NYU | LAW

International Tax Program

Calling International Tax and International Law Students!

PRO BONO WORK AND DIRECTED RESEARCH PROJECTS

Fall 2026 and Spring 2027 semesters

UNITED NATIONS FRAMEWORK CONVENTION ON INTERNATIONAL TAX COOPERATION

In 2023, the United Nations General Assembly adopted a landmark resolution to begin negotiations on a new UN Framework Convention on International Tax Cooperation. This initiative aims to make international tax law and governance more inclusive, transparent, effective, and fair. An Intergovernmental Negotiating Committee (INC), established for a three-year term from 2025 to 2027, aims to produce the text of a Framework Convention and two protocols on (1) taxation of cross-border services (e.g. digital services) and (2) dispute prevention and resolution. There have been five negotiating sessions of the INC, and there are four planned in Nairobi and New York up to July 2027.

More information is available at https://financing.desa.un.org/unfcitc.

In this context, we offer research opportunities for upper year LLM or JD students in Fall 2026 and Spring 2027 for a pro bono project hosted by the NYU International Tax Program (ITP).

1. Support for UN Missions for the INC Negotiations and NYU ITP Pro Bono Project

Pro bono, with the option of combining this with a Directed Research project for credit

Research and associated work with Professor Stewart in the ITP pro bono project to support developing-country UN Missions and non-government organizations in relation to the UN Tax Framework Convention, including potentially attending INC meetings held in NYC during Spring semester 2027. This gives students an inside view of multilateral negotiations that they might not otherwise see.

Students undertaking the UN Diplomacy Clinic in Fall 2026 with Professor Bryce Rudyk may be able to work on the UN Tax Framework Convention if consultation with Professor Rudyk and Professor Stewart. Students working pro bono on the ITP project will be connected with the UN Diplomacy Clinic as appropriate for the project.

Students may carry out research and write memos on issues related to the draft Framework Convention and Protocols; attend INC meetings at UN Headquarters and take structured notes of negotiations; prepare short written and oral briefings on issues; assist Professor Stewart and the ITP in organizing events and preparing notes or submissions; and related follow-up work.

2. Support for the International Institute for Sustainable Development (IISD)

This project represents the second semester of the partnership between the NYU ITP and the IISD which focuses on international tax dispute resolution in the context of the negotiations on the Framework Convention and its second early Protocol, with a particular focus on the interaction between tax disputes and investor-state dispute settlement.

3. Directed Research Projects on Issues Related to the Framework Convention

Professor Stewart is available to supervise directed research projects on topics related to the UN Framework Convention, to support the ITP pro bono project. Research topics may include:

- Terms and drafting of the Framework Convention
- Protocol 1 on taxation of cross-border services in a globalized digitalized service economy (scope, sourcing rules, automated digital services (ADS), new nexus rules, tax rates, interaction with existing double taxation agreements (DTAs), shipping and air transport carve-outs, and implementation).
- Protocol 2 on dispute prevention and resolution
- Exchange of information and tax administration related to the Convention and protocols
- Other topics may be considered.

Projects may be suitable for a 1-credit Option B paper. In some cases, a 2-credit Option A paper may be approved.

4. Directed Research Projects on High-Net-Worth Individuals

Professor Eric Zolt is available to supervise research projects on topics related to High-Net-Worth Individuals including the proposed Article 6 of the Framework Convention and to support Professor Zolt's research on wealth taxation for the United Nations Tax Committee of Experts.

Projects may be suitable for a 1-credit Option B paper. In some cases, a 2-credit Option A paper may be suitable. Paid research assistant positions may also be available.

Eligibility and Qualifications

These opportunities are open to LLM or upper year JD students with studies or experience in:

- International tax law or tax treaties;
- Public international law, the United Nations, or international institutions;
- Languages relevant to particular countries may also be helpful.

Additional Information

If suitably documented and completed, this work may be eligible to satisfy the pro bono requirements for admission to the New York Bar. For more information, see:

http://www.law.nyu.edu/publicinterestlawcenter/forstudents/nys-bar-pro-bono-requirement

Application Instructions: SUBMIT BY WEDNESDAY SEPTEMBER 16, 2026

Please email an Expression of Interest to Professor Stewart at m.stewart@nyu.edu specifying your current degree and relevant subjects previously studied or in which you are enrolled in Fall 2026 and Spring 2027. Please include:

- a 1-page CV identifying relevant prior study or experience;
- a transcript of NYU Law results, if available; and
- a writing sample.