

# **The 30th Annual Institute on Current Issues in International Taxation**

**Arnold, Joan**  
**Partner**  
**Pepper Hamilton LLP**

Joan Arnold is a partner with Pepper Hamilton LLP, resident in the Philadelphia office, where she is the chair of the Tax Practice Group, and focuses her practice on federal and international income tax. Joan has more than 35 years of significant experience in domestic and cross border M&A, and corporate international tax counseling, including substantial tax experience in the private equity arena. She is a member of the firm's Executive Committee.

Joan is the immediate past president of the American College of Tax Counsel, vice chair of the Tax Section of the American Bar Association, vice president and a member of the executive committee of the U.S. Branch of the International Fiscal Association, and on the executive committee of the George Washington/IRS Annual International Tax Institute.

Joan was highly ranked (Tier1) by *Chambers USA: America's Leading Lawyers for Business* in tax law for 2016 and 2017 and is listed in *The Best Lawyers in America* and was named the Philadelphia Best Lawyers Tax Lawyer of the Year for 2010. Joan is also included in the *Pennsylvania Super Lawyers* list and also is listed in *The International Who's Who of Corporate Tax Lawyers*, *The International Who's Who of Business Lawyers*, *Who's Who Legal International – Corporate Tax*.

Before entering private practice, Joan was vice president, associate general tax counsel for Citicorp, a full-time faculty member at Rutgers University School of Law – Camden, and a consultant in international tax to KPMG in its national office. She holds a B.A. (mathematics) from Wagner College, a J.D. from Villanova University School of Law, and an LL.M. (taxation) from New York University School of Law.

**Bennett, Mary C.**  
**Partner**  
**Baker & McKenzie LLP**

Mary Bennett is a tax partner in Baker & McKenzie's Washington, DC office, where she advises both U.S. and foreign-based companies on tax policy issues and assists them with international tax planning and controversy matters. She is the Chair of the Firm's Global Tax Policy Group. Mary has more than 35 years of international tax experience, including having served from 2005 to 2011 as Head of the Tax Treaty, Transfer Pricing & Financial Transactions Division of the OECD's Centre for

Tax Policy & Administration in Paris and earlier in her career as the Deputy International Tax Counsel of the U.S. Treasury Department. She has been recognized as one of America's leading tax lawyers by *Chambers USA*, *The International Who's Who of Corporate Tax Lawyers*, *the International Tax Review's Women in Tax Leaders*, and *Euromoney's Guide to Women in Business Law and Guide to the World's Leading Tax Advisers*. She is a graduate of Harvard University and Columbia Law School and holds a master of laws degree in taxation from Boston University Law School.

**Berman, Daniel M.**

**National Tax Principal, International & Strategic Projects  
RSM US LLP**

Dan Berman oversees key projects for the national tax practice of RSM US LLP, from which he will retire during 2018. He previously led the international tax practice for the firm's Northeast Region. Dan joined RSM in 2012 from the Boston University School of Law, where he was Director of the Graduate Tax Program and Professor of the Practice of Tax Law. He previously practiced international tax law for 25 years in Washington DC, both in major law firms and with the Congressional Joint Committee on Taxation as Legislation Counsel and with the U.S. Treasury Department as Deputy International Tax Counsel. His experience includes tax planning and counseling involving international aspects of U.S. income tax law applicable to cross-border transactions, investment and structures, inbound and outbound, involving all areas of the globe for companies, individuals, non-profits and governments; managing foreign law issues and foreign counsel; tax controversies and litigation; development and interpretation of lax legislation; interpretation and development of tax treaties.

In addition to many published articles, Dan is the senior author of *Making Tax Law* (Carolina Academic Press, 2014), which opens the legislative "sausage factory" to reveal how U.S. tax law comes into being.

Dan earned his A.B. *magna cum laude* in Applied Mathematics and Economics from Harvard College and his J.D. *cum laude* from Harvard Law School.

**Best, Jennifer L.**

**Director, Treaty and Transfer Pricing Operations, LB&I  
Internal Revenue Service**

Jennifer L. Best is the Director, Treaty and Transfer Pricing Operations (TTPO) in the Large Business & International Division of the IRS. She is responsible for planning, developing, directing, and monitoring the administration of all aspects of U.S. tax treaties and related competent authority programs which enhance

compliance with international tax laws, ensure consistency in taxpayer treatment, continuously improve systems and processes, and effectively allocate resources among subordinate organizations. Before becoming the TTPO Director, Jennifer served as the Acting Director of Field Operations, Transfer Pricing Practice and was responsible for transfer pricing examination work across the country. Jennifer also served as the Program Manager for the Treaty Assistance and Interpretation Team and in that role, she supported the overall mission of the U.S. Competent Authority and was responsible for all matters and cases arising under U.S. tax treaties involving double taxation, residency issues, and treaty benefits. Prior to working in LB&I, Jennifer served as a Senior Attorney-Advisor to the Deputy Commissioner for Services and Enforcement. Before joining the IRS in 2010, Jennifer was a Trial Attorney in the Department of Justice, Tax Division.

**Brown, Karen B.**  
**Theodore Reinhart Professor of Business Law**  
**The George Washington University**

Karen B. Brown, B.A., Princeton University; J.D., LL.M. (Taxation), New York University School of Law, is the Theodore Reinhart Professor of Business Law at the George Washington University Law School, where she teaches courses in Federal Income Taxation, Corporate Taxation, and International Taxation. Before joining the faculty at George Washington University, Professor Brown was Professor of Law and Associate Dean for Academic Affairs at University of Minnesota Law School and Professor of Law at Brooklyn Law School. She was appointed the Julius E. Davis Professor of Law for 1995-96 at University of Minnesota. Professor Brown is co-author of an international tax transactions treatise, co-editor of books on taxation reform, economic efficiency in tax law, and comparative law and editor of books on regulating corporate tax avoidance and taxation and development. She has also published treatises, book chapters and numerous articles on various federal income taxation topics. Brown is a member of the American Law Institute, the International Fiscal Association, and the International Academy for Comparative Law.

**Brown, Patrick J.**  
**Vice President, Tax**  
**GE Power & Renewables**

Patrick Brown is Vice President, tax for GE Power and Renewables and a GE corporate officer. He is also the director of tax policy for GE.

Prior to joining GE Power, Pat was a senior international tax counsel for GE corporate and GE Capital, where he primarily focused on GE's international operations in the Nordic region, EMEA, and Canada. He also had responsibility for the company's overall foreign tax credit position and was a principal technical advisor to the tax director of GE on tax policy matters.

Pat joined GE in 2002 from the US Treasury Department, where he served as attorney-advisor and associate international tax counsel from 1998-2002. During his time at Treasury, Pat focused primarily on international tax analysis, negotiation of tax treaties, and representing the US government at meetings of the OECD on various tax issues.

Prior to joining the Treasury Department, Pat was an associate at Sullivan & Cromwell in New York. Pat received a B.S. in Mechanical Engineering, with highest distinction, from the University of Virginia in 1991 and a J.D. from Georgetown University, *magna cum laude*, in 1995.

**Caballero, Michael J.**  
**Partner**  
**Covington & Burling LLP**

Michael J. Caballero is a tax partner at Covington & Burling LLP in the firm's Washington D.C. office. Prior to joining Covington, he spent two and a half years in the Treasury Department's Office of Tax Policy, from February 2010 to August 2012, first as Deputy International Tax Counsel, and then as International Tax Counsel. He also spent over five and a half years in the Office of Tax Policy from 1999 through 2004, as an Attorney-Advisor and Associate International Tax Counsel. In between his two stints at the Treasury, he was an international tax partner in the Washington D.C. office of two global law firms. Mr. Caballero received a B.S. in Mathematics (with a concentration in Computer Science), *magna cum laude*, from the University of Notre Dame, a J.D., *cum laude*, from the Georgetown University Law Center, and an LL.M. in Taxation from the New York University Law School.

**Cardone, John V.**  
**Director, Withholding and International Individual Compliance, LB&I**  
**Internal Revenue Service**

John Cardone is the Director, Withholding and International Individual Compliance in the LB&I Division. He is responsible for coordinating foreign payments practice and international individual compliance activities across LB&I.

He previously served as the Director for Examination Appeals in the Office of Appeals and as Director for Policy. Mr. Cardone has served in SB/SE Counsel offices in the northeast and San Francisco, as Special Counsel for the Wage and Investment Division, and as a Department of Justice Trial Attorney in the Tax Division.

**Ciraolo, Caroline D.**  
**Partner**  
**Kostelanetz & Fink, LLP**

Caroline D. Ciraolo, former Acting Assistant Attorney General of the U.S. Department of Justice's Tax Division, is a partner with Kostelanetz & Fink and a founder of its Washington, D.C. office. Her practice focuses on complex and sophisticated federal and state civil tax controversies, including representation in sensitive audits, administrative appeals, and litigation in federal and state courts and tax tribunals, providing related tax advice, conducting internal investigations, and representing individuals and institutions in criminal tax investigations and prosecutions.

