

8th International Conference on Taxpayer Rights – Speaker Biographies

Judges Workshop: Wed, May 24

Hon. Peter J. Panuthos After law school Judge Panuthos worked as a Trial Attorney and Assistant District Counsel, Boston Office of Chief Counsel, Internal Revenue Service. He was appointed as Special Trial Judge, United States Tax Court, on June 12, 1983. He has worked with clinical and pro bono programs throughout the country as well as with the Tax Section of the American Bar Association and appropriate committees to assist low income litigants. He has taught Tax Procedure and substantive tax courses as an adjunct professor, at Bentley College in Boston and the Catholic University of America, Columbus School of Law. More recently he teaches at the David A. Clarke School of Law, University of District of Columbia and Georgetown University Law School. Judge Panuthos received the J. Edgar Murdock Award for distinguished service to the United States Tax Court in 2012. In 2014 he was a recipient of the Janet R. Spragens Pro Bono Award from the American Bar Association, Section of Taxation for outstanding sustained achievement and commitment in pro bono activities. In 2022 he received the Distinguished Service Award from the Tax Section of the ABA. The Judge has participated in many panels for the ABA Taxation Committee as well as many of the International Conferences on Taxpayer Rights. Judge Panuthos served as Chief Special Trial Judge from June 1, 1992, to August 31, 2017 and after stepping down as Chief, continues to serve the Court as a Special Trial Judge.

Akinmade Ajibola, LL.B (Hons.) (Law); PGD (Energy and Natural Resource Law); B.L (Barrister-at-Law); M.Sc. (Construction Law & Arbitration); MCI Arb. (Chartered Institute of Arbitrators, UK); is a post-graduate alumnus of the University of Dundee, Scotland, and Kings College, London and presently serves as Chairman, Tax Appeal Tribunal South-West Zone, Nigeria.

He has been a legal practitioner of the Supreme Court of Nigeria for the past 24 years and is a Partner at the law firm of Bola Ajibola & Co in Nigeria. A specialist in corporate and commercial law; infrastructure and PPP transaction advisory; construction law; cross-border trade; tax advisory and tax adjudication; regulatory compliance; legislative drafting; arbitration and dispute resolution. His expansive legal career has involved engagements with several international and domestic adjudicatory assignments. From 2018 to date, he has held the position of Chairman, Tax Appeal Tribunal, South-West Zone, Nigeria. The Tax Appeal Tribunal, South-West Zone, is an appellate tribunal of first instance in tax matters with jurisdiction to hear tax appeals cases from Ogun, Oyo, Ondo, Osun and Ekiti States of Nigeria. In this capacity, he has led a 5-member adjudicatory panel of Tax Appeal Commissioners in many contentious tax appeal cases instituted by both taxpayers and tax authorities in Nigeria.

He is a member of the Board of Directors, International Association of Tax Judges. He holds and has held memberships of several other professional organizations within Nigeria and internationally, including the Nigerian Economic Summit Group, the Nigerian Bar Association, the International Bar Association, the Commonwealth Lawyers Association, the Association for International Arbitration, as well as serving as a member of the Governing Council of the Crescent University, Nigeria. He is a keen contributor of articles and thought pieces on tax and revenue law and has several published writings.

Raul Cesar Cancio Fernandez RAUL C. CANCIO FERNANDEZ (Madrid, 1970). Law Degree from the Universidad Autónoma de Madrid and Doctorate from the Universidad Rey Juan Carlos. Since 2003 he is part of the Technical Cabinet (Contentious- Administrative Chamber) of the Supreme Court as a Law Clerk of the same, being a member of its International Analysis Group, a position he combines with the functions of analyst in the Team of Jurisprudential Analysis of the CENDOJ-CGPI, Rapporteur of jurisprudence in the Spanish delegation of the Association of Councils of State and Supreme Administrative Jurisdictions of the European Union (ACA-Jurifast) and Independent Observer of the European Law Institute (ELI). In July 2013 he was appointed Corresponding

