MODERATOR & PANELIST BIOGRAPHIES:

Workshop: The Role of Tax Clinics & Taxpayer Ombuds/Advocates in Protecting Taxpayer Rights

Anna Gooch. Anna Gooch is a Research Fellow with the Center for Taxpayer Rights, and she assists low-income taxpayers through pro bono work with the Villanova Federal Tax Clinic and the Justice and Diversity Center of San Francisco. Prior to joining the Center for Taxpayer Rights, Anna worked as an International Tax Consultant at Deloitte in San Francisco. She received her JD, MBA, and LLM from Villanova University. Anna will work with the Center for Taxpayer Rights to develop an LITC Support Center which will match LITC with pro bono attorneys, create trainings and resources for LITC practitioners, and identify barriers to taxpayer’s rights and identify solutions.

Sarah Lora. Sarah Lora is an assistant clinical professor of law and the Director of the Lewis & Clark Low Income Taxpayer Clinic. Prior to joining the Lewis & Clark faculty, Lora was an attorney at Legal Aid Services of Oregon for sixteen years in several roles including as Director of the Low Income Taxpayer Clinic and managing attorney in the Farmworker Program.

Professor Lora received her BA in Literature with a minor in Physics at the University of California Santa Cruz, and her JD from Brooklyn Law School. Following law school, Lora clerked for the Hon. W. Hunt Dumont in the Morris County Court in Morristown, New Jersey. She is Co-Chair for the American
Karen Payne. Karen Payne was appointed Inspector General of Taxation & Taxation Ombudsman commencing on 6 May 2019. She leads the Taxation Ombudsman complaints management service for taxpayers and advisers and the Inspector-General of Taxation's review and public reporting function, both of which are directed at improving the tax administration system for all taxpayers. Ms Payne was previously a Member of the Board of Taxation as well as the inaugural Chief Executive Officer of the Board of Taxation. She was formerly a partner with Minter Ellison, specializing in corporate and international tax for mergers and acquisitions, and capital raising for the financial services, mining, energy, and utilities sectors. Her career includes a broad range of experience (legal, accounting, audit, education and tax return preparation) across a diverse range of taxpayers (including individuals, trusts, companies and partnerships). She brings a wealth of experience and extensive networks to the role of Inspector-General having worked with a range of government and private stakeholders as well as the legal and tax profession, and many industry bodies. Ms Payne is a solicitor admitted in New South Wales and is a member of Chartered Accountants Australia and New Zealand; The Tax Institute; Australian Institute of Company Directors.

Miguel Zamorra Rendich. Miguel Zamorra is the National Tax Advocate for Chile. He began his professional career with Baker & McKenzie (Santiago office and one year as foreign legal advisor with the NYC office). He was Tax Policy Head for the Finance Ministry of Chile for 2011 to 2014, and Vice Commissioner Legal Affairs with the Chilean Tax Authority from 2018 to 2021, when he was appointed National Tax Advocate. He holds an International Tax LLM from New York University School of Law, and was a Youth for Understanding exchange student at the Flint Central High School in Michigan, USA.

**Luís Eduardo Schoueri (Moderator).** Luis Eduardo Schoueri is a Full Professor of Tax Law at the University of São Paulo Law School (“USP”), the Vice-President of the Brazilian Institute of Tax Law (“IBDT”) and a founding partner at Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados. He obtained his master’s degree in Law at the University of Munich and his doctor’s and free professor’s degree at USP. Since 2007, he has been a Professor in the area of tax law at several universities in Europe and USA, including the University of Florida (2007), the Catholic University of Portugal (2013-2019) and the Vienna University of Economics and Business (2013-2019). He was also the Hauser Global Professor of Law for the 2016 Spring Semester at the New York University (“NYU”). For 2017-2018, he was Professor in Residence at IBFD. Besides several articles published in Brazil and abroad, he has authored various books on tax law.

