

## **KARIE DAVIS-NOZEMACK**

*Interim Senior Associate Dean for Programs*  
*Associate Professor of Business Law and Ethics*  
GEORGIA TECH, SCHELLER COLLEGE OF BUSINESS

### **I. EARNED DEGREES**

EMORY UNIVERSITY, *Bachelor of Arts, Political Science and History*, 1997

WASHINGTON & LEE UNIVERSITY, *Juris Doctor*, 2000

GEORGIA STATE UNIVERSITY, *Master of Taxation*, 2004

### **II. EMPLOYMENT HISTORY**

<i>Senior Associate Dean for Programs (interim)</i> , GEORGIA TECH	Jul. 1- Dec. 31, 2023
<i>Associate Professor (with tenure) of Law &amp; Ethics</i> , GEORGIA TECH	2018 - present
<i>Assistant Professor of Law &amp; Ethics</i> , GEORGIA TECH	2011 - 2018
<i>Assistant Professor of Business Law &amp; Tax Law</i> , LAGRANGE COLLEGE	2007 - 2011
<i>Associate Attorney</i> , BURR & FORMAN LLP	2003 - 2007
<i>Associate Attorney</i> , SMITH, CURRIE & HANCOCK LLP	2000 - 2003

### **III. HONORS, AWARDS, AND FELLOWSHIPS**

1. Graduate Student Government Association's Faculty of the Year, 2022-2023
2. Student Recognition of Excellence in Teaching: 2022 CIOS Award
  - o 1 of 50 highest course evaluation scores at the Institute
3. Student Recognition of Excellence in Teaching: Fall Sem. CIOS Honor Roll, 2022
4. Student Recognition of Excellence in Teaching: Summer Sem. CIOS Honor Roll, 2022
5. Student Recognition of Excellence in Teaching: Spring Sem. CIOS Honor Roll, 2022
6. Student Recognition of Excellence in Teaching: 2021 CIOS Award
  - o 1 of 50 highest course evaluation scores at the Institute
7. Provost Teaching and Learning Fellowship Associate, 2021-2022
  - o Fellowship to provide leadership and expertise on evidence-based teaching and learning strategies to Scheller College of Business faculty
  - o \$14,000 grant per year; 1 year appointment
8. Student Recognition of Excellence in Teaching: Class of 1934 CIOS Honor Roll, 2021
9. Class of 1934 Award: Student Recognition of Excellence in Teaching, 2019
  - o 1 of 40 highest course evaluation scores at the Institute
10. Professor of the Year – Elective Business Courses, Scheller College of Business, 2018
  - o voted by Scheller College of Business undergraduate students
11. Class of 1940 Course Survey Teaching Effectiveness Award, 2018
  - o 1 of 40 highest course evaluation scores at the Institute

12. Class of 1940 Course Survey Teaching Effectiveness Award, 2017
  - 1 of 40 highest course evaluation scores at the Institute
13. Provost Teaching and Learning Fellowship, 2017-2018
  - Fellowship to provide leadership and expertise on evidence-based teaching and learning strategies to Scheller College of Business faculty
  - \$14,000 grant per calendar year; 2-year appointment
14. Class of 1940 Course Survey Teaching Effectiveness Award, 2016
  - 1 of 40 highest course evaluation scores at the Institute
15. CETL Curriculum Innovation Award, Georgia Tech, 2016
  - selected by Institute faculty committee
16. Professor of the Year – Core Business Courses, Scheller College of Business, 2015
  - voted by Scheller College of Business undergraduate students
17. Brady Family Award for Teaching Excellence, Scheller College of Business, 2015
  - selected by Scheller College of Business faculty committee
18. Class of 1940 Course Survey Teaching Effectiveness Award, 2015
  - highest course evaluation scores at the Institute
19. Ernie King Memorial Best Proceedings Reviewer, ALSB, 2014
20. Class of 1940 Course Survey Teaching Effectiveness Award, 2014
  - highest course evaluation scores at the Institute
21. Class of 1940 Course Survey Teaching Effectiveness Award, 2013
  - highest course evaluation scores at the Institute
22. Class of 1969 Teaching Fellowship, 2012-2013

#### **IV. RESEARCH, SCHOLARSHIP, AND CREATIVE ACTIVITIES**

##### **A. BOOK CHAPTERS**

1. Davis-Nozemack, K., 2016. Masking Information Source within the Internal Revenue Service. In: Robertson, C.T., Kesselheim, A.S. (Eds.), *Blinding as a Solution to Bias: Strengthening Biomedical Science, Forensic Science, and Law*. Academic Press (Elsevier), 335-344.