Academician of the Royal Academy of Jurisprudence and Legislation of Spain and since 2019 he is a Trustee of the Fundación Pro Real Academia. Member of the Editorial Board of Revista Aranzadi Editorial, of the panel of experts of the Chair Peace, Security and Defense of the University of Zaragoza, of Diálogo Atlántico of the Franklin Institute (UH), of the Scientific Committee of the Yearbook of the Faculty of Law of the University of Extremadura and co-director of the Editorial Sindéresis Legal Collection, he has fifteen books published as sole author, forty collective ones, and almost five hundred articles published in specialized journals. As for his teaching work, he teaches annually the Practicum of the Faculty of Legal Sciences of the Universidad Carlos III, is Tutor Professor of the Master of access to the Legal Profession of the UNED, guest lecturer at the University Center Cardenal Cisneros, researcher in various projects at the University of Santiago de Compostela, Autónoma de Madrid and UNED, being a regular speaker at courses and conferences developed within the framework of the training plans of the Ministry of Justice

Hon. Diana Leyden

Special Trial Judge. Born in New York; Sachem High School, 1972; Union College, Schenectady, NY, B.A. magna cum laude, 1978; UConn Law School, Hartford, CT, J.D. 1982; Georgetown University Law Center, LL.M. Taxation 1984. Admitted to Connecticut Bar (1982), District of Columbia Bar (1982, inactive) and Massachusetts Bar (1985, inactive); Admitted to U.S. Court of Federal Claims (1983); United States District Court for the District of Connecticut, 2001; United States Court of Appeals for the Second Circuit, 2003; Member of the American Bar Association, Tax Section; Recipient of the American Bar Association Tax Section Janet Spragens Pro Bono Award (2005); former chair of the ABA Tax Section Low Income Taxpayer Committee; United States Tax Court (law clerk to Judge Herbert Chabot) (1982-1984); Steptoe & Johnson (1984-1985); Powers and Hall (1985-1987); Day, Berry & Howard (1987-1988); Massachusetts Department of Revenue (1988-1995); Connecticut Department of Revenue Services (1995-1997); UConn Law School Tax Clinic (1999-2015); New York City Department of Finance Taxpayer Advocate (2015-2016). Appointed Special Trial Judge of the United States Tax Court on June 20, 2016.

Panel: Adv / Ombuds / Tax Clinic Wkshp: Wed, May 24

Nina E. Olson - Nina E. Olson is the Executive Director of the Center for Taxpayer Rights. From March 2001 to July 2019, Nina served as the National Taxpayer Advocate of the United States, an independent organization within the Internal Revenue Service, dedicated to assisting taxpayers resolve their problems with the IRS and making administrative and legislative recommendations to mitigate those problems systemically. She has 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, Pro Bono Award, and Jules Ritholz Memorial Merit Award for Outstanding Dedication, Achievement, and Integrity in the Field of Civil and Criminal Tax Controversies; the Tax Foundation's Public Sector Distinguished Service Award; and Pro Bono Awards from the Virginia State Bar, the Virginia Bar Association, and the City of Richmond Bar Association. In 2016 she was recognized by Tax Analysts as one of the Top 10 Outstanding Women in Tax (internationally).

Nina received her LLM in Taxation from Georgetown University Law Center, her JD from North Carolina Central University School of Law, and her AB (in fine arts) from Bryn Mawr College.

Ivan del Rio - Iván del Río Martínez, Industrial Civil Engineer from the University of Chile, worked for 17 years in the Servicio de Impuestos Internos, becoming the first Deputy Director of Taxpayer Assistance. All of his work at the SII was aimed at improving the attention and procedures for taxpayers, especially micro and small ones, in order to bring them closer to the tax system. He worked as Corporate Management Manager at Corfo, in the Escritorio Empresa project, also aimed at bringing the State closer to taxpayers through digitalization and simplification of the procedures that they had to carry out. Partner for 3 years of Jorratt y Asociados, a tax consultancy oriented to companies and people of medium wealth. Since September 2022, he is the head of the Tax Orientation Division of the Taxpayer Ombudsman's Office and deputy National Ombudsman