**Leslie Book:** Professor Book is a Professor of Law at the Villanova Charles Widger School of Law. While at Villanova Professor Book served as Director of the Federal Tax Clinic, Director of the Graduate Tax Program, and Director of the Online Graduate Tax Program. Prior to coming to Villanova, Professor Book was an Assistant Clinical Professor and Director of the Low-Income Tax Clinic at Quinnipiac University School of Law in Hamden, Connecticut. Before joining the academy was associated with Davis Polk and Wardwell and Baker & McKenzie in New York and in London. He also served as a Professor in Residence with the IRS, Taxpayer Advocate Service in 2019.

Professor Book is a national authority on tax procedure, tax administration and issues affecting the low income taxpayer community. He is the cofounder and one of the primary bloggers at Procedurally Taxing. He is the successor author for the Thomson Reuters treatise IRS Practice and Procedure. Book has testified before Congress on the fair administration of our nation’s tax laws and on the future of tax administration. In 2007 he won the ABA Tax Section Janet Spragens Pro Bono Award winner, and in 2018 he was the inaugural winner of the Diane Ambler Award for faculty curricular innovation for his work in creating the Villanova Online Graduate Tax Program with his colleague Joy Mullane. A fellow of the American College of Tax Counsel, Book has authored numerous law review articles and is the primary author of three research reports submitted to Congress on behalf of the Taxpayer Advocate Service, including a 2019 report containing a series of proposals to improve the administration and delivery of refundable credits.

Professor Book received his B.A. from Franklin & Marshall College (magna cum laude), his J.D. from Stanford University School of Law, and his LL.M (Taxation) from New York University School of Law. At Stanford Law School, he was a founding editor of the Stanford Law & Policy Review, and at New York University School of Law he was a student-editor at the Tax Law Review.
José Andrés Rozas: José-Andrés Rozas, PhD in Law at the Complutense University of Madrid (1992), is a Tax Law Full Professor at the University of Barcelona. He has spent several research periods in USA, Italy, United Kingdom, and The Netherlands; and he has written 5 books, edited other 5, and published more than 250 articles or papers in national and international periodicals and books. His main research topics are environmental/energy taxation, inheritance taxes, and taxpayers bill of rights. He was working as academic manager for the University Abat Oliba CEU in Barcelona, where he was Vice-chancellor of Studies and Dean of the Social Sciences School (2005-2011). He is member of the Board for Taxpayer’s Rights (Spanish Ministry of Finances) (2018), European Association of Tax Law Professors (1998), Spanish Association of Tax Law (2000); and co-editor of Diritto e Pratica Tributaria Internazionale (2022).

Edson Uribe: Edson Uribe is a Mexican tax-attorney whose ability to design and implement strategies to resolve domestic and cross-border complex tax disputes in a non-adversarial environment is broadly recognized. He is partner at the top leading Mexican law firm Galicia Abogados. Earlier in his career, he acted as a litigant attorney for the Mexican Tax Administration and as Senior Law Clerk in the Federal Tax Court, but undoubtedly, the role for which he achieved domestic and international recognition was the one developed within the Mexican Tax Ombudsman Agency (PRODECON). Edson was the Deputy Chair of said Agency for several years and participated in the design and implementation of structural legal reforms that achieved something that seemed impossible at the time: the creation of legal procedures through which highly complex tax disputes can be resolved in an efficient, complete and definitive manner.

Edson’s tenure as Mediator-in-Chief stands out in the most recognized Alternative Dispute Resolution Procedure (ADRP) in Mexico: the conclusive agreements. This role allowed him to be instrumental in helping Mexican and foreign companies to successfully overcome sophisticated controversies before the Mexican Tax Authorities in areas such transfer pricing, financial system, tax treaties application and international audits.

Panel 2: Collection Alternatives: Three Case Studies

Chris Rizek (Moderator): Christopher S. Rizek is a member of the law firm of Caplin & Drysdale, Chartered, in Washington, D.C. He formerly served as Associate Tax Legislative Counsel in the U.S. Treasury Department, Office of Tax Policy, where he helped write tax procedural guidance and legislation, including particularly the Taxpayer Bill of Rights 2 (1996) and the IRS
Restructuring and Reform Act of 1998. He has also previously worked in other Washington law firms and as a Trial Attorney in the U.S. Department of Justice, Tax Division.