##### **B. JOURNAL ARTICLES**

2. Davis-Nozemack, K. & Webber, S. (2022) No Appeal for You: Reforming Access to Appeals for Tax Whistleblowers. *Tax Lawyer*. 75(4), 1-45.
3. Bryan K. Church, B.K., Dhooge, L., Davis-Nozemack, K., & Venkataraman, S. (2021) The Impact of Juror Knowledge of Deductibility and Defendants' Tax Rates on Punitive Damages Awards: Experimental Evidence. *Journal of the American Taxation Association*. 44(1), 7-22. <https://doi.org/10.2308/JATA-19-007>.
4. Davis-Nozemack, K. & Kisska-Schulze, K. (2020) Applying sustainability to tax. *Florida Tax Review*. 23(2), 502-521.

5. Kisska-Schulze, K. & Davis-Nozemack, K. (2020) Humans vs. robots: rethinking policy for a more sustainable future. *Maryland Law Review*. 79(4), 1009- 1056.
6. Chaffee, E. & Davis-Nozemack, K. (2017). Corporate tax avoidance and honoring the fiduciary duties owed to the corporation and its stockholders. *Boston College Law Review*, 58(5), 1425-1481.
7. Bird, R. & Davis-Nozemack, K. (2016). Tax avoidance as a sustainability problem. *Journal of Business Ethics*. 1-17. doi:10.1007/s10551-016-3162-2.
8. Miller, S. K. & Davis-Nozemack, K. (2016). Toward consistent duties for publicly-traded entities. *Florida Law Review*, 68(1), 263-322.
9. Davis-Nozemack, K. & Webber, S. J. (2015). Lost opportunities: the underuse of tax whistleblowers. *Administrative Law Review*, 67(2), 321-367.
10. Davis-Nozemack, K. & Webber, S. J. (2012). Paying the IRS whistleblower: a critical analysis of collected proceeds. *Virginia Tax Review*, 32(1), 77-132.
11. Davis-Nozemack, K. (2012). Unequal burdens in EITC compliance. *Law & Inequality: A Journal of Theory and Practice*, 31(1), 37-75.
12. Webber, S. J. & Davis-Nozemack, K. (2012). NOL poison pills: using corporate law for tax purposes. *Journal of Taxation*, 117(6), 312-318.
13. Davis-Nozemack, K. (1999). *Cousin v. Sundquist*. *Washington & Lee Race & Ethnic Ancestry Law Journal*, 5(1), 76-84.
14. Davis-Nozemack, K. (1999). Editor-in-Chief Note. *Washington & Lee Race & Ethnic Ancestry Law Journal*, 6(1), 1.

## **B.2 Working Papers**

1. Kisska-Schulze, K. & Davis-Nozemack, K. Missing Pieces in Data Tax.
2. Davis-Nozemack, K. & Webber, S. "Determining" a Tax Whistleblower Award.

## **C. PRESENTATIONS**

### **C.1. Invited Presentations**

1. Invited Presentation, Competent Boards, Tax, Investments, & Pay Conference, March 31, 2020, "ESG for Tax."
2. Invited Presentation, American Transaction Processors Coalition, Atlanta, Georgia, February 25, 2020, "Ethics Toolkit."
3. Invited Paper Presentation, McGill University Law School, Montreal, Canada, November 18, 2019, "Applying Sustainability to Tax" and "Tax Avoidance as a Sustainability Problem."
4. Invited Presentation, Competent Boards, Tax, Investments, & Pay Conference, October 22, 2019, "ESG for Tax."
5. Invited Paper Presentation, Clemson University New College of Business, Clemson, South Carolina, February 3, 2017, "Corporate Tax Avoidance and Honoring the Fiduciary Duties Owed to the Corporation and its Stockholders."
6. Invited Paper Presentation, Indiana University Kelley School of Business, Bloomington, Indiana, March 25, 2016, "Tax Avoidance as a Sustainability Problem."