During her tenure with the Justice Department, Caroline was actively involved in all aspects of Tax Division operations. Under her leadership, the Division reached agreements with 80 Swiss financial institutions that admitted to facilitating tax evasion and the avoidance of reporting requirements by U.S. accountholders, and imposed and collected more than \$1.36 billion in penalties, increased civil and criminal enforcement with respect to offshore tax evasion, employment tax violations, and traditional tax offenses, assisted the IRS through summons enforcement proceedings, and engaged in affirmative and defensive litigation involving abusive tax shelters and schemes, refund claims, and challenges to statutes and regulations.

In January, 2017, Caroline was recognized by IRS Chief Counsel William Wilkens with the Chief Counsel Award, the highest honor that can be conferred by that office. Caroline is a Fellow and Regent of the American College of Tax Counsel, a recipient of the ABA Section of Taxation's Janet Spragens Pro Bono Award, and served as an instructor with the IRS Military Volunteer Income Tax Assistance program at Ft. George G. Meade in Maryland. She has been recognized by Chambers, Best Lawyers in America, Super Lawyers (Top 10 Attorneys in Maryland, and cover story in 2013), Euromoney Legal Media Group's Americas Women in Business Law Awards (Best in Tax Dispute Resolution) (2014), and The Daily Record's Top 100 Women Circle of Excellence.

Caroline served as an Attorney Advisor for the Honorable Stanley J. Goldberg of the U.S. Tax Court from 1994 to 1996.

**Corwin, Manal**  
**Principal and National Tax Leader, International Taxation**  
**KPMG LLP**

Ms. Manal Corwin has been Head of International Corporate Services and Principal-In-Charge of Washington National Tax-International Tax Policy at KPMG LLP since May 31, 2013. Ms. Corwin has returned to KPMG LLP, the U.S. audit, tax and

advisory firm, to assume key positions within the firm's international taxation group, following completion of her tenure as Deputy Assistant Secretary of Tax Policy for International Tax Affairs at the U.S. Department of the Treasury. Prior to serving in the U.S. Treasury Department (first as the International Tax Counsel in the Office of Tax Policy and then as the Deputy Assistant Secretary for International Tax Affairs), she was a principal in Washington National Tax at KPMG from 2001 to 2009 where she advised multinational corporations on international tax aspects of their operations and transactions in the United States and represented clients in tax controversies before the Internal Revenue Service. In her career, from 1992 to 1999, she practiced as an attorney at the law firm of Covington & Burling in Washington, D.C., and served as a judicial clerk for then Chief Judge Levin Campbell on the U.S. Court of Appeals for the First Circuit. She is a member of the Massachusetts and the District of Columbia bar associations. She is a 1991 graduate of the Boston University School of Law, where she was editor-in-chief of the Law Review. She earned her undergraduate degree from Harvard University in 1986.

**DeNovio, Nicholas J.**  
**Partner**  
**Lathan & Watkins LLP**

Nicholas J. DeNovio is a partner in the Washington, D.C. office of Latham & Watkins and is Global Chair of the firm's International Tax Practice. Throughout his career, Mr. DeNovio has represented large US and non-US based multinational corporations on complex cross-border transactions involving mergers and acquisitions, spin-offs, financings and group structuring.

He is Chair of the Planning Committee for the University of Chicago Law School Federal Tax Conference, and is a member of the Planning Committee of the George Washington University/IRS International Tax Conference. He is also a well-known speaker and writer for organizations such as the Tax Executive Institute, Practicing Law Institute, International Fiscal Association, National Foreign Trade Council and various bar associations.

From 2003-2005, Mr. DeNovio served as Deputy Chief Counsel (Technical) at the Internal Revenue Service Office of Chief Counsel. In his position, Mr. DeNovio directly supervised the IRS Regulatory guidance program carried out by more than 600 Chief Counsel Attorneys working with the Treasury Department's Office of Tax Policy.

**Devereaux, Anne O.**

**Deputy Associate Chief Counsel (International Field Service & Litigation), ACCI  
Internal Revenue Service**

Anne O'Connell Devereaux has served as Deputy Associate Chief Counsel (Field Service & Litigation) (International), for the IRS Office of Chief Counsel in Washington, DC, since 2013. Her responsibilities include overseeing ACCI's litigation program, ensuring ACCI's continued support of the field counsel and the IRS examination function, as well as supervising the issuance of legal memoranda and rulings. Prior to her position in ACCI's front office, Anne was the Senior Technical Reviewer in Branch 3 (the foreign tax credit branch) of ACCI.

Before joining ACCI in 1998, Ms. Devereaux served as Editor for Tax Notes International, as an associate at the law firm of Muldoon, Murphy & Faucette, and as Attorney-Advisor to the Honorable Herbert Chabot at the U.S. Tax Court. Ms. Devereaux received her Bachelor's degree from the College of William and Mary, her J.D. from the Columbus School of Law, Catholic University of America, and her LL.M. in Taxation from the Georgetown University Law Center.

**Dicker, Eli J.**

**Executive Director**

**Tax Executives Institute**

Eli J. Dicker is Executive Director of the Tax Executives Institute, the pre-eminent association of in-house tax professionals worldwide comprised of 7,000 members from 3,000 of the largest companies in North and South America, Europe and Asia. He leads a team of twenty professionals. He previously served as the Institute's Chief Tax Counsel. Prior to joining TEI, Eli led the Tax Accounting and Reporting function at Capital One Financial Corporation, overseeing federal and state tax accounting, reporting and compliance.

Eli's professional experience also includes service as a tax principal with KPMG LLP and as an attorney-adviser and trial attorney in the Office of the Associate Chief Counsel (International) and Miami District Counsel office of the Internal Revenue Service.

Eli is an Adjunct Professor of Law at Georgetown University Law Center, where he has taught a Cross-Border Tax Controversy Workshop.

Eli holds BA, magna cum laude, and MA degrees (political science) from Queens College, City University of New York, a JD from Northeastern University School of Law and an LL.M. (Taxation) from New York University School of Law.

**DiFronzo, Michael A.**  
**Partner**  
**PricewaterhouseCoopers LLP**

Michael A. DiFronzo serves as a Principal in the Washington National Tax Office of PricewaterhouseCoopers LLP. In that role, Mr. DiFronzo serves as a global resource for the firm's international tax practice. His practice includes all aspects of international taxation, with a particular focus on international mergers, acquisitions and restructurings and the U.S. anti-deferral rules. He also works closely with U.S. and non-U.S. based multinationals on cross-border financing, cash management and other planning issues. Before joining PricewaterhouseCoopers, Mr. DiFronzo worked for the Office of Chief Counsel, Internal Revenue Service as the Deputy Associate Chief Counsel (International – Technical). In that capacity, he had primary responsibility for the oversight of published guidance related to the taxation of cross-border investment and related issues. Mr. DiFronzo served in that role from 2006 through 2010. Prior to joining the Office of Chief Counsel, Internal Revenue Service, Mr. DiFronzo served as a partner in the Tax Department of McDermott Will & Emery LLP in Chicago, Illinois. Mr. DiFronzo's work experience also includes the Washington National Tax Office of Deloitte Tax LLP and the Washington, DC office of Weil Gotshal & Manges LLP.

Mr. DiFronzo received an LL.M. in taxation from New York University School of Law, a J.D. from University of Montana School of Law, and a B.S. in Accounting from Montana State University. He is the author of numerous articles on cross-border tax issues and a frequent speaker. Mr. DiFronzo is currently a member of the District of Columbia, Illinois, Montana and Nevada bar associations and is admitted to practice before the United States Tax Court. He is also a licensed CPA.

**Dunahoo, Carol**  
**Partner**  
**Baker & McKenzie LLP**

Carol Dunahoo is a partner in the Washington office of Baker & McKenzie LLP, where she specializes in dispute resolution, policy, and compliance on transfer pricing and tax treaty matters. Ms. Dunahoo previously served as IRS Director, International and U.S. Competent Authority, where she led international tax administration and was responsible for the interpretation and application of treaties, including APAs and MAPs. Earlier, Ms. Dunahoo served as U.S. Treasury Department Associate International Tax Counsel, where she negotiated treaties and worked on guidance, legislation, and litigation. In over 30 years of international tax practice, she has also advised and represented clients at the national office of a Big 4 firm and at Washington and New York law firms. Ms. Dunahoo has been named in *Chambers USA*, *ITR Guide to the World's Leading Transfer Pricing Advisors*, and *The Best Lawyers in America*. She holds a J.D. from Harvard Law School and a B.A. *summa cum laude* from Yale College.



**Fanning, Kathleen S.**  
**Vice President, Worldwide Taxes**  
**Xerox Corporation**

Kathleen Fanning is currently Vice President of Worldwide Taxes for Xerox Corporation based in Norwalk, Connecticut. Prior to joining Xerox, Kathy held several global tax leadership positions within GE Company and GE Capital Corporation. Kathy is a certified public accountant and began her tax career in the Atlanta and New York offices of Deloitte & Touche, primarily focused on international taxation.