Mr. Rizek has a bachelor’s degree in philosophy from Dartmouth College and received his J.D. and his LL.M. in Taxation from Georgetown University Law Center. He currently is an Adjunct Professor at Georgetown University Law Center, and has chaired committees and served in other capacities in the D.C. Bar’s Taxation Section, the American Bar Association, Section of Taxation, and the American College of Tax Counsel.

Anke Feenstra: Anke Feenstra is partner of Hertoghs advocaten, a Dutch boutique law firm specialized in defense of fraud cases and tax litigation. Anke was studying criminal law and tax law at the Utrecht University, when she became aware of Hertoghs advocaten, the (at that time) only law firm office specialized in exact these two areas of law. Directly after graduation in 2002 she joined the office. In 2013 she became partner. Since she is one of the few lawyers at the office with a more criminal defense law background, Anke started a specialization program to become a criminal defense lawyer specialist. She successfully graduated in 2009.

During her career as a lawyer Anke specialized in white collar crime cases; tax fraud as well as bankruptcy fraud, money laundering and violation of sanction law. She has also a lot of experience with tax litigation on foreign assets (including voluntary disclosure procedures) and the formal (tax) aspects of customs and excise cases. Anke is well known for her excellent knowledge of details and her straight and duly motivated defense strategies. She will not stop until the client finds a way out of a difficult position. Anke is recommended in the Legal 500 and the Who is Who legal. She won the award of principal of the year (patroon van het jaar) in 2017.

Carika Fritz: Carika Fritz is an associate professor at the University of the Witwatersrand Law School, South Africa and the chair of its research committee. She lectures Tax Law on undergraduate and post graduate level and frequently presents research papers, locally and abroad. Her research focus is tax administration and taxpayers’ rights and she has published several articles in peer-reviewed accredited journals on this topic. She is a scientific member of the African Tax Research Network and also an editor of the African Multidisciplinary Tax Journal and the South African Law Journal. Furthermore, she is an admitted attorney and notary public.

Eleonor Kristoffersson: Dr Eleonor Kristoffersson is Professor in Tax Law at Örebro University. She had her doctor's degree at Jönköping University in 2001, after successfully defending her doctoral thesis on VAT and restructures
of companies. Thereafter, she moved to Uppsala University first as an Assistant Professor, and subsequently as an Associate Professor (2003) and finally as a full Professor (2009). In 2010, she joined Örebro University. She has held visiting professorships at e.g. WU Vienna, Salzburg University and Sorbonne Law School (Paris I), and is currently visiting professor at Gävle University and Linköping University. Her special fields on interest are tax law in relation to digitalization and sustainable development, VAT and taxpayers' rights.

Panel 3: State, Local, & International Collection of Tax

Joshua Odintz (Moderator): Joshua D. Odintz is a tax attorney in Holland & Knight's Washington, D.C., office. Mr. Odintz focuses on tax policy, tax controversy and withholding tax matters. He also advises clients on domestic and international tax controversy matters at all phases, from audit and administrative appeals through litigation. Mr. Odintz also has experience handling cases involving methods of accounting, transfer pricing, Section 199, research credit, tax accounting, privilege and work product, among others.

Mr. Odintz represents clients before the U.S. Department of the Treasury, Internal Revenue Service (IRS), U.S. Congress and the Organisation for Economic Co-operation and Development (OECD). He assists clients in seeking legislative and regulatory changes to tax laws, as well as monitoring key legislative and regulatory developments. He has successfully worked with clients to obtain changes in U.S. tax reform bills, Section 385 regulations of the Internal Revenue Code (debt/equity rules) and Foreign Account Tax Compliance Act (FATCA) regulations.

In addition, Mr. Odintz focuses on withholding tax issues, FATCA and the OECD's Common Reporting Standard (CRS). He advises domestic and foreign entities on FATCA and CRS issues, including the FATCA and CRS status of entities, reporting, documentation and FATCA withholding.

