

Syracuse University  
**COLLEGE OF LAW**

**Craig M. Boise**

Dean and Professor of Law

**Publications**

Syracuse University College of Law  
Publications – Craig M. Boise

**Chapters in Books:**

*Regulating Tax Competition in Offshore Financial Centers*, in OFFSHORE FINANCIAL CENTERS AND REGULATORY COMPETITION (Andrew P. Morriss ed., 2010).

**Articles in Law Reviews and Other Scholarly Journals:**

*Optimal Tax Treaty Administrative Guidance*, 88 TEX. L. REV. SEE ALSO 175 (2009-2011).

*Change, Dependency, and Regime Plasticity in Offshore Financial Intermediation: The Saga of the Netherlands Antilles* (with Andrew P. Morriss), 45 TEX. INT'L L.J. 377 (2009).

*Breaking Open Offshore Piggybanks: Deferral and the Utility of Amnesty*, 14 GEO. MASON L. REV. 667 (2007.)

*Playing With Monopoly Money: Phony Profits, Fraud Penalties and Equity*, 90 MINN. L. REV. 144 (2005).

*Tax Fraud and Inflated Corporate Earnings: Is There an Alternative to the Missing Legislative Fix?* 106 TAX NOTES 191 (2005).

**Reports to Governmental Bodies and Professional Associations**

Amicus Brief in Support of Appellant, William W. Wilkins [Richard A. Levin], Tax Commissioner, by the Ohio School Boards Association, *HealthSouth v. Levin*, 121 Ohio St.3d 282, 2009-Ohio-584, 903 N.E.2d 1179 (2009) (No. 2007–2281), 2008 WL 1927262.

Amicus Briefs in Support of Appellee, [Richard A. Levin], Tax Commissioner, by the Ohio School Boards Association, *MCI Metro Access Transmission Services, LLC v. Levin*, (2007) (No. 2004-K-749) and (2008) (Nos. 07AP-398, 07AP-399).

**Miscellaneous Works:**

*A Tightened Bar Passage Standard is Needed*, (with Daniel Rodriguez), NAT. L.J. Sept. 19, 2016, at 22. <http://www.nationallawjournal.com/id=1202767658112>.

*Practical and Policy Considerations in Corporate Inversion Transactions* (with James C. Koenig), 3 CORP. BUS. TAX'N MONTHLY, Sept. 2002, at 3.

*Contingent Consideration: The Taxation of Earnouts and Escrows* (with James C. Koenig), 2 MERGERS & ACQUISITIONS: THE MONTHLY TAX J. July 2001, at 3.