**Femia, Rocco**  
**Partner**  
**Miller & Chevalier Chartered**

Rocco Femia is a member of Miller & Chevalier Chartered. Mr. Femia's practice focuses on counseling and advocacy work on behalf of U.S. and foreign-based multinational enterprises. These projects typically involve complex, highly technical U.S. international tax, tax treaty, and transfer pricing issues often involving hundreds of millions or billions of dollars.

Mr. Femia is a former Associate International Tax Counsel at the U.S. Department of the Treasury, Office of Tax Policy. While at the Treasury, Mr. Femia had responsibility for a broad spectrum of U.S. tax treaty and international tax regulatory and legislative matters.

Mr. Femia writes and speaks regularly on a variety of international tax and transfer pricing issues and is a former Adjunct Professor at the Georgetown University Law Center. Mr. Femia graduated, *magna cum laude*, from Georgetown University in 1995. He received his B.A. in Economics from Duke University in 1991.

**Fowler, Tadd A.**  
**Vice President - Global Tax**  
**The Procter & Gamble Company**

Tadd joined The Procter & Gamble Company in 2005. He is Vice President – Global Tax Operations and is located in Cincinnati. Prior to joining P&G, he was an international tax partner in the Chicago office of PricewaterhouseCoopers, and spent time with General Electric Company early in his career. Tadd is a frequent speaker at TEI and other tax and international organizations.

**Galler, Linda A.**  
**Professor of Law, Maurice A. Dean School of Law**  
**Hofstra University**

Linda Galler is Professor of Law at the Maurice A. Deane School of Law at Hofstra University. She is the lead author of “Regulation of Tax Practice,” published by LexisNexis as part of its Graduate Tax Series, and is a former chair of the ABA Tax Section’s Standards of the Tax Practice Committee. Professor Galler also is Senior Tax Counsel to the New York City law firm Curtis, Mallet-Prevost, Colt & Mosle, where she consults in the areas of international taxation, corporate taxation, administrative practice and court procedure.

**Harris, Mark**  
**Senior Tax Counsel**  
**The Coca-Cola Company**

Mark Harris is currently a Senior Tax Counsel with The Coca-Cola Company. Prior to joining The Coca-Cola Company, Mark spent a number of years with Ernst & Young in their Washington, DC national tax office, after starting his career in the Passthroughs and International divisions at the Internal Revenue Service’s Office of Chief Counsel. Mark has held many positions in the Tax Section of the American Bar Association, including two years serving as the Chair of the Foreign Activities of US Taxpayers (FAUST) Committee. He is one of the founding members of the Africa Industry Tax Association.

**Harter, L.G. “Chip”**  
**Deputy Assistant Secretary (Tax Policy)**  
**US Department of Treasury**

Chip Harter is the Deputy Assistant Secretary for International Tax Affairs in the Office of Tax Policy at the US Department of the Treasury. In this capacity, he is responsible, on behalf of the Assistant Secretary, for the conduct of legal and economic aspects of tax policy relative to the representation of the United States in bilateral and multilateral relations with other countries, as well as advising the legal and economic staffs within the Office of Tax Policy, other offices of the Treasury Department and other government agencies as to policy analysis and interpretation for domestic legislation and administrative guidance in all matters involving cross border taxation. Mr. Harter serves as the U.S. delegate to the Committee on Fiscal Affairs (CFA) in the Organization for Economic Cooperation and Development (the OECD). In addition, Mr. Harter oversees the Office of Tax Policy’s participation in the various working bodies of the CFA and sits on the CFA Bureau (the CFA’s governing body). Mr. Harter also serves as the U.S. delegate to the Global Forum on Transparency.

Prior to joining Treasury, Mr. Harter was a principal in the Washington National Tax Practice of PricewaterhouseCoopers LLP. During his 18 years with PwC, he engaged in a broad international tax practice. During the 18 years prior to his joining PwC, Mr. Harter was first an associate and then a partner with the law firm of Baker & McKenzie, practicing first in its Chicago and then in its Washington D.C. office.

Mr. Harter is a member of the American Bar Association Tax Section, the District of Columbia Bar Association Tax Section, and the International Fiscal Association. He has published numerous articles on international tax topics and has regularly spoken on panels at leading tax conferences. He graduated from Harvard College in 1977 and the University of Chicago Law School in 1980, where he was comments and articles editor on the managing board of The University of Chicago Law Review. After graduating, he clerked for the Honorable Thomas McMillen of the United States District Court for the Northern District of Illinois.

**Hicks, Hal**

**Partner**

**Skadden, Arps, Slate, Meagher & Flom LLC**

Hal Hicks is the global head of Skadden's international tax practice. He focuses on a wide range of international tax issues for multinational corporations, partnerships and other entities involving both tax planning and tax controversy. Mr. Hicks has broadbased experience, particularly in the areas of international M&A, foreign tax credit, transfer pricing and subpart F. In addition, he has represented clients in audits, appeals and otherwise before the IRS and the U.S. Department of the Treasury.

Mr. Hicks is a highly recognized and frequent speaker and author. He is repeatedly included as a leading tax adviser in legal directories including Chambers Global, Chambers USA, Euromoney's Guide to the World's Leading Tax Advisers, The Best Lawyers in America, Tax Directors Handbook, The International Who's Who of Corporate Tax Lawyers, Who's Who in American Law and The Legal 500. He is a fellow of the American College of Tax Counsel.

Prior to joining Skadden, Mr. Hicks served as the international tax counsel at the U.S. Department of Treasury (2005-2007), and as associate chief counsel (international) in the Office of Chief Counsel at the IRS (2003-2005). He received both the Treasury Honor Award and the Chief Counsel Award for his government service.

**Holden, Karen**  
**Partner, International Tax Services**  
**Ernst & Young**

Karen has over 30 years of tax advisory experience. Prior to joining EY, Karen was with the Office of Chief Counsel for the Internal Revenue Service for both the Corporate Reorganizations and International Tax divisions. She joined EY in 1991 in Ernst & Young LLP's Washington DC national tax practice and has broad experience advising large multi-national clients on all aspects of international tax such post-transaction integrations, repatriation planning and tax effective supply chain planning. Karen spent 4 years in the Netherlands as the US tax desk and upon her return to NY built a multi-disciplinary team focused on cross border restructuring. She then took over leadership of the ITS practice in the Mid-Atlantic where she led a team of 30 international tax and transfer pricing professionals. Most recently, Karen has focused on tax planning to address the changing industry and global tax landscape, including supply chain transformation and intellectual property planning. Karen is located in New York City.

Karen received her LL.M. (Taxation) from the George Washington Tax Center in 1993, her J.D., *cum laude*, from the Thomas M. Cooley Law School in 1986 and a Bachelor's degree from Michigan State University in 1984.

**Jenn, Brian**  
**Attorney Advisor**  
**U.S. Department of Treasury**

Mr. Jenn joined the Office of the International Tax Counsel in the Treasury Department's Office of Tax Policy in January 2012. At Treasury, he focuses on a wide range of international tax legal and policy issues, including subpart F, foreign currency issues, transfer pricing, digital economy and cloud issues, and cross-border reorganizations. He is a U.S. Treasury delegate to OECD's Working Party 6 on Transfer Pricing, which has responsibility for the development of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, and is Co-Chair of the OECD's Task Force on the Digital Economy.

Mr. Jenn earned his B.A. and M.A. (Economics) at Northwestern University and his J.D. at Yale Law School. Prior to joining Treasury, Mr. Jenn worked on international tax issues at a law firm in Washington, DC, and served at the Council of Economic Advisers (2001-2003) and in the U.S. Senate on the Chairman's staff of the Joint Economic Committee (2003-2004).

**Kane, Thomas J.**  
**Deputy Commissioner (Acting), LB&I**  
**Internal Revenue Service**

Tom is temporarily serving as the Acting Deputy Commissioner, Large Business and International (LB&I). While serving in this position, he assists the Division Commissioner in leading a workforce of 5,000 employees and shares responsibility for overseeing tax administration activities for corporations, subchapter S corporations, and partnerships with assets greater than \$10 million and for administering the tax laws that affect individuals with international activity.

Tom's permanent position is the Division Counsel for the Office of LB&I Division Counsel. As Division Counsel, Tom is primarily responsible for the tax litigation and advice provided by 300 LB&I attorneys and paralegals located throughout the country. The LB&I Division Counsel works closely with the LB&I executive leadership team in determining strategies, plans, and designs for a comprehensive and customer-oriented tax administration program to achieve taxpayer service and compliance goals. LB&I Division Counsel attorneys also provide advisory services to IRS Appeals and substantial assistance to the Department of Justice in litigating tax refund cases.

Tom previously served as Division Counsel, Tax Exempt and Government Entities. Tom received his J.D. degree (with distinction) from The John Marshall Law School, where he was a member of the law review staff, and has advanced degrees in taxation, international legal studies, and public health.

**Kautter, David J.**  
**Assistant Secretary for Tax Policy**  
**U.S. Department of Treasury**

David J. Kautter was confirmed as the U.S. Department of the Treasury's Assistant Secretary for Tax Policy on August 3, 2017.