Prof Thabo Legwaila (South African Ombuds) - Prof Thabo Legwaila is a Professor in the Mercantile Law Department and teaches Tax Law. He holds the following qualifications: B Iuris (Venda); LLB (Wits); LLM (Wits); Postgraduate Diploma in Tax Law (UCT); LLM (UCT) and LLD (Pretoria). Prof Legwaila started his career as a Lecturer and advanced to Senior Lecturer in the Mercantile Law Department at the University of Stellenbosch. He was later invited to Harvard University where he spent time as a Research Fellow in the Harvard University International Tax Program. He subsequently moved into tax consultancy. In 2006 Prof Legwaila joined the South African National Treasury as a Director for Business Tax where his role was to develop the South African business tax policy as well as manage general tax legislative amendments and specific business law amendments. In 2011 he joined Citibank as Head of Tax for the Africa division. Prof Legwaila was appointed as a member of the Davis Tax Committee (DTC) in 2015 which was set up by the Minister of Finance to assess South Africa's tax policy framework and its role in supporting the objectives of inclusive growth, employment, development and fiscal sustainability. Prof Legwaila was appointed as Chief Executive officer of the South African Office of the Tax Ombud in 2020, and has been the Acting Tax Ombud of South Africa since October 2023. Prof Legwaila published widely in Tax Law both in accredited and peer reviewed journals as well as in magazines and newsletters. He also co-authored the tax textbook Tax Law: An Introduction in 2013 which is specifically intended at explaining "a vast terrain of tax law to students" and edited the second edition of the same book that was published in 2020. Prof Legwaila lectures Tax Law to LLB as well as LLM students.

Daniel Alberto Acevedo Escobar - Lawyer, specialist in tax law from the Universidad de la Sabana, in public and economic law from the Sergio Arboleda University, Extension courses in international business and foreign trade from the University of California UCLA. His 27 years as a professional in the financial, hotel, academic, tax, agro-industrial, mining, energy and legal sectors, added to the experience of positions held in the Superintendence of Notaries and Registry, the Ministry of Education and the Agrarian Fund, the Superior Council of Administration and the Directorate of National Taxes and Customs of Colombia-DIAN, among others, have allowed it to build a vision that includes knowing the needs of taxpayers and assessing the service capacity of public officials. Until last August 6, he served as DIAN Taxpayer and Customs User Ombudsman

Mercedes Martinez -

Taxpayer and Customs Attorney of the Ministry of Economy and Finance of Peru since 2011, with more than 25 years of professional experience in legal matters, tax law and administrative law in various public entities as well as in the private sector. Before her appointment, she provided services in the public sector for the Tax Court, the Congress of the Republic, the National Superintendence of Tax Administration, and in the private sector as a consultant and tax adviser. She is a lawyer from the Pontificia Universidad

Católica del Perú, with completed studies of the Doctorate in Financial and Tax Law and a Diploma of Advanced Studies from the Complutense University of Madrid, she also has a Diploma in Public Management from the Sedes Sapientiae Catholic University, amongst other qualifications.

Sergio Endress is a Professor of *Tax Law* at the Law Faculty of the University of Chile, where he teaches courses in Taxation. He is founder and Assistant Professor of the Tax Clinic at University of Chile, Faculty of Law where teaches tax practice and procedure. Professor Endress has published numerous books and articles in academic and professional journals, been a director of a Manual de Consultas Tributarias, and was a speaker at tax conferences and Associate Member of the Chilean Tax Law Association. He is one of the founders of the Chilean Branch of IFA. He also maintained a private legal practice, representing taxpayers in disputes with the Tax authorities.

Susan Morgenstern –

Susan E. Morgenstern

Center for Taxpayer Rights

Susan Morgenstern is the Senior Attorney at the Center for Taxpayer Rights where she works on policy and litigation to ensure the protection of taxpayer rights, particularly as to low income taxpayers. Prior to this position, Ms. Morgenstern served in several positions in the Taxpayer Advocate Service, including acting supervisory attorney advisor for the National Taxpayer Advocate's Attorney Advisory Group and Local Taxpayer Advocate in Cleveland, Ohio. Previously, Ms. Morgenstern was Senior Attorney with the Legal Aid Society of Cleveland where she founded and directed the low income taxpayer clinic at Legal Aid, the first in Ohio and one of the first nationwide. She is a past chairperson of the American Bar Association Section on Taxation's Pro Bono and Tax Clinics Committee, is a Fellow of the American College of Tax Counsel, serves on the American Bar Association Tax Section's Council, and on the Christine A. Brunswick Fellowship Committee. She is the 2021 recipient of the American Bar Association Section on Taxation's Janet Spragens Pro Bono Award.

