



ANDREW LEAHEY

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PROFESSIONAL SUMMARY

Leveraging a rich background in tax law and technology, I have contributed to the academic and professional communities through a variety of roles. As an Adjunct Professor at Drexel Kline School of Law and a Graduate Tax Teaching Assistant at Boston University School of Law, I have imparted knowledge in tax policy, technology, and fraud. I created an “Introduction to Tax Theory and Policy” course and built a curriculum therefor.

My weekly column for Bloomberg Tax, "Technically Speaking," offers in-depth analyses on a range of topics at the intersection of tax, technology and policy; from green energy policy proposals to technological advancements such as cryptocurrency, blockchain, artificial intelligence (A.I.) and large language models. These columns are a testament to my expertise in the underlying material, research and writing, as well as conveying sophisticated material to a general readership and are available in an archive [here](#) or in PDF form by request.

Additionally, I am a regular contributor to Forbes, with a specific focus on law and policy, technology, energy, and economic justice. I have written pieces for Law360, TechCrunch, and Baseball Prospectus—one of these things is not like the other.

My consultancy work at Hunter Creek Consulting, LLC, and my role as a Tax and Technology Attorney further underscore my interdisciplinary skill set. With publications in esteemed journals and advisory roles in tax policy, sales suppression, VoIP, cryptocurrency and the digital economy, I bring a unique blend of ongoing practical experience and scholarly insight to matters that run the gamut from audit defense to policy advice.

ACADEMIC EXPERIENCE

ADJUNCT PROFESSOR	2023 – PRESENT
Classes: Tax Policy/Theory; Legal Systems in Action; American Legal Systems Drexel Kline School of Law, Undergraduate Prog.	Philadelphia, PA
GRADUATE TAX TEACHING ASSISTANT	2019 – 2021
Classes: Tax, Tech and Fraud; VAT, Writing Seminar Tax Department, Boston Univ. School of Law	Boston, MA

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RESEARCH ASSISTANT Professor Richard T. Ainsworth Tax Department, NYU School of Law	2018 – 2019 New York, NY
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WRITING EXPERIENCE

CONTRIBUTOR Forbes (Regular contributor to the “Money” section.)	2024 – Present
COLUMNIST Bloomberg Tax (Creator/Writer of “Technically Speaking” Column.)	2022 – Present
CONTRIBUTOR Baseball Prospectus (Contributor of series on baseball and the law.)	2022 – Present
CONTRIBUTOR Tax Notes, State Tax Notes, Tax Notes International (Contributor of numerous publications.)	2019 – 2022

PRACTICAL EXPERIENCE

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
ASSOCIATE ATTORNEY Parker McCay, P.A.	2016 – 2017 Mt. Laurel, NJ
OWNER/OPERATOR AND SENIOR SYSTEMS ADMIN. Leatechs, Inc. Web design and development firm.	2003 – 2006 Beachwood, NJ

NEW MEDIA/TECHNOLOGY

- [ESQ.SOCIAL](#): started, run, and administer the largest Mastodon instance dedicated to law and legal-adjacent professionals.
- [Lawstodon](#): owner and operator of the directory of legal professionals in the fediverse.

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- [“ESQUIRING MINDS”](#): co-host weekly legal and legal-tech podcast.
- [Minimum Competence](#): co-creator and co-host a short daily podcast covering legal news.

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 – note “Technically Speaking” columns and other shorter-form contributions are not included here and can be provided upon request.

- *Limited E-Invoicing Does Not Stop VAT Fraud, Part 1-3*. 7 Nov 2022 (part 1). *Tax Notes International*. (available upon request).
- *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>)
- *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*.
- *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>

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- *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.