

NICOLA SARTORI

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EDUCATION

October '09

UNIVERSITY OF MICHIGAN, SCHOOL OF LAW, ANN ARBOR, MI, USA

S.J.D. (Ph.D. in law)

Project: "Corporate governance and strategic tax behaviors"

Funds: Grotius fellowship

April '08

UNIVERSITY OF MILANO BICOCCA, SCHOOL OF LAW, MILAN, ITALY

Ph.D. in law (curriculum: Tax law)

Project: "Tax aspects of cross-border corporate reorganizations".

Funds: scholarship from Bocconi University, Milan, Italy

May '07

UNIVERSITY OF MICHIGAN, SCHOOL OF LAW, ANN ARBOR, MI, USA

Master of Laws (International Tax LL.M. Program)

GPA: 3.94/4

Funds: scholarship from "Chiomenti" Law Firm, Milan, Italy

July '03

UNIVERSITÀ BOCCONI, MILAN, ITALY

University Degree in Law and Business Administration

Final grade: 110/110 "summa cum laude".

Thesis title: "Comparative analysis of controlled foreign company legislation".

June '98

HIGH SCHOOL DEGREE. LICEO SCIENTIFICO L. DA VINCI, TRENTO, ITALY

University Entry Degree with specialization in Scientific Studies (Maturità Scientifica)

Final grade: 58/60

In 1997, AFS exchange student at Chatham High School, Chatham, Massachusetts, USA.

ACADEMIC EXPERIENCE

2015 - present

UNIVERSITY OF MILANO BICOCCA, SCHOOL OF LAW

- Associate professor of tax law, School of law (since November 1st, 2018).
- Senior (type B) assistant professor (with 3 years tenure track) in tax law (Nov. 2015 – Oct. 2018).
- Junior (type A) assistant professor appointed with a Rector's Decree after receiving a grant as a principal investigator by the Italian Ministry of Education, Universities and Research within the Scientific Independence of young Researchers (SIR) program (June – Oct. 2015).
- General courses: "Tax law" and "International and comparative corporate taxation" (course in English), JD program, School of Law, and "Tax law II", JD program, Italian Financial Police (Guardia di finanza) Academy, Bergamo, Italy.
- Faculty member of the Ph.D. School, Program in Legal Sciences (Tutor of current and past Ph.D. students).
- Vice-coordinator of the Ph.D. School, Program in Legal Sciences (since November 14th, 2018).
- Coordinator of the Stage Committee of the School of Law (since January 2018).
- Member of the Internationalization Committee of the School of law (Sep. 2016 – Nov. 2018).
- Member of the Executive body (Giunta di Dipartimento) as the assistant professors representative (Nov. 2016 – Oct. 2018).
- Member of the "Working group for the valorization of research" ("Gruppo di lavoro per la ricerca e la valorizzazione della ricerca") (since Dec. 2016).

November '16	UNIVERSITY OF MASARYK, BRNO, REPUBBLICA CECA - Visiting professor in "Comparative tax law" (course in English), within the Erasmus+ mobility program.
December '13	Italian national scientific qualification as a university associate professor in tax law.
September '08 - present	INTERNATIONAL UNIVERSITY COLLEGE, TORINO - Adjunct professor in "Comparative law and economics of taxation" (course in English) in the LL.M./M.Sc. in Comparative Law, Economics and Finance.
2009-2015	UNIVERSITY OF MODENA AND REGGIO EMILIA, ITALY - University temporary chair in "Comparative and international taxation" (in English).
May '08 - present	UNIVERSITY OF APPLIED SCIENCES AND ARTS OF SOUTHERN SWITZERLAND, LUGANO, SWITZERLAND - Adjunct professor in "U.S. Tax Law", "Master of Advance Studies in Tax Law".
2016-2018	UNIVERSITY OF CALABRIA - Adjunct professor in tax law, Master in tax law.
2014 - present	CATHOLIC UNIVERSITY OF MILAN, ITALY - Adjunct professor in tax law, Master in tax law.
2003 - present	BOCCONI UNIVERSITY, MILAN, ITALY - Adjunct professor in tax law, Master in tax law (2014-present); - Tutor professor in Tax Law and International Tax Law (2003-2006 and 2010).
March '10 – February '14	UNIVERSITY OF MILAN, ITALY - Postdoctoral research fellow in tax law; - Adjunct professor in tax law in the Postgraduate program for tax court judges.
2008 - 2010	UNIVERSITY OF GENOVA, ITALY - Adjunct professor in tax law, Master in Tax Law.