Panel One: Foundations: Thurs, May 25

Diana Leyden

Special Trial Judge. Born in New York; Sachem High School, 1972; Union College, Schenectady, NY, B.A. magna cum laude, 1978; UConn Law School, Hartford, CT, J.D. 1982; Georgetown University Law Center, LL.M. Taxation 1984. Admitted to Connecticut Bar (1982), District of Columbia Bar (1982, inactive) and Massachusetts Bar (1985, inactive); Admitted to U.S. Court of Federal Claims (1983); United States District Court for the District of Connecticut, 2001; United States Court of Appeals for the Second Circuit, 2003; Member of the American Bar Association, Tax Section; Recipient of the American Bar Association Tax Section Janet Spragens Pro Bono Award (2005); former chair of the ABA Tax Section Low Income Taxpayer Committee; United States Tax Court (law clerk to Judge Herbert Chabot) (1982-1984); Steptoe & Johnson (1984-1985); Powers and Hall (1985-1987); Day, Berry & Howard (1987-1988); Massachusetts Department of Revenue (1988-1995); Connecticut Department of Revenue Services (1995-1997); UConn Law School Tax Clinic (1999-2015); New York City Department of Finance Taxpayer Advocate (2015-2016). Appointed Special Trial Judge of the United States Tax Court on June 20, 2016.

Christian Allen has served as Tax Advocate from 2008 to 2010 in the Servicio de Impuestos Internos (Internal Revenue Service) and, prior to this, served as an assistant within the Legal Sub Department. Christian has also served as an Assistant Professor of Tax Litigation with the

Universidad Diego Portales of Santiago, Chile from 2008-2009. From March 2009-2010, he served as Assistant Professor with the Universidad Central of Santiago, Chile.

Thomas Andrieu

Thomas Andrieu is a member of Conseil d'Etat, the French supreme court for administrative and tax law. After a career in Gouvernement as head of legal affairs at the French ministry of interior and as the head of civil and commercial legislation at the ministry of justice, he came back to Conseil d'Etat as a judge. He is currently vice-president of the finance section. He is also a member of the International association of tax judges.

Luis Flavio Neto – Requested again 5/14 2023

Anthony Gafoor - Dr. the Honourable Justice Anthony Gafoor is the Chair of the Tax Appeal Court of Trinidad and Tobago (Superior Court of Record), He holds a PhD in International Relations/Law and is a Barrister of Gray's Inn, UK and an Attorney at Law, Trinidad and Tobago having practiced extensively in the UK in the spheres of family law, criminal law, commercial law and taxation. He also holds the Advanced Diploma in International Taxation from the Chartered Institute of Taxation, UK with a thesis focusing on Taxpayers' Rights as Human Rights. He is a Fellow of the Chartered Institute of Arbitrators (Ciarb), UK; Chair of the Chartered Institute of Arbitrators, Caribbean Branch and the Trinidad and Tobago Chapter; Honorary Secretary of the International Law Association, Caribbean Branch; a Ciarb Faculty Member and a Former Senior Lecturer in Corporate Ethics, Political Science and Mediation Studies at the University of the West Indies and the Arthur Lok Jack Global School of Business. He is a Director of the International Association of Tax Judges, a member of the International Bar Association Committee on Taxation, the International Law Association Taxation Committee and the International Fiscal Association. He is also the Editor of the Trinidad and Tobago Tax Cases and a Contributor to Kokott and Pistone, Taxpayers in International Law (2022).

Panel Two: Different Courts / Issues: Thurs, May 25

Prof. Leslie Book Professor Book is a Professor of Law. at Villanova Law School; he was Director of the Federal Tax Clinic from 2000-2007, Director of the Graduate Tax Program from 2007-2014 and Director of the Online Graduate Tax Program from 2013-2015. Prior to coming to Villanova, he was an Assistant Clinical Professor and Director of the Low Income Tax Clinic at Quinnipiac University School of Law. He also served as a Professor in Residence at the IRS/Taxpayer Advocate Service in the Spring of 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. He is the 2007 ABA Tax Section Janet Spragens Pro Bono Award winner, and a fellow of the American College of Tax Counsel. He is the inaugural winner of the Diane Ambler award for faculty curricular innovation for his work in creating the Villanova Online Graduate Tax Program. 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.

