus. L. J. 55 (2019).

Rebecca Rosenberg, *Partial Repeal of Foreign Tax Credits by the Tax Cuts and Jobs Act: Resulting Behavioral Incentives, Self-Help, and New Mechanics for Some Remaining Portions of the Credit*, 38 Va. Tax Rev. 64 (2018).

Rebecca Rosenberg, *Codification of the Economic Substance Doctrine: Agency Response and Certain Other Unforeseen Consequences*, 10 Wm. & Mary Bus. L. Rev. 199 (2018).

Rebecca Rosenberg, *STARS Wars: Application of the Economic Substance Doctrine to Foreign Tax Credits, and What the Future Holds*, 42 U. Dayton L. Rev. 165 (2017).

Rebecca Rosenberg, *New Regulations on Legal Liability*, 134 Tax Notes 1291 (2012).

Rebecca Rosenberg, *The First Shoe Drops: Notice 2010-92 Provides Guidance on Section 909's Application to Pre-2011 Taxes*, 14 Practical International Tax Strategies 3 (2010).

Rebecca Rosenberg, *New Foreign Tax Credit Anti-Splitting Rule*, 129 Tax Notes 701 (2010).

Rebecca Rosenberg, *Tax Court Rules that U.K. Windfall Tax is Creditable in the United States*, International Law Office (Internet Publication), Sept. 17, 2010.

Rebecca Rosenberg, *Foreign Flow-Through Election's Effect on Noncompulsory Tax Treatment*, 59 Tax Notes Int'l 203 (2010).
Milton Cerny and Rebecca Rosenberg, *U.S. Issues Guidance on Apportionment of Charitable Contributions to U.S.-Source Income*, 35 Tax Notes Int'l 493 (2004).

Stuart Leblang and Rebecca Rosenberg, *Toward an Active Finance Standard for Inbound Lenders*, 31 Tax Mgmt. Int'l J. 131 (2002).

Rebecca Rosenberg, Book Note, 3 Harv. J. L. & Tech. 269 (1990) (reviewing Richard Gaskins, *Environmental Accidents: Personal Injury and Public Responsibility* (1989)).

SERVICE ACTIVITIES

Served as the law school's representative on the search committee to find a new Chief Financial Officer for the University.
Chair of the law school's Placement Committee.

Organizer of the annual Woodworth Tax Lecture, sponsored by the law school and held in conjunction with the ABA's May Tax Section meeting.

Member of the law school's Online Legal Education Working Group.

Member of the law school's Adjudication Committee.

Faculty Advisor for the Law Student Veterans Group. I also gathered the law student veterans together and encouraged them to restart the group, which had been dormant.

Led one of two sections of a university-wide faculty book discussion group, fall 2019.

Served as the law school's representative on the search committee for a new Director of the University's Counseling Center.
Advised regarding the law review's annual symposium for the 2018-19 school year, which focused on recent tax law changes.

Moderated a panel at the law review's annual symposium.

Supported and supervised independent study papers, law review comments, and papers written for tax law writing competitions.

Regularly reviewed student resumes and cover letters, and discussed legal careers with students.

Twice served on judging panel for the law students' karaoke contest.

BAR MEMBERSHIPS

District of Columbia, Massachusetts, Pennsylvania, Tax Court.

PERSONAL

Ran over 35 marathons and 10 trail 50K races.

Formerly certified as qualified to coach adults in distance running.