

Sarah B. Lawsky

University of Illinois College of Law • 504 E. Pennsylvania Ave. • Champaign, IL 61820
slawsky@illinois.edu • <https://www.sarahlawsky.org>

ACADEMIC EXPERIENCE

University of Illinois College of Law, Champaign, IL

L.B. Lall and Sumitra Devi Lall Professor of Law 2025–present

National Institute for Research in Digital Science and Technology, Paris, France

International Chair 2024–2028

Northwestern Pritzker School of Law, Chicago, IL

Professor of Law 2016–2025

Howard Friedman '64 JD Professor of Law, 2024–2025; Stanford Clinton Sr. and Zylpha Kilbride Clinton Research Professor of Law, 2021–2024; Benjamin Mazur Summer Research Professor of Law, 2018–2020

Visiting Professor of Law Fall 2015

Vice Dean 2021–2023

Associate Dean of Academic Programs 2017–2019, 2020–2021

Associate Dean of Finance 2018–2019

Honors: Outstanding MSL Professor – Online Format, 2024–2025; Martin E. and Gertrude G. Walder Award for Research Excellence (Northwestern University Provost's Office, 2024); Childres Award (Outstanding Teacher), 2020–2021; Small Class Award (Outstanding Teacher for Class of Limited Size), 2020–2021; SBA Faculty Appreciation Award, 2019–2020

University of California, Irvine, School of Law, Irvine, CA

Professor of Law 2012–2016

Assistant Professor of Law 2010–2012

Senior Associate Dean for Academic Affairs 2014–2016

Honors: Professor of the Year (1L), 2012–2013, 2013–2014

New York University School of Law, New York, NY

Adjunct Professor of Law 2010–2016

University of Virginia School of Law, Charlottesville, VA

Visiting Associate Professor of Law 2009–2010

George Washington University Law School, Washington, DC

Associate Professor of Law 2007–2010

PUBLICATIONS AND PROJECTS

Scholarly Articles and Book Chapters

Limiting Inconsistencies in Legal Languages, 28 Vand. J. Ent. Tech. L. (forthcoming 2026)

Ambiguity, Inputs, and the Rule of Law, in *Law Does (Not) Compute: On Digitization and Cyberlaw: Conversations with the Work of Professor Mireille Hildebrandt* (Emilie Van Den Hoven, Katja de Vries, and Serge Gutwirth eds., forthcoming 2025)

Reasoning with Formalized Statutes: The Case of Capital Gains and Losses, 43 Va. Tax Rev. 361 (2024)

Tax Law and Flexible Formalizations, U. Chicago L. Rev. Online (2024) (symposium)

Computational Law and Epistemic Trespassing, 2 J. Cross-Disciplinary Research in Computational L. (2024)

Large Language Models as Tax Attorneys: A Case Study in Legal Capabilities Emergence, 382 Phil. Transactions of the Royal Society A (2024) (with John J. Nay, David Karamardian, Wenting Tao, Meghana Bhat, Raghav Jain, Aaron Travis Lee, Jonathan H. Choi, and Jungo Kasai)

Coding the Code: Catala and Computationally Accessible Tax Law, 75 SMU L. Rev. 535 (2022) (symposium)

Law, Legal Socializations, and Epistemic Injustice, 47 L. & Social Inquiry 1 (2022) (with Swetha S. Balakrishnen)

Teaching Algorithms and Algorithms for Teaching, 25 Fla. Tax Rev. 587 (2021)

Form as Formalization, 16 Ohio St. Tech. L.J. 114 (2020) (symposium)

Slices and Lumps in U.S. Income Taxation: A Reply to Lee Fennell, 71 U. Chicago L. Rev. Online (2020) (symposium)

Situating Tax Experimentation: A Response to Michael Abramowicz's Tax Experimentation, 71 Fla. L. Rev. F. 76 (2020)

Toward Formalizing Statute Law as Default Logic Through Automatic Semantic Parsing, Proceedings of ASAIL 2017 (with Marcos Pertierra, Erik Hemberg, and Una-May O'Reilly)

Formalizing the Code, 70 Tax L. Rev. 377 (2017)

A Logic for Statutes, 21 Fla. Tax Rev. 60 (2017)

Modeling Uncertainty in Tax Law, 65 Stanford L. Rev. 241 (2013)

The Problem of Line Drawing, 98 Iowa L. Rev. Bulletin 42 (2013)

How Tax Models Work, 54 B.C. L. Rev. 1657 (2012)

On the Edge: Declining Marginal Utility and Tax Policy, 95 Minn. L. Rev. 904 (2011)

The Sum of Its Parts: Reforming Charitable Donations of Partial Interests, 64 Tax L. Rev. 37 (2010)