RESEARCH ACTIVITIES AND GRANTS

Sept. '15 – Sept. '18	Principal investigator of the research project "Estimated tax assessments and presumptive taxation: a comparative analysis" funded by the "Ministry of Education, Universities and Research" within the Scientific Independence of young Researchers (SIR) program (€ 308.000).
January '18 - present	Bicocca university grant for the research "Tax competition in the international tax regime" (€ 2.175).
January '17 - present	Bicocca university grant for the research "Taxation and access to justice" (€ 1.610).
January '16 - present	Bicocca university grant for the research "Cultural and creative enterprises in tax law" (€ 2.014).
2015 - present	Coordinator of the Bicocca School of Law group for the categorization and summarization of tax law cases of the Regional Tax Law Court of Lombardia, Milan, Italy.

2010 - 2014	Postdoctoral fellow (art. 51, paragraph 6, law n. 449/1997) in tax law at the University of Milan, Italy. Research project: "Cross border corporate reorganizations"
2010 - 2014	Participant in the research project on "Institutions, Behaviour and Markets in Local and Global Settings" funded by the Piedmont Region, coordinated by prof. Salvatore Rizzello, University of Piemonte Orientale, International University College of Turin and University of Turin.
2009	Participant in the International University College Legal Standards Research Group that drafted the report "IUC Independent Policy Report: At the End of the End of History – Global Legal Standards: Part of the Solution or Part of the Problem", organized by a Steering Committee chaired by Ugo Mattei, coordinated by Edoardo Reviglio and Giuseppe Mastruzzo, and composed by Franco Bassanini, Guido Calabresi, Antoine Garapon, and Tibor Varady (https://halshs.archives-ouvertes.fr/hal-00404895/).
2008	Participant in a research project coordinated by the University of Applied Sciences and Arts of Southern Switzerland (SUPSI), regarding tax federalism, funded by the Daccò Foundation.
2007	Grotius fellowship at the University of Michigan, School of Law, Ann Arbor, USA.
2006	Chiomenti post graduate research fellowship.
2005	Post graduate fellowship, Bocconi University, Milano, Italy.