In addition, Mr. Odintz has held high-level government positions with the U.S. Department of the Treasury and the Senate Committee on Finance. He previously served as a senior advisor for tax reform to the assistant secretary at the Treasury Department, where he advised senior treasury officials on tax reform options and issues. Mr. Odintz also served as the chief tax counsel to President Barack Obama's National Commission on Fiscal Responsibility and Reform and was instrumental in formulating the tax proposals in the commission's report. Additionally, Mr. Odintz served as the acting tax legislative counsel at the Treasury.
Caroline D. Ciraolo: Caroline Ciraolo, former Acting Assistant Attorney General of the U.S. Department of Justice's Tax Division, is a partner with Kostelanetz & Fink, LLP and founder of its Washington, D.C. office. Her practice focuses on civil tax controversies, including representation in sensitive audits, administrative appeals, and litigation, providing tax advice, conducting internal investigations, and representing individuals and entities in criminal tax investigations and prosecutions.

During her tenure with the Justice Department, Caroline was actively involved in all aspects of Tax Division operations and responsible for approximately 500 employees, including more than 360 attorneys in 14 civil, criminal and appellate sections.

Caroline is Immediate Past President of the American College of Tax Counsel and former Chair of the Civil & Criminal Tax Penalties Committee of the American Bar Association (‘‘ABA’’) Section of Taxation. She currently serves as the ABA Tax Section’s Vice Chair for Membership, Diversity, and Inclusion.

Caroline also served as an instructor with the IRS Military Volunteer Income Tax Assistance program at Ft. George G. Meade. She has been recognized by Chambers (Tax Fraud (Nationwide), Tax (DC)), Benchmark, Best Lawyers in America (Litigation and Controversy – Tax, Tax Law, Lawyer of the Year – Litigating and Controversy – Tax (DC – 2022, MD – 2012), Super Lawyers (DC (Tax), Maryland (Tax), Top 10 Attorneys in Maryland, Maryland 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 is a recipient of the ABA Section of Taxation’s Janet Spragens Pro Bono Award, and in January 2017, she was recognized by IRS Chief Counsel William Wilkins with the Chief Counsel Award, the highest honor that can be conferred by that office.

Caroline is an Adjunct Professor at the Georgetown University Law Center (International Tax Controversies and Criminal Tax Law and Procedure) and University of Baltimore School of Law Graduate Tax Program (Tax Practice and Procedure and Investigation, Prosecution and Defense of Tax Crimes).

Katerina Perrou: Dr. Katerina Perrou is a Post-doctoral Researcher and Assistant Lecturer in Tax Law at the Law School of the National and Kapodistrian University of Athens. She is a Visiting Professor at Queen Mary University of London, UK and at the University of Amsterdam, the Netherlands. She completed her PhD on “Taxpayer Participation in Tax Treaty Dispute Resolution” at the Institute of Advanced Legal Studies,
University of London, UK. In 2016-2018 she joined the IBFD, Amsterdam, the Netherlands, as postdoctoral research fellow on Tax Treaty Issues. She is the Secretary General of the Greek IFA Branch.

Currently, she serves as Legal Counsel to the Governor of the Greek Independent Authority for Public Revenue. She may be contacted at kperrou@law.uoa.gr. The opinions expressed during the conference are her own personal and do not reflect the positions of the organizations she is affiliated with.

**LukVandenberghe:** Luk Vanderburge is Head of Sector Tax enforcement and mutual assistance, European Commission, Directorate General Taxation and Customs Union, Brussels. In this capacity, he deals with tax recovery assistance between EU Member States as well as with other partner countries. These activities include the negotiation of EU legislation and international agreements and the implementation and monitoring of these arrangements and agreements, the management of the EU Recovery Committee and the EU Recovery Expert Group, and the coordination of initiatives to improve and reinforce national tax recovery legislation and practice.


Luk is also a Professor of tax law at the University of Antwerp, Belgium.