Probably? Understanding Tax Law's Uncertainty, 157 U. Pa. L. Rev. 1017 (2009)

Embryo Exchanges and Adoption Tax Credits, 122 Tax Notes 1365 (2009) (with Naomi Cahn), reprinted in 52 State Tax Notes 927 (2009)

Money for Nothing: Charitable Deductions for Microfinance Lenders, 61 SMU L. Rev. 1525 (2008)

Fairly Random: On Compensating Audited Taxpayers, 41 Conn. L. Rev. 161 (2008)

Redefining Mental Disability in the Treasury Regulations, 100 Tax Notes 559 (2003)

Note, *A Nineteenth Amendment Defense of the Violence Against Women Act*, 109 Yale L.J. 783 (2000)

Books

Exam Pro on Partnership Taxation (Objective Questions) (2d ed. 2019) (with Robert R. Wootton)

Federal Income Taxation (4th ed.–5th ed. 2015–2018) (with Richard Schmalbeck and Lawrence Zelenak)

Websites and Projects

Lawsky Practice Problems, <https://www.lawskypracticeproblems.org/>

Lawsky Entry-Level Hiring Report, <https://prawfsblawg.blogs.com/prawfsblawg/entry-level-hiring-report/>

Lawsky Law School Hiring Information, <https://www.lawskyprojects.org/>

TEACHING

Courses taught include Federal Income Taxation, Contracts, Partnership Taxation, Corporate Taxation, Taxation of Business Entities, Taxation of S Corporations, Tax Colloquium, Tax Deals, Tax Policy

EDUCATION

University of California, Irvine, Irvine, CA

Ph.D., Philosophy, Department of Logic and Philosophy of Science 2017

New York University School of Law, New York, NY

LL.M., Taxation 2006

Yale Law School, New Haven, CT

J.D. 2001

University of Chicago, Chicago, IL

A.B., Philosophy with an Allied Field of Math, with General Honors 1994

SELECTED RECENT PRESENTATIONS

“Computationally Accessible Law: On Bringing the French and U.S. Tax Systems Out of the Past and Into the Future,” Buffet Institute for Global Affairs, Northwestern University (May 2, 2025)

“Limiting Inconsistencies in Legal Languages,” Faculté Jean Monnet – Université Paris-Saclay (Nov. 13, 2024); Law, Society & AI Seminar, HEC Paris (Nov. 5, 2024); UC Law SF Tax Speaker Series (Oct. 1, 2024)

“Deductions’ Reasoning,” 28th Annual Critical Tax Conference, University of Wisconsin Law School (Apr. 25, 2025); University of Missouri School of Law Tax Policy Colloquium (Jan. 29, 2025); Indiana University Maurer School of Law Summer Workshop Series (Aug. 14, 2024); AMT-EITC Conference, Northwestern Pritzker School of Law (May 30, 2024)

“Flexible Formalizations,” How AI Will Change the Law, University of Chicago Coase-Sandor Institute for Law and Economics (Apr. 12, 2024)

“Reasoning with Formalized Statutes: The Case of Capital Gains and Losses,” CS+Law Research Workshop (Mar. 22, 2024); Tax Policy Colloquium, Indiana University Maurer School of Law (Jan. 19, 2024); Boston College Tax Policy Workshop (Nov. 17, 2023); as “Algorithms in Tax Law,” Algorithms Seminar, Institut d’Histoire et de Philosophie des Sciences et des Techniques, Université Paris 1 Panthéon-Sorbonne, Paris (Sept. 7, 2023)

“Respecting both Law and Technology in Legal Technology,” Cross Disciplinary Research in Computational Law: Computational “Law” on Edge, Brussels (Nov. 20, 2023)

“Formal Methods and the Law,” Trust Perspectives in Machine Learning, Law, and Public Policy Conference, IDEAL Institute (Oct. 27, 2023)

“Un aperçu du système fiscal aux États-Unis,” Bandeau RF IGPDE cycle de conférences 2023, French Ministry of Finance, Paris (Sept. 6, 2023) (English with French translation)

“Formalizing Inconsistent Statutes: The Case of Section 121,” INRIA Workshop, Paris (Sept. 4, 2023)

“Coding the Code: Catala and Computationally Accessible Tax Law,” University of Toronto James Hausman Tax Law and Policy Workshop (Mar. 22, 2023); Duke Tax Policy Colloquium (Feb. 7, 2023); Northwestern Pritzker School of Law Faculty Workshop (Nov. 15, 2021); University of Pittsburgh School of Law, The Future of Law in Technology and Governance Seminar Series (Nov. 4, 2021); CS+Law Workshop (Oct. 22, 2021)

