MIRANDA PERRY FLEISCHER
Richard and Kaye Woltman Professor in Finance
The University of San Diego School of Law
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ACADEMIC APPOINTMENTS

The University of San Diego School of Law, Associate Dean of Faculty, 2024-Present; Herzog Endowed Scholar, 2024-2025 and 2017-2018; University Professor, 2020-2021; Co-Director of Tax Programs, 2018-2021; Director of Tax Programs, 2021-2022; Professor, 2013-Present

The University of Colorado Law School, Associate Professor, 2005-2007, 2009-2013

The University of Illinois College of Law, Associate Professor and Richard W. and Marie L. Corman Scholar, 2007-2009

New York University School of Law, Scholar in Residence, Fall 2010; Acting Assistant Professor of Tax Law, 2003-2005

PUBLICATIONS

BOOKS

Universal Basic Income: What Everyone Needs to Know, Oxford University Press (2023) (with Matt Zwolinski)

The Logic of the Transfer Taxes: A Guide to the Federal Taxation of Wealth Transfers (3d ed., 2026) (with Laura E. Cunningham and Noel B. Cunningham)

Federal Income Taxation: Principles and Policies (10th ed. in progress, forthcoming 2027) (with Michael J. Graetz, Anne L. Alstott, and Rebecca M. Kysar)

LAW REVIEW ARTICLES AND SUBSTANTIAL LEGAL SCHOLARSHIP

Equality of Opportunity and the Case for a Universal Child Allowance, 100 Southern California Law Review (forthcoming 2027)

Symmetry and Speech: Nonprofits and the First Amendment, 103 Washington University (St. Louis) Law Review (forthcoming 2026)

A Comprehensive Child Tax Credit, 78 Tax Law Review (forthcoming 2026) (peer-reviewed law journal)

A New Look at Old Money, 98 Southern California Law Review 1439 (2025)

The Architecture of a Basic Income, 87 University of Chicago Law Review 625 (2020) (with Daniel Hemel)

Atlas Nods: The Libertarian Case for a Basic Income, 2017 Wisconsin Law Review 1189 (2017) (with Daniel Hemel)

Not So Fast: The Hidden Difficulties of Taxing Wealth, Nomos *Wealth* Volume, The American Society for Political and Legal Philosophy (2017)

Divide and Conquer: Using an Accessions Tax to Combat Dynastic Wealth Transfers, 57 Boston College Law Review 913 (2016)

Libertarianism and the Charitable Tax Subsidies, 56 Boston College Law Review 1345 (2015)

Charitable Giving and Utilitarianism: Problems and Priorities, 89 Indiana (Bloomington) Law Journal 1485 (2014)

Equality of Opportunity and the Charitable Tax Subsidies, 91 Boston University Law Review 601 (2011)

Theorizing the Charitable Tax Subsidies: The Role of Distributive Justice, 87 Washington University (St. Louis) Law Review 505 (2010)

Generous to a Fault? Fair Shares and Charitable Giving, 93 Minnesota Law Review 165 (2008)

Charitable Contributions in an Ideal Estate Tax, 60 Tax Law Review 263 (2007) (peer-reviewed law journal)

WORKS IN PROGRESS

Social Mobility and Taxation (Full-length law review article to be submitted Summer 2026)

PHILOSOPHY ARTICLES AND BOOK CHAPTERS

Classical Liberalism and Taxation, in *Routledge Handbook on Classical Liberalism*, ed. by Richard Epstein, Mario Rizzo, and Liya Palagashvili, Routledge (forthcoming 2026) (Book chapter)

Death and Taxes: A Libertarian Reappraisal in *Taxation*, 39 *Social Philosophy and Policy* (2023) (Invited piece in refereed journal)

Taxation in *The Routledge Companion to Libertarianism*, ed. by Matt Zwolinski and Benjamin Ferguson, Routledge (2022) (Book chapter)

The Morality of Charitable Bequests in *Inheritance and the Right to Bequeath: Legal and Philosophical Perspectives,* ed. by Daniel Halliday, Thomas Gutmann, and Hans-Christoph Schmidt am Busch, Routledge (2022) (Book chapter)

Intergenerational Justice and Charitable Giving: A Libertarian Perspective in *Giving in Time*: *New Perspectives on the Temporal Dimensions of Philanthropy,* ed. by Ray Madoff and Benjamin Soskis, Rowman & Littlefield/Urban Institute (2023) (Book chapter)

