

## Ilan Benshalom List of Publications

1. Ilan Benshalom (PI) & Noga Blikshtien (S), *Purposive Interpretation of Tax Subsidy Legislation*, IYUNEY MISHPAT (forthcoming 2015) (In Hebrew)--B
  2. Ilan Benshalom (PI) & Tzlil Salomon (S), *A Land Whose Stones are Iron, and Out of Whose Hills Thou Can Dig Copper—Natural Resources Taxation in Israel*, 45 MISHPATIM 85 (2015)--B
  3. Ilan Benshalom, *How to Redistribute? A Critical Examination of Mechanisms to Promote Global Wealth Redistribution*, 64 U. of TORONTO L. J. 317 (2014)--A
  4. Ilan Benshalom, *Who should Decide Whether the Apple is Rotten? Tax Disclosure and Corporate (Political) Agency*, 6 COLUM. TAX J. 86 (2014)—(כתב עת צעיר) לא מדורג
  5. Ilan Benshalom (PI) & Yaron Lahav (C), *Will high paying Jobs Go abroad? Labour Shifting Responses to Formulary Allocation*, 28 AUSTRALIAN TAX FORUM 753 (2013)--C.
  6. Ilan Benshalom, *Rethinking the Source of the Arm's Length Transfer Pricing Problem*, 32 VA. TAX REV. 425 (2013)--B
  7. Ilan Benshalom, *Rethinking International Distributive Justice: Fairness as Insurance*, 31 B.U. Int'l L.J. 267 (2013)--C
  8. Ilan Benshalom, *Taxing Cash*, 4 COLUM. TAX J.65 (2012)—(כתב עת צעיר) ל"מ
  9. Reuven Avi-Yonah (PI) & Ilan Benshalom (PI), *Formulary Apportionment—Myths and Prospects—Promoting Better International Tax Policy by Utilizing the Misunderstood and Under-theorized Formulary Alternative*, 2 WORLD TAX J. 371 (2011)—(כתב עת צעיר) לא מדורג (כתב עת צעיר)
  10. Ilan Benshalom (PI) Kendra Stead (S), *Realization as Progressivity*, 3 COLUM. TAX J. 43 (2011)—(כתב עת צעיר) ל"מ
  11. Ilan Benshalom (PI) Kendra Stead (S), *Values and (Market) Valuations: A Critique of the Endowment Tax Consensus*, 104 NW. U. L. REV. 1511 (2010) —A
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12. Ilan Benshalom, *The New Poor at Our Gates: Global Justice Implications for International Trade and Tax Law*, 85 N.Y.U. L. REV. 1 (2010)--A
  13. Ilan Benshalom, *How to Live With a Tax Code with Which You Disagree? Doctrine, Optimal Tax, Common Sense and the Debt and Equity Distinction*, 88 N.C.L. REV. 1217 (2010)--B
  14. Ilan Benshalom, *The Dual Subsidy Theory of Charitable Deductions*, 84 IND. L.J. 1047 (2009).
  15. Ilan Benshalom, *Taxing the Financial Income of Multinational Enterprises by Employing a Hybrid Formulary and Arm's Length Allocation Method*, 28 VA. TAX REV. 619 (2009).
  16. Ilan Benshalom, *A Comprehensive Solution for a Targeted Problem: A Critique of the Home State Taxation Initiative*, 48 EUR. TAXATION 630 (2008).
  17. Ilan Benshalom, *The Quest to Tax Interest Income in a Global Economy: Stages in the Development of International Income Taxation*, 27 VA. TAX REV. 631 (2008).

18. Ilan Benshalom, *The Quest to Tax Financial Income in a Global Economy: Emerging to an Allocation Phase – Taxing Global Financial Institutions*, 28 VA. TAX REV. 165 (2008).
19. Ilan Benshalom, *Sourcing the 'Unsourceable': The Cost Sharing Regulations and the Sourcing of Affiliated Intangibles-Related Transactions*, 26 VA. TAX REV. 631 (2007).
20. Ilan Benshalom, *Regulating Work or Regulating Poverty: The U.S. Workfare Reform – An Agenda of Inclusion or Exclusion?* 6 U. TORONTO J.L. & EQUALITY 79 (2006).

**Works in Progress:**

1. Advanced stages (under review or almost completed):
  - *The Missing Partner: The Limitations of Judicial Activism in (Israeli) Tax Law*
  - *The Taxation of Private Business Entities—Outdated Concepts and Misguided Policies*
2. Early stages:
  - *Tax Equity—or The Moral Case for Using Multiple Tax Bases to Reduce Economic Inequality*