“Teaching Algorithms and Algorithms for Teaching,” SJ Quinney College of Law, University of Utah, Faculty Workshop (Apr. 14, 2021); UC Irvine School of Law (Apr. 14, 2020); University of Florida Tax Policy Colloquium (Mar. 31, 2020)

“Entry-Level Law School Hiring,” Yale Law School (Nov. 6, 2019)

“Slices and Lumps in U.S. Income Taxation,” Symposium on Lee Fennell’s New Book *Slices and Lumps*, University of Chicago Law School (Nov. 4, 2019)

“Form as Formalization,” Artificial Intelligence and the Future of Tax Law and Policy, Ohio State University Moritz College of Law (Mar. 22, 2019); Northwestern Pritzker School of Law Faculty Workshop (Feb. 11, 2019); Charles H. Gershenson Faculty Workshop Series, Wayne State University Law School (Jan. 28, 2019); Duke Tax Policy Colloquium (Jan. 17, 2019)

“Formalizing the Law,” Fifth Annual International Conference on Legislation and Law Reform (Apr. 13, 2018)

Keynote: “Formal Methods and the Law,” 45th ACM SIGPLAN Symposium on Principles of Programming Languages (Jan. 12, 2018)

“Automating Avoidance,” Association for Mid-Career Tax Law Professors Conference (May 24, 2017)

“Formalizing the Code,” University of Florida Tax Policy Colloquium (May 16, 2018); Emroch Faculty Colloquy Series at the University of Richmond School of Law (Feb. 16, 2018); Colloquium @ Cornell Tech (Oct. 23, 2017); UC Irvine Tax Policy Colloquium (Apr. 17, 2017); Colorado Tax Colloquium (Feb. 18, 2016); Northwestern Pritzker School of Law Faculty Workshop (Nov. 11, 2015)

“Picturing the Code,” Association for Mid-Career Tax Law Professors Conference (May 23, 2016)

“Rule-Based Legal Reasoning,” Columbia Legal Theory Workshop (Mar. 21, 2016); Harvard Tax Policy Seminar (Mar. 25, 2015); Dyson Distinguished Lecture, Pace Law School (Mar. 23, 2015); UC Irvine School of Law Faculty Workshop (Mar. 16, 2015); Advanced Topics in Taxation, Northwestern Law (Mar. 5, 2015); UC Irvine Center for the Advancement of Logic, its Philosophy, History and Applications (Jan. 14, 2015); UC Irvine Law, Reason and Value Colloquium (Dec. 4, 2014)

“What Is a Default Rule?” UC Irvine Center for the Advancement of Logic, its Philosophy, History and Applications (Feb. 3, 2016)

“Can Cognitive Science Explain Identity?” UC Irvine Center for the Advancement of Logic, Its Philosophy, History and Applications (Oct. 11, 2014)

“Statutes as Supernormal Rules,” Workshop on Computation, Mathematics, and the Law, University of San Diego School of Law (Mar. 21, 2014); UC Irvine Center for the Advancement of Logic, its Philosophy, History and Applications (Mar. 5, 2014)

OTHER PROFESSIONAL EXPERIENCE

Hogan & Hartson LLP, New York, NY

Associate (Tax Department) 2004–2007

Advised corporations, partnerships, and high-net-worth individuals and performed research related to federal, state and local, and international tax matters; obtained federal and state tax-exempt status for arts and social justice organizations

Cadwalader, Wickersham & Taft LLP, New York, NY

Associate (Tax Department) 2002–2003

Advised clients and performed research related to international and domestic tax matters, with a focus on mergers, acquisitions, and financial restructurings involving C corporations, S corporations, partnerships, LLCs, and REITs

Jerome N. Frank Legal Services Organization, New Haven, CT

Law Clerk 1999–Summer 2000

Represented people with disabilities

Bazelon Center for Mental Health Law, Washington, DC

Law Clerk Summer 1999

Researched and drafted amicus briefs, pleadings, and internal memoranda about cases arising under the Fair Housing Act; conducted legal research; edited a booklet about the FHA

Carpenter, Chartered, Topeka, KS

Law Clerk 1996–1998

Researched and drafted briefs and pleadings to help veterans with psychiatric disabilities obtain Social Security and veterans benefits

BAR ADMISSIONS AND PROFESSIONAL AFFILIATIONS

Admitted to practice in the State of New York (2003) and the District of Columbia (2008)

Managing Editor, *Journal of Cross-Disciplinary Research in Computational Law*

Member, Section of Taxation, American Bar Association

Member, Board of Academic Advisors, Theodore Tannenwald Jr. Foundation for Excellence in Tax Scholarship