

JEREMY BEARER-FRIEND

GW Law ■ 2000 H Street NW ■ Washington, DC 20052 ■ bearerfriend@law.gwu.edu

ACADEMIC APPOINTMENTS

George Washington University Law School, *Associate Professor of Law*, 2019 to present (tenured in 2024)

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

University College Dublin Sutherland School of Law, *Sutherland Fellow*, 2026 (on sabbatical from GW Law)

Deep Springs College, *Visiting Professor*, 2025 (on sabbatical from GW Law)

- Courses: Redistribution & Reparations (seminar); Public Speaking (seminar)

University of Edinburgh School of Law, *Visiting Scholar*, 2022 (on pre-tenure leave from GW Law)

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

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

EDUCATION

Stanford University, J.D., 2014, Point Foundation LGBTQ+ Scholar

University of California, Berkeley, M.A., 2010, NSF Graduate Research Fellow, Chancellor Diversity Fellow

Brown University, B.A., 2006, C.V. Starr Public Service Fellow, Writing Fellow, Undergrad Teaching Award

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

PUBLICATIONS

Public Benefit Companies and p(doom), 24 BERKELEY BUS. L. J. ____ (forthcoming 2027) (*with Theresa Gabaldon, Steve Schooner & Don Braman*).

Taxing AI Across Borders: The Benefits of In-Kind Remittance for Cross-Border Taxation, in TAXING CORPORATES: 2025 & BEYOND (Craig West, ed., forthcoming 2026).

The People's AI: NGO Accountability Lessons from the OpenAI Board Scandal, in RETHINKING NGO ACCOUNTABILITY & REGULATION (Angela Crack & Domenico Carolei, eds., forthcoming 2026) (*with Yunyao Wu*).

The Price of Democracy, 2026 BRITISH TAX REV. ____ (*book review*, forthcoming 2026).

Sharing the Algorithm, 17 COLUM. J. TAX. L. 1 (2025) (*with Sarah Polcz*).

- The AI equity tax proposed in article introduced as legislation by Senator Bernie Sanders on June 18, 2026.

Taxation and Inequalities: US Nat'l Report, INT'L BUREAU OF FISCAL DOCUMENTATION (2025) (*with Emily Satterthwaite*).

Race-Based Tax Weapons, 14 UC IRVINE L. REV. 1067 (2024).

- Research funded through UK Fulbright Scholar Award to National Library of Scotland.

Paying for Reparations: How to Capitalize a Multi-Trillion Dollar Reparations Fund, 67 HOWARD L. J. 1 (2023).

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PUBLICATIONS (*continued*)

The Common Sense of a Wealth Tax: Thomas Paine & Taxation as Freedom from Aristocracy, 26 FLORIDA TAX REV. 321 (2022) (with Vanessa Williamson).

Colorblind Tax Enforcement, 97 NYU L. REV. 1 (2022).

- Juried selection by 2022 ComplianceNet for Senior Paper Award; a top five downloaded tax paper three weeks in a row according to Tax Prof Blog (Weeks of Nov. 14, Nov. 21, Nov. 28).

Taxation & Law & Political Economy, 83 OHIO ST. L. J. 471 (2022) (*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 Without Cash, 106 MINNESOTA L. REV. 953 (2021).

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); 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); Policy proposal to repeal tax-free reorganizations under section 368 introduced as bipartisan legislation by Senators Whitehouse and Vance, S.4011 (114th Congress, 2023-2024).

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

THE PEOPLE'S SHARE (book project on in-kind taxation)

Our 1040, Ourselves: Taxpayers in the Eyes of their Government (article)

Nontaxpayers (article)

Race-ing Taxpayer Rights (article)

Defunding the Tax Police? IRS as Law Enforcement (with Vanessa Williamson) (article)

Practical Empiricism: Situating Legal Practice in Legal Research (with Kate Weisburd) (article)