Hon. Annette Kugelmüller-Pugh

Biography Dr. Anette Kugelmüller-Pugh; LL.M.

Judge at The German Federal Tax Court (Bundesfinanzhof), Munich/Germany

I work as a judge at the German Federal Tax Court (Bundesfinanzhof), the last instance for tax and custom duty matters in Germany. Studying law at the universities of Munich/Germany and Lausanne/Switzerland, holding a LL.M. in International Taxation from King's College/London/UK and a PH.D. in tax from the university of Augsburg, my professional career brought me from the Bavarian Ministry of Finance, the Inland revenue, the German Federal Tax court as a research associate to the Finance Court of Munich where I worked as a judge till my election to the German Federal Tax Court in 2016, only interrupted by an internship at the European Court of Justice in Luxembourg. I am specialised in Inheritance Tax and Property Taxes. Having attended the Taxpayer's rights conference in Vienna in 2015 as a speaker I support the importance of taxpayers' best access to the courts to justice systems.

Hon. Jennifer Davies

The Hon Jennifer Davies SC is a retired judge of the Federal Court of Australia and during her time on the bench was the national coordinating judge of the Taxation National Practice Area. Prior to her appointment to the Federal Court she was a judge of the Supreme Court of Victoria, sitting in the Commercial Court division and before then, a member of the Bar from May 1983. She was appointed a queen's counsel in 2004.

She is an Honorary Principal Fellow at the University of Melbourne lecturing in postgraduate courses and on the Melbourne University Tax Advisory board. She is also on the board of the International Association of Tax Judges and is a member of the Australian Academy of Law, the International Academy of Estate and Trust Law and the International Fiscal Association, and a Fellow of the Taxation Institute of Australia.

Maria Silva Gallinato graduated in Legal Sciences from the Pontificia Universidad Católica de Chile, Magister with a specialty in Constitutional Law from the same house of studies. Minister of the Constitutional Court. She has been a professor in the Department of Public Law of the Faculty of Law of the Pontificia Universidad Católica de Chile since 2004, teaching both undergraduate and postgraduate courses there. She also teaches classes as a professor of Constitutional Law at the Alberto Hurtado University, and the Andrés Bello University.

She has collaborated in the teaching, academic and professional tasks carried out by Professor Alejandro Silva Bascuñán between 1986 and until his death, especially highlighting his participation in the preparation of the second edition of his Constitutional Law Treaty (Santiago, Editorial Jurídica de Chile). She is a Founding member of the Chilean Association of Constitutional Law (1996) and a Founding member of the Chilean Chapter of the Ombudsman and the Center for Constitutional Studies of Chile.

Panel Three: Non-Tax Norms/Fora: Thurs, May 25

Fernando Serrano Anton

Professor of Financial and Tax Law, Universidad Complutense de Madrid
Jean Monnet Chair EU FairTax

Former Taxpayer Ombudsman of the Madrid City Council
Former Member of the Municipal Administrative Economic Court of Madrid.

Pasquale Pistone

Academic Chairman of IBFD. Full Professor of Tax Law at the University of Salerno and Holder of a Jean Monnet ad Personam Chair in European Tax Law and Policy at WU Vienna. Hauser Global Faculty at the NYU School of Law.

Honorary Professor at the Ural State Law University (Russia) and at the University of Cape Town (South Africa). Honorary Doctor at the University of Örebro (Sweden).

Secretary General of the European Association of Tax Law Professors. Co-Chair of the Tax Committee of the International Law Association. Member of the Permanent Scientific Committee of the International Fiscal Association.

Chief editor of the journals World Tax Journal and of ITAXS, the IBFD Doctoral Series and the Series of International Tax Law by Bloomsbury and of the IBFD Global Tax Treaty Commentaries. Co-editor of the journal *Diritto e Pratica Tributaria Internazionale*. Editor and author of numerous books, articles and book chapters, published and/or translated in 12 languages, on international and European tax law, which are his core research areas. Fluent in 7 European languages.

