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PROFESSIONAL SUMMARY

Tax technologist: tax and technology attorney with an LL.M. in taxation from NYU, 4+ years of experience consulting on state, local, federal and VAT tax, technology issues, tax policy and contracts for individuals and corporate matters for small-to-medium sized companies as well as governments. 15+ years experience in general technology consulting and advising. Published research and writing on tax and technology, with a specific focus on leveraging technology to solve corporate and government indirect tax compliance and enforcement issues, fraud detection, and prevention. Columnist for Bloomberg and contributor to Baseball Prospectus, Law360, Tax Notes, Forbes, etc.

PROFESSIONAL EXPERIENCE

COLUMNIST Bloomberg Tax (Writer of “Technically Speaking” Column)	2022 – Present
PRINCIPAL CONSULTANT Hunter Creek Consulting, LLC (Tax and Technology Consultancy)	2021 – Present
ATTORNEY AND TECHNOLOGY LEAD Sales Tax Suppression Consultants	2019 – Present
TAX AND TECHNOLOGY ATTORNEY Andrew Leahey, Esq.	2017 – Present
GRADUATE TAX TEACHING ASSISTANT Classes: Tax, Tech and Fraud; VAT, Writing Seminar Tax Department, Boston Univ. School of Law	2019 – 2020 Boston, MA
RESEARCH ASSISTANT Professor Richard T. Ainsworth Tax Department, NYU School of Law	2018 – 2019 New York, NY
ASSOCIATE ATTORNEY Parker McCay, P.A.	September 2016 – June 2017 Mt. Laurel, NJ

OWNER/OPERATOR AND SENIOR SYSTEMS ADMIN.
Leatechs, Inc.
Web design and development firm.

2003-2006
Beachwood, NJ

ADVISORY/CONSULTING

- *Cryptocurrency*: consulted on matters of tax treatment of digital assets domestically and internationally; provided subject matter expertise on the classification of digital assets in the European Union.
- *VoIP Industry*: consulted on matters involving accusation of high-tech tax fraud in VoIP industry; leveraged knowledge of technology.
- *Sales Suppression*: consulted on numerous matters involving accusations of sales suppression in the retail and service industries; reviewed point of sale data to determine causes of missing sales; examined and reported on forensic images of point of sales devices.
- *Dividend Stripping*: consulted for German nonprofit investigative journalism group on the “cum-ex” and “cum-cum” dividend stripping and tax frauds in the European Union (specifically Denmark and Germany).
- *Digital economy*: cited by the World Bank (2021) on the topic of tax administration issues in taxing the digital economy.

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW, LL.M. IN TAXATION, 2020

- Thesis Title: *Distributive Justice, Indirect Tax and Emerging Technologies: Problems and Solutions.*

RUTGERS UNIVERSITY SCHOOL OF LAW; Juris Doctor, 2016

- Recipient of the Dean’s Highest Academic Excellence Scholarship.
- Executive Committee: *Rutgers School of Law Journal of Public Policy.*
- Note: *Ninth Circuit – Internet Keyword Advertising and Trademark Use.*

UNIVERSITY OF PENNSYLVANIA, B.A. in Political Science with distinction, 2013

- *Phi Beta Kappa, Summa cum laude*, Distinction in the Major, Published Thesis in *CUREJ*.
- Thesis Title: *GMOs and Southern African Food Policy.*

GUEST LECTURES

NEW YORK UNIVERSITY SCHOOL OF LAW, GRADUATE TAXATION PROGRAM, 2022

- *Tax, Fraud and Technology: Point of Sale Systems and Technology Issues*

BOSTON UNIVERSITY SCHOOL OF LAW, GRADUATE TAXATION PROGRAM, 2020

- *Tax Writing Seminar*

SELECTED PUBLICATIONS

All publications also on file with the author.