7. Invited Presentation, Cecil B. Day Program for Business Ethics, Georgia Tech, Atlanta, Georgia, February 16, 2016, "Tax Avoidance as a Sustainability Problem."
8. Invited Paper Presentation, University of Georgia Terry College of Business, Athens, Georgia, September 25, 2015, "Toward Consistent Fiduciary Duties for Publicly Traded Entities."
9. Invited Paper Presentation (invitation by peer review), Normative Business Ethics Workshop, Zicklin Center for Business Ethics, University of Pennsylvania, The Wharton School, Philadelphia, Pennsylvania, April 17, 2015, "The Conceptual Incompatibility of Tax Avoidance with CSR and Stakeholder Theory."
10. Invited Panel Presentation, National Employment Lawyers Association's Shining the Light on Whistleblower and Retaliation Claims Conference, Washington D.C., October 19, 2013, Panel Presentation with Stephen Whitlock, Director of the IRS Whistleblower Office, and Dean Zerbe, attorney for \$104 million tax whistleblower Bradley Birkenfeld.
11. Invited Paper Presentation (invitation by peer review), Invited Scholars Colloquium, Academy of Legal Studies in Business (ALSB) Annual 2012 Conference, Kansas City, Missouri, August 8, 2012, "Corporate Self-Determination & Tax Planning."
12. Invited Paper Presentation (invitation by peer review), Invited Scholars Colloquium, Academy of Legal Studies in Business (ALSB) Annual 2012 Conference, Kansas City, Missouri, August 8, 2012, "The Tainted Whistleblower Dilemma."
13. Invited Paper Presentation (invitation by peer review), Huber Hurst Research Symposium, University of Florida's Warrington College of Business, Gainesville, Florida, February 4, 2012, "Paying the IRS Whistleblower: A Critical Analysis of Collected Proceeds."
14. Invited Lecture, 2011 Faculty Lecture, LaGrange College, Lagrange, Georgia, March 30, 2011, "The IRS and Its Changing Mission: Reflections on the Mission and Duties of the IRS and Whether it Can Succeed as a Dual Function Agency."
15. Invited Presentation, President's Circle Donors, LaGrange College, Lagrange, Georgia, March 11, 2011, "Conflict-Handling Modes and Techniques in Negotiations."

## **C.2. Conference Presentations**

16. Paper Presentation, Southeastern Tax Conference, Georgia State University Law School, Atlanta, Georgia, May 5, 2023, "Missing Pieces In Data Tax."
17. Paper Presentation, Law & Society Annual 2021 Conference, Online due to COVID-19, May 27, 2021, "No Appeal for You: Rethinking Appeals Rights for Tax Whistleblowers."
18. Paper Presentation, Law & Society Annual 2021 Conference, Online due to COVID-19, May 27, 2021, "Reexamining Tax Whistleblower Motivation."
19. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2020 Conference, Online due to COVID-19, August 5, 2020, "Rethinking Legal Remedies for Tax Whistleblowers."

20. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2019 Conference, Montreal, Canada, August 9, 2019, "A Sustainability Framework for Tax."
21. Paper Presentation, Law and Ethics of Big Data Research Colloquium, Washington & Lee Law School, Lexington, Virginia, April 25, 2019, "The Ethical Limitations of AI Usage: Is Auditors' Professional Judgment Uniquely Human?"
22. Paper Presentation, Sustainable Taxation: Global Challenges and Legal Solutions Conference, University of Gavle, Gavle, Sweden, April 8, 2019, "A Sustainable Taxation Framework: First and Second Order Questions."
23. Paper Presentation, Harmonizing Business Law Conference, University of Pennsylvania Law School, Philadelphia, Pennsylvania, January 26, 2019, "Humans vs. Robots: Rethinking Policy for a More Sustainable Future."
24. Paper Presentation, Emory Law School Sixth Biennial Conference on Transactional Education, Atlanta, Georgia, June 2, 2018, "Guided Self-Editing Software and Increased Writing Opportunities in Large Courses."
25. Paper Presentation, Southeastern Academy of Legal Studies in Business (SEALSB), Atlanta, Georgia, November 11, 2017, "Corporate Tax Avoidance and Honoring the Fiduciary Duties owed to Corporation and its Stockholders."
26. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2017 Conference, Savannah, Georgia, August 8, 2017, "Unpacking Tax Avoidance."
27. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2016 Conference, San Juan, Puerto Rico, August 9, 2016, "Bringing New Intuitionism to Tax Compliance."
28. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2016 Conference, San Juan, Puerto Rico, August 9, 2016, "Is there a Corporate Duty to Avoid Taxes?"
29. Paper Presentation, Law and Society Association Annual Meeting, New Orleans, Louisiana, June 2, 2016, "Tax Avoidance as a Sustainability Problem."
30. Paper Presentation, Southeastern Academy of Legal Studies in Business (SEALSB), Atlanta, Georgia, November 13, 2015, "Toward a Norm of Sustainable Taxation."
31. Paper Presentation, Scheller College of Business Faculty Seminar Series, Atlanta, Georgia, September 3, 2015, "Toward Consistent Fiduciary Duties for Publicly Traded Entities."
32. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2015 Conference, Philadelphia, Pennsylvania, August 8, 2015, "Less to Get More: Masking Information Source within the IRS."
33. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2015 Conference, Philadelphia, Pennsylvania, August 7, 2015, "The Conceptual Incompatibility of Tax Avoidance with CSR and Stakeholder Theory."
34. Paper Presentation, National Business Law Scholars Conference, Seton Hall Law School, Newark, New Jersey, June 5, 2015, "Toward Consistent Fiduciary Duties for Publicly Traded Entities."

35. Paper Presentation, Law and Society Association Annual Meeting, Seattle, Washington, May 28, 2015, "Less to Get More: Masking Information Source within the IRS."
36. Paper Presentation, Southeastern Academy of Legal Studies in Business (SEALSB), Savannah, Georgia, November 14, 2014, "Less to Get More: Masking Information Source within the IRS."
37. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2014 Conference, Seattle, Washington, August 7, 2014, "The Necessity of the Tax Whistleblower."
38. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2014 Conference, Seattle, Washington, August 6, 2014, "Rethinking the Governance of Publicly Traded Partnerships."
39. Paper Presentation, Law and Society Association Annual Meeting, Minneapolis, Minnesota, May 30, 2014, "The Necessity of the Tax Whistleblower."
40. Paper Presentation, National Tax Association Annual Conference 2013, Tampa, Florida, November 22, 2013, "The Necessity of the Tax Whistleblower."
41. Paper Presentation, Southeastern Academy of Legal Studies in Business (SEALSB), Tampa, Florida, November 9, 2013, "The Necessity of the Tax Whistleblower."
42. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2013 Conference, Boston, Massachusetts, August 9, 2013, "The Tainted Whistleblower Dilemma."
43. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2013 Conference, Boston, Massachusetts, August 7, 2013, "Contextualizing Corporate Tax Planning."
44. Paper Presentation, Law and Society Association Annual Meeting, Boston, Massachusetts, May 31, 2013, "Contextualizing Corporate Tax Planning."
45. Paper Presentation, University of Kentucky Law School Developing Ideas Conference, Lexington, Kentucky, May 10, 2013, "The Necessity of the Whistleblower."
46. Paper Presentation, Southeastern Academy of Legal Studies in Business, (SEALSB), Miami, Florida, November 10, 2012 "Corporate Self Determination & Tax Planning."
47. Paper Presentation, Florida-Georgia Legal Studies Research Conference, Atlanta, Georgia, October 13, 2012, "The Tainted Whistleblower."
48. Paper Presentation, Victoria-Cornell Colloquium: Jurisprudential Perspectives of Taxation Law, Ithaca, New York, September 25, 2012, "Corporate Self Determination & Tax Planning."
49. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2012 Conference, Kansas City, Missouri, August 11, 2012, "Paying the IRS Whistleblower: A Critical Analysis of Collected Proceeds."
50. Paper Presentation, Southeastern Academy of Legal Studies in Business (SEALSB), Atlanta, Georgia, November 19, 2011, "Unburdening Earned Income Tax Credit Examinations through Improper Payment Law."
51. Paper Presentation, Emory Law School Critical Tax Policy Conference, Atlanta, Georgia, September 17, 2011, "Collision Course: EITC and Correspondence Examinations."

52. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2011 Conference, New Orleans, Louisiana, August 13, 2011, "Treating Physicians Better than Everyone Else: Misuse of FOIA and the Privacy Act to Protect Physician Medicare Claims Data."
53. Paper Presentation, Academy of Legal Studies in Business (ALSB) Annual 2011 Conference, New Orleans, Louisiana, August 13, 2011, "Social Policy via the IRS: A Mismatch Made in Heaven?"

## **V. SERVICE AND OTHER ACTIVITIES**

### **A. PROFESSIONAL CONTRIBUTIONS**

1. Managing Editor (2023-2024), Senior Articles Editor (2022-2023), Articles Editor (2021-2022), Journal of Legal Studies Education
2. Discussant, Invited Scholars Colloquium, ALSB 2021
3. Staff Editor, American Business Law Journal 2015 - 2023
4. Reviewer, American Business Law Journal 2012 - present
5. Reviewer, Journal of Business Ethics 2017 – present
6. Reviewer, Holmes Cardozo Best Paper Award, ALSB 2017, 2021
7. Reviewer, Best/Distinguished Proceedings Papers, ALSB 2017
8. Reviewer, Academy of Legal Studies in Business Proceedings 2012 – 2015, 2017

### **B. PUBLIC SERVICE**

1. Appointed by U.S. Treasury Secretary to IRS Taxpayer Advocacy Panel 2009 - 2012
  - Three-year appointment to IRS federal advisory panel to review and recommend improvement to IRS policy and procedure.
  - Vice-Chair (2012), Member (2009-2012)

### **C. INSTITUTE CONTRIBUTIONS**

1. Faculty Executive Board, Chair (2021-2023)
2. Provost Curriculum Committee, Chair (2020-2023), Member (2018 – 2023)
3. Institute Steering Committee for Revision of Faculty Annual Performance Evaluations and Post-Tenure Review 2021-2022
4. Consultant for Scheller Annual Evaluation Rubrics Committee 2022
5. Search Committee for Scheller College of Business Dean 2023
6. Search Committee for Chief Legal and Ethics Officer 2022
7. Search Committee for Executive Vice President of Admin & Finance 2022-2023
8. Faculty Guide, Stamps Presidential Scholars 2019 - 2023
9. Scheller Non-Tenure Track Promotion Committee, Chair 2019-2021 2018 - 2022
10. Faculty Senate 2018 - 2021
11. Co-leader, CTL Class of 1969 Teaching Fellows 2018 - 2019
12. Scheller College of Business Teaching Effectiveness Committee 2018 - 2019

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| 13. Scheller College of Business Undergraduate Education Committee | 2013 - 2019      |
| 14. Stamps "Walk On" Scholar Selection Committee                   | 2015 - 2022      |
| 15. Dean's Scholarship Interviewer                                 | 2016, 2019       |
| 16. Scheller College Ad-Hoc Committee on Grade Distribution        | 2016             |
| 17. Faculty Advisor for Delta Sigma Pi, business fraternity        | 2016 - 2017      |
| 18. Scheller College of Business Law and Ethics Search Committee   | 2011, 2012, 2013 |

**D. TEACHING PRESENTATIONS AND PROJECTS**

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|---|-----------|
| 1. Provost Teaching and Learning Fellow Associate   | 2021-2022 |
| 2. Ethics Week Panel, "Preparing Future Leaders for Ethical Challenges."  | 2021      |
| 3. Brain-Based Teaching Faculty Learning Community and Pedagogy Project   | 2020      |
| 4. Scheller Ad Hoc Committee for Summer Online Teaching   | 2020      |
| 5. Provost Teaching and Learning Fellow   | 2017-2018 |
| 6. Georgia Tech Ethics Week Presentation, "Ethics in the Media"   | 2018      |
| 7. CTL Instructional Presentation, "Guided Self-Editing Software and Increased Writing Opportunities in Large Courses." | 2018      |
| 8. CTL Instructional Presentation, "Using Assessments and Grades to Promote Learning."                                  | 2018      |
| 9. CTL Instructional Teaching and Learning Presentation, "Academic Misconduct"  | 2018      |
| 10. Faculty Keynote Speaker at CTL Celebrate Teaching Day   | 2014      |
| 11. Educational Software Developed: Essay Wizard  | 2012-2013 |
| o Co-developed open-source WordPress Plugin as writing software for MGT2106   |           |