SCIENTIFIC ACTIVITIES

Main publications	<ol style="list-style-type: none"> 1. <i>Imposizione reddituale delle riorganizzazioni transnazionali</i>, in E. Della Valle (a cura di), <i>Il regime fiscale delle operazioni straordinarie</i>, Giappichelli, Torino, 2018, 341 ss. (in corso di pubblicazione). 2. <i>Le transazioni con soggetti residenti in Paesi a fiscalità privilegiata</i>, in A. Vicini Ronchetti (a cura di), <i>Fiscalità della internazionalizzazione delle imprese</i>, Giappichelli, Torino, 2018, 377 ss. 3. <i>Contributo unificato e deducibilità fiscale delle spese della giustizia nel processo del lavoro</i>, in <i>Riv. giur. lav.</i>, 2018, I, 65 ss. 4. <i>Il principio di buona fede e collaborazione nello Statuto dei diritti del contribuente</i>, in <i>Giur. it.</i>, 2018, 763 – 771. 5. <i>Il contributo unificato quale spesa fiscale di accesso alla giustizia</i>, in <i>Rass. trib.</i>, 2017, 1010-1038. 6. Voce "Accertamento sintetico del reddito", in <i>Digesto comm.</i>, Aggiornamento, vol. VIII, Utet, Milanofiori Assago, 2017, 15-27. 7. <i>Analisi comparata della disciplina delle imprese estere controllate e sviluppi internazionali</i>, in <i>Riv. GdF</i>, 2016, 1357-1374. 8. <i>Avviso di accertamento: provocatio ad opponendum e accertamento sintetico</i>, in <i>Giur. It.</i>, 2016, 1509-1516. 9. <i>La trasformazione delle società di gestione dei beni comuni in enti pubblici. Profili fiscali della ripubblicizzazione</i>, in <i>Riv. dir. imp.</i>, 2016, 1-16 (with F. Tesauro). 10. <i>Processo tributario</i>, in <i>Giur. it.</i>, 2015, 1731-1737. 11. <i>Profili fiscali del c.d. Rent to buy</i>, in <i>Giur. it.</i>, 2015, 504-508. 12. <i>L'esenzione dalla tariffa rifiuti degli immobili della Santa Sede indicati nel Trattato lateranense</i>, in <i>Diritto e Pratica Tributaria</i>, 2014, II, 898-905.
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13. *Imposizione reddituale delle vincite conseguite presso case da gioco italiane ed estere*, in *Rassegna tributaria*, 2014, 987-1011.
14. *Le riorganizzazioni transnazionali nelle imposte sul reddito*, Giappichelli, Torino, 2012.
15. *Sull'esenzione fiscale degli immobili della Santa Sede*, in *Rassegna Tributaria*, 2012, 1180-1195.
16. *Foreword*, in *Tax Law Review*, 2012, pagg. 313-322 (with R. Avi-Yonah).
17. Comment to article 20 of D. Lgs. 4 marzo 2010, n. 28, in A. Castagnola - F. Delfini, *La mediazione nelle controversie civili e commerciali*, II ed., Cedam, Milano, 2012, 335-341.
18. Comment to article 17 of D. Lgs. 4 marzo 2010, n. 28, in A. Castagnola - F. Delfini, *La mediazione nelle controversie civili e commerciali*, II ed., Cedam, Milano, 2012, 315-327.
19. *Global Perspectives on Income Taxation Law*, Oxford University Press, Oxford, 2011 (with R. Avi-Yonah and O. Marian).
20. *Comparative tax study as an exercise in economic analysis*, in R. Avi-Yonah, N. Sartori and O. Marian, *Global Perspectives on Income Taxation Law*, Oxford University Press, Oxford, 2011, 10-16.
21. *The Taxpaying Unit*, in R. Avi-Yonah, N. Sartori and O. Marian, *Global Perspectives on Income Taxation Law*, Oxford University Press, Oxford, 2011, 67-76.
22. *Tax Accounting*, in R. Avi-Yonah, N. Sartori and O. Marian, *Global Perspectives on Income Taxation Law*, Oxford University Press, Oxford, 2011, 77-86.
23. *Taxation of Capital Gains and Losses*, in R. Avi-Yonah, N. Sartori and O. Marian, *Global Perspectives on Income Taxation Law*, Oxford University Press, Oxford, 2011, 87-100.
24. *Tax Avoidance*, in R. Avi-Yonah, N. Sartori and O. Marian, *Global Perspectives on Income Taxation Law*, Oxford University Press, Oxford, 2011, 101-112.
25. *Selected International Tax Issues*, in R. Avi-Yonah, N. Sartori and O. Marian, *Global Perspectives on Income Taxation Law*, Oxford University Press, Oxford, 2011, 149-166 (with R. Avi-Yonah).
26. *US Sub-part F Legislative proposals: A Comparative Perspective*, in *International Taxation*, 2011, n. 11, 428-437 (with R. Avi-Yonah).
27. *Politiche antielusive in un'ottica fiscale comparata: l'ascesa delle "forme ibride"*, in *Fiscalità e Commercio Internazionale*, 2011, n. 12, 13-16.
28. *Tax dynamics of (U.S.) corporate expatriations*, in *Global Jurist*, vol. 10, n. 3 (Topics), article 2, 2010.
29. Comment to article 20 of D. Lgs. 4 marzo 2010, n. 28, in A. Castagnola e F. Delfini, *La mediazione nelle controversie civili e commerciali*, Milano, 2010, Cedam, 271-276.
30. Comment to article 17 of D. Lgs. 4 marzo 2010, n. 28, in A. Castagnola e F. Delfini, *La mediazione nelle controversie civili e commerciali*, Milano, 2010, Cedam, 253-264.
31. *Corporate governance dynamics and tax compliance*, in *XIII International Trade and Business Law Review* 264, 2010, 264-284.
32. *Sul concetto di stabile organizzazione nelle riorganizzazioni transfrontaliere in uscita*, in *Fiscalità Internazionale*, 2009, 294-299.
33. *La nozione di reddito d'impresa negli Stati Uniti d'America: profili di diritto comparato*, in *Rivista di diritto finanziario e scienza delle finanze*, 2007, I, 587-603.
34. *Scambio intracomunitario di quote sociali e successiva distribuzione di un dividendo*, in *Fiscalità Internazionale*, 2007, 508-510.
35. *La prescrizione del diritto agli interessi su crediti d'imposta IVA*, in *Giur. it.*, 2006, 1084-1090.
36. *Reddito d'impresa*, in C. Garbarino, *Diritto tributario. Casi e materiali* (a cura di C. Garbarino), Egea, Milano, 2006, 80-90.
37. *Operazioni straordinarie*, in C. Garbarino, *Diritto tributario. Casi e materiali* (a cura di C. Garbarino), Egea, Milano, 2006, 91-101.
38. *Fiscalità internazionale*, in C. Garbarino, *Diritto tributario. Casi e materiali* (a cura di C. Garbarino), Egea, Milano, 2006, 102-114.
39. *La disciplina sulle imprese estere collegate non è operativa*, in *Fiscalità Internazionale*, 2005, 291-292.
40. *Gli interessi di mora su crediti in sofferenza*, in *Tributimpresa*, 2005, 47-58.
41. *Comment to art. 43 of Testo Unico Edilizia*, in R. Ferrara - G.F. Ferrari (a cura di) *Commentario al Testo Unico dell'Edilizia*, Padova, 2005, CEDAM, 459-463.
42. *Le circostanze escludenti l'indeducibilità dei costi nelle transazioni con i Paesi a fiscalità privilegiata*, in *Fiscalità Internazionale*, 2004, 227-231.
43. *Organismi esteri di investimento mobiliare: profili di diritto convenzionale*, in *Fiscalità Internazionale*, 2004, 89-92.

