

**JOHN R. BROOKS**  
Professor of Law  
Fordham University School of Law  
150 West 62<sup>nd</sup> Street, New York, N.Y. 10023  
john.brooks@fordham.edu

## EDUCATION

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**Harvard Law School**, Cambridge, Mass.

J.D. *magna cum laude*

John M. Olin Fellow in Law & Economics

Sidney I. Roberts Prize in taxation

**Harvard College**, Cambridge, Mass.

A.B. *cum laude*, applied mathematics

## APPOINTMENTS & EXPERIENCE

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**Fordham University School of Law**, New York, N.Y.

*Professor of Law*

2022–present

Courses: Income Taxation, Corporate Taxation, Property, Taxation and the Constitution Seminar

**Georgetown University Law Center**, Washington, D.C.

*Professor of Law*

2016–2022

*Associate Professor of Law*

2011–2016

Courses: Federal Income Taxation, Corporate Taxation, Tax Law & Public Finance Workshop, Current Issues in Tax Policy Seminar

**Brooklyn Law School**, Brooklyn, N.Y.

*Visiting Professor of Law*

Spring 2018

**Columbia Law School**, New York, N.Y.

*James S. Carpentier Visiting Assistant Professor of Law*

Fall 2014

*Scholar in Residence*

Spring 2014

**Harvard Law School**, Cambridge, Mass.

*Climenko Fellow and Lecturer on Law*

2009–2011

**Ropes & Gray LLP**, Boston, Mass.

*Associate, Tax & Benefits Department*

2007–2009

**U.S. Court of Appeals for the First Circuit**, Boston, Mass.

*Judicial Law Clerk to Judge Norman H. Stahl*

2006–2007

## PUBLICATIONS & WORKS IN PROGRESS

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### Book

*The American Welfare State: Health Care, Higher Education, and the Future of Public Spending in an Age of Rising Costs* (under contract with Yale University Press)

### Works in Progress

*Did the Supreme Court Cause the 1929 Stock Market Crash? The Dark History of Stock Dividends*

*The (Non)Taxation of Student Debt Cancellation: A Case Study in Statutory Misinterpretation*

*Built to Fail: Risk and Robustness in Policymaking*

### Articles

*The Original Meaning of the Sixteenth Amendment* (with David Gamage), 102 WASH. U. L. REV. \_\_\_\_ (forthcoming 2024)

[Moore v. United States and the Original Meaning of Income](#) (with David Gamage), SSRN Working Paper (June 26, 2023)

[Taxation and the Constitution, Reconsidered](#), 76 TAX L. REV. 75 (2022) (with David Gamage)

[Tax Now or Tax Never: Political Optionality and the Case for Current-Assessment Tax Reform](#), 100 N.C. L. REV. 482 (2022) (with David Gamage)

[The Tax Treatment of Student Loan Discharge and Cancellation](#), Student Borrower Protection Center Report (Nov. 2020)

[Redesigning Education Finance: How Student Loans Outgrew the “Debt” Paradigm](#) (with Adam Levitin), 109 GEO. L.J. 5 (2020)

[Why a Wealth Tax is Definitely Constitutional](#) (with David Gamage), SSRN Working Paper (Jan. 9, 2020)

[Curing the Cost Disease: Legal Education, Legal Services, and the Role of Income-Contingent Loans](#), 68 J. LEGAL EDUC. 521 (2019) (solicited)

[The Definitions of Income](#), 71 TAX L. REV. 253 (2018)

[The Case for More Debt: Expanding College Affordability by Expanding Income-Driven Repayment](#), 2018 UTAH L. REV. 847 (2018) (solicited)

[Cross-Subsidies: Government’s Hidden Pocketbook](#) (with Brian Galle and Brendan Maher), 106 GEO L.J. 1229 (2018)

[Quasi-Public Spending](#), 104 GEO. L.J. 1057 (2016)

[The Missing Tax Benefit of Donor-Advised Funds](#), 150 TAX NOTES 1013 (Feb. 29, 2016)

[Income-Driven Repayment and the Public Financing of Higher Education](#), 104 GEO. L.J. 229 (2016)

[\*Fiscal Federalism as Risk-Sharing: The Insurance Role of Redistributive Taxation\*](#), 68 TAX L. REV. 201 (2014)