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SELECTED PRESENTATIONS

- Presenter, “AI Tax Legislation,” NYU Mid-career Tax Professor Conference, June 5, 2026.
- Presenter, “The People’s AI,” Law & Society Annual Conference, May 30, 2026.
- Presenter, “Taxing AI Across Borders,” University College Dublin, April 8, 2026.
- Presenter, “The People’s AI,” Law & Political Economy Association Inaugural Conference, February 6, 2026.
- Presenter, “Taxing AI Across Borders,” University of Bergamo, October 2, 2025.
- Presenter, “Taxing AI Across Borders,” International Bureau of Fiscal Documentation, May 16, 2025.
- Presenter, “Sharing the Algorithm,” Villanova Law School Faculty Workshop, April 23, 2025.
- Presenter, “NGO Accountability Lessons from the OpenAI Board Scandal,” University of Stirling, March 7, 2025.
- Presenter, “Sharing the Algorithm: The Tax Solution to Generative AI,” Columbia Law School, February 24, 2025.
- Presenter, “Sharing the Algorithm: The Tax Solution to Generative AI,” University of Missouri, February 19, 2025.
- Presenter, “Sharing the Algorithm: The Tax Solution to Generative AI,” University of Cardiff, September 10, 2024.
- Presenter, “Sharing the Algorithm: The Tax Solution to Generative AI,” University of Amsterdam Law School, June 12, 2024.
- Presenter, “Racial Bias in Tax Enforcement,” European Association of Tax Law Professors, June 7, 2024.
- Presenter, “Racial Disparities in Tax Administration,” National Center for Taxpayer Rights, May 8, 2024.
- Presenter, “How to Capitalize a \$5 Trillion Reparations Fund,” Americans for Financial Reform, March 7, 2024.
- Presenter, “How to Capitalize a \$5 Trillion Reparations Fund,” Leiden University, February 15, 2024.
- Presenter, “How to Capitalize a \$5 Trillion Reparations Fund,” NYU LPE Chapter, November 6, 2023.
- Presenter, “How to Capitalize a \$5 Trillion Reparations Fund,” National Tax Association, November 3, 2023.
- Presenter, “Race-Based Tax Weapons,” UNC School of Law, October 16, 2023.
- Presenter, “Race-Based Tax Weapons,” NYU School of Law Tax Policy Colloquium, October 10, 2023.
- Presenter, “How to Capitalize a \$5 Trillion Reparations Fund,” Junior Tax Conference, June 17, 2023.
- Presenter, “How to Capitalize a \$5 Trillion Reparations Fund,” Critical Tax Conference, April 28, 2023.
- Presenter, “Race-Based Tax Weapons,” Northwestern Law School Tax Colloquium, March 1, 2023.
- Presenter, “Race-Based Tax Weapons,” GW Faculty Workshop, February 27, 2023.

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Presenter, “Race-Based Tax Weapons,” American Tax Policy Institute, February 24, 2023.

Presenter, “Race & Tax,” National Bar Association Tax Section, February 23, 2023.

Presenter, “Race-Based Tax Weapons,” Washington & Lee Faculty Workshop, January 30, 2023.

Presenter, “Race & Tax,” Annual Low-Income Taxpayer Clinic Conference, December 8, 2022.

Presenter, “Poll Taxes, Revisited,” Max Planck Institute for Tax Law & Public Finance, December 1, 2022.

Presenter, “Poll Taxes, Revisited,” Tax Law Center, UC Law SF, September 20, 2022.

Presenter, “Poll Taxes, Revisited,” The National Library of Scotland, September 13, 2022.

Presenter, “Poll Taxes, Revisited,” Society of Legal Scholars, King’s College London, September 8, 2022.

Presenter, “Poll Taxes, Revisited,” Tax Research Network, University of Edinburgh, September 6, 2022.

Presenter, “Poll Taxes, Revisited,” Law & Society Association, University Institute of Lisbon, July 15 2022.

Presenter, “Poll Taxes, Revisited,” ComplianceNet, UvA Faculty of Law, July 6, 2022.

Presenter, “Poll Taxes, Revisited,” University of Edinburgh Law School, June 22, 2022.

Presenter, “Colorblind Tax Enforcement,” University of Leeds Law School, May 6, 2022.

Presenter, “Taxation in Defense of Equal Citizenship,” The Brookings Institute, May 2, 2022.

Presenter, “Poll Taxes, Revisited,” UK Fulbright Commission Forum, April 7, 2022.