As the Assistant Secretary for Tax Policy, Mr. Kautter is responsible for developing and implementing federal tax policies and programs, reviewing regulations and rulings to administer the Internal Revenue Code, negotiating tax treaties, and providing economic and legal policy analysis for domestic and international tax policy decisions. He is also responsible for providing revenue estimates for the President's budget, fiscal policy decisions, and cash management decisions. In addition, Assistant Secretary Kautter is responsible for the Alcohol and Tobacco Tax and Trade Bureau (TTB). TTB is responsible for enforcing and administering laws covering the production, use, and distribution of alcohol and tobacco products. TTB also collects excise taxes for firearms and ammunition.

Most recently, Assistant Secretary Kautter was the Partner in Charge of RSM's

Washington National Tax practice. Prior to that, Mr. Kautter was the Managing Director and inaugural leader of the Kogod Tax Center at American University where he was also Executive in Residence in the Department of Accounting and Taxation at the Kogod School of Business. Before leading the Kogod Center, he was with Ernst & Young for over 30 years. During that time, he served as the Director of National Tax and was that firm's lead specialist in the taxation of compensation and benefits. Assistant Secretary Kautter has published more than 50 articles on various areas of federal taxation

Assistant Secretary Kautter also served as Tax Legislative Counsel for former U.S. Senator John C. Danforth. He advised Senator Danforth, a member of the Senate Finance Committee, on matters affecting taxation, securities law, and banking regulation and drafted the original version of the research and development tax credit.

Assistant Secretary Kautter holds a Juris Doctorate from Georgetown University Law School and a Bachelor of Business Administration (with high honors) from the University of Notre Dame.

**Kitzinger, Lindsay**  
**Attorney Advisor**  
**U.S. Department of Treasury**

Lindsay Kitzinger is an attorney-advisor in the Office of Tax Policy at the U.S. Department of the Treasury. At Treasury, she focuses on a wide variety of international tax issues including those involving subpart F, foreign tax credits, PFICs, and income tax treaties, as well tax issues arising in the context of the G-20 and G-7. Prior to joining the Treasury Department, Lindsay was an associate at Covington & Burling LLP. Lindsay earned her B.S. from George Washington University and her J.D. from Harvard Law School.

**Kleinberg, Rachel D.**  
**Partner**  
**Davis Polk and Wardwell LLP**

Ms. Kleinberg is a partner in Davis Polk's Tax Department, practicing in the Menlo Park office. Her practice focuses on advice to corporate and private equity fund clients on mergers and acquisitions, joint ventures, spinoffs and reorganizations, as well as cross-border restructurings. She also has significant experience in the areas of corporate finance and derivatives.

**Krause, Brian**  
**Partner, Tax**  
**Skadden, Arps, Slate, Meagher & Flom LLP**

Brian Krause represents clients on a broad range of U.S. and international tax matters, with particular emphasis on cross-border transactions, including mergers and acquisitions, joint ventures, post-acquisition integration transactions, internal restructurings, and the establishment of hedge fund and private equity fund structures.

Mr. Krause is a co-author of “The Partnership Union: Opportunities for Joint Ventures and Divestitures,” “Tax Consequences of Business and Investment-Driven Uses of Financial Products” and “Section 355: Tax-Free Spinoffs, Split-Offs, Split-Ups - Uses and Requirements,” each of which are published in Practising Law Institute’s *Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings*.

**Lenter, David L.**  
**Deputy Chief of Staff, Joint Committee on Taxation**  
**U.S. Congress**

David Lenter is deputy chief of staff of the Joint Committee on Taxation. His substantive focus is U.S. international taxation.

David began his career in the tax group of Wilmer, Cutler & Pickering. He has had a legal research fellowship with the University of Michigan Business School’s Office of Tax Policy Research and a research and teaching fellowship at the University of Virginia School of Law.

David graduated from Harvard Law School and holds a tax LL.M. from New York University School of Law. He has an A.B. in history from Brown University.

David is author of “Continuity and Change in the Present and Future Taxation of CrossBorder Intangible Income,” 66 Tax Law Review 507 (2013), and is co-author, with Douglas Shackelford and Joel Slemrod, of “Public Disclosure of Corporate Tax Return Information: Accounting, Economics, and Legal Perspectives,” 56 National Tax Journal 803 (December 2003).

**Lewis, David P.**  
**Vice President, Global Taxes & Assistant Treasurer**  
**Eli Lilly and Company**

David P. Lewis is the Vice President-Global Taxes and Assistant Treasurer at Eli Lilly and Company in Indianapolis, Indiana. Prior to joining Lilly in 1988, Mr. Lewis engaged in the private practice of law.

Mr. Lewis graduated from Wabash College in 1981 with a major in Economics, and from the Indiana University School of Law in Bloomington in 1984. He is admitted to practice law before the Indiana State Bar and the Bars of the Federal District Courts, Southern and Northern Districts of Indiana. He is a member of the Wabash College Board of Trustees.

Mr. Lewis currently serves as Chairman of the Board of Directors of The Tax Foundation, as well as Chairman of the Executive/Finance Committee and Board Member of The Tax Council. He is actively involved in U.S. tax reform efforts, including serving on the Board of Directors of the *Alliance for Competitive Taxation*, the *Alliance for Biopharmaceutical Competitiveness & Innovation* and the *American Made Coalition*. Mr. Lewis also founded, and served as Executive Leader of, the Homeland Investment Coalition, which secured enactment of Federal tax legislation in 2004 enabling the temporary repatriation of foreign earnings for U.S. investment by U.S. global companies.

In Indianapolis, Mr. Lewis currently serves as Co-Chair of the *Accelerate Indy* Regional Strategy Council. He recently served on the Executive Committee and as Funding Chair of the 100th Running of the Indianapolis 500 Mile Race Host Committee. Mr. Lewis was actively involved with the Host Committee for Super Bowl XLVI in Indianapolis in 2012, serving on its Executive Committee and as a primary fundraiser. Finally, he is a 2014 graduate of the FBI's Indianapolis Citizens Academy. Mr. Lewis is married with three adult children.

**Lodato, Katie**  
**Senior Director - Global Tax**  
**Eli Lilly and Company**

Katie Lodato is Senior Director and Tax Counsel at Eli Lilly and Company and is located in Indianapolis, IN. Katie is both a CPA and an attorney and is currently responsible for Eli Lilly's global transfer pricing, tax aspects of business development transactions and IRS audit matters. Prior to joining Eli Lilly, Katie practiced tax law at Bose McKinney and Evans in Indianapolis and Skadden Arps in Chicago.



**Maruca, Samuel M.**  
**Partner**  
**Covington & Burling LLP**

Sam has practiced exclusively in the area of federal income tax since 1983, focusing on large-case controversies, including complex transfer pricing disputes. He has represented both U.S. and foreign-based multinational companies in the biopharmaceutical, information technology, internet commerce, communications and media, consulting services, heavy manufacturing, and retail sectors, in matters at the audit level, in IRS Appeals, in mediation, in competent authority, and in the courts. In advising clients, he often collaborates with foreign legal advisers and works regularly with leading transfer pricing economists and industry experts. From 2011-2014, Sam served as the first Director of Transfer Pricing Operations in the Large Business & International Division of the Internal Revenue Service, where he had national responsibility for transfer pricing compliance and for double tax cases under US tax treaties. Sam also represented the IRS in connection with the Base Erosion and Profit Shifting ("BEPS") initiative of the Organization for Economic Cooperation and Development.

**Matthews, Mark E.**  
**Partner**  
**Caplin & Drysdale**

Mark E. Matthews is a member of the firm of Caplin & Drysdale, Chartered, and focuses his practice on criminal tax enforcement, broad-based civil tax compliance, and general white collar financial matters. He also advises clients on the IRS voluntary disclosure program, with particular focus on disclosure related to offshore banking accounts.

From 2003 through 2006, Mr. Matthews was IRS Deputy Commissioner for Services and Enforcement where he was responsible for all examination, collection and investigative activities as well as all returns processing and taxpayer services. He was previously Chief of the IRS Criminal Investigation Division from 1999 through 2002. Other government positions Mr. Matthews has held include Deputy Assistant Attorney General of the U.S. Department of Justice Tax Division (1994-1998), and Assistant U.S. Attorney in the Southern District of New York (1988-1993). He is a graduate of NYU Law School and Harvard College and has a master's degree from Princeton's Woodrow Wilson School.

**McCall, Daniel****Deputy Associate Chief Counsel (International - Technical), ACCI  
Internal Revenue Service**

Daniel McCall is the Acting Deputy Associate Chief Counsel (International - Technical). Mr. McCall oversees the international component of the published guidance program and also assists the Associate in providing legal advisory services on all international and foreign tax matters.

Previously, Mr. McCall served as the Special Counsel to the Deputy Associate Chief Counsel (International-Technical). Before his role as Special Counsel, Dan was a tax associate at Skadden, Arps, Slate, Meagher & Flom in Washington, DC where he worked on a wide range of international and corporate tax matters. Before that, Dan served as an attorney in Branch 4 of ACCI where he worked on various guidance and related matters in the area of international mergers and acquisitions.