- *The MLB Competitive Balance Tax Reimagined – A Wealth Tax for Teams*. 23 March 2022. *Bloomberg Tax*. (available at: <https://news.bloombergtax.com/daily-tax-report-state/the-mlb-competitive-balance-tax-reimagined-a-wealth-tax-for-teams>)
- *Stablecoins: Systemically Important, Soon to Be Regulated*. 19 November 2021. *Bloomberg Tax*. (available at: <https://news.bloombergtax.com/daily-tax-report/stablecoins-systemically-important-soon-to-be-regulated>)
- *Cum-Ex Frauds – An Information-Delay Problem*. 12 November 2021. *Bloomberg Tax*. (available at: <https://news.bloombergtax.com/tax-insights-and-commentary/cum-ex-frauds-an-information-delay-problem>)
- *Infrastructure Bill May Limit Cryptocurrency Loss Deductions*. 25 October 2021. *Law360*. (available at: <https://www.law360.com/articles/1433837>)
- *Natural Language Processing: the Next Great Wave in Tax Technology (Part 1)*. 11 October 2021. *Tax Notes State*.
- *Pandora's Box in South Dakota – Privacy Is Not The Enemy*. 8 October 2021. *Bloomberg Tax Insights*. (available at: <https://news.bloomberglaw.com/tax-insights-and-commentary/pandoras-box-in-south-dakota-privacy-is-not-the-enemy>)
- *Apple and Epic: Can Tax Succeed Where Antitrust Failed?* 7 October 2021. *Bloomberg Tax Insights*. (available at: <https://news.bloombergtax.com/tax-insights-and-commentary/apple-and-epic-toward-a-new-service-facilitator-tax>)
- *Minnesota Policy Proposal: Seniors Sales Tax Relief*. 4 January 2021. *Tax Notes State*.
- *Afghanistan's New VAT: Invoice Matching or a Unitary Digital Invoice, Part 1 (of 8)*. 30 November 2020. *Tax Notes International*. With Richard T. Ainsworth, Musaad Alwohaibi, Yijin Li and Haseena Rahman.
- *The Coronavirus Charitable Deduction – A Fraud Opportunity?*. 4 May 2020. *Tax Notes Federal*. With Richard T. Ainsworth.
- *Robbing From 2023 to Pay 2020: COVID-19 Distributions From an IRA*. 27 April 2020. *Tax Notes Federal and State Tax Notes*.
- *Washington's "Cutting-Edge" Solution to Combat Sales Tax Fraud*. 02 December 2019. *State Tax Notes*. With Richard T. Ainsworth, Robert Chicoine and Sunder Gee.
- *Trump and Transfer Pricing: A Control Problem*. 01 April 2019. *Tax Notes*. With Richard T. Ainsworth. Available: <https://www.taxnotes.com/tax-notes/transfer-pricing/trump-and-transfer-pricing-control-problem/2019/04/01/296ks>

- *Ninth Circuit Nine Plus — Settling the Law with Regards to Internet Keyword Advertising and Trademark Use* (May 22, 2015). Available at SSRN: <http://ssrn.com/abstract=2609515> or <http://dx.doi.org/10.2139/ssrn.2609515>
- *Genetically Modified Organisms and Southern African Food Policy*. 01 April 2013. *CUREJ*, University of Pennsylvania, <http://repository.upenn.edu/curej/161>

OTHER PUBLICATIONS

- *Tax, Technology and Privacy: The Coming Collision*. Available on SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3431476
- *Trump Tax Games: Lowered Tax Morale as Trump's Lasting Tax Policy Legacy*. Available on SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3423182
- *General Data Protection Regulation and the "Legitimate Interests" Loophole*. Available at: <https://www.andrew.legal/blog/2018/3/27/gdpr-and-the-legitimate-interests-loophole>
- *The Telephone Consumer Protect Act ("TCPA") Guide*. Available at: <https://www.andrew.legal/blog/tcpa-compliance-guide>
- *Software as a Service – Crucial Contract Terms*. Available at: <https://www.andrew.legal/blog/2017/5/10/software-as-a-service-crucial-contract-terms>

TECHNOLOGIES

Concepts Data analysis, data privacy (GDPR/CCPA), SaaS, OSS, Blockchain.

Languages Python (*Basic/Intermediate*), SQL (*Basic*), Visual Basic (*Intermediate*).

Tools numpy (*Basic*), pandas (*Basic*), IDEA (*Basic*), Tableau (*Basic*), AWS, web development, Adobe Photoshop, Premiere, InDesign, Audition.

BAR AND PROFESSIONAL ASSOCIATION MEMBERSHIPS

- Member of the New Jersey and Pennsylvania Bars (PA inactive status).
- Member, International Association of Privacy Professionals.