Taxing Old Money: Considerations in Crafting a Rignano Tax, Journal of Law, Ethics, and Philosophy (2021) (Invited piece in refereed journal)

Libertarian Perspectives on a Universal Basic Income in *The International Handbook of Basic Income,* ed. by Malcolm Torry, Palgrave Macmillan (2019 and 2023) (Book chapter) (with Otto Lehto)

Subsidizing Charity Liberally in *Research Handbook on Not-For-Profit Law*, ed. by Matthew Harding, Edward Elgar (2018) (Book chapter)

How Is the Opera Like a Soup Kitchen? in *The Philosophical Foundations of Tax Law,* ed. by Monica Bhandari, Oxford University Press (2017) (Book chapter)

OTHER PUBLICATIONS

Autonomy, Uncertainty and the Poor: Reflections on Matthew Harding's Charity Law and the Liberal State, Australian Journal of Legal Philosophy (2017) (Invited symposium piece)

Think Tanks Must Reject Donations That Cloud Their Purpose, New York Times *Room for Debate* Opinion Essay (August 10, 2016)

Churches Are More Private Club than Public Good. So Why Do They Need Tax Exemption?, Washington Post *In Theory* Opinion Essay (September 17, 2015)

It's Called the Charitable Deduction, Not the "Things We Like Deduction," Tax Notes (March 17, 2014)

Legal Essentials for Foundations, Association of Small Foundations (2002) (Prior to academia as Miranda Perry).

Kids and Condoms: Parental Involvement in School Condom-Distribution Programs, 63 University of Chicago Law Review 727 (1996) (Student note as Miranda Perry)

GRANTS

Australian Research Council, Discovery Award for *Sharing the Wealth: Tax and Justice in the Slow Growth Era* (2021-2025); co-investigators Miranda Stewart (University of Melbourne), Daniel Halliday (University of Melbourne), and Liam Murphy (New York University)

HONORS AND AWARDS

Member, American Law Institute (elected 2025)

2024-2025 Herzog Endowed Scholar, University of San Diego

Richard and Kaye Woltman Professor in Finance (named Professorship, awarded 2022)

2020-2021 University Professor, University of San Diego

2017-2018 Herzog Endowed Scholar, University of San Diego

2014-2015 Thorsnes Prize for Excellence in Teaching, University of San Diego School of Law (determined by student vote)

2011 Provost's Faculty Achievement Award, University of Colorado (university-wide award in recognition of *Theorizing the Charitable Tax Subsidies: The Role of Distributive Justice*)

SELECTED INVITED PRESENTATIONS

Recent Keynote Speeches

- *The Case for a Universal Basic Income*, Dortmund University Conference on *Philosophical Disputes on Economic Justice*, June 2025
- *Social Mobility and Taxation*, University of Melbourne Law School Conference on *Justice and Taxation*, April 2025

Equality of Opportunity and the Case for a Universal Child Allowance

- Inaugural UCLA/UVA/USD Law and Philosophy, Politics, and Economy (PPE) Conference, University of San Diego Law School, March 2026
- University of Illinois College of Law Faculty Lecture Series, March 2026
- University of Minnesota Law School Faculty Works-in-Progress Series, February 2026
- UC Law (formerly Hastings) Tax Speaker Series, October 2025
- University of Missouri Tax Policy Colloquium, October 2025
- Columbia Law School Tax Colloquium, March 2025
- New York University and University of Melbourne Law School Conference on *Sharing the Wealth: Tax and Justice in the Slow Growth Era*, November 2023
- University of Virginia Tax Invitational, University of Virginia Law School, October 2023

Symmetry and Speech: Nonprofits and the First Amendment

- Washington University Law Review Symposium on *Taxing, Spending, and the Constitution*, September 2025
- Experienced in Tax Works-in-Progress Conference, Northwestern Law, May 2024
- Columbia Law School Interdisciplinary Workshop on Nonprofits, May 2024

Lessons from Pandemic Relief: The Case for a Universal Basic Income

- University of Melbourne Law School Conference on *Sharing the Wealth: Tax and Justice in the Slow Growth Era*, May 2022
- American Tax Policy Institute and ABA Tax Section Series on *Gender and Tax: Illusions of Neutrality*, August 2021
- AALS Section on Taxation Panel on *Tax Law in an Age of COVID*, January 2021
- ABA Tax Section Panel *Beyond CARES: Tax and Economic Policy Responses to the Ongoing COVID Pandemic,* September 2020