**IBFD Observatory on Taxpayer Rights**

**Philip Baker, Q.C.** Philip specialises primarily in international aspects of taxation, which covers both corporate and private client matters. He has a particular interest in taxation and the European Convention on Human Rights, and is the author of a book on Double Taxation Conventions. He has appeared in cases before courts and tribunals at virtually every level from the Special Commissioners (now the Tax Tribunal) to the House of Lords, Privy Council and European Court of Justice.

Prior to starting practice, Philip was a full-time lecturer in law at London University from 1979 to 1987. He has maintained some links with academia, and is now a Senior Visiting Fellow at the Institute of Advanced Legal Studies, University of London.
He is a former member of the Council of the Chartered Institute of Taxation, and remains a member of several committees of the CIOT and of the International Tax Sub-Committee of the Law Society. He is a member of the UK Committee of the International Fiscal Association and a member of the Permanent Scientific Committee of IFA.

In 1997 Philip was awarded an OBE for work with Chinese political refugees in the UK.

**Pasquale Pistone:** Prof. Pasquale Pistone is the Academic Chairman of IBFD. He holds a Jean Monnet ad personam Chair in European Tax Law and Policy at WU Vienna University of Economics and Business (Austria) and is Associate Professor of Tax Law at the University of Salerno (Italy). His main fields of expertise are European and international tax law, in which he is regarded as a top academic expert in various parts of the world.

Over the past 15 years he has lectured extensively on issues of European and international tax law (at several universities in 12 EU countries, three further European countries and 13 non-European countries) and has reported at over 150 specialized tax conferences around the world. He has been invited to present his views in meetings organized by the European Commission, the European Court of Justice and the OECD. Prof. Pistone has been visiting professor of European and/or International Tax Law at various universities, including Florida (twice), Lisbon (three times), Louvain UCL, Melbourne (UM and Monash), Paris (I and II) and Sao Paulo. In his IBFD capacity he is a member of the Executive Board of the EATLP (European Association of Tax Law Professors) and of the Permanent Scientific Committee of the IFA (International Fiscal Association).

Prof. Pistone is the editor-in-chief of the World Tax Journal (IBFD), a fully peer-reviewed interdisciplinary international tax journal. He is also a member of the board of editors of Intertax (Kluwer), Diritto e Pratica Tributaria Internazionale (Cedam, Italy) and of the scientific board of several other specialized tax journals in Europe, Russia and South America.

Prof. Pistone works in seven European languages (Italian, English, French, German, Spanish, Portuguese and Dutch). He has published extensively on international and European tax law as (co-)editor of 26 books and author of two books and over 150 articles translated in ten languages around the world.
Panel 4: *Business Hardship*

François Boileau (Moderator): Mr. François Boileau took office as Canada’s Taxpayers’ Ombudsperson on October 5, 2020. Prior to this nomination, Mr. Boileau was the French Language Services Commissioner as an independent Officer of the Ontario Legislative Assembly from 2007 to 2019. His role consisted mainly of receiving complaints from members of the public and making recommendations on matters pertaining to the implementation of the French Languages Services Act.

Before his appointment as Commissioner, Mr. Boileau served as legal counsel for the Office of the Commissioner of Official Languages with responsibility for landmark cases, which went before the Supreme Court of Canada. Before this, he held pivotal positions with the Fédération des communautés francophones et acadienne du Canada (FCFA), at its Québec City and Ottawa offices, including director, political and legal liaison officer, and legal counsel. One of his most important achievements during that time was representing the FCFA before the Ontario Court of Appeal in the Montfort case. For this case, he devised strategies and played a pivotal role in legal coordination of the interveners, which included the Commissioner of Official Languages of Canada and the Association canadienne-française de l'Ontario (ACFO), now the Assemblée de la francophonie de l'Ontario (AFO).

Mr. Boileau became the first executive director of the Court Challenges Program of Canada in Winnipeg in 1995. During his tenure, he developed the organization’s strategic priorities and operational plans and headed the language rights component of the program.

In addition to a Law Degree (LL.L.) from the University of Ottawa (1991), Mr. Boileau holds a Certificate in Alternate Dispute Resolution from York University (2020), a Bachelor's Degree in Political Science (1988) and a Certificate in History (1985) from the Université de Montréal.

