

**Steven Dean**  
**Professor of Law**  
**Boston University Law School**  
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## Teaching

### **Boston University School of Law**

Professor of Law and Paul Siskind Research Scholar (2023-)

Visiting Professor of Law (2022)

*Teaching:* International Tax; Introduction to Federal Income Taxation; Taxation and Racial Capitalism

### **Brooklyn Law School**

Professor of Law (2010-23)

Associate Professor of Law (2007-2010)

Assistant Professor of Law (2004-2007)

Co-Director of the Dennis J. Block Center for the Study of International Business Law (2021-23)

Vice Dean (2017-2018)

Appointments Committee Chair (2012-2014)

*Teaching:* Federal Income Tax; Corporate Tax; International Tax; Tax Policy; Colloquium on International Economic Law

### **New York University School of Law**

Visiting Professor of Law (2019-2020)

Faculty Director of the Graduate Tax Program (2019-2020)

*Teaching:* Corporate Tax I&II; Tax Policy

Established the first Graduate Tax Program scholarship for underrepresented groups

## Publications – Books

SOCIAL ENTERPRISE LAW: A NEW FORM OF BUSINESS ENTERPRISE? (edited with Dana Brakman Reiser and Giedre Lideikyte Huber, forthcoming Intersentia)

FOR-PROFIT PHILANTHROPY: ELITE POWER AND THE THREAT OF LIMITED LIABILITY COMPANIES, DONOR-ADVISED FUNDS, AND STRATEGIC CORPORATE GIVING (Oxford University Press 2023) (with Dana Brakman Reiser)

FEDERAL TAXATION OF CORPORATIONS AND CORPORATE TRANSACTIONS (Aspen 2018) (with Brad Borden)

SOCIAL ENTERPRISE LAW: TRUST, PUBLIC BENEFIT, AND CAPITAL MARKETS (Oxford University Press 2017) (with Dana Brakman Reiser)

### **Publications – Articles, Essays, Book Chapters**

*Social Enterprise Law: A Global Perspective*, in SOCIAL ENTERPRISE LAW: A NEW FORM OF BUSINESS ENTERPRISE? (forthcoming with Dana Brakman Reiser and Giedre Lideikyte Huber)

*Surrey's Silence: Subpart F and the Swiss Subsidiary Tax that Never Was*, 87 Law & Contemp. Probs. (forthcoming)

*Filing While Black: The Casual Racism of the Tax Law*, 2022 UTAH LAW REVIEW 801

*Trust and For-Profit Philanthropy: from Surrey's Private Foundation to Zuckerberg's Limited Liability Company*, in ROUTLEDGE HANDBOOK OF TAXATION AND PHILANTHROPY (Henry Peter & Giedre Lideikyte-Huber eds. 2022) (with Dana Brakman Reiser)

*A Constitutional Moment in Cross-Border Taxation*, JOURNAL ON FINANCING FOR DEVELOPMENT (2021)

*Ten Truths about Tax Havens: Inclusion and the 'Liberia' Problem*, 70 EMORY LAW JOURNAL 1657 (2021) (with Attiya Waris)

*Beyond the "Made in America Tax Plan": International Tax Cooperation's Next Golden Age*, 18 PITTSBURGH TAX REVIEW 341 (2021)

*Predatory Cooperation: Reaction to L. Ahrens, L. Hakelberg & T. Rixen*, 49 INTERTAX 560 (2021)

*Inclusive International Tax Policymaking: FATCA, the U.S. Congressional Black Caucus, and the OECD Blacklist*, REVUE EUROPÉENNE ET INTERNATIONALE DE DROIT FISCAL (2021) (Reprinted in TAX NOTES INTERNATIONAL)

*The Social Enterprise Life Cycle* in THE CAMBRIDGE HANDBOOK OF SOCIAL ENTERPRISE LAW (Cambridge University Press 2018) (with Dana Brakman Reiser)

*Text, Intent and Taxation in the United States, the United Kingdom and France* in THE ROUTLEDGE COMPANION TO TAX AVOIDANCE RESEARCH (2017) (with Lawrence Solan & Lukasz Stankiewicz)

*Financing the Benefit Corporation*, 40 SEATTLE UNIVERSITY LAW REVIEW 793 (2017)  
(with Dana Brakman Reiser)

*Reconsidering the Tax Treaty*, 41 BROOKLYN JOURNAL OF INTERNATIONAL LAW 967  
(2016) (with Rebecca Kysar)

