

JEREMY BEARER-FRIEND

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ACADEMIC APPOINTMENTS

George Washington University Law School, *Associate Professor of Law*, 2019 to present

- Courses: Federal Income Taxation (lecture); Law of Nonprofit Organizations (lecture); Inequality, Redistribution, Reparations (seminar)

NYU School of Law, *Visiting Assistant Professor of Tax Law*, 2017 to 2019

- Courses: Survey of Tax Procedure (lecture); Tax Policy (seminar); Estate and Gift Tax (lecture)

EDUCATION

Stanford Law School, J.D., 2014

University of California, Berkeley, M.A., 2010

Brown University, A.B., 2006

Deep Springs College (*no degree, transferred to Brown University*)

PUBLICATIONS

Colorblind Tax Enforcement, 97 NYU L. REV. ____ (forthcoming 2022).

Tax Without Cash, 106 MINNESOTA L. REV. ____ (forthcoming 2021).

Taxation and Law and Political Economy, 83 OHIO ST. L. J. ____ (forthcoming 2021) (with Ari Glogower, Ariel Jurow Kleiman, and Clinton Wallace).

- Juried selection by AALS Tax Section for New Voices in Tax; a top five downloaded tax paper three weeks in a row according to Tax Prof Blog (Weeks of Jul. 25, Aug. 1, Aug. 8).

Tax-Time Voter Registration, 103 TAX NOTES 1013 (2020) (with Vanessa Williamson).

Should the IRS Know Your Race? The Challenge of Colorblind Tax Data, 73 TAX L. REV. 1 (2019).

- Subject of Dorothy Brown, *Race and Tax: Colorblind No More*, JOTWELL (Feb. 15, 2021) (digital); Policy proposal to disaggregate tax data by race incorporated into President Joe Biden's first Executive Order, Exec. Order No. 13,985, 86 F.R. 7009 (Jan. 21, 2021).

Restoring Democracy Through Tax Policy, THE GREAT DEMOCRACY INITIATIVE (2018).

- Subject of Joseph Thorndike, *Hating on the TCJA Isn't Enough: The Resistance Needs an Agenda*, 102 TAX NOTES 195 (2019).

Managing Fiscal Volatility by Redefining Tax Cuts and Tax Hikes, 58 ST. TAX NOTES 113 (2010) (with David Gamage).

Minimizing the Harm of State Fiscal Volatility, 57 ST. TAX NOTES 633 (2010) (with David Gamage).

WORKS IN PROGRESS

Article, *Poll Taxes, Revisited* (funded through Fulbright Scholar Award to United Kingdom in Spring 2022)

Article, *Are Practitioners Empiricists?*

Article, *Thomas Paine's Wealth Tax* (with Vanessa Williamson)

Article, *A New Path towards Tax Harmonization in the European Union: A Prospective Analysis of the Foreign Accounts Tax Compliance Act's Effect on EU Tax Policy*, Stanford-Vienna European Union Law Working Paper No. 9, 2012

SELECTED PRESENTATIONS

Presenter, "Colorblind Tax Enforcement," Law & Society Association Annual Meeting, May 28, 2021.

Presenter, "Colorblind Tax Enforcement," National Tax Association Spring Symposium, May 13, 2021.

Presenter, "Colorblind Tax Enforcement," Copenhagen Business School Tax Policy Working Group, April 14, 2021.

Presenter, "Colorblind Tax Enforcement," Critical Tax Conference, UC Irvine Law, April 8, 2021.

Presenter, "Colorblind Tax Enforcement," University of Iowa School of Law, March 23, 2021.

Presenter, "Tax Without Cash," Duke Law School Tax Policy Workshop, February 25, 2021.

Presenter, "Colorblind Tax Enforcement," University of South Carolina Race and Tax symposium, February 19, 2021.

Presenter, "Colorblind Tax Enforcement," NYU School of Law, February 10, 2021.

Presenter, "Taxation and the Law-and-Political-Economy Project," AALS New Voices in Tax, January 9, 2021.

Presenter, "Should the IRS Know Your Race? The Challenge of Colorblind Tax Data," U.C. Irvine School of Law Current Issues in Tax Law & Policy Colloquium, September 23, 2020.

Presenter, "Race and the Internal Revenue Code," American Bar Association, Continuing Legal Education Webinar for ABA Tax Section, July 10, 2020.

Presenter, "In-Kind Taxpaying: Lessons and Risks," Ohio State University Moritz Faculty College of Law Summer Workshop Series, July 8, 2020.

Presenter, "In-Kind Taxpaying: Lessons and Risks," Georgetown Tax Law & Policy Colloquium, April 14, 2020.

Presenter, "Tax-Time Voter Registration," Critical Tax Conference, University of Florida Levin College of Law, April 4, 2020.

Presenter, “In-Kind Taxpaying: Lessons and Risks,” BYU Tax Law Colloquium, March 24, 2020.

