Emily Cauble
Thomas G. Ragatz Professorship in Tax Law
University of Wisconsin Law School

PROFESSIONAL EXPERIENCE

6/2022 - present **University of Wisconsin Law School, Madison, Wisconsin**
Thomas G. Ragatz Professorship in Tax Law
Associate Dean for Academic Affairs (6/2025 – present)
Courses taught: Contracts, Taxation I, Tax Research and Writing, Contract Drafting, Tax and Inequality
Honors: Voted Classroom Teacher of the Year (2025)

8/2012 – 6/2022 **DePaul University College of Law, Chicago, Illinois**
Professor of Law (7/2017 – 6/2022)
Associate Professor of Law (7/2014 – 7/2017)
Assistant Professor of Law (7/2013 – 7/2014)
Visiting Assistant Professor of Law (8/2012 – 7/2013)
Courses taught: Federal Income Taxation, Corporate Taxation, International Taxation, Partnership Taxation, Tax Research and Writing, Tax Policy Seminar, Choice of Business Entity, Business Organizations, and Contracts
Honors: College of Law Excellence in Teaching Award in 2014 & 2021
College of Law Excellence in Scholarship Award in 2016
DePaul University Excellence in Teaching Award in 2016
DePaul University Spirit of Inquiry Award (for research and scholarship) in 2021

7/2011 – 7/2013 **Assistant Professor of Law, Michigan State University College of Law, East Lansing, Michigan**
Courses taught: Contracts, Corporate Tax, and Partnership Tax

8/2009 – 7/2011 **Visiting Assistant Professor of Law, University of Illinois College of Law, Champaign, Illinois**
Courses taught: Corporate Tax, Partnership Tax, and Short Course Regarding Agreement Drafting and Tax Structuring for Investment Funds

9/2006 – 7/2009 **Associate, Mayer Brown LLP, Chicago, Illinois**
Participated in tax structuring for hedge funds, real estate funds and private equity funds; drafted contractual language to reflect economic terms governing business deals; and prepared memoranda and opinions related to partnership taxation, unrelated business taxable income, foreign tax credits, real estate investment trusts, and a variety of other tax-related issues.

7/2001 – 8/2003 **Research Assistant, Board of Governors of the Federal Reserve, Washington, D.C.**
Provided research assistance in connection with financial market analysis and longer-term research projects related to financial markets and monetary policy; prepared reports for senior staff members; wrote computer programs to automate gathering of data and statistical analysis; and drafted memoranda to report findings.

EDUCATION

Legal

University of Michigan Law, Ann Arbor, Michigan
J.D., *Summa Cum Laude*, 2006.

Honors

- Daniel H. Grady Prize (for graduating first in the law school class)
- West Publishing Company Award
- Richard Katcher Senior Tax Prize
- Order of the Coif
- Book Award for Courses in Individual Income Taxation, Corporate Taxation, Sales and Payment Systems, Insurance Law, and Evidence

Activities

- Reading Assistant for Civil Procedure
  Responsibilities included reading and making comments on students' assignments.
- Senior Judge for Legal Research and Writing Program
  Responsibilities included conducting research to design assignments and reading students' legal memoranda and briefs.

Undergraduate

University of Notre Dame, Notre Dame, Indiana
B.B.A, *Summa Cum Laude*, 2001
Majors: Finance and Economics

Honors

- Weber Award (an award given to a graduating economics major with the highest academic average)
- Paul F. Conway Award (a faculty-nominated award given to a senior in the Department of Finance)

Activities

- Tutored first and second year students in calculus and economics

PUBLICATIONS

Emily Cauble, *Guiding Tax Return Preparers Informally*, Fla Tax. Rev. (forthcoming 2027).

James R. Repetti, William H. Lyons, Charlene D. Luke & Emily Cauble, PARTNERSHIP INCOME TAXATION (8th Ed. Foundation Press) (Forthcoming 2026).

Emily Cauble, *Channels of Tax Law (Mis)Information*, 26 UNIV. OF ILLINOIS L. REV. 543 (2026).
Also published an invited abridged version in the Wisconsin Lawyer

Emily Cauble, *Exceptional Cases*, 110 MINN. L. REV. HEADNOTES 1 (2025)

Emily Cauble, *Disclaimers*, YALE J. REG. NOTICE & COMMENT, October 10, 2025.

Emily Cauble, *Non-Experts Impressions of Informal Tax Guidance*, 76 Syracuse L. Rev. 1 (2026)

Leandra Lederman & Emily Cauble, UNDERSTANDING CORPORATE TAXATION (5th Ed.) (2025).

