ANDREW BLAIR-STANEK

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ACADEMIC APPOINTMENT

University of Maryland, Francis King Carey School of Law
Professor of Law (with tenure), 2017–Present
Associate Professor of Law, 2015–17
Assistant Professor of Law, 2012–15
Courses: Income Taxation, Corporate & Partnership Taxation, Property, Financial & Accounting Basics for Lawyers
Faculty Senate, 2025–Present
Wellness Committee, 2025–Present
Administrative Committee, 2012–18, 2022–25 (Chair, 2017–18)
Library and Technology Committee, 2018–22

EDUCATION

Johns Hopkins University, Ph.D., Computer Science, 2026
Dissertation: Finding Tax-Minimization Strategies with Artificial Intelligence
Advisor: Benjamin Van Durme

Yale Law School, J.D., 2008
Yale Law Journal, Senior Editor
Yale Law Revue (comedy troupe)
Grades: 18 Honors, 1 Pass

Princeton University, A.B., *summa cum laude*, Mathematics, 2000
Phi Beta Kappa (G.P.A.: 4.04); Certificate (Minor) in Computer Science

SELECTED PUBLICATIONS

Can LLMs Identify Tax Abuse?, Proceedings of the 40th AAAI Conference on Artificial Intelligence (Jan. 2026) (co-authored with Nils Holzenberger & Benjamin Van Durme) (selected for oral presentation).

ChatGPT Generates a Novel Tax Strategy, 189 TAX NOTES FEDERAL 1097 (Nov. 17, 2025) (co-authored with Nils Holzenberger & Benjamin Van Durme).

LLMs Provide Unstable Answers to Legal Questions, Proceedings of the 20th International Conference on Artificial Intelligence & Law (ICAIL) (June 2025) (co-authored with Benjamin Van Durme).

BLT: Can Large Language Models Handle Basic Legal Text?, Proceedings of the Natural Legal Language Processing Workshop 2024 (co-authored with Nils Holzenberger & Benjamin Van Durme).

OpenAI Cribbed Our Tax Example, But Can GPT-4 Really Do Tax?, 180 TAX NOTES FEDERAL 1101 (Aug. 14, 2023) (co-authored with Nils Holzenberger & Benjamin Van Durme).

Can GPT-3 Perform Statutory Reasoning?, Proceedings of the 19th International Conference on Artificial Intelligence & Law (ICAIL) (June 2023) (co-authored with Nils Holzenberger & Benjamin Van Durme).

Shelter Check: Proactively Finding Tax Minimization Strategies via AI, 177 TAX NOTES FEDERAL 1515 (Dec. 12, 2022) (co-authored with Nils Holzenberger & Benjamin Van Durme).

Improved Induction of Narrative Chains via Cross-Document Relations, Proceedings of the 11th Joint Conference on Lexical and Computational Semantics 208 (2022) (co-authored with Benjamin Van Durme).

AI for Tax Analogies and Code Renumbering, 170 TAX NOTES FEDERAL 1997 (Mar. 29, 2021) (co-authored with Benjamin Van Durme) (Demo is available at http://taxanalogies.law.umaryland.edu).

A Dataset for Statutory Reasoning in Tax Law Entailment and Question Answering, Proceedings of the 2020 Natural Legal Language Processing (NLLP) Workshop (2020) (co-authored with Nils Holzenberger and Benjamin Van Durme).

Contractual Tax Reform, 61 WILLIAM & MARY L. REV. 1537 (2020) (co-authored with Michael Abramowicz).

Crises and Tax, 67 DUKE L.J. 1155 (2018).

Explaining the Enigmatic Expulsion: Northwest Wholesale v. Pacific Stationery, 53 WILLAMETTE L. REV. 335 (2017).

Just Compensation as Transfer Prices, 58 ARIZONA L. REV. 1077 (2016).

Intellectual Property Law Solutions to Tax Avoidance, 62 UCLA L. REV. 2 (2015).

Tax in the Cathedral: Property Rules, Liability Rules, and Tax, 99 VIRGINIA L. REV. 1169 (2013).

Twombly *Is the Logical Extension of the* Mathews v. Eldridge *Test to Discovery*, 62 FLORIDA L. REV. 1 (2010).

Increased Market Power as a New Secondary Consideration in Patent Law, 58 AMERICAN U. L. REV. 707 (2009).

Profits as Commercial Success, 117 YALE L.J. 642 (2008) (Note).

Using Insurance Law and Policy To Interpret the Tax Code's Loss and Medical Expense Provisions, 26 YALE L. & POL'Y REV. 309 (2007) (Note).

SHORT PUBLICATIONS

How the IRS Should Fight the COVID-19 Economic Crisis, 166 TAX NOTES FEDERAL 2067 (Mar. 30, 2020).

The Untapped Gold Mine of Transfer-Price Evidence, IP LAW360 (July 25, 2014).

IP Law Solutions to Transfer Pricing Abuse, 143 TAX NOTES 1537 (June 30, 2014).

AMICUS BRIEF

In re *Berger*, Brief of *Amicus Curiae* Professor Andrew Blair-Stanek in Support of Neither Party, No. 2013-1473 (Fed. Cir. Sept. 23, 2013).

COMMENTS ON REGULATIONS

Comment from Andrew Blair-Stanek on Proposed Treasury Regulations, Eliminating Unnecessary Tax Regulations, IRS-2018-0005-0006 (May 14, 2018) (recommending repealing Treas. Reg. §§ 1.312-4 and 1.312-5).

Comment from Andrew Blair-Stanek on Proposed Treasury Regulations, Treatment of Certain Interests in Corporations as Stock or Indebtedness, IRS-2016-0014-0198 (July 7, 2016) (addressing regulations to bifurcate instruments into part-debt, part-equity).