Death and Taxes: A Libertarian Reappraisal

- Social Philosophy and Policy Conference on *Justifying Taxation*, University of Arizona Philosophy Department and NYU Center on Classical Liberalism, January 2021
- Boston College Law School Tax Policy Colloquium, November 2020

A New Look at Old Money

- University of Virginia Tax Invitational, UVA Law School, November 2019
- University of Minnesota Law School Women in Law Teaching Conference, June 2019
- Mid-Level Tax Scholars Conference, University of San Diego Law School, June 2019
- Tulane/Boston College Tax Roundtable, Tulane Law School, March 2019

The Architecture of a Basic Income

- National Tax Association Annual Conference, November 2018
- Basic Income Earth Network Annual Congress, Tampere, Finland, August 2018
- Mid-Level Tax Scholars Conference, Georgetown Law School, May 2018
- Duke University School of Law Tax Policy Colloquium, April 2018
- BYU School of Law Tax Policy Colloquium, April 2018

Atlas Nods: The Libertarian Case for a Basic Income

- Basic Income Earth Network Annual Congress, Lisbon, Portugal, September 2017
- NYU Law Tax Policy and Public Finance Colloquium and Seminar, April 2017
- Workshop in Applied Ethics and Public Policy Conference on *The Future of Work, Automation, and a Basic Income*, Bowling Green State University, April 2017
- Northwestern University School of Law Tax Policy Colloquium, October 2016
- Mid-Level Tax Scholars Conference, UC-Davis School of Law, May 2016

Subsidizing Charity Liberally

- Columbia University Law School Public Law Workshop, February 2017

Not So Fast: The Hidden Difficulties of Taxing Wealt

- University of Minnesota Law School Tax Policy Workshop, October 2016
- Boston College Law School Tax Policy Colloquium, February 2016
- ABA Tax Section Meeting, Panel on *Inequality and Taxation*, January 2016

How Is the Opera Like a Soup Kitchen?

- Australian Society of Legal Philosophy Annual Conference, July 2016
- University College of London Symposium on *The Philosophical Foundations of Tax Law*, May 2015

Divide and Conquer: Using an Accessions Tax to Combat Dynastic Wealth Transfers

- UCLA Law School Colloquium on Tax Policy and Public Finance, March 2016
- Boston College Law School/American College of Trusts and Estates Counsel Symposium on *The Centennial of the Estate Tax: Perspectives and Recommendations*, October 2015

Philosophical Issues and Charitable Giving (Miscellaneous Talks)

- *The Morality of Charitable Bequests*, Department of Philosophy Conference on *The Right to Bequeath*, University of Braunschweig, Germany, February 2019
- *Intergenerational Justice and Charitable Giving,* Boston College Forum on Philanthropy and the Public Good Symposium on *Perpetuities, Limited Life, and the Responsibility of Philanthropy to the Present and Future*, Boston College Law School, September 2016
- *Autonomy, Uncertainty and the Poor: Reflections on Matthew Harding's Charity Law and the Liberal State,* Australian Society of Legal Philosophy Annual Conference Book Symposium, July 2016
- *Making the Charitable Deduction More Charitable*, Boston College School of Law Symposium on *Reforming the Charitable Deduction*, September 2014

Libertarianism and the Charitable Tax Subsidies

- Pepperdine Law School Tax Policy Colloquium, April 2015
- Columbia Tax Scholars Conference, Columbia Law School, June 2013

Charitable Giving and Utilitarianism: Problems and Priorities

- The University of Texas School of Law Faculty Colloquium Series, April 2012
- Duke University School of Law Tax Colloquium, April 2012
- University of Toronto School of Law Tax Law and Policy Workshop, February 2012
- Critical Tax Conference, Santa Clara University Law School, April 2011

Equality of Opportunity and the Charitable Tax Subsidies

- Indiana University School of Law Tax Policy Colloquium, January 2011
- Notre Dame Law School Faculty Colloquium, October 2010
- Boston College Law School Tax Policy Colloquium, September 2010
- Junior Tax Scholars Conference, Notre Dame Law School, June 2010
- University of Michigan Law School Tax Policy Colloquium, April 2010

Theorizing the Charitable Tax Subsidies

- Loyola-LA School of Law Tax Policy Colloquium, September 2009
- Law and Society Panel on *Distributive Justice, Tax Policy and Society*, May 2009
- Washington University School of Law Faculty Colloquium Series, April 2009
- University of San Diego School of Law Faculty Colloquium Series, December 2008
- Chicago-Kent College of Law Faculty Colloquium Series, February 2008
- AALS Section on Philanthropy Panel on *Nonprofits and Democracy*, January 2008
- Junior Tax Scholars Conference, Boston University School of Law, June 2007