[\*Taxation, Risk, and Portfolio Choice: The Treatment of Returns to Risk Under a Normative Income Tax\*](#), 66 TAX L. REV. 255 (2013)

[\*Doing Too Much: The Standard Deduction and the Conflict Between Progressivity and Simplification\*](#), 2 COLUM. J. TAX. L. 203 (2011)

## Short Pieces

[\*The Solution to Biden's Student Loan Problems Is Right Before His Eyes\*](#), WASH. POST, July 19, 2023 (with Brian Galle and Adam Levitin)

[\*A Better Way to Fix the Student Loan Problem\*](#), POLITICO, Jan. 12, 2022 (with Adam Levitin)

[\*The Big Student Loan Lie\*](#), THE AMERICAN PROSPECT, Jan. 5, 2022

[\*Revisiting Relief for the Taxation of Student Loan Discharge and Cancellations\*](#), Student Borrower Protection Center Report (Dec. 2021)

[\*The Media Got the Billionaires Income Tax Wrong\*](#), THE AMERICAN PROSPECT, Nov. 4, 2021 (with David Gamage and Ari Glogower)

[\*Why Is the Department of Education Dragging Its Feet on Debt Relief for Disabled Veterans?\*](#), Student Borrower Protection Center Blog, Dec. 13, 2018

[\*Don't Let the G.O.P. Dismantle Obama's Student Loan Reforms\*](#), N.Y. TIMES, April 9, 2018

[\*Treasury Should Exclude Income from Discharge of Student Loans\*](#), 152 TAX NOTES 751 (Aug. 1, 2016)

[\*Taxation as Insurance\*](#), 151 TAX NOTES 1861 (June 27, 2016)

[\*Student Loans as Taxes\*](#), 151 TAX NOTES 513 (April 25, 2016)

[\*Don't Forget the Standard Deduction\*](#), 150 TAX NOTES 1589 (March 28, 2016)

[\*Raise the Cap on Federal Student Loans\*](#), L.A. TIMES, Aug. 3, 2015 (with Jonathan D. Glater)

## Amicus Briefs

[\*Brief of Amici Curiae John R. Brooks and David Gamage\*](#), *Moore v. United States*, No. 22-800 (S. Ct. Oct. 23, 2023)

## Grants

Student Loan Law Initiative Grant of \$14,140, for *Understanding and Encouraging Enrollment in Income-Driven Repayment Plans* (with Brian Galle and Adam Levitin)

## SELECTED PRESENTATIONS

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Panelist, “*Moore v. United States*: Key Issues and Potential Consequences,” N.Y. State Bar Association Annual Meeting, Jan. 10, 2024

“‘From Whatever Source Derived’: The Sixteenth Amendment and Congress’s Income Tax Power,”  
LMU Loyola Law School Tax Colloquium, Nov. 20, 2023

“‘From Whatever Source Derived’: The Sixteenth Amendment and Congress’s Income Tax Power,”  
National Tax Association Annual Meeting, Nov. 2, 2023 (refereed)

“‘From Whatever Source Derived’: The Sixteenth Amendment and Congress’s Income Tax Power,”  
University of Virginia School of Law Invitational Tax Conference, Oct. 27–28, 2023

“‘From Whatever Source Derived’: The Sixteenth Amendment and Congress’s Income Tax Power,”  
University of San Diego School of Law, Tax Law Speaker Series, Oct. 23, 2023

Panelist, “Exploring *Moore*: The Intersection of the Transition Tax and Constitutional Law in *Moore v. United States*,” ABA Tax Section, Fall Meeting, Oct. 17, 2023

“The Sixteenth Amendment and the Meaning of ‘Income,’” Columbia Law School Tax Colloquium,  
Sept. 28, 2023

Panelist, “How the Supreme Court Case *Moore v. United States* Could Alter the Tax Landscape,”  
Urban-Brookings Tax Policy Center, Sept. 21, 2023

“The Constitutional Meaning of ‘Income’: *Moore v. United States* and the Movement to Revive *Eisner v. Macomber*,” Columbia Law School/Hebrew University Tax Conference, May 10, 2023

“The (Non)Taxation of Student Debt Cancellation: A Case Study in Statutory Misinterpretation,”  
National Tax Association Spring Symposium, May 13, 2022