Main conferences

1. University of Milano Bicocca, November 2018, conference “Giustizia e diritti fondamentali”, presentation: “Fisco e diritto di difesa”;
2. University of Milano Bicocca, June 2018, International Conference on Presumptive Taxation, presentation: “Presumptive taxation: the Italian perspectives” (in English);
3. University of Applied Sciences and Arts of Southern Switzerland, Oct. 2017, “Update on US Corporate Tax Reform”. Presentation: “The Italian impact of US corporate tax reform” (in English);
4. University of Turin, Pollenzo, May 2017, “Corporate tax base: towards a European new deal?”. Presentation “Corporate governance and taxation” (in English);
5. University of Milano-Bicocca, May 2017: “US and Italian international tax policies”. Presentation: “The Italian international tax policies” (in English);
6. Italian association of tax lawyers (ANTI), Milan, May 2017, “Verso una nuova fiscalità internazionale”. Presentation: “Fiscalità internazionale e competitività fiscale”;
7. National congress of Monza, Como, Lecco and Sondrio Bar Association, Monza, Oct. 2016, “Ambiente e territorio: aspetti giuridici, sociali ed economici”. Presentation: “Fisco, ambiente e Acqua”.
8. University of Turin, Business School, July 2016, “Il Decreto fiscale sull'internazionalizzazione”. Presentation: “L'eliminazione degli obblighi relativi a transazioni con soggetti residenti in paesi a fiscalità privilegiata”;
9. Italian association of tax lawyers (ANTI), Milan, June 2016, “L'elusione fiscale internazionale”. Presentation: “Analisi comparata della disciplina delle imprese estere controllate”;
10. University of Milan Bicocca, April 2016, Ph.D. conference. Presentation: “*Le convenzioni internazionali contro le doppie imposizioni*”;
11. Court of Milan, December 2015, “L'accesso alla giustizia dei soggetti svantaggiati”. Presentation: “Contributo unificato e deducibilità delle spese legali per i lavoratori dipendenti”;
12. University of Milano–Bicocca, Apr. 2016, Ph.D. conference. Presentation: “The basic principles of the international tax regime” (in English);
13. University of Milano–Bicocca, January 2015, Ph.D. conference. Presentation: “Theories and methods of comparative taxation” (in English);
14. University of Piemonte Orientale, July 2014, “Institutions, Behaviour and Markets in Local and Global Settings”. Presentation: “Aspetti fiscali delle recenti 'ripubblicizzazioni' nei servizi di interesse generale”;
15. China Youth University for Political Sciences and Peking University, China, Nov.-Dec. 2012, Sino – USA Tax Law Forum. Presentation: “CFC Rules and Territoriality– A comparative perspective” (in English);
16. Court of appeal of Milan, Italy, December 2010, “Aspetti giuridici della mediazione civile e commerciale”. Presentation: “Tax incentives to arbitration”;
17. University of Milano–Bicocca, November 2010, “Globalization and tax law”. Presentation: “Comparative analysis of CFC legislations” (in English);
18. Bocconi University, October 2010, “Mi faccio impresa”. Presentation: “Cenni sugli aspetti fiscali dei diversi “veicoli” per fare impresa”;
19. Alub Bocconi, Center Paolo VI, Brescia, March 2010, conference on the internationalization process of business, presentation: “*Tax aspects of the internationalization of businesses*”.
20. University of Michigan, School of Law, October 2009, “Comparative Tax Law: Theory and Practice, International Network for Tax Research”. Presentation: “The theory of comparative tax law” (in English).
21. International University College, Torino, December 2008, First annual comparative law, economics and finance conference. Presentation: “Managers and shareholders in tax disputes” (in English).
22. University of Michigan, School of Law, Ann Arbor, S.J.D. Colloquium, April 2008. Presentation: “Corporate governance and strategic tax behaviors” (in English).
23. University of Suor Orsola Benincasa, Naples, July 2007. Ph.D. students congress. Presentation: “Business income in the US tax law: a comparative analysis”.
24. IBFD, Amsterdam, Meeting of research students 2006, July 2006. Presentation: “Tax aspects of cross-border corporate reorganizations: a comparative analysis” (in English).
25. University of Milano Bicocca, Ph.D. conference on tax avoidance, June 2006, presentation “*Tax havens*”.
26. University of Milano Bicocca, Ph.D. conference on taxpayers rights, April 2005, presentation “*La compensazione*”.