Generous to a Fault? Fair Shares and Charitable Giving

- UCLA Law School Tax Policy Colloquium, February 2007
- University of Colorado Law School Faculty Workshop, January 2007
- Junior Tax Scholars Conference, University of Colorado Law School, June 2006

TEACHING

Primary Courses: Tax I (Individual Income Tax); Estate and Gift Taxation; Wills and Trusts; Nonprofit Law

Additional Courses: Estate Planning; Tax Policy; Taxation of Property Transactions; Timing Issues and the Income Tax; Tax Procedure

SERVICE

LAW SCHOOL AND UNIVERSITY SERVICE

Associate Dean of Faculty, The University of San Diego School of Law, 2024-present

Co-Chair, Appointments Committee, The University of San Diego School of Law, 2023-2026; Member, 2017-2023, 2026-present

Ad-Hoc Housing Subsidy Reform Committee, The University of San Diego, 2024-present

Chair, Promotion and Tenure Committee, The University of San Diego School of Law, 2023-2024; Member, 2016-2017 and 2013-2014

Faculty Advisory Committee (elected by colleagues), The University of San Diego School of Law, 2021- 2024, ex officio member 2024-present

Dean Search Committee, The University of San Diego School of Law, 2020-2021

Organizer, Tax Law Speaker Series, The University of San Diego School of Law, 2018-2023

Director, Tax Programs, 2021-2022; Co-Director, Tax Programs, 2018-2021, The University of San Diego School of Law

Chair, ABA Self-Assessment Report Committee, The University of San Diego School of Law, 2017-2018

Admissions Committee, The University of San Diego School of Law, 2016-2017

Curriculum Committee, The University of San Diego School of Law, 2015-2017

Committee on Assessment and Grading, The University of San Diego School of Law, 2014-2015

Academic and Student Affairs Committee, University of Colorado Law School, 2006-2007 and 2011-2013

Registrar Search Committee, University of Colorado Law School, 2012-2013

Technology Committee, University of Colorado Law School, 2009-2011

Legal Writing Search Committee, University of Colorado Law School, Spring 2011

Subcommittee on Teaching LegReg, University of Colorado Law School, Spring 2010

Admission and Scholarship Committee, The University of Illinois College of Law, Spring 2009

Law Review Advisor, The University of Illinois College of Law, 2007-2008

Lectures Committee, The University of Illinois College of Law, 2007-2008

Building Committee, University of Colorado Law School, 2005-2006

SERVICE TO THE LEGAL PROFESSION AND LEGAL ACADEMY

Co-organizer, Association of Mid-Level Tax Scholars Conference, May 2017 and May 2024; Co-host, June 2019 and May 2023

AALS Nonprofit and Philanthropy Law Section Executive Committee, 2012-2016; Secretary, 2013-2014; Chair-elect, 2014-2015; Chair, 2015-2016

AALS Taxation Section Executive Committee, 2012-2016; Treasurer, 2013-2014; Chair, 2014-2015; Immediate Past Chair, 2015-2016

Co-founder, Junior Tax Conference (held annually since 2006); co-organizer, 2006-2011

Co-organizer, University of Colorado *Roundtable on Taxes and Distributive Justice*, July 2010

Co-organizer, *Roundtable on Philanthropy, Morality and Distributive Justice,* University of

Illinois College of Law Program for Law and Philosophy, May 2008

Co-organizer, AALS Section on Philanthropy Panel on *Non-Profits and Democracy*, January 2008

Assistant Editor, Tax Law Review, 2003-2005

EDUCATION

NYU School of Law, LL.M. in Taxation, 2003
Harry J. Rudick Memorial Award (for academic distinction)
Tax Law Review, Student Editor and Merit Scholarship Recipient
3.96 GPA

University of Chicago, The Law School, J.D., 1996
University of Chicago Law Review, Member
The Federalist Society, President

Duke University, B.A., Economics, 1993
1992 Alice Baldwin Scholarship for Academic Achievement

OTHER EMPLOYMENT

Shaw Pittman LLP (now Pillsbury Winthrop Shaw Pittman), Associate, 2000-2002

Institute for Justice, Staff Attorney, 1998-2000

Wiley, Rein & Fielding, Associate, 1997-1998

Hon. Morris Sheppard Arnold, U.S. Court of Appeals for the Eighth Circuit,
Law Clerk, 1996-1997