

**Erick J. Sam**  
801-581-4177 • erick.sam@law.utah.edu

## **ACADEMIC APPOINTMENTS**

### **UNIVERSITY OF UTAH, S.J. QUINNEY COLLEGE OF LAW**

*Associate Professor of Law*, July 2023 - present

### **NYU SCHOOL OF LAW**

*Fellow*, February 2021 - June 2023

### **NYU DEPARTMENT OF PHILOSOPHY**

*Visiting Scholar*, September 2021 - May 2022

## **EDUCATION**

### **DUKE UNIVERSITY**, Durham, NC

#### **PH.D. in PHILOSOPHY**, May 2021

*Dissertation:* “The Right of Exit: Emigration, Secession, and the Structure of International Taxation”

*Committee:* Walter Sinnott-Armstrong - committee chair (Duke Philosophy and Duke Law)  
Matthew D. Adler (Duke Law and Duke Philosophy)  
Wayne Norman (Duke Philosophy)  
Gopal Sreenivasan (Duke Philosophy)

*Notes:* Annual regular participant in Duke Law School’s Tax Policy Seminar

### **YALE LAW SCHOOL**, New Haven, CT

#### **J.D.**, February 2015

*Activities:* *Yale Journal on Regulation*  
Research Assistant to Sterling Professor and former Dean Anthony Kronman  
Honors Grade in each of: Federal Income Taxation (Anne Alstott), Corporate Taxation (Anne Alstott), International Taxation (John Samuels), Directed Research in Taxation (Yair Listokin), and four graduate courses cross-listed in Law and Philosophy

### **BROWN UNIVERSITY**, Providence, RI

#### **B.A., ECONOMICS, PHILOSOPHY** (double major), May 2010

*Honors:* *magna cum laude* (highest honors at Brown)

Phi Beta Kappa  
Honors Thesis in Philosophy  
John Ducasse Undergraduate Philosophy Prize

*Activities:* Chess Club, President (2009-2010)  
Original Music Group, President (2009-2010)  
Brown Chamber Music and Applied Music Program (Classical Guitar)

## **PUBLICATIONS**

*Distribution Through Taxation Versus Legal Rules, and the Epistemic Limits of Law-and-Economics* (working paper, under review)

*Emigration, Secession, and the Structure of International Taxation*, 15 WASHINGTON UNIVERSITY JURISPRUDENCE REVIEW 203 (2023)

*From Each According to Their Ability? An Analysis of Endowment Taxation and Potential Earnings* 35 CANADIAN JOURNAL OF LAW AND JURISPRUDENCE 241 (2022) (peer reviewed)

*Endowment Taxation and Equality of Resources*, 22 FLORIDA TAX REVIEW 243 (2018) (peer reviewed)

## **PROFESSIONAL EXPERIENCE**

**SULLIVAN AND CROMWELL, LLP**, New York, NY

*Associate, Tax Group*, March 2015-August 2016; *Summer Associate*, Summer 2013

Advised clients and negotiated tax terms of domestic and international M&A and spin-off transactions. Drafted tax disclosures for (i) debt, equity and hybrid security offerings and (ii) other large business transactions. Researched and drafted memos/opinions. Advised on federal, international and state tax issues.

**THE HONORABLE JOHN J. THOMAS, UNITED STATES BANKRUPTCY JUDGE  
MIDDLE DISTRICT OF PENNSYLVANIA**, Wilkes-Barre, PA

*Summer Law Clerk*, Summer 2012

Read and evaluated briefs. Researched and summarized issues. Analyzed cases. Aided in drafting court opinions. Attended court hearings.

## **BAR MEMBERSHIPS**

New York State (inactive)