Discussant, “Addressing Equity in the Tax System,” Law Firm Anti-Racism Alliance, December 7, 2021.

Presenter, “Colorblind Tax Enforcement,” UVA Tax Invitational, October 29, 2021.

Discussant, “The Racial Wealth Gap,” Kentucky Law Journal Symposium, October 22, 2021.

Presenter, “Accessing the Right to Vote: The Case for Tax-Time Voter Registration,” Brookings Institute, September 28th, 2021.

Presenter, “Colorblind Tax Enforcement,” GW Faculty Workshop, September 8th, 2021.

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.

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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.

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SELECTED MEDIA APPEARANCES

Interviewed for *Nations Are Angling for Ways to Share AI*, BLOOMBERG TAX, May 18, 2026.

Op-Ed Coauthor, *Let the People Share in the Rewards of AI*, THE HILL, April 29, 2026.

Featured Guest, *Taxing Generative AI*, TAX NOTES TALK PODCAST, February 18, 2026.

Quoted in, *IRS Federal Income Tax Brackets Are Changing. Experts Reveal What This Means for You*, The Independent (UK), Dec. 1, 2025.

Op-Ed Coauthor, *The Case for Taxing Billionaires Is Older Than You Think*, MSNOW, November 12, 2025.

Interviewed for *Why People Tip More in Delaware*, MARKETPLACE, June 9, 2025.

Interviewed for *More Americans Will Be Able to File Taxes Directly*, MARKETPLACE, January 29, 2025.

Quoted in *We Found the \$2 Trillion*, AMERICAN PROSPECT, January 27, 2025.

Quoted in *Democrats' Wealth Tax Dreams Look Dim After Supreme Court Ruling*, BLOOMBERG, June 24, 2024.

Quoted in *Collecting Race Data Would Boost Equity*, TAX NOTES, May 9, 2024.

Featured Guest, *Race-Based Poll Taxes*, TAX NOTES TALK PODCAST, October 6, 2023.

Quoted in *IRS Should Embrace Race Data to Promote Equity*, REUTERS, February 28, 2023.

Quoted in *White Americans Collect 92% of Benefits From Investor Tax Breaks*, BLOOMBERG, January 20, 2023.

Featured Guest, *Is IRS Tax Enforcement Colorblind?*, TAX NOTES TALK PODCAST, August 26, 2022.

Op-Ed Coauthor, *Register to Vote at Tax Time*, NEW YORK TIMES, September 30, 2021 (with Vanessa Williamson).

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.

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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.

SELECTED SERVICE

Blind Reviewer, Cambridge University Press, 2026

Blind Reviewer, *Journal of Law & Political Economy*, 2026

Member, Reparations Advisory Board, 2024 to 2025

Member, GW Law Appointments Committee, 2024 to Present (hired 10 tenure-track faculty in one cycle)

Charter Member, Tax Policy Advisory Committee, Joint Center for Political & Economic Studies, 2023 to Present

Member, Academic Advisory Board for the Tannenwald Tax Writing Competition, 2023 to Present

US National Reporter, Congress of European Association of Tax Law Professors, 2023 to 2024

Member, Peer Review Board, *Northwestern University Law Review*, 2022 to Present

Co-Chair, GW Law Strategic Planning Implementation Committee on Diversity, Equity, & Inclusion, 2022 to Present

Charter Member, Racial Equity Strategic Planning Advisory Group, Tax Policy Center, 2022 to Present

Blind Reviewer, Oxford University Press, 2022

Advisor, Law Firm Anti-Racism Alliance Tax System Working Group, 2021 to Present

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, GW Law Intellectual Life Committee, 2019 to Present

Blind Reviewer, *Yale Law Journal*, 2019

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

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BAR ADMISSIONS

Maryland, 2014 to Present (Active)

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

Summer Associate, Washington, D.C., 2012, 2013

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

EXTERNAL RESEARCH SUPPORT

National Science Foundation (2010-12)

Point Foundation (2010-14)

The Great Democracy Initiative (2018)

US-UK Fulbright Commission (2022)

California Community Builders (2024)

The Roosevelt Institute (2024)