He holds numerous distinctions including the prestigious Paulette-Gagnon Award, Assemblée de la Francophonie de l'Ontario, the title of Chevalier de l'Ordre de la Pléiade, Order of the Francophonie and Dialogue of Cultures, the Order of Merit, Civil Law Section, Faculty of Law, University of Ottawa, the Order of Merit, Association des juristes d'expression française de l'Ontario (AJEFO) and Communicator of the Year, Alliance des radios francophones du Canada (ARC).
**T. Keith Fogg:** Professor Keith Fogg directs the tax clinic at the Legal Services Center of Harvard Law School. He founded the clinic in 2015. Prior to teaching at Harvard, he directed the tax clinic at Villanova Law School and prior to that served in the Office of Chief Counsel, IRS for over three decades. He is the current vice chair for publication of the ABA Tax Section and writes regularly in the area of tax procedure. With Les Book and Steve Olsen, he founded the blog Procedurallytaxing.com which focuses on tax procedure issues including the impact of tax procedures on taxpayer rights. He also works with Professor Book and Steve Olsen to write and update the tax treatise “IRS Practice and Procedure.”

**Joachim Englisch:** Dr Englisch holds a chair for tax law and public law at Münster University. His research focus is international and European tax law and policy, covering both, direct and indirect taxation. Dr Englisch regularly advises international organisations, the EU Commission, national governments, NGOs and other stakeholders in taxation matters.

**Michael Walpole:** Michael Walpole is a Professor of Taxation Law in the School of Accounting, Auditing, & Taxation in the Business School of the University of New South Wales in Australia. Michael’s research interests include tax transfer pricing and GST/VAT and he has contributed to OECD projects on several VAT topics. Michael’s PhD thesis was on the taxation of goodwill and he has undertaken a number of research projects on the taxation of intangible property. He also researches aspects of tax administration and costs of tax compliance as well as tax dispute resolution and the ethics of tax practice.

Michael has authored and co-authored several books including "Proposals for the Reform of the Taxation of Goodwill", "Understanding Taxation Law" and "Compliance Cost Control". Michael has also written and presented many papers on his research topics to practitioner and academic audiences in Australia and overseas. He is editor of the Australian Tax Forum (and previously of eJTR and Australian Tax Review) and he is also author and co-author of a number of articles on GST, taxation of intellectual property, tax administration and taxation compliance costs, and taxation of goodwill.

Michael is an International Research Fellow at the Oxford University Centre for Business Tax in the Said Business School, University of Oxford where he has been an Academic Visitor on many occasions.

In 2012, Michael was also a Visiting Professor in the Centre for Tax Policy and Administration at the OECD in Paris. While at the OECD, Michael worked on
research projects related to VAT and to tax compliance costs. He continues to participate in OECD projects as a member of the Technical Advisory Group to OECD Working Party 9 on indirect taxes. Currently Michael is actively involved in the UNSW low income Tax Clinic and the research projects associated with the Clinic.

Panel 5: *Efficiency, Digitalization, & Taxpayer Rights in the Collection of Tax*

**Anders Hjorth Agerskov** (Moderator): As a lead public sector specialist, Mr. Agerskov leads the International Tax Evasion initiative at the World Bank’s Domestic Resource Mobilization unit. The program supports governments in enhancing the effectiveness of their civil and criminal tax enforcement efforts through targeted assistance to developing investigation strategies, building business intelligence capabilities, addressing internal bottlenecks, improving legal frameworks, and forging inter-agency cooperation. Prior to his current position, Mr. Agerskov headed the World Bank’s Preventive Services Unit, which is responsible for assessing fraud and corruption risks in the Bank’s global investment portfolio. Mr. Agerskov has previously served in various enforcement capacities at the Bank, with the primary responsibility for quality assurance of investigative reports and liaison with national authorities on criminal referrals.