Yariv Brauner

Yariv Brauner is the Hugh Culverhouse Eminent Scholar Chair in Taxation and a Professor of Law with the Levin College of Law at the University of Florida. He joined the Florida faculty in 2006, after teaching at NYU, Northwestern and ASU. He has been a Visiting Professor or a guest speaker in various universities in the U.S. and abroad. He is an author of multiple articles published in professional journals and law reviews, and a co-author of *U.S. International Taxation – Cases and Materials* (with Reuven S. Avi-Yonah, Diane M. Ring, and Bret Wells), now in its 5th. ed. He taught multiple courses in the fields of Taxation, Corporate Taxation, International Taxation, International Public Law, International Economic Law, International Dispute Resolution, and the Law of Multinational Corporations.

Education: *LL.B.*, 1996, Hebrew University School of Law, *LL.M.* in International Taxation, 1998, *J.S.D.*, 2003, New York University School of Law.

Sandra Benedetto

Sandra Benedetto is a Partner at PwC Chile. She has vast experience within different tax fields and is strongly oriented to international matters and cross-border transactions, including acting as an active member of PwC Global' Tax Policy Board.

Ms Benedetto holds her degree from Universidad de Chile and has an LLM and a specialization in International Taxation (ITP - International Tax Programme) from Harvard University. Furthermore, she is currently a member of the board and past president of the Chilean Branch of the International Fiscal Association (IFA). She is a professor of International Taxation and New Technologies Taxation at various tax postgraduate programmes in Chile, including the LL.M. Programme from Universidad de Chile, and Universidad de los Andes. She has participated as a speaker at different seminars including being a lecturer at IBFD courses, and as a panelist at the latest IFA Congress in Berlin 2022 and has also contributed to various publications.

Panel Four: Barriers to Access: Thurs, May 25

Hon. Peter Panuthos

After law school Judge Panuthos worked as a Trial Attorney and Assistant District Counsel, Boston Office of Chief Counsel, Internal Revenue Service. He was appointed as Special Trial Judge, United States Tax Court, on June 12, 1983. He has worked with clinical and pro bono programs throughout the country as well as with the Tax Section of the American Bar Association and appropriate committees to assist low income litigants. He has taught Tax Procedure and substantive tax courses as an adjunct professor, at Bentley College in Boston and the Catholic University of America, Columbus School of Law. More recently he teaches at the David A. Clarke School of Law, University of District of Columbia and Georgetown University Law School. Judge Panuthos received the J. Edgar Murdock Award for distinguished service to the United States Tax Court in 2012. In 2014 he was a recipient of the Janet R. Spragens Pro Bono Award from the American Bar Association, Section of Taxation for outstanding sustained achievement and commitment in pro bono activities. In 2022 he received the Distinguished Service Award from the Tax Section of the ABA. The Judge has participated in many panels for the ABA Taxation Committee as well as many of the International Conferences on Taxpayer Rights. Judge Panuthos served as Chief Special Trial Judge from June 1, 1992, to August 31, 2017 and after stepping down as Chief, continues to serve the Court as a Special Trial Judge.

Akin Ajibola

LL.B (Hons.) (Law); PGD (Energy and Natural Resource Law); B.L (Barrister-at-Law); M.Sc. (Construction Law & Arbitration); MCI Arb. (Chartered Institute of Arbitrators, UK); is a post-graduate alumnus of the University of Dundee, Scotland, and Kings College, London and presently serves as Chairman, Tax Appeal Tribunal South-West Zone, Nigeria.