Mr. McCall received his J.D. from the Georgetown University Law Center in 2005 and a Bachelor's degree from Georgetown University's Walsh School of Foreign Service, *cum laude*, in 2001.

**Merrick, John****Senior Level Counsel to Associate Chief Counsel - International, ACCI  
Internal Revenue Service**

John Merrick is a Senior Level Counsel to the Associate Chief Counsel (International) in the Office of Chief Counsel. Prior to joining Chief Counsel, Mr. Merrick practiced international tax in the national offices of two accounting firms in Washington. He also practiced international and corporate tax in Chicago with an accounting firm and a law firm. Mr. Merrick holds a Bachelors in Business Administration in accounting from Loyola University Chicago, *summa cum laude*, where he also earned his J.D., *cum laude*, and was a member of the Loyola Law Journal. He obtained an LL.M. in Taxation from the De Paul College of Law. He also passed the Certified Public Accountant exam.

**Michel, Scott D.****Member****Caplin & Drysdale, Chartered**

Scott D. Michel is a Member of Caplin & Drysdale who brings over three decades of experience in complex and sensitive tax controversy matters to his work on behalf of corporate and individual clients.

Mr. Michel's practice centers on tax enforcement and controversy, with an emphasis on highly-sensitive criminal tax, and potential criminal tax issues. These cases range from handling complex grand jury investigations into tax and related crimes,

advising in sensitive civil tax examinations, and assisting wealthy individuals and families address unintentional U.S. tax compliance errors. With corporate and individual clients spanning five continents, Mr. Michel has particularly extensive experience managing U.S. compliance and enforcement issues arising from international and offshore circumstances. He has also represented numerous financial institutions in the DOJ Swiss Bank Program, and advised other institutional clients, both foreign and U.S., in connection with the government's crackdown on unreported offshore assets. He currently serves as the Vice-Chair, Committee Operations, of the ABA Section of Taxation.

**Mundaca, Michael**  
**Co-Director, National Tax**  
**Ernst & Young LLP**

Michael is Co-Leader of the National Tax Department and of the Americas Tax Center at Ernst & Young LLP.

Prior to re-joining EY in 2011, Michael served at the U.S. Treasury Department as the Assistant Secretary for Tax Policy, at the appointment of President Obama, heading the Treasury Department's Office of Tax Policy and advising Treasury Secretary Timothy Geithner on matters relating to taxation. Upon leaving the Treasury Department, he received the Alexander Hamilton Award, the Treasury Department's highest honor.

Prior to his appointment as Assistant Treasury Secretary in 2009, Michael served from 2007-2009, during both the Bush and Obama Administrations, as the Deputy Assistant Treasury Secretary for International Tax Affairs. While at the Treasury, he represented the United States at various international forums, including the Organisation for Economic Co-operation and Development (OECD), as well in the negotiation of various tax treaties and other international agreements.

Michael also served at the Treasury Department from 1997-2002, during both the Clinton and Bush Administrations, in Tax Policy's Office of the International Tax Counsel, leaving in 2002 as the Deputy International Tax Counsel.

From 2002-2007, Michael was a principal in the International Tax Services group of EY's National Tax Department in Washington, DC. Prior to joining Treasury in 1997, he worked at Sullivan & Cromwell, a New York law firm, where he had begun practicing tax law, in 1993.

Michael holds a B.A. from Columbia University, an M.A. from the University of Chicago, a J.D. from the University of California, Berkeley, where he was Senior Executive Editor of The California Law Review, and an LL.M. from the University of Miami.

**Nichols, Kevin**  
**Senior Counsel to the International Tax Counsel**  
**U.S. Department of Treasury**

Kevin Nichols is a Senior Counsel in the office of the International Tax Counsel at the U.S. Department of Treasury. Previously, Kevin was a counsel at Skadden, Arps, Slate, Meagher & Flom and a senior tax counsel for Zoetis Inc. Kevin received his J.D. from Georgetown University and his undergraduate degree from Boston College. Kevin is also a certified public accountant and worked earlier in his career as an accountant for PricewaterhouseCoopers.

**Olson, Pamela F.**  
**U.S. Deputy Tax Leader & WNTS Leader**  
**PricewaterhouseCoopers LLP**

Pam is a U.S. Deputy Tax Leader and Washington National Tax Services Leader of PwC. In her role with WNTS, Pam leads a team that includes many former senior government officials and policy advisers.

Prior to joining PwC, Pam led the Washington tax practice at Skadden, Arps, and served as assistant secretary for tax policy at the US Department of the Treasury.

Pam has represented clients in a broad range of matters, including IRS audits, appeals and litigation; congressional investigations; private letter ruling requests, proposed regulations, and other IRS and Treasury guidance; and in the legislative process. She has advised clients on tax and social security reform and on the structuring of financing, partnership, and M&A transactions. She is a frequent speaker on tax, economic and federal budget matters and has testified before several congressional committees, most recently before the Senate Finance Committee on international tax reform.

Pam also held positions with the chief counsel's office of the Internal Revenue Service as special assistant to the chief counsel, attorney-adviser in the Legislation and Regulations Division and trial attorney in San Diego District Counsel. In 2000 and 2001, Pam was the first woman to serve as chair of the American Bar Association Section of Taxation.

Pam received her B.A., M.B.A., and J.D. from the University of Minnesota.

**Palacheck, Deborah**  
**Director, Treaty Administration, LB&I**  
**Internal Revenue Service**

Deborah Palacheck currently serves as the Director, Treaty Administration, in the Large Business & International Division of the Internal Revenue Service. In this

role, Deborah is responsible for the administration of aspects of U.S. tax treaties and related competent authority programs, including exchange of information and non-allocation treaty interpretation issues. Prior to her current role, Deborah worked as Assistant to the Deputy Commissioner, International, LB&I. Other IRS positions included Deputy Director, Pre-Filing and Technical Guidance, and Senior Advisor to the LB&I Division Commissioner. Before joining the IRS, Deborah worked on tax controversy matters at a law firm in Washington, DC. Deborah received an LLM in Taxation from New York University, a J.D. from Yale Law School, and a B.S. and B.A. from the University of Florida.

**Peroni, Robert J.**  
**The Fondren Foundation Centennial Chair for Faculty Excellence**  
**and Professor of Law**  
**The University of Texas School of Law**

Professor Robert Peroni practiced law in Chicago and San Francisco and was a member of the Tulane law faculty (from 1981-1989) and the George Washington University law faculty (from 1989-2003) before joining the Texas law faculty in Fall 2003. He was the first recipient of Tulane's Felix Frankfurter Distinguished Teaching Award. During the 1985-86 academic year, Professor Peroni served as a professor-in-residence in the Office of Chief Counsel of the IRS. He was a recipient of George Washington University Law School's Distinguished Faculty Service Award, selected by vote of the 1991 and 1993 graduating classes. He held the title of the Robert Kramer Research Professor of Law while on the G.W. law faculty. Professor Peroni also has taught as a visiting professor on the law faculties of New York University, the University of Pennsylvania, the University of Texas, UCLA, Northwestern University (where, during the 2002-03 academic year, he served as the J. Landis Martin Visiting Professor of Law and Business, and, during the Fall 2006 semester, he served as the Jack N. Pritzker Distinguished Visiting Professor of Law), and Georgetown University. In 2006, Professor Peroni was the recipient of the Texas Exes Faculty Teaching Award for excellence in teaching at the University of Texas School of Law. In 2012, he was appointed an Adjunct Research Fellow at Monash University's Department of Business Law and Taxation. Professor Peroni's research and teaching interests are in the areas of federal taxation, law and economics, international trade, and professional responsibility and legal ethics. He has been the academic co-chair of the Institute's Advisory Board since 1991, and also is the academic co-chair of the biennial Parker C. Fielder Oil and Gas Tax Conference, co-sponsored by the IRS and the University of Texas School of Law.

Professor Peroni has co-authored six books, including the three-volume treatise *U.S. International Taxation*, and has written many articles that appear in a variety of law journals. He is currently serving as a Vice Chair of the ABA Section of Taxation's Committee on Foreign Activities of U.S. Taxpayers and previously served as the Chair of the AALS' Tax Section. He is a Fellow of the American College of Tax Counsel. Professor Peroni has taught a number of courses in the NYU/IRS

Continuing Professional Education program and has lectured at numerous CLE programs on a variety of legal topics.

Professor Peroni received a B.S.C. degree in Accounting from DePaul University in 1973, a J.D. degree from Northwestern University School of Law in 1976, and an LL.M. (in Taxation) from New York University School of Law in 1980.

**Poms, Douglas Lloyd**

**Deputy International Tax Counsel, Office of International Tax Counsel  
U.S. Department of Treasury**

Doug Poms is currently Deputy International Tax Counsel in the Office of Tax Policy at the US Department of the Treasury. Mr. Poms joined the Treasury Department in April 2013 as Senior Counsel to the International Tax Counsel in the Office of Tax Policy. At Treasury, he focuses on a wide variety of international tax issues including those involving subpart F, cross border transactions (including reorganizations and inversions), foreign tax credits, PFICs, foreign currency, transfer pricing, financial products, and income tax treaties. He has been a lead U.S. Treasury delegate to the OECD's Working Party 11 (and the applicable focus groups) addressing four of the 15 action items for the OECD BEPS projects (hybrid mismatch, interest expense, CFC, and mandatory disclosure rules). Prior to joining the Treasury Department, Doug was a principal in the international corporate tax group of the U.S. National Office of KPMG LLP. Doug earned both his B.S. Commerce and J.D. from the University of Virginia and an M.B.A. in International Finance from George Washington University.