**James Alm**: James Alm is Professor Emeritus of Economics at Tulane University, after recently stepping down as chair of the department. Previously, he was Regents Professor in the Department of Economics at the Andrew Young School of Policy Studies at Georgia State University, where he served as chair of the department and dean of the school. He has also taught at Syracuse University and the University of Colorado-Boulder. He earned his master's degree in economics at the University of Chicago and his doctorate at the University of Wisconsin-Madison. Much of his research has focused on the effects of taxes, in such areas as tax compliance, the marriage tax, opportunity zones, and behavioral responses to taxation. He has also worked on fiscal and decentralization reforms domestically and internationally. He has been editor of *Public Finance Review*, and he has served as President of the Southern Economic Association and the National Tax Association.

**Miranda Sheild Johansson**: Dr Miranda Sheild Johansson is a Social Anthropologist at UCL Anthropology, London. She is a UKRI Future Leaders Fellow and holds a PhD in Anthropology from the London School of
Economics. Her current project, ‘The Sociality of Tax: A Multiperspective Study of Fiscal Relations (SocTax)’ investigates fiscal regimes in the UK, Sweden and Bolivia in an anthropological fashion, exploring the types of social relations that paying and not paying tax produce.

**Jay Rosengard:** Jay Rosengard, Adjunct Lecturer in Public Policy at the Harvard Kennedy School, has over forty years of international experience designing, implementing, and evaluating development policies in public finance and fiscal strategy, tax and budget reform, municipal finance and management, intergovernmental fiscal relations, banking and financial institutions development, financial inclusion, micro, small, and medium enterprise (MSME) finance, mobile banking, and public administration. Rosengard is Director of the Mossavar-Rahmani Center for Business and Government's Financial Sector Program, which focuses on the development of bank and nonbank financial institutions and alternative financing instruments. In addition, Rosengard is a Faculty Affiliate of both the Ash Center for Democratic Governance and Innovation and the Center for International Development. At the Ash Center, he is Academic Director of the Rajawali Foundation Institute for Asia and Faculty Chair of the HKS Indonesia Program. He also serves as Faculty Chair of four executive programs: ComTax (Comparative Tax Policy and Administration), which addresses key strategic and tactical issues in tax design and implementation; FIPED (Financial Institutions for Private Enterprise Development), which focuses on sustainable and effective MSME finance; MigFin (Migrant Financial Services), devoted to improving the quality of, and access to, financial services for migrants; and Transformasi (Leadership Transformation in Indonesia), which is designed to assist Indonesia in its decentralization initiatives. Together with Noble laureate Joseph Stiglitz, he is co-author of *Economics of the Public Sector*, 4th ed.

**Current Developments in Case Law**

**Amy Feinberg:** Amy Feinberg is a tax controversy associate in the Washington, D.C. office of Latham & Watkins. Ms. Feinberg advises clients in all stages of tax controversies. Ms. Feinberg also maintains an active pro bono practice in which she has argued on a taxpayer’s behalf before the Eighth Circuit Court of Appeals. She has also represented low-income taxpayers on state and federal tax matters before the IRS. Prior to joining Latham, Ms. Feinberg served as a law clerk to Judge Richard G. Taranto on the US Court of Appeals for the Federal Circuit.

While in law school, Ms. Feinberg served as a student advocate in the Harvard Federal Tax Clinic, where she represented low-income taxpayers and argued
before the Fourth Circuit Court of Appeals. She also served as editor-in-chief of the *Harvard Negotiation Law Review*. In addition, Ms. Feinberg served as Treasurer and Public Relations Chair for the Women’s Law Association.

**Katerina Perrou** (see biographical information under Panel 3 above)

**Panel 6: Intermediaries & Tax Collection**

**Alice Abreu** (Moderator): Alice G. Abreu is the Honorable Nelson A. Diaz Professor of Law at Temple University’s Beasley School of Law, where she regularly teaches courses in Taxation, Corporate Taxation, International Taxation, and Low Income Taxpayer Policy/Practice; she is also the inaugural Director of Temple’s Center for Tax Law and Public Policy. Professor Abreu is a *magna cum laude* graduate of both Cornell University and its Law School, where she served as an editor of the *Cornell Law Review*. Before joining the Temple faculty in 1985, she clerked for Judge Edward N. Cahn (EDPA) and practiced tax law with Dechert, LLP, in Philadelphia.