“The Indirect Tax Canon, Apportionment, and Drafting a Constitutional Wealth Tax,” NYU Law  
School, Tax Policy and Public Finance Colloquium, Sept. 14, 2021

“The Indirect Tax Canon, Apportionment, and Drafting a Constitutional Wealth Tax,” Association  
of Mid-Career Tax Law Professors Conference, June 21, 2021

“The American Welfare State,” Fordham University School of Law, Faculty Workshop, January 21,  
2021

“The Equity, Economic, and Policy Case for Administrative Action to Cancel Student Debt,” Panel,  
Delivering on Debt Relief Conference, Student Borrower Protection Center & Demos Conference,  
December 11, 2020

“The American Welfare State,” Arizona State University Sandra Day O’Connor College of Law,  
Faculty Colloquium, February 24, 2020

“Built to Fail: Risk & Robustness in Policymaking,” Boston University School of Law, Tax  
Workshop, October 28, 2019

“Redesigning Education Finance: How Student Loans Outgrew the ‘Debt’ Paradigm,” American Law  
& Economics Association Annual Meeting, NYU Law School, May 17, 2019 (refereed)

“Student Debt or Student Tax? The Curious Case of Student Loans,” National Tax Association  
Annual Conference, November 16, 2018 (refereed)

“Student Debt or Student Tax? The Curious Case of Student Loans,” Loyola Law School, Tax Policy Colloquium, October 29, 2018

“Built to Fail: Risk and Robustness in Policymaking,” Brooklyn Law School, Faculty Workshop, April 19, 2018

“The Case for Incrementalism in Tax Reform,” Indiana University Maurer School of Law, Tax Policy Colloquium, February 1, 2018

“Why More Debt is Better: Expanding Access by Expanding Income-Driven Repayment,” Utah Law Review Symposium, October 20, 2017

“The Definitions of Income,” Oxford University, Business Taxation Symposium, June 26, 2017

“The Definitions of Income,” Columbia Law School, Tax Policy Conference, June 1, 2017

“Income Tax as Wealth Tax,” Association of Mid-Career Tax Law Professors Conference, University of Arkansas School of Law, May 22, 2017

“Income Tax as Wealth Tax,” National Tax Association Annual Conference, November 12, 2016 (refereed)

“The Definitions of Income,” University of Michigan Law School, Faculty Workshop, October 26, 2016

“Cross-Subsidies: Government’s Hidden Pocketbook,” UC Berkeley School of Law, Faculty Workshop, Sept. 28, 2017

“The Definitions of Income,” Association of Mid-Career Tax Law Professors Conference, UC Davis School of Law, May 23, 2016

“Quasi-Public Spending,” UC Irvine School of Law, Current Issues in Tax Law and Policy Colloquium, February 22, 2016

“Quasi-Public Spending,” Pepperdine University School of Law, Tax Policy Workshop, February 22, 2016

“When Are Cross-Subsidies Efficient?” National Tax Association Annual Conference, November 20, 2015 (refereed)

“The Definitions of Income,” National Tax Association Annual Conference, November 20, 2015 (refereed)

“Quasi-Public Spending,” Columbia Law School, Tax Policy Colloquium, November 10, 2015

“Quasi-Public Spending on Quasi-Public Goods,” Harvard Law School Seminar on Tax and Fiscal Research, October 22, 2015

“Quasi-Public Spending on Quasi-Public Goods,” Junior Tax Scholars Workshop, University of Texas School of Law, June 4, 2015

“Quasi-Public Spending on Quasi-Public Goods,” American Law & Economics Association Annual Meeting, Columbia Law School, May 15, 2015 (refereed)

“Quasi-Public Spending on Quasi-Public Goods,” Georgetown University Law Center, Faculty Workshop, February 5, 2015

“Income-Based Repayment and the Public Financing of Higher Education,” American Association of Law Schools Annual Meeting, January 3, 2015

“Quasi-Public Spending on Quasi-Public Goods: The Case of Income-Based Repayment and the Public Financing of Higher Education,” National Tax Association Annual Conference, November 13, 2014 (refereed)

“Income-Based Repayment and the Public Financing of Higher Education,” Columbia Law School, Faculty Workshop, October 30, 2014