**Pross, Achim**

**Head, International Co-operation and  
Tax Administration Division, OECD**

Achim Pross is the Head of the International Co-operation and Tax Administration division, within the OECD's Centre for Tax Policy and Administration, with responsibility for a large part of the BEPS Action Plan, including implementation of the minimum standards. He also leads the OECD's work on Automatic Exchange of Information (AEOI), including the Common Reporting Standard (CRS) and is responsible for the work on tax administration and countering tax crimes and other financial crimes.

Prior to joining the OECD he worked in the tax department of a large US law firm working from offices in Washington D.C., Paris and London. Previously he was an assistant at Munich University's Research Centre for Foreign and International Tax and Financial Law.

Dr. Pross is a lawyer by background. He received his legal training at the University of Munich, the London School of Economics and Georgetown Law Centre, Washington D.C. He holds a Ph.D. (Summa cum laude) in international taxation and was the winner of the International Fiscal Association's Carroll B. Mitchell prize in 1997.

**Rolfes, Danielle**  
**Partner**  
**KPMG LLP**

Danielle co-leads the International Tax Group within KPMG's Washington National Tax office. Danielle joined KPMG in June 2017, following her tenure as the International Tax Counsel at the U.S. Department of the Treasury.

Danielle advises clients on U.S. international tax matters, including tax planning with respect to their structures, operations, and transactions. In particular, she has extensive experience advising on issues relating to international tax policy, tax treaties, foreign currency, the source of income rules, deferral planning, and foreign tax credits.

Prior to joining KPMG, Danielle served as an executive in the Treasury Department's Office of Tax Policy. She joined Treasury in 2011 as Deputy International Tax Counsel, and served as the International Tax Counsel from September 2012 through February 2017. As International Tax Counsel, Danielle led Treasury's international tax legal staff, and was the principal legal adviser to the Assistant Secretary (Tax Policy) and the Deputy Assistant Secretary (International Tax Affairs) on all aspects of international tax policy, including the development and review of proposals for U.S. tax reform and the representation of the United States in international organizations such as the Organisation for Economic Cooperation and Development. Danielle also was responsible for the promulgation of regulations and administrative guidance regarding the U.S. taxation of cross-border income, and she led the negotiation of tax treaties and the development of the first comprehensive update to the U.S. Model Income Tax Treaty in ten years.

Prior to joining Treasury, Danielle was a partner at Ivins, Phillips & Barker, where she advised multinational corporations on international tax planning, controversy, and compliance matters, as well as on tax accounting methods. Before law school, Danielle was an accountant at Procter & Gamble.

Danielle is a frequent speaker and writer on a variety of international tax topics. In addition to numerous articles, Danielle is the author of AN ANALYSIS of FIN 48-ACCOUNTING FOR UNCERTAIN INCOME TAX POSITIONS (Matthew Bender, 3d ed. 2009).

**Rollinson, Barbara L.**  
**Managing Director**  
**Horst Frisch**

Barbara L. Rollinson joined Horst Frisch in 1997 to specialize in the economic analysis of transfer pricing issues. She provides guidance to U.S. and foreign-based multinational corporations as well as various tax authorities to assist with tax planning, documentation, controversy and Advance Pricing Arrangements.

Prior to joining Horst Frisch, Dr. Rollinson served as Director of the International Taxation Staff of the U.S. Treasury's Office of Tax Analysis. During her tenure at Treasury, she led the U.S. Delegation to the Task Force that produced the OECD's 1994 Transfer Pricing Guidelines.

Dr. Rollinson holds a PhD. in Economics from Duke University and a B.A. in Economics from Wellesley College.

**Rollinson, Marjorie A.**  
**Associate Chief Counsel (International)**  
**Internal Revenue Service**

Marjorie Rollinson was selected as the Associate Chief Counsel (International) in the spring of 2016. She heads the office within counsel of 75 attorneys and other professional responsible for legal advice, guidance, and support to the IRS, Treasury and the public on international tax issues in all procedural postures. Before becoming the Associate, Ms. Rollinson served as the Deputy Associate Chief Counsel (International - Technical) from October, 2013 – March 31, 2016.

Prior to joining the IRS, Ms. Rollinson was a principal in EY's National Tax Department where she was also the National Director of International Tax Services – Technical and co-chaired the firm's International Tax Technical Committee.

Ms. Rollinson received her law degree from the University of Maryland in 1987. She received her undergraduate degree from Wellesley College in 1984.

Ms. Rollinson is a member in good standing of the Maryland Bar.

**Sample, William J.**  
**Vice-President – Tax**  
**Microsoft**

Bill is currently represents Microsoft to external constituencies on worldwide tax advocacy matters. He is Chair of the USCIB Taxation Committee and a Vice Chair of



BIAC, playing a leadership role in the business consultation and implementation on the OECD's BEPS project.

Bill retired as the CVP WW Tax at Microsoft in March 2016. As CVP, Bill was responsible for all corporate tax matters at Microsoft. Since first entering the software industry in 1989, Bill has been involved with regulatory and legislative efforts particular to the software industry, including subpart F manufacturing status, revenue characterization & withholding, FSC/ETI/Domestic Production benefits for software revenue, international taxation of e-commerce (aka the Digital Economy) including participation in the OECD Business Profits TAG, and the computer software carve-out from the Section 197 intangibles amortization rules. Bill chaired the R&D Credit Coalition, representing a diverse group of trade associations and companies pursuing a permanent and enhanced R&D tax credit, for 17 years.

Prior to entering the software industry, Bill was a senior tax manager at one of the Big 8 accounting firms. He has an AB in economics from Harvard College, a Masters of Science in Taxation from Bentley College, and is a licensed CPA.

**Setzer, Theodore D.**

**Assistant Deputy Commissioner (International), LB&I  
Internal Revenue Service**

Ted Setzer is the Assistant Deputy Commissioner (International) within the Large Business and International Division of the United States Internal Revenue Service. In this role, he bears responsibility for matters of international policy and protocol within LB&I. He is delegated Competent Authority for the United States. He coordinates the IRS's engagements with international organizations including the Organization for Economic Cooperation and Development (OECD), the Forum on Tax Administration (FTA), and the Global Forum on Transparency and Exchange of Information for Tax Purposes.

Ted previously served as Director of the Foreign Payments Practice within LB&I. In that role, he was responsible for developing and coordinating LB&I's overall international information reporting and withholding tax compliance activities. Prior to joining LB&I, Ted spent nearly ten years in the IRS Office of Chief Counsel, most recently as Deputy Associate Chief Counsel for Strategic International Programs, where he oversaw his office's role in negotiating, interpreting, and administering tax treaties and other international agreements. Ted also represented the Office of Chief Counsel at the OECD and other multinational organizations and played a major role in coordinating the IRS's strategy for combating abusive tax shelters. Prior to joining the IRS, Ted practiced law at firms in Washington, D.C. and Phoenix, Arizona.

Ted holds a B.S.B.A. from Northern Arizona University (1991), a J.D. from the University of Arizona (1994), and an LL.M. in taxation from New York University (1995).

**Shuman, Timothy S.**

**Partner**

**McDermott Will & Emery LLP**

Timothy (Tim) S. Shuman focuses his practice on corporate and international tax matters for US and non-US multinationals, with particular emphasis on domestic and cross-border acquisitions, dispositions, restructurings and liquidations. He has extensive experience in structuring spin-offs and tax-free reorganizations involving publicly traded and privately held companies, and regularly represents clients in obtaining private letter rulings and other guidance from the Internal Revenue Service (IRS). He also works on tax issues involving regulated investment companies.

Tim also regularly counsels clients on international tax issues, including tax-efficient repatriation strategies, tax basis planning, supply chain planning and principal structures and foreign tax credit planning. He has represented a number of clients before the IRS in connection with audits and the IRS appeals process, including with respect to worthless stock losses, foreign tax credits and Subpart F income issues.

**Sierra, Gretchen**

**Principal, International Tax**

**Deloitte Tax LLP**

Gretchen Sierra is a Partner in Deloitte's Washington National Tax-International Tax Services group. She advises U.S. and foreign-based multinationals on a broad range of international tax matters, including supply chain structuring, IP migrations, U.S. income tax treaties, inbound planning, financing transactions, cross-border mergers and acquisitions, and e-commerce transactions.

