



ANDREW LEAHEY

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PROFESSIONAL SUMMARY

Drawing on my expertise in tax law and technology, I have made meaningful contributions to both academic and professional circles. As a Practice Professor at Drexel Kline School of Law and a Graduate Tax Teaching Assistant at Boston University School of Law, I have taught courses on tax policy, public law, legal technology, and fraud detection and defense. Additionally, I developed and designed the curriculum for an “*Introduction to Tax Theory and Policy*” course, providing a foundational framework for students to engage with critical tax concepts.

My weekly Bloomberg Tax column, *Technically Speaking*, provides in-depth analysis at the intersection of tax, technology, and policy. I cover everything from green energy proposals to emerging technologies like cryptocurrency, blockchain, artificial intelligence, and large language models. These columns showcase not only my expertise in the subject matter but also my ability to conduct rigorous research, craft compelling narratives, and translate complex topics into accessible insights for a broad audience. These columns 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 expertise. With publications in esteemed journals and advisory roles spanning tax policy, administrative law, fraud defense, VoIP, cryptocurrency, and the digital economy, I combine practical experience with scholarly insight. My work has been cited by the [World Bank](#), as well as my fellow legal scholars from around the world, reflecting its impact on global policy discussions. I regularly advise on matters ranging from audit defense to high-level policy strategy.

ACADEMIC EXPERIENCE

PRACTICE PROFESSOR	2025 – PRESENT
Classes: American Legal Systems; Public Law: Legislation and Regulation Drexel Kline School of Law, Undergraduate Prog.	Philadelphia, PA
ADJUNCT PROFESSOR	2023 – 2024
Classes: Tax Policy/Theory; Legal Systems in Action;	Philadelphia, PA

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American Legal Systems
Drexel Kline School of Law, Undergraduate Prog.

GRADUATE TAX TEACHING ASSISTANT 2019 – 2021
Classes: Tax, Tech and Fraud; VAT, Writing Seminar Boston, MA
Tax Department, Boston Univ. School of Law

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

WRITING EXPERIENCE

CONTRIBUTOR 2024 – Present
Forbes
(Regular contributor to the “Money” section.)

COLUMNIST 2022 – Present
Bloomberg Tax
(Creator/Writer of “Technically Speaking” Column.)

CONTRIBUTOR 2022 – Present
Baseball Prospectus
(Contributor of series on baseball and the law.)

CONTRIBUTOR 2019 – 2022
Tax Notes, State Tax Notes, Tax Notes International
(Contributor of numerous publications.)

PRACTICAL EXPERIENCE

PRINCIPAL CONSULTANT 2021 – Present
Hunter Creek Consulting, LLC
(Tax and Technology Consultancy)

ATTORNEY AND TECHNOLOGY LEAD 2019 – Present
Sales Tax Suppression Consultants

TAX AND TECHNOLOGY ATTORNEY 2017 – Present
Andrew Leahey, Esq.

ASSOCIATE ATTORNEY 2016 – 2017
Parker McCay, P.A. Mt. Laurel, NJ

OWNER/OPERATOR AND SENIOR SYSTEMS ADMIN. 2003 – 2006
Leatechs, Inc. Beachwood, NJ
Web design and development firm.

NEW MEDIA/TECHNOLOGY

- [ESQ.SOCIAL](#): started, run, and administer the largest Mastodon instance dedicated to law and legal-adjacent professionals.
- [“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

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- *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.