*SE(c)(3): A Tax Regime to Catalyze Social Enterprise Crowdfunding*, 90 INDIANA  
LAW JOURNAL 1091 (2015) (with Dana Brakman Reiser)

*Creative Financing for Social Enterprise*, 12 STANFORD SOCIAL INNOVATION REVIEW 50  
(2014) (with Dana Brakman Reiser)

*Space Madness: Tax Expenditures and Economic Substance*, 99 CORNELL LAW  
REVIEW ONLINE 151 (2014)

*Hunting Stag with FLY Paper: A Hybrid Financial Instrument for Social Enterprise*,  
54 BOSTON COLLEGE LAW REVIEW 1495 (2013) (with Dana Brakman Reiser)

*The Tax Expenditure Budget is a Zombie Accountant*, 46 UC DAVIS LAW REVIEW 265  
(2012)

*Neither Rules nor Standards*, 87 NOTRE DAME LAW REVIEW 537 (2011)

*Tax Deregulation*, 86 NYU LAW REVIEW 387 (2011)

*More Cooperation, Less Uniformity: Tax Deharmonization and the Future of the  
International Tax Regime*, 84 TULANE LAW REVIEW 125 (2009)

*The Incomplete Global Market for Tax Information*, 49 BOSTON COLLEGE LAW REVIEW  
605 (2008)

*Taxation as a Global Socio-Legal Phenomenon*, 14 ILSA JOURNAL OF INTERNATIONAL  
AND COMPARATIVE LAW 303 (2008) (with Diane M. Ring, Allison Christians, and  
Adam Rosenzweig)

*Philosopher Kings and International Tax: A New Approach to Tax Havens, Tax  
Flight and International Tax Cooperation*, 58 HASTINGS LAW JOURNAL 911 (2007)

*Tax Shelters and the Code: Navigating Between Text and Intent*, 26 VIRGINIA TAX  
REVIEW 879 (2007) (with Larry Solan)

*Attractive Complexity: Tax Deregulation, the Check-the-Box Election and the Future of Tax Simplification*, 34 HOFSTRA LAW REVIEW 405 (2005)

### **Works in Progress**

*Fear of a Black Planet and the Wealth of Nations* in TAXING PEOPLE: THE NEXT 100 YEARS (forthcoming Cambridge University Press, Tsilly Dagan and Ruth Mason, eds.)

GLOBAL JIM CROW: TAXATION AND RACIAL CAPITALISM (forthcoming Oxford University Press)

### **Selected Recent Presentations**

Fear of a Black Planet and the Wealth of Nations, Global Tax Governance at a Crossroads, Kenya School of Revenue Administration, June 7, 2023

Fear of a Black Planet and the Wealth of Nations, Taxing People: The Next 100 Years Conference, Oxford University, June 3, 2023

Global Jim Crow, Law, Identity, and Economic Development in the Post-Colonial Era: The Case of the Northern Atlantic and Larger Caribbean Regions, Princeton University, Apr. 21, 2023

Possible developments in conflicts of laws in international tax law, The Tax Committee of the International Law Association Research Seminar, Apr. 4, 2023

Tax Blacklists and Propaganda: Defeating the Discrimination and Pro-Poverty Agenda, Feb. 28, 2023

10 Truths and then 10 MORE truths, The Federal Income Tax: Racially Blind but Not Racially Neutral, February 24, 2023

For Profit Philanthropy, International Society for Third-Sector Research Book Club, Feb. 23, 2023

For Profit Philanthropy, Seton Hall Law School Faculty Colloquium, Feb. 15, 2023

For-Profit Philanthropy Book Launch, Feb. 7, 2023

Elimination of Bias: The Connection Between Wealth Inequality and Structural Racism in the U.S. Tax System, Tax Section of the Minnesota State Bar Association Annual Tax Institute, Dec. 12, 2022

For-Profit Philanthropy, Boston College Tax Policy Workshop, November 1, 2022

Anti-Racist Tax Policy, Amsterdam Centre for Tax Law, University of Amsterdam, October 27, 2022

For-Profit Philanthropy, UC Hastings Center on Tax Law, October 25, 2022

Strengthening the IRS, Prosperity Now Summit, September 20, 2022

Improving Tax Policy for Black Communities, The Joint Center for Political and Economic Studies, September 13, 2022