Emily Cauble, *Phantom Tax Loopholes*, 27 FLA. TAX REV. 519 (2024)

Emily Cauble, *Administering Facts-and-Circumstances-Based Tax Tests*, 76 BAYLOR L. REV. 249 (2024)

Emily Cauble, *Taxing Composite Transactions*, 77 SMU L. REV. 349 (2024)

Emily Cauble, *Taxpayers' Tax Election Regrets*, 77 TAX LAW. 77 (2023)

Emily Cauble, *Protective Tax Elections*, 13(2) COLUM. J. TAX L. 77 (2022)

Emily Cauble, *Questions the IRS Will Not Answer*, 97 IND. L. J. 523 (2022)

Emily Cauble, *Partnership Tax Provisions of the TCJA as Illustrations of Planning Simplification versus Compliance Simplification Trade-Offs*, 48 PEPP. L. REV. 1085 (2021) (invited symposium article)

Emily Cauble, *Unsophisticated Taxpayers, Rules versus Standards, and Form versus Substance*, 52 LOY. U. CHI. L.J. 329 (2021) (invited symposium essay)

Emily Cauble, *Time for a Tax Return Filing Fee*, 58 HARV. J. ON LEGIS. 103 (2020)

Emily Cauble, *Presumptions of Tax Motivation,* 105 IOWA L. REV. 1995 (2020)

Emily Cauble, *Taxing Selling Partners,* 94 WASH. L. REV. 1 (2019)

Emily Cauble, *Superficial Proxies for Simplicity in Tax Law,* 53 U. RICH. L. REV. 329 (2019)

Emily Cauble, *Tax Law's Loss Obsession,* 2018 UTAH L. REV. 979 (2019)

Emily Cauble, *Itemized Deductions in a High Standard Deduction World,* 70 STAN. LAW. REV. ONLINE 146 (2018)

Emily Cauble, *Accessible Reliable Tax Advice,* 51 U. Mich. J.L. Reform 589 - 619 (2018)

Emily Cauble, *Exploiting Regulatory Inconsistencies,* 74 WASH. & LEE L. REV. 1895 (2017)

Emily Cauble, *Reforming the Non-Disavowal Doctrine,* 35 VA. TAX. REV. 439 (2016)

Emily Cauble, *Detrimental Reliance on IRS Guidance*, 2015 WIS. L. REV. 421 (2015)

Emily Cauble, *Safe Harbors in Tax Law*, 47 Conn. L. Rev. 1385 (2015)

Emily Cauble, *Taxing Publicly Traded Entities*, 6 COLUM. J. TAX L. 147 (2015)

Emily Cauble, *Redefining Qualifying Income for Publicly Traded Partnerships*, 145 TAX NOTES 107 (2014)

Emily Cauble & Gregg D. Polsky, *The Problem of Abusive Related-Partner Allocations*, 16 FLA. TAX REV. 479 (2014)

Emily Cauble, *Was Blackstone's Initial Public Offering Too Good To Be True?: A Case Study in Closing Loopholes in the Partnership Tax Allocation Rules*, 14 FLA. TAX REV. 153 (2013)

Emily Cauble, *Tax Elections: How To Live With Them If We Can't Live Without Them*, 53 SANTA CLARA L. REV. 421 (2013)

Emily Cauble, *Rethinking the Timing of Tax Decisions: Does a Taxpayer Ever Deserve a Second Chance?,* 61 CATH. U. L. REV. 1013 (2012)

Emily Cauble, *Making Partnerships Work for Mom and Pop and Everyone Else*, 2 COLUM. J. TAX L. 247 (2011)

Emily Cauble, *Harvard, Hedge Funds, and Tax Havens: Reforming the Tax Treatment of Investment Income Earned by Tax-Exempt Entities*, 29 VA. TAX REV. 695 (2010)

Emily Cauble, *Cancellation of Indebtedness Income and Tax-Exempt Entities*, 127 TAX NOTES 1381 (2010)

SELECTED PRESENTATIONS

Duke Tax Colloquium, *Channels of Tax Law (Mis)Information*, Spring 2026

University of Georgia Tax Colloquium, *Guiding Tax Return Preparers Informally*, Spring 2026

University of Florida Levin College of Law Tax Workshop, *Guiding Tax Return Preparers Informally*, Fall 2025

University of Florida Levin College of Law Tax Workshop, *Taxpayers' Tax Election Regrets/Taxpayers' Use of Hindsight*, October 2022

Indiana/Leeds Summer Tax Workshop Series, *Electing Second Choice Tax Outcomes*, July 2021

Florida State University College of Law Tax Workshop Speaker Series, *Questions the IRS Will Not Answer*, March 2021

Indiana University Maurer School of Law Tax Policy Colloquium, *Reforming the Non-Disavowal Doctrine,* March 2016

University of Washington School of Law Tax Symposium, *Accessible Reliable Tax Advice*, October 2015

University of Toronto's James Hausman Tax Law and Policy Workshop, *Taxing Publicly Traded Entities,* January 2015

Boston College Tax Policy Workshop, *Safe Harbors in Tax Law*, November 2013

University of Richmond School of Law Faculty Workshop, *Tax Elections: How To Live With Them If We Can't Live Without Them*, October 2012

Tax Policy Colloquium at Loyola Los Angeles, *Tax Elections: How To Live With Them If We Can't Live Without Them*, September 2012

University of Toledo College of Law Faculty Workshop, *Rethinking the Timing of Tax Decisions: Does a Taxpayer Ever Deserve a Second Chance?*, February 2012