“Income-Based Repayment and the Public Financing of Higher Education,” University of Virginia Invitational Tax Conference, October 10-11, 2014

“The Case for Incrementalism in Tax Reform,” Junior Tax Scholars Workshop, American University Washington College of Law, June 6, 2014

“Quasi-Public Spending on Quasi-Public Goods: The Case of Income-Based Repayment and the Public Financing of Higher Education,” Columbia Law School, Tax Policy Workshop, June 3, 2014

“Quasi-Public Spending on Quasi-Public Goods: The Case of Income-Based Repayment and the Public Financing of Higher Education,” Annual Meeting of the Law & Society Association, May 29, 2014

“Fiscal Federalism as Risk Management,” UCLA School of Law, Colloquium on Tax Policy & Public Finance, January 23, 2014

“Fiscal Federalism as Risk Management,” Columbia Law School/Hebrew University Tax Conference 2013, December 30, 2013

“Income-Based Repayment and the Public Financing of Higher Education,” University of Kentucky College of Law, Faculty Workshop, October 4, 2013

“Fiscal Federalism as Risk-Pooling,” Boston College School of Law, Tax Policy Workshop, September 11, 2013

“Fiscal Federalism as Risk-Pooling,” Harvard Law School Seminar on Tax and Fiscal Research, August 23, 2013

“Fiscal Federalism as Risk-Pooling: Promoting Stability and Redistribution with a Multi-State Rainy-Day Fund,” Annual Meeting of the Law & Society Association, June 2, 2013

“Evaluating PAYE as a Tax,” Junior Tax Scholars Workshop, University of Miami School of Law, May 23, 2013

“Doing Too Much: The Standard Deduction and the Conflict Between Progressivity and Simplification,” Dept. of the Treasury, Office of Tax Analysis Seminar, May 8, 2013

“Taxation, Risk, and Portfolio Choice: The Treatment of Returns to Risk Under a Normative Income Tax,” NYU School of Law, Tax Policy Colloquium, February 5, 2013

“Taxation, Risk, and Portfolio Choice: The Treatment of Returns to Risk Under a Normative Income Tax,” Columbia Law School, Tax Policy Colloquium, October 11, 2012

“Fiscal Federalism, Risk-Pooling, and Tax Progressivity,” Junior Tax Scholars Workshop, UC Hastings College of Law, May 30, 2012

“Taxation, Risk, and Portfolio Choice: The Tax Burden on Risky Returns Under a Normative Income Tax,” Georgetown University Law Center, Faculty Research Workshop, April 10, 2012

“Taxation, Risk, and Portfolio Choice: The Tax Burden on Risky Returns Under a Normative Income Tax,” Harvard Law School, Current Issues in Tax Law, Policy and Practice Seminar, March 28, 2012

“The Zero Bracket Amount: A Critique of the Standard Deduction and a Proposal for Reform,” Georgetown University Law Center, Faculty Workshop, December 7, 2010

“The Zero Bracket Amount: A Critique of the Standard Deduction and a Proposal for Reform,” Harvard Law School, Faculty Workshop, September 16, 2010

“The Zero Bracket Amount: A Critique of the Standard Deduction and a Proposal for Reform,” Annual Meeting of the Law & Society Association, May 29, 2010

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#### **ACADEMIC AND OTHER SERVICE**

##### **Fordham University School of Law**

Appointments Committee (Chair 2023–24; Member 2022–23)

Long-Range Planning Committee (2021–22)

##### **Georgetown University Law Center**

Rank & Tenure Committee (2019–20)

Evening Programs Committee (2018–19)

Technology Committee (2017–18)

Entry-Level Appointments Committee (2016–17; 2012–13)

Chair, Ad Hoc Tax Program Committee (2016–17)

Finance Committee (2015–16)

Teaching Committee (2014–15)

Taxation Appointments Subcommittee (2013–14)

Admissions Committee (2011–12)

##### **National Tax Association**

Program Committee, 2016 Annual Meeting

Program Committee, 2014 Spring Symposium

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#### **ASSOCIATION MEMBERSHIPS**

American Bar Association

National Tax Association

American Tax Policy Institute

Brooks CV

American Law and Economics Association  
Tax Club of New York City

**BAR ADMISSIONS**

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Massachusetts (2006)