Tax Reform Is The Answer. What Is The Question?, New York State Bar Association Tax Section Summer Meeting, July 24, 2022

For-Profit Philanthropy, International Society for Third Sector Research Annual Conference, July 13, 2022

Recruiting and Retaining Diverse Tax Lawyers: The Academic Perspective, Law Firm Antiracism Alliance Tax Section, February 11, 2022

Predatory Cooperation: Globalization and Racial Capitalism, Washington & Lee Law Faculty Workshop, December 6, 2021

For-Profit Philanthropy, Georgetown Tax Law & Public Finance Workshop, November 30, 2021

Filing While Black, Utah Law Review Symposium, November 6, 2021

The Racial Wealth Gap: Implications of Tax Code Bias, Kentucky Law Journal's Annual Symposium, October 22, 2021

Treaty Resourcing through the Hall of Mirrors, International Tax Institute, September 29, 2021

Ten Truths about Tax Havens: Inclusion and the 'Liberia' Problem, Berkeley Center on Comparative Equality & Anti-Discrimination Law, July 14, 2021

More Truths about 'Tax Havens', Tax Justice Network Annual Conference, July 6 2021

Predatory Cooperation: Racial Capitalism and the Taxation of Cross-Border Transactions, Cambridge Tax Policy Workshop, May 27, 2021

Ten Truths About Tax Havens: Inclusion and the 'Liberia' Problem, University of British Columbia Allard School of Law Tax Law Speaker Series, February 26, 2021

Redefining Alternative Allocation Schemes to Reward Global South States to Accumulate Revenue through Alternative Economic Activities, Imperial Inequalities: States, Empires, Taxation and Reparations, Tax Justice Network, December 3, 2020

A Constitutional Moment in Cross-Border Taxation, II Jornadas de Derecho Tributario, Universidad Adolfo Ibáñez (Chile), November 27, 2020

For-Profit Philanthropy: Networks, Hybrids and Taxation, Taxation and philanthropy, Geneva Center for Philanthropy of the University of Geneva, November 27, 2020

### **Selected Op Eds/Media**

*Can the Most Powerful Global Tax Organization Shed Its Racist Ways?* THE NATION, October 19, 2021

*From Panama to Pandora: How the Ultra-Rich Hide Their Wealth*, NPR 1A, October 5, 2021

*A Plea to President Biden to Stop Perpetuating Racist Tax Policy*, THE NATION, April 13, 2021

Host of the podcast The Tax Maven (2 seasons)

### **Consulting/Advising**

Joint Center for Political and Economic Studies, Tax Policy Advisory Committee (2023-)

Tax Justice Network, Committee on the Elimination of Racial Discrimination Complaint (2022-23)

Tax Policy Center's Racial Equity Strategic Planning Advisory Board (2022)

General Rapporteur, Social Enterprise: A New Form of Business Enterprise?,  
International Academy of Comparative Law General Congress (2022)

Minding the Tax Gap: Improving Tax Administration for the 21st Century, U.S.  
House of Representatives Ways and Means Committee (June 10, 2021)

Briefing Note on US Legal Frameworks, Organization for Economic Cooperation  
and Development Global Action Promoting Social and Solidarity Economy (SSE)  
Ecosystems (2021)

## **Education**

**Yale Law School**, JD (1999)  
Editor, Yale Law and Policy Review

**Williams College**, BA *cum laude* in Political Economy (1994)  
Teaching assistant at the Center for Developmental Economics

## **Tax Experience**

**Debevoise & Plimpton**  
Tax Associate (2001-2004)

**Cravath, Swaine & Moore**  
Tax Associate (1999-2001)  
Summer Associate (1998)

**KPMG**  
Transfer Pricing Research Assistant (1995-1996)

## **Selected Service**

Member of Executive Committee of the New York State Bar Association Tax  
Section (2011-)

Member of the Board of Directors of the National Tax Association (2021-)

Member of the American Bar Association Tax Section's Diversity Committee  
(2021-)

Member of the Editorial Board of The Tax Lawyer (2021-)

Member of the Board of Directors of the American Tax Policy Institute (2022-)

Member of the Board of Directors of New York City Audubon (2020-)

Member of the New York State Bar Association's Committee on Professional Ethics (2020-2022)

Member of Magistrate Judge Merit Selection Panel of the United States District Court for the Eastern District of New York (2005-)