He has been a legal practitioner of the Supreme Court of Nigeria for the past 24 years and is a Partner at the law firm of Bola Ajibola & Co in Nigeria. A specialist in corporate and commercial law; infrastructure and PPP transaction advisory; construction law; cross-border trade; tax advisory and tax adjudication; regulatory compliance; legislative drafting; arbitration and dispute resolution. His expansive legal career has involved engagements with several international and domestic adjudicatory assignments. From 2018 to date, he has held the position of Chairman, Tax Appeal Tribunal, South-West Zone, Nigeria. The Tax Appeal Tribunal, South-West Zone, is an appellate tribunal of first instance in tax matters with jurisdiction to hear tax appeals cases from Ogun, Oyo, Ondo, Osun and Ekiti States of Nigeria. In this capacity, he has led a 5-member adjudicatory panel of Tax Appeal Commissioners in many contentious tax appeal cases instituted by both taxpayers and tax authorities in Nigeria. He is a member of the Board of Directors, International Association of Tax Judges. He holds and has held memberships of several other professional organisations within Nigeria and internationally, including the Nigerian Economic Summit Group, the Nigerian Bar Association, the International Bar Association, the Commonwealth Lawyers Association, the Association for International Arbitration, as well as serving as a member of the Governing Council of the Crescent University, Nigeria. He is a keen contributor of articles and thought pieces on tax and revenue law and has several published writings.

Mary Gillum Requested

Mary Michelle Gillum is the Director of the Legal Aid Society of Middle Tennessee and the Cumberland's Low Income Taxpayer Clinic, also known as the Tennessee Taxpayer Project. Ms. Gillum, in conjunction with the University of Tennessee College of Law Legal Clinic and the Legal Aid Society, founded the Tennessee Taxpayer Project in 2000. Since 2000, the Tennessee Taxpayer Project has represented over 6,900 clients before the IRS and procured financial benefits totaling over \$50,000,000. Ms. Gillum obtained a Bachelor of Science from the University of Tennessee in 1994 where she majored in Accounting and Business Law. In 2000, she obtained a Doctor of Jurisprudence from the University of Tennessee College of Law. Ms. Gillum began working with the Legal Aid Society in 2000 with a full fellowship from Equal Justice Works (EJW). In September 2014, EJW named Ms. Gillum to the Equal Justice Works Alumna Hall of Fame. In 2004, she received the B. Riney Green Award from the

Tennessee Alliance for Legal Services, for outstanding efforts to promote collaboration among legal aid programs. She recently received the Tennessee Bar Association's 2018 Ashley T. Wiltshire Public Service Attorney of the Year Award. She is admitted to practice in the United States Tax Court, United States Bankruptcy Court and United States District Court for the Eastern District of Tennessee. She litigates cases each year in the United States Tax Court and United States Bankruptcy Court. Ms. Gillum was lead counsel in *Marlow v. Commissioner*, a published case that outlines actions the government must take in verifying that requirements of applicable law and administrative procedure have been met in an Internal Revenue Service (IRS) collection due process hearing, and in *Vinatieri v. Commissioner*, a published case affirming Internal Revenue Code (IRC) 6334(a)(1)(D) prohibits levy when a taxpayer is facing economic hardship, even if noncompliant in federal tax filing returns. Ms. Gillum also served as counsel on *Lantz v. Commissioner*, a case that went up to the Circuit Court of Appeals, ultimately changing the time period to request equitable innocent spouse relief from two to ten years. Ms. Gillum is a member of the Tennessee Bar Association Faculty and provides continuing legal education seminars to attorneys throughout the state. The IRS regularly invites her to present training to its staff. She has also been invited to advise the Commissioner of the IRS on systemic issues related to low-income taxpayers. Ms. Gillum's current practices include federal income tax controversies, bankruptcy and collection defense.

Christopher Waerzeggers -

Christophe Waerzeggers is a tax lawyer and senior counsel in the Financial and Fiscal Law Unit of the IMF's Legal Department.

Panel Five: Cross Border Disputes: Fri, May 26

Manuel Alcalde

Manuel Alcalde is a Partner at Carey and co-head of Carey's Tax Group. His practice focuses on structuring corporate, personal and family business, local and international tax consulting, mergers and acquisitions, project financing, cross-border transactions, and tax litigation.

During his period as Head of Tax Policy in the Chilean Ministry of Finance (2018-2021), he led Chile's 2020 tax reform, and was involved in the negotiations of the tax treaties signed with the Netherlands, India and the United Arab Emirates.

Manuel graduated from Law School at Universidad Católica de Chile, holds a Master in Tax Administration and Management from Universidad Adolfo Ibáñez and an LL.M in International Taxation from the New York University (NYU). He also has an Advanced Professional Certificate in Law and Business from Stern Business School at NYU.