Prior to joining Deloitte in January 2009, Ms. Sierra was Deputy International Tax Counsel in the Office of Tax Policy of the U.S. Treasury Department. As Deputy International Tax Counsel, she had responsibility for a broad spectrum of U.S. tax treaty and international tax regulatory and legislative matters, including the contract manufacturing regulations. Prior to joining the Treasury Department in 2005, she was Legislation Counsel for the Joint Committee on Taxation of the U.S. Congress, where she advised the House Ways & Means Committee, the Senate Finance Committee, and other members of Congress on proposed international tax legislation, including the American Jobs Creation Act of 2004.

Ms. Sierra is an adjunct professor at the Georgetown University Law Center. She is also a coauthor of the Bloomberg/BNA Tax Management Portfolio *Planning Matrix for U.S.-Based Multinational Corporations*.

**Spinowitz, Moshe**  
**Partner**  
**Skadden, Arps, Slate, Meagher & Flom LLC**

Moshe Spinowitz is a partner in the Boston office of Skadden, Arps, Slate, Meagher & Flom. He represents clients on a range of tax matters related to corporate transactions, including public and private company mergers and acquisitions, with a particular emphasis on international tax matters, cross-border acquisitions, post-acquisition integration and restructuring transactions and supply chain planning.

His practice focuses on clients in the pharmaceutical industry, including both mature pharmaceutical companies and earlier stage companies.

In addition, Mr. Spinowitz advises clients on a range of tax controversy matters during all phases of IRS audits and appeals.

Prior to joining Skadden, Arps, Mr. Spinowitz served as a law clerk to Judge Michael Boudin on the U.S. Court of Appeals for the First Circuit, and as a law clerk to Associate Justice Antonin Scalia on the U.S. Supreme Court.

**Stack, Robert B.**  
**Managing Director, Washington National and International Tax**  
**Deloitte Tax LLP**

Bob Stack is a Managing Director in Deloitte's Washington National Tax international tax practice where he advises U.S. companies on a full range of international tax issues and collaborates with Deloitte's global member firms on international tax developments and initiatives, including those from the Organisation for Economic Co-Operation and Development (OECD). Until January of this year, he was the Deputy Assistant Secretary for International Tax Affairs in the Office of Tax Policy at the US Department of the Treasury where he worked directly with the assistant secretary of tax policy and the international tax counsel in developing and implementing all aspects of U.S international tax policy, including treaties, regulations and legislative proposals.

He also was the official representative of the Obama administration for international tax policy and represented the U.S. government at the OECD where he was involved in all aspects of the Base Erosion and Profit Shifting (BEPS) initiative. Prior to joining

Treasury, Mr. Stack had over 26 years of experience in international tax matters, representing both corporations and individuals.

**Theeuwes, Anna**  
**TEI EMEA President**  
**The Hague**

Anna Theeuwes is Tax Policy Manager at Shell International BV, with a regional focus on Europe, Africa and the Middle East. She is also responsible for developing the Shell group's tax policy regarding BEPS and climate change related tax issues. She has over 20 years of experience in advising on international tax matters, first with PriceWaterhouseCoopers in Brussels, Belgium and subsequently within the Royal Dutch Shell group out of The Hague, Netherlands. Within Shell, she has been the regional tax advisor to the Upstream business organization in Europe and Africa, covering tax aspects of the oil and gas exploration and production activities in these regions. She was subsequently global Tax Manager for the Shell group's IT Function, Tax Manager for EU Tax issues and now Tax Policy Manager.

Anna Theeuwes is a frequent contributor to UN and OECD tax debates and Subcommittees on international tax. She has been chairing the European Direct Tax Committee with Tax Executives Institute (TEI), but also chairs Dutch and Europe focused tax committees.

She has a law degree from the University of Leuven - KUL (Belgium) and studied tax and international law at the University of Poitiers (France), with an LLM from the University of Heidelberg – Karl Ruprecht (Germany).

**Varma, Amanda**  
**Partner**  
**Steptoe & Johnson LLP**

Amanda Varma is a partner in the Washington, D.C. office of Steptoe & Johnson LLP. She advises clients on US federal income tax matters, with particular focus on international tax planning and controversies. Her practice includes counseling domestic and foreign businesses, high net worth individuals, and family offices with respect to cross-border acquisitions, business restructurings, and financings, tax treaty matters, deferral and foreign tax credit issues, and transfer pricing. In addition, she advises clients on withholding and reporting issues, including the Foreign Account Tax Compliance Act (FATCA) and Report of Foreign Bank and Financial Account (FBAR) reporting. Ms. Varma is also experienced in representing clients in IRS examinations and appeals as well as trial and appellate court litigation. She regularly advises clients on special issues arising in international tax controversies, including matters involving competent authority and information exchange issues, and is the co-author of the Practising Law Institute treatise, "International Tax Controversies: A Practical Guide." Ms. Varma also represents clients in connection with regulatory and legislative tax policy matters. Ms. Varma

received her J.D., *magna cum laude*, from the University of Michigan Law School, where she was Executive Editor of the Michigan Law Review. She holds a B.A., with high honors, from the University of California, Berkeley.

**Velez, Natalia**  
**International Tax Partner**  
**MGO LLP**

Natalia has over 11 years of experience providing international tax consulting and legal advisory services to clients in different industries, helping them manage their cross-border tax matters. Her areas of expertise include consulting and tax planning related to structuring and financing international operations for multinational corporations, including inbound and outbound transaction planning, corporate international reorganization planning, choice of entity and jurisdiction, planning for offshore deferral, repatriation and utilization of foreign tax credits. She also advises high net worth individuals and middle-market business owners on how to properly disclose their foreign activity for U.S. tax purposes, including pre-immigration and expatriation tax planning and compliance. She has extensive experience bringing clients into compliance with their U.S. tax obligations using the different offshore voluntary disclosure initiatives offered by the IRS.

Natalia has worked in Colombia, Boston, Miami and Los Angeles and is fluent in English and Spanish. She has deep technical knowledge, combined with practical hands-on industry experience, having worked as in-house counsel of a Dutch multinational company in the oil & gas industry.

**Virgadamo, Elena**  
**Attorney Advisor**  
**U.S. Department of Treasury**

Elena Virgadamo is an Attorney Advisor in the Office of the International Tax Counsel at the U.S. Department of the Treasury. At Treasury, she focuses on the tax treaties, exchange of information (including the Foreign Act Tax Compliance Act), and other international tax issues. Prior to joining Treasury, Elena was an associate in the New York office of Skadden, Arps, Slate, Meagher & Flom LLP, where her practice focused on the tax aspects of mergers and acquisitions, spin-offs, and fund formation. Elena earned her J.D. at University of California, Berkeley, School of Law (Boalt Hall) and LL.M. in Taxation at New York University.

**Weingrod, Louise**  
**Vice President, Global Taxation**  
**Johnson & Johnson**

Louise Weingrod is Vice President, Global Taxation at Johnson & Johnson. Together with a team of highly talented professionals, Louise is responsible for all aspects of taxation for Johnson & Johnson's pharmaceutical, medical device and consumer businesses around the world, including tax policy, L&A, supply chain, pricing, controversy, tax technology, compliance and reporting, compensation and benefits taxation and charitable giving.

Louise joined Johnson & Johnson in 1999 as a Senior Tax Attorney. Prior to Johnson & Johnson, Louise was a member of the Tax Group at Cleary, Gottlieb, Steen & Hamilton and a Tax Associate at Lowenstein, Sandler, Kohl, Fisher & Boylan.

Louise holds a J.D. from Columbia University Law School, an M.A. and a Ph.D. in English and American Literature from Brandeis University. Prior to attending law school--many decades ago--Louise taught English and American Literature and Women's Studies.

**Welch, Katrina H.**  
**Vice President and Tax Director**  
**Texas Instruments Inc.**

Katrina Welch is Vice President and Tax Director for Texas Instruments, where she is responsible for administration of TI's tax matters, including public policy issues involving taxation.

Previously, she was Tax Counsel and Compliance Director for Texas Instruments, where she advised the Tax Department, Corporate Finance and Operations, in areas such as International Corporate Structuring, Controversy, and HR Compensation, and oversaw the U.S. Federal and State Income and Franchise Tax function, as well as International compliance filings with the IRS.

Prior to joining Texas Instruments, Katrina was Tax Director at Digital Convergence, and then Entrust and Kaneb (both publicly traded), and before that she was with PricewaterhouseCoopers, all in Dallas.

She has a Bachelors of Science in Mathematics from the University of Texas in Austin and her JD and LLM in Tax from Southern Methodist University.

Katrina serves as Tax Executives Institute Treasurer, a member of the Board and Executive Committee, and Financial Reporting Committee, and past Diversity Task Force Chair. She is also a member of the board of High Tech High Heels, and a

member of the University of Texas Math Department External Advisory Council. Katrina is also a member of Dallas First Presbyterian Church's Youth Committee, Secretary of National Charity League's North Dallas Chapter, and a member of U.S. Naval Academy Parents' Club of North Texas.