Discussant, “Socio-Economics: *Populism, Electoral Politics, and Socio-Economic Justice in 2020*,” American Association of Law Schools Annual Meeting, Washington, DC, Jan 5, 2020.

Presenter, “The Uneasy Case for In-Kind Taxpaying,” Law & Society Association, May 30, 2019.

Presenter, “Current Issues in Tax Practice,” Stanford Law School, April 17, 2018.

Presenter, “Should the IRS Know Your Race?,” Critical Tax Conference, University of South Carolina School of Law, April 15, 2018.

Session Chair and Discussant, “Redistribution,” National Tax Association 110th Annual Conference on Taxation, November 9, 2017.

Presenter, “Underutilized Corporate Charitable Giving Techniques,” Tax Executives Institute, February 9-10, 2015.

Presenter, “International Tax Reform Proposals in President’s FY 2016 Budget,” Corporate Tax Practice Lunch, Ivins, Phillips & Barker, January, 2015.

Presenter, “Meeting the Requirements of the Foreign Account Tax Compliance Act: An Introduction for Dutch Attorneys,” Corporate and Finance Practice Lunch, Stibbe, August, 2012.

SELECTED MEDIA APPEARANCES

Quoted in *Taxes may not be colorblind, and critics say more data could prove it*, POLITICO, March 16, 2021.

Quoted in *How Elizabeth Warren’s Acolytes Infiltrated Bidenworld*, MOTHER JONES, March 11, 2021.

Quoted in *Leading from the Left*, AMERICAN PROSPECT, November 17, 2020.

Quoted in *How Biden Might Alter Tax Rules*, WALL STREET JOURNAL, September 18, 2020.

Quoted in *Tax Code Inequities Fuel Call for IRS to Collect Race-Based Data*, BLOOMBERG TAX, August 18, 2020.

Quoted in *Tax Code Isn’t As Race Neutral As It Appears*, TAX NOTES, July 13, 2020.

Quoted in *Why It Matters that Race and Ethnicity Aren’t Recorded by IRS*, POPULAR SCIENCE, June 23, 2020.

Quoted in *Expanded Tax Breaks for Charitable Gifts Gains Support in Congress*, WALL STREET JOURNAL, June 15, 2020.

Quoted in *Collecting Missing Demographic Data Is the First Step to Fighting Racism in Healthcare*, POPULAR SCIENCE, June 15, 2020.

Featured Guest, McGeorge Capitol Center for Law & Policy Podcast, January 30, 2020.

Quoted in *Bill to Limit IRS’ Ability to Offer Free Tax Filing Service Is Getting New Scrutiny*, PROPUBLICA, April 10, 2019.

Quoted in *House Backs Bill Barring IRS From Offering Free Tax Filing Services*, THE WASHINGTON POST, April 9, 2019.

Quoted in *Filing Your Taxes Is Already Difficult. The House Just Passed a Bill That Keeps It That Way Forever*, IN THESE TIMES, April 1, 2019.

Featured Guest, Brian Lehrer Show (WNYC), discussing the history of the federal income tax, March 5, 2019.

Quoted in, *A Very Big Experiment: How Elizabeth Warren Would Try Forcing Billionaires to Pay Her Wealth Tax*, THE WASHINGTON POST, February 4, 2019.

Op-Ed Author, *A Drought of Student Loans Is Good for Education*, SAN FRANCISCO CHRONICLE, December 2008.

Article Co-Author, *Trans in the Red States*, THE AMERICAN PROSPECT, November 2008.

Article Author, *Shelters Unsafe for Trans Clients*, STREET SHEET NEWSPAPER, May 2007.

Article Author, *Scandal on Skid Row*, STREET SHEET NEWSPAPER, March 2007.

Article Author, *The Crime of Homelessness*, STREET SHEET NEWSPAPER, February 2007.

TAX PRACTICE EXPERIENCE

Office of Senator Elizabeth Warren

Tax Counsel, Washington, D.C., 2015 to 2017

Ivins, Phillips & Barker

Associate, Washington, D.C., 2014 to 2015

International Tax Counsel, U.S. Treasury

Full-time Legal Extern, Washington, D.C., 2014

Caplin & Drysdale

Summer Associate, Washington, D.C., 2013

Skadden, Arps, Slate, Meagher & Flom

Summer Associate, Washington, D.C., 2013

Stibbe

Summer Tax Clerk, The Netherlands, 2012

BAR ADMISSIONS

Maryland, 2014 to Present (Active)

SELECTED SERVICE

Member, Editorial Board, *The Tax Lawyer Magazine: Journal of ABA Tax Section*, 2020 to Present

Charter Member, Editorial Advisory Board, *Tax Notes*, 2020 to Present

Member, George Washington University Intellectual Life Committee, 2019 to Present

Blind Reviewer, *Yale Law Journal*, 2019

Retained Tax Consultant, National Women's Law Center, 2019