Professor Abreu has published numerous articles in scholarly and professional journals, been an editor of a casebook on Taxation, and is a frequent speaker at national and international conferences. She is a Regent of the American College of Tax Counsel, a Trustee of the American Tax Policy Institute, a member of the Board of Directors of the Center for Taxpayer Rights founded by Nina Olson, a member of the American Law Institute, and an Associate Member of the European Association of Tax Law Professors. She has served as Vice-Chair (Publications), of the Tax Section of the American Bar Association, been the Editor-in-Chief of *The Tax Lawyer*, and was a member of the Tax Section’s leadership Council for eight years.

In April, 2017, Professor Abreu was named a Temple University Great Teacher. She has received the Lindback Award for Distinguished Teaching, as well as the Murray Shusterman Faculty Award. Professor Abreu has served as a visiting professor at a number of law schools, including Harvard, Penn, and Yale.

**Christian Bauer**: Christian Bauer completed his Bachelor of Science (BSc) in Psychology at the University of Vienna in 2015. At the same university, he completed his Master of Science (MSc) in 2019, majoring in Economic Psychology, with his master thesis “Framing and Moral Suasion: Perception and Effects on Tax Compliance Behavior”. He is currently pursuing his PhD at the Vienna University of Economics and Business in the Doctoral Program in
International Business Taxation (DIBT). His research focuses on tax enforcement and backfiring effects. He completed an administrative internship at the Ministry of Finance in 2018-2019, where he accompanied the evaluation of the Horizontal Monitoring project. He also co-authored a chapter in "Behavioural Public Finance" by Mustafa Erdoğdu, Routledge 2020.

**Brandi Caruso:** Brandi Caruso is a US Certified Public Accountant licensed in the State of California, based in Zurich, where she leads Deloitte Switzerland’s Financial Services Tax practice. Brandi is a Partner with more than 20 years of experience with Deloitte, which began in San Diego, includes two years in London, and the past 13 years in Zurich. Approximately 10 years ago, Brandi began to specialize in the financial services sector when the US Foreign Account Tax Compliance Act (FATCA) became law, supporting the Swiss financial services sector to understand and operationalize these US extraterritorial rules. The introduction of the FATCA rules resulted in a revision to the US Qualified Intermediary (QI) regime, which Swiss banks utilize to offer access to the US capital markets for their non-US clients. Both the FATCA and QI regimes are legislatively and operationally complex, the IRS continuously enhances and expands these rules and non-US financial institutions are required to periodically certify compliance with the IRS.

**Nina E. Olson:** Nina Olson is the Executive Director of the Center for Taxpayer Rights, a nonprofit that works to advance taxpayer rights in the United States and internationally. Among other initiatives, the Center organizes and convenes the International Conference on Taxpayer Rights, and operates the Low Income Taxpayer Clinic Support Center. From March 2001 to July 2019, Nina served as the National Taxpayer Advocate of the United States. In that capacity, she submitted 39 annual reports to Congress, and testified before congressional committees over 60 times. Before serving as the National Taxpayer Advocate, Nina founded and directed The Community Tax Law Project, the first independent Low Income Taxpayer Clinic in the US. She also maintained a private legal practice, representing taxpayers in disputes with the IRS.

Nina has received many awards and recognitions, including the American Bar Association Section of Taxation’s Distinguished Service Award for Lifetime Service and Pro Bono Award. In 2016 she was recognized by Tax Analysts as one of the Top 10 Outstanding Women in Tax (internationally). The University of Pittsburgh Tax Review dedicated its 2020 issue to her work in the field of taxation.

Nina is a member of the Virginia and North Carolina state bars. She is a fellow of the American College of Tax Counsel (ACTC), a senior fellow of the
Administrative Conference of the United States (ACUS), and a member of the supervisory board of the International Bureau of Fiscal Documentation (IBFD) Observatory of Taxpayer Rights.