**West, Philip R.**  
**Partner and Chairman**  
**Steptoe and Johnson LLP**

Phil West, Steptoe's chair, is a trusted adviser to major multinationals and high-net-worth individuals on international tax issues, and is widely regarded as one of the premier international tax lawyers in the United States. He often achieves exceptional results for clients in complex and high-profile tax disputes, rulings, competent authority proceedings, and other matters. He advises clients on both technical matters and issues of broad policy significance, including those relating to tax treaties, foreign tax credits, transfer pricing, income deferral, tax withholding and reporting (including FATCA), and the tax aspects of cross-border mergers, acquisitions, joint ventures, investment funds, and financings. Drawing on three decades of private sector experience and public service, including as the Treasury Department's International Tax Counsel, the senior international tax law and policy official in the US government, Mr. West helps clients favorably resolve tax controversies and obtain tax rulings and agreements, including on audit, at the administrative appeal level, through the IRS Office of Chief Counsel, and with the US competent authority. He often assumes responsibility for relationships with taxing authorities that have become needlessly adversarial and achieves unusually favorable outcomes. He also has extensive advocacy experience on issues before Congress, the Treasury Department, and international organizations.

In his capacity as a Treasury Department official, Mr. West played a central role in virtually every policy, legislative, and regulatory development in the international tax area. He led tax treaty negotiations, discussions, and ratification efforts involving countries throughout the world, and played a major role in the US work at the OECD. He has practical experience with many foreign tax systems and good relationships with foreign tax officials and private practitioners around the world. He is regularly called on to advise government officials with respect to sensitive and complex tax matters, and has testified before Congress several times on international tax matters. Chambers, The Legal 500, and other rankings consistently place him in the top tier of international tax practitioners.

**Wielobob, Kirsten**  
**Deputy Commissioner for Services and Enforcement**  
**Internal Revenue Service**

Kirsten Wielobob has served as the Deputy Commissioner for Services and Enforcement of the Internal Revenue Service since March 2017. In that role, she provides direction to the four taxpayer-focused IRS operating divisions, including Wage and Investment, Large Business & International, Small Business/Self-Employed, and Tax Exempt & Government Entities. She also oversees the Criminal Investigation Division, Office of Professional Responsibility, Online Services, the Return Preparer Office and the Whistleblower Office.

Ms. Wielobob began her IRS career in 1997 as Assistant to the Commissioner. Since that time, she has held positions in many offices within the organization, such as SB/SE, Operations Support and the Office of Chief Counsel. Immediately prior to joining Services & Enforcement earlier this year, she was the Chief, Appeals.

Before joining the IRS, Ms. Wielobob worked as an associate in the law firm of Burt, Staples & Maner, and later at the law firm of Baker & McKenzie.

Ms. Wielobob holds a B.A. in economics from Smith College and a J.D. from the George Washington University Law School. She is a member of both the Massachusetts Bar and District of Columbia Bar.

**Wilcox, Gary B.**  
**Partner**  
**Mayer Brown**

Gary Wilcox is a partner in Mayer Brown's Washington DC office and a member of the Tax Controversy and Transfer Pricing practices. Gary recently joined Mayer Brown, after serving as a co-leader of PricewaterhouseCoopers' (PwC) US tax controversy practice. Previously, Gary led the tax practice at another international law firm. Prior to that, he served as the deputy chief counsel of the US Internal Revenue Service (IRS), where he was in charge of approximately 700 attorneys in the Office of Chief Counsel and had primary responsibility within the IRS for developing its positions on technical tax issues and the issuance of regulations and rulings.

Gary's practice focuses on tax and transfer pricing planning, and tax controversies. Gary represents multinational corporations in the audit and appeals phases of an IRS dispute as well as in litigation. He has particular experience with controversies arising from complex transactions, typically in a cross-border context, such as leveraged distributions and other repatriations, intercompany debt, worthless stock deductions, and cost sharing arrangements.



Gary also has many years of experience advising clients on structuring mergers, acquisitions and internal reorganizations. He is a frequent lecturer on corporate tax issues, and is an author of the *BNA Tax Management Portfolio* entitled "Corporate Acquisitions- (A), (B), and (C) Reorganizations."

Gary has an LL.M. in Taxation from New York University, a JD with highest honors from the University of Oklahoma and an undergraduate degree (*cum laude*) from Texas Tech University.

**Wollman, Diana**  
**Partner**  
**Cleary Gottlieb**

Diana Wollman joined Cleary Gottlieb as partner in 2015 after serving as the Internal Revenue Service's first Director of International Strategy for the agency's Large Business & International Division, where she was responsible for developing and managing its international strategic program. Her practice focuses on U.S. and international tax matters, including U.S. federal, state and international tax controversy matters, cross-border transactions, joint ventures and private equity. Since joining Cleary, Diana has assisted numerous clients in tax audits, tax investigations, requests for rulings and audit preparation, as well as complex M&A transactions. Diana also specializes in advising clients on how to maximize the protections available to them for their internal and external communications and their sensitive deliberative documents. She believes that audit defense begins when the first discussions about the transaction take place. Prior to her 2013 appointment to the IRS, Ms. Wollman was a partner in the tax practice of another major international law firm, where she began her career as an associate in 1993. There she built a diverse practice that included federal and New York State tax controversies, complex cross-border transactions, fund and private equity work, and bankruptcy.

Diana is a prior Chair of the New York State Bar Association's Tax Section, a fellow of the American College of Tax Counsel, a prior Adjunct Professor at Columbia Law School and a sought-after speaker. Diana has been recognized regularly for her leading role in the profession, including being named the "Lawyer of the Year" for New York tax litigation and controversy by Best Lawyers in 2013. She also has been ranked or listed by *Chambers USA*, *The Legal 500*, *International Tax Review Tax Disputes/Controversy Leaders Guide*, *New York Super Lawyers*, *The Best Lawyers in America* and *The International Who's Who of Corporate Tax Lawyers*.

**Wood, Kenneth W.**  
**Deputy Associate Chief Counsel**  
**(International - Transfer Pricing & INTL Programs), ACCI**  
**Internal Revenue Service**

Ken Wood is an international tax attorney with more than 35 years of experience in the public and private sectors. Ken began his career with the Office of Chief Counsel (IRS) in 1981, during which time he was primarily involved in providing guidance regarding transfer pricing, foreign tax credits, and anti-deferral issues. From 1995 to 2011 Ken worked in the National Office international tax practice of Ernst & Young, providing international tax planning and controversy advice to large corporate clients. In 2011 he returned to the IRS in its Transfer Pricing Operations group, focusing on negotiation of bilateral APAs and double tax cases in Competent Authority. He also served as acting Director of Transfer Pricing Operations before his retirement in January of 2016. Ken returned to the Office of Chief Counsel in August of 2016, where he serves as the Deputy Associate Chief Counsel (International – Transfer Pricing and International Programs).

**Yoder, Lowell D.**  
**Partner**  
**McDermott Will & Emery LLP**

Lowell D. Yoder is a partner in the law firm of McDermott Will & Emery's Chicago office, and is head of the U.S. & International Tax Practice Group. He focuses his practice on cross-border mergers and acquisitions, global tax planning and international tax controversies, representing high-tech, pharmaceutical, ecommerce, financial, consumer and industrial companies. He advises on tax efficient structuring of cross-border acquisitions, dispositions, financings, internal reorganizations and joint ventures, as well as tax beneficial planning for intangible holding companies, global supply chains, and multi-jurisdictional services arrangements. Lowell also represents clients before the Internal Revenue Service handling audits and obtaining tax rulings. He works with an extensive network of lawyers worldwide developing tax favorable transactional and operational cross-border structures.

Lowell has spoken on a variety of international topics before numerous professional organizations. He is the editor-in-chief of CCH's International Tax Journal, and has authored and published numerous articles and treatises on international topics. Lowell was an adjunct professor at the Northwestern University School of Law, where he taught advanced international taxation.

Lowell is an active member of International Committees and Advisory Boards. He chairs Practising Law Institute's International Tax Issues. He is a fellow of the American College of Tax Counsel and is USA Branch Counsel of the International Fiscal Association. He is a member of the Planning Committees for the University of Chicago Law School's Annual Federal Tax Conference and the GWU/IRS Annual Institute on International Taxation, and on the Advisory Board of the Tax Management International Journal.

**Zent, Brenda L.**  
**Special Advisor on International Taxation**  
**U.S. Department of Treasury**

Brenda L. Zent is a Special Advisor with the U.S. Department of the Treasury's Office of International Tax Counsel. Ms. Zent serves on a small team charged with developing and reviewing policy, legislation, regulations, and similar guidance dealing with international tax matters. The team also negotiates and reviews income tax and estate and gift tax treaties with foreign countries, coordinates tax treaty matters with the State Department and the Congress, and handles various inquiries on a variety of international tax matters.

Before joining the Office of International Tax Counsel, Ms. Zent was a managing director in KPMG LLP's Washington National Tax Corporate practice, where she specialized in cross-border taxation issues, and also consulted generally on Subchapter C issues. Ms. Zent has also worked in the U.S. Corporate Tax practice of KPMG's Toronto, Canada office and in KPMG's Minneapolis, Minnesota office, providing a full range of federal, international, and state tax consulting.

Ms. Zent has a Bachelor of Accountancy from the University of North Dakota, and a Master of Business Taxation, from the University of Minnesota. Ms. Zent is a Certified Public Accountant.