

Steven Dean
Professor of Law and Paul Siskind Research Scholar
Boston University School of Law
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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: Colloquium on International Economic Law; Corporate Tax; Federal Income Tax; International Tax; Tax Policy

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

Books

RACIAL CAPITALISM AND INTERNATIONAL TAX LAW: THE STORY OF GLOBAL JIM CROW (Oxford University Press 2025)

SOCIAL ENTERPRISE LAW: A MULTIJURISDICTIONAL COMPARATIVE REVIEW (Intersentia 2023) (edited with Dana Brakman Reiser and Giedre Lideikyte Huber)

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)—**Winner of the ARNOVA 2024 Outstanding Book in Nonprofit and Voluntary Action Research Award**

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)

Articles, Essays, Book Chapters

Social Enterprise Law: A Global Perspective, in SOCIAL ENTERPRISE LAW: A MULTIJURISDICTIONAL COMPARATIVE REVIEW (Intersentia 2023) (with Dana Brakman Reiser and Giedre Lideikyte Huber)

Surrey's Silence: Subpart F and the Swiss Subsidiary Tax that Never Was, 86 LAW & CONTEMP. PROBS. 73 (2023)

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: Africa's Decolonisation and the Transformation of the International Tax Regime in TAXING PEOPLE: THE NEXT 100 YEARS (forthcoming Cambridge University Press, Tsilly Dagan and Ruth Mason, eds.)

Cuban Gambits/Cuban Missiles: The Cold War and Global Tax Politics in TAX IN POLITICS, POLITICS IN TAX: A DIALOGUE ON THE POLITICAL ECONOMY OF TAX LAWS (forthcoming Edinburgh University Press, Yvette Lind and James Alm, eds.)

Racialized International Tax Law in RESEARCH HANDBOOK ON CRITICAL TAX STUDIES (forthcoming Edinburgh University Press, Yvette Lind and Dominic de Cogan, eds.)

Selected Recent Presentations

2025

Advocating for a human rights-based approach to taxation, The CESCR tax statement and the UN Framework Convention on International Tax Cooperation (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Back to the Future: How the Pre-OECD Global Tax Landscape Offers Lessons for Today, BU Global Development Policy Center

The American Society of International Law International Economic Law Interest Group Biennial Conference on International Economic Law (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Rethinking the Tax Paradigm, Critical Approaches to Taxation and Society Network (*Cuban Gambits/Cuban Missiles: The Cold War and Global Tax Politics*)

Research Handbook on Critical Tax Studies (*Racialized International Tax Law*)

Financing Global Health, The Lancet Commissions (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Nonprofit Law and Neoliberalism, American Law Institute (FOR-PROFIT PHILANTHROPY)

Tax in Politics, Politics in Tax: A dialogue on the political economy of tax laws (*Cuban Gambits/Cuban Missiles: The Cold War and Global Tax Politics*)

Law and Society Annual Conference: Social and Economic Impact of Taxation (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

2024

Race and Tax: Looking Beyond the Borders and Tax Exempt Organizations, Center for Taxpayer Rights (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

National Taxpayers Association Spring Symposium (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Past & Future of Global Tax Justice, University of Zurich (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

The University of Minnesota Law School Faculty Workshop (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

NYC-DSA Campaign to Tax the Rich (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Taxation Without Borders, Critical Approaches to Taxation and Society Network (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Roundtable for UN special mandates on the linkages between tax justice and human rights (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Author Meets Reader, Law and Society Annual Conference (FOR-PROFIT PHILANTHROPY)

Temple Law School (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Aston University Institute for Forensic Linguistics (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Association of American Law Schools Annual Meeting (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

2023

National Tax Association Annual Conference (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Barbara Jordan Lecture, Boston University School of Law (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Center for Taxpayer Rights (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Global Tax Governance at a Crossroads (*Fear of a Black Planet*)

Taxing People: The Next 100 Years Conference (*Fear of a Black Planet*)

Law, Identity, and Economic Development in the Post-Colonial Era: The Case of the Northern Atlantic and Larger Caribbean Regions (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

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

The Federal Income Tax: Racially Blind but Not Racially Neutral, American Tax Policy Institute (*10 Truths and then 10 MORE truths*)

International Society for Third-Sector Research Book Club (FOR-PROFIT PHILANTHROPY)

Seton Hall Law School Faculty Colloquium (FOR-PROFIT PHILANTHROPY)

2022

Boston College Tax Policy Workshop (FOR-PROFIT PHILANTHROPY)

Anti-Racist Tax Policy, Amsterdam Centre for Tax Law

UC Hastings Center on Tax Law (FOR-PROFIT PHILANTHROPY)

The Joint Center for Political and Economic Studies (*Improving Tax Policy for Black Communities*)

International Society for Third Sector Research Annual Conference (FOR-PROFIT PHILANTHROPY)

2021

Washington & Lee Law Faculty Workshop (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

Georgetown Tax Law & Public Finance Workshop (FOR-PROFIT PHILANTHROPY)

Utah Law Review Symposium (*Filing While Black*)

The Racial Wealth Gap: Implications of Tax Code Bias, Kentucky Law Journal's Annual Symposium (*Filing While Black*)

Berkeley Center on Comparative Equality & Anti-Discrimination Law (*Ten Truths about Tax Havens*)

Tax Justice Network Annual Conference (*Ten Truths about Tax Havens*)

Cambridge Tax Policy Workshop (RACIAL CAPITALISM AND INTERNATIONAL TAX LAW)

University of British Columbia Allard School of Law Tax Law Speaker Series (*Ten Truths about Tax Havens*)

2020

Imperial Inequalities: States, Empires, Taxation and Reparations, Tax Justice Network (*A Constitutional Moment in Cross-Border Taxation*)

Universidad Adolfo Ibáñez (Chile) (*A Constitutional Moment in Cross-Border Taxation*)

Geneva Center for Philanthropy of the University of Geneva (*Trust and For-Profit Philanthropy*)

Hearings

United Nations, Economic and Social Council—Special Meeting on International Cooperation in Tax Matters (March 18, 2024)

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

Selected Public Engagement

Key Voices: Steven Dean on global tax justice, racial capitalism, and dismantling Global Jim Crow, Center for Economics and Social Rights, September 2025

“It’s a hot mess”: Is protesting with your dollar a smart move in this economy?, WGBH News: Rooted, April 2025

Back to the Future: How the Pre-OECD Global Tax Landscape Offers Lessons for Today, BU Global Development Policy Center Policy Brief, April 2025

It’s time for the OECD to walk the talk on human rights, Joint Statement with Civil Society Organizations, November 21, 2024

The Law School Hiring Market Undervalues Women, Minorities, THE EDU LEDGER, Jul 24, 2024

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

The Tax Maven Podcast, Seasons 1 and 2 (2019-20)

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-)

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)

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 the American College of Tax Counsel Board of Regents (2023-)

Member of Executive Committee of the New York State Bar Association Tax
Section (2011-23)

Member of the Board of Directors of the National Tax Association (2021-24)

Member of the American Bar Association Tax Section's Diversity Committee
(2021-25)

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 Bird Alliance (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-)