Organization of conferences

1. Coordination and organization of the conference “Le presunzioni e il diritto”, University of Milano Bicocca, 15 November 2018.
2. Member of the scientific committee of the conference “Giustizia e diritti fondamentali”, organized with the Court of Monza within the European Day of Justice, University of Milano Bicocca, 12 November 2018.
3. Member of the Local organizing Committee of the 35th Annual International Conference, European Association of Law and Economics, Milan, September 20-22, 2018, University of Milano Bicocca.
4. Scientific director of the international “Conference on Presumptive taxation”, University of Milano Bicocca, 15 June 2018 (speakers: prof. Gianluigi Bizoli, Aitor Navarro Ibarrola, Marilynne Sadowsky, Nicola Sartori, Daniel Blum, Nir Fishbien, Tianlong Lawrence Hu, Carlo Garbarino, Alessandro Santoro, Tamir Shanan, Giampaolo Arachi, Valeria Bucci, Pasquale Pistone, Reuven Avi-Yonah, Fadi Shaheen, Marco Greggi).
5. Coordination and organization of the conference “Profili fiscali della cessazione d'impresa”, University of Milano Bicocca, 23 May 2018 (speakers prof. Maria Cristina Pierro, Gaetano Ragucci, Filippo Cicognani e Alberto Gaffuri).
6. Coordination and organization of the conference “Legalità ed equità fiscale”, University of Milano Bicocca, 20 April 2017 (speakers prof. Francesco Tesauro, Alessandro Giovannini and dr. Francesco Greco, “procuratore capo”, Court of Milan);
7. Coordination and organization of the *Lectio magistralis* – Il processo tributario, University of Milano Bicocca, 28 April 2016 (speaker, prof. Francesco Tesauro);

Scientific journal/book committees and other evaluation committees

- 14 November 2018-present: member of the editorial committee of the book series of the School of Law of the University of Milano Bicocca, Giappichelli publisher.
- July 2018-present: member of the scientific committee of the Research Center on “Law and - Pluralism” (BiLap), University of Milano Bicocca, School of Law.
- 2016-present: member of the editorial committee of the journal “Giurisprudenza italiana”;
- 2016-present: member of the editorial committee of the ejournal “Innovazione e diritto”;
- 2016-present: referee for Ph.D. thesis in tax law for the University of Naples II (2016), University of Ferrara (2017) and University of Bologna (2018);
- 2016-present: member of the S.J.D. Evaluation Committee in tax law, University of Michigan, School of Law, Ann Arbor, USA.

Le dichiarazioni rese nel presente curriculum sono da intendersi rilasciate ai sensi degli artt. 46 e 47 del D.P.R. 445/2000.

Milano, 03 December 2018
Nicola Sartori