PUBLISHED DATA RESOURCES

Federal case cross-reference and event chain data, Johns Hopkins University Data Archive (2022) (co-authored with Benjamin Van Durme).

Tax Law NLP Resources, Johns Hopkins University Data Archive (2020) (co-authored with Nils Holzenberger and Benjamin Van Durme).

PRESENTATIONS

Can LLMs Identify Tax Abuse?
Association for the Advancement of AI, 2026 Annual Conference (Singapore, Jan. 23, 2026)
Internal Revenue Service, Data & Analytics Community of Practice (Dec. 16, 2025)

Shelter Check Dataset and Experiments; LLM Instability on Legal Questions
Johns Hopkins University, Center for Language and Speech Processing (Feb. 14, 2025)

BLT: Can Large Language Models Handle Basic Legal Text? (co-authored with Nils Holzenberger and Benjamin Van Durme)
Natural Legal Language Processing Workshop 2024 (Miami, Nov. 16, 2024)

Shelter-Check Dataset (co-authored with Nils Holzenberger and Benjamin Van Durme)
Northwestern University School of Law, Association for Mid-Career Tax Law Professors Annual Conference (May 30, 2024)

Can GPT-3 Perform Statutory Reasoning? (co-authored with Nils Holzenberger and Benjamin Van Durme)
Braga University (Portugal), International Conference on AI & Law (June 21, 2023)

Improved Induction of Narrative Chains via Cross-Document Relations (co-authored with Benjamin Van Durme)
11th Joint Conference on Lexical and Computational Semantics (Seattle, July 15, 2022)

Shelter Check: Proactively Finding Tax Minimization Strategies via AI (co-authored with Nils Holzenberger and Benjamin Van Durme)
University of Maryland Carey School of Law (July 5, 2022)
University of Virginia School of Law, Tax Conference (Oct. 29, 2021)

Contracting Into Tax Reform (co-authored with Michael Abramowicz)
Columbia Law School, Columbia Tax Workshop (May 18, 2018)
George Washington University Law School (Nov. 16, 2016)
University of Maryland Carey School of Law (Nov. 1, 2016)
Tulane University Law School, Critical Tax Conference (Apr. 1, 2016)
University of Texas, Junior Tax Scholars Workshop (June 7, 2014)

Crises and Tax
University of North Carolina School of Law (Sep. 20, 2017)
University of Pittsburgh School of Law (Sep. 29, 2016)
University of Maryland Carey School of Law (Nov. 4, 2014)
Michigan State College of Law (Sep. 25, 2014)
University of Washington School of Law, Tax Symposium (Oct. 3, 2014)
University of Maryland Carey School of Law (June 25, 2014)
University of Baltimore, Critical Tax Conference (Apr. 5, 2014)
University of Miami, Junior Tax Scholars Workshop (May 23, 2013)

Just Compensation as Transfer Prices
University of Oxford (U.K.), Oxford Internet Institute (Apr. 18, 2016)
Duke University School of Law, Tax Policy Workshop (Feb. 25, 2016)
University of Maryland Carey School of Law (Feb. 2, 2016)
University of Maryland Carey School of Law (July 1, 2015)
Northwestern University School of Law, Critical Tax Conference (Apr. 3, 2015)

Intellectual Property Law Solutions to Tax Avoidance
University of Oxford (U.K.), Oxford Internet Institute (Apr. 18, 2016)
University of North Carolina School of Law (Nov. 14, 2013)
University of Florida College of Law, Tax Policy Colloquium (Oct. 18, 2013)
University of Maryland Carey School of Law (July 10, 2013)
University of California – Hastings, Critical Tax Conference (Apr. 12, 2013)

Intellectual Property Investment Trusts
St. Louis University School of Law, Critical Tax Conference (Apr. 1, 2017)

Injunctions in Tax
American University School of Law, Junior Tax Scholars Workshop, (June 7, 2014)

Explaining the Enigmatic Expulsion: *Northwest Wholesale v. Pacific Stationery*
University of Maryland Carey School of Law (Feb. 5, 2013)

Tax in the Cathedral: Property Rules, Liability Rules, and Tax
University of Virginia School of Law (Dec. 9, 2011)
University of Illinois College of Law (Dec. 5, 2011)
University of San Diego School of Law (Dec. 2, 2011)
George Washington University Law School (Nov. 28, 2011)
University of Texas School of Law (Nov. 14, 2011)
Wake Forest University School of Law (Nov. 9, 2011)
University of Maryland Carey School of Law (Nov. 7, 2011)
University of Alabama School of Law (Oct. 31, 2011)
Tulane University Law School (Sept. 26, 2011)

CLERKSHIP

Hon. Paul V. Niemeyer, U.S. Court of Appeals for the Fourth Circuit, 2008–09

PROFESSIONAL EXPERIENCE

McDermott Will & Emery LLP (now McDermott Will & Schulte)
Washington, DC, 2009–12
Associate, Tax Group. Drafted opinions and litigation risk assessments on the tax treatment of international transactions and structures. Researched questions relating to international, corporate, and bankruptcy taxation. Advised newly formed real estate investment trusts. Analyzed feasibility of transactional structures. Drafted private letter ruling requests to IRS. Authored brief before Fifth Circuit in tax case.

Microsoft Corporation, Redmond, WA, 2000–05
Software Design Engineer. Designed and programmed multiple features in the products Microsoft Project and Microsoft Project Server. Received two patents.

BARS

District of Columbia Bar, Fourth Circuit, District of Maryland, U.S. Supreme Court

PATENTS

Conditional Navigation Through Hierarchical Lists, U.S. Patent No. 7,617,204.
User-Localizable Hierarchical Lists, U.S. Patent No. 7,580,951.