He is professor of Tax Law at Universidad de Los Andes Law School in Chile and has written several specialized chapters on tax matters for Chambers and Partners, the International Bar Association and *Getting the Deal Through*.

Manuel is co-chair of the Tax & Wealth Services Practice Group of Terralex and member of the International Fiscal Association (IFA), the Chilean Bar Association, and the Chilean Institute of Tax Law.

Liselott Kana Requested

Liselott Kana is a law graduate from Stockholm University and a Master of Laws graduate from London School of Economics. She worked in London for Arthur Andersen & Co and since 1990 she has been involved as a public official with international issues in Chile. In 1997, she was appointed Head of international taxation in charge of negotiating taxation treaties at the Revenue agency. She was a member of the permanent scientific committee of IFA until 2008 and a founder and president of the IFA branch of Chile in 2004. She has also been a president of IFA Latin America and she is actually Co-Chair of the

United Nations Committee of tax experts. She teaches international tax at the Catholic University in Santiago and at the Vienna Akademie der Wirtschaftstrehänder in Austria.

Philip Baker

Philip Baker QC is a practicing barrister and King's Counsel, practicing from chambers in Field Court, Gray's Inn. Additionally, he is Visiting Professor at the Law Faculty of Oxford University and a Senior Visiting Fellow at the Institute of Advanced Legal Studies, University of London.

He specialises in international aspects of taxation, which covers both corporate and private client matters. He has advised and represented several governments on tax matters, and appeared as an expert in cases around the world. He has a particular interest in taxation and the European Convention on Human Rights, is author of a book on Double Taxation Conventions, and editor of the International Tax Law Reports. He was one of the General Reporters on the Practical Protection of Taxpayers' Rights for the International Fiscal Association Congress in Basel in 2015, and is one of the directors of the Observatory on Protection of Taxpayers' Rights.

Katerina Perrou –

Dr. Katerina Perrou

Post-Doctoral Fellow, National and Kapodistrian University of Athens Law School

Legal Counsel to the Governor of the IAPR

Dr. Katerina Perrou is a lawyer and member of the Athens Bar Association. Since 2014 she serves as Legal Counsel to the Head of the Greek Tax Administration (Independent Authority for Public Revenue - IAPR). She graduated from the National and Kapodistrian University of Athens Law School, where she also obtained her LLM in Public Law. She holds a PhD in International Taxation from the Institute of Advanced Legal Studies (IALS), University of London, UK. She conducted research as a post-doctoral fellow at the International Bureau of Fiscal Documentation (IBFD), Amsterdam, the Netherlands. She is teaching tax law at the National and Kapodistrian University of Athens Law School and also as a Visiting Lecturer in other universities.

She has published three books («Taxpayer Participation in Tax Treaty Dispute resolution», IBFD, 2014, «Fundamental Rights and Tax Procedures», Nomiki Vivliothiki 2022 (in Greek) and «Economic Freedom and Measure for the Protection of Public Revenue», Nomiki Vivliothiki 2022 (in Greek) and numerous articles both in Greece and internationally; she is a frequent speaker in conferences on various aspects of tax law.

Luis Salinas

Luis' professional practice focuses mainly on tax controversy and litigation. He has substantive experience in tax mediation, having reached multiple settlement agreements with the tax authority successfully closing tax inspections dealing with transfer pricing, tax treaty benefits, financing, and royalty issues, among others. He also has significant experience in tax consulting and dealing with the tax issues of digital platforms. Prior to joining Creel, García-Cuellar, Aiza y Enriquez, S.C. he acted as head of the Taxpayer's Advocate Office (PRODECON), where he also held the positions of Deputy Chief of Systemic Tax Analysis and Director General of International Affairs. He previously worked for 12 years in the M&A-Tax practice of Law Firms located in Mexico City, New York and Washington, D.C.

Some representative experience includes his role as Governmental Observer in the Committee of Experts on International Cooperation in Tax Matters of the United Nations and his involvement in the work of the Subcommittee on Dispute Avoidance and Resolution. Luis is currently National Reporter (Mexico) for the Observatory on the Protection of Taxpayer's Rights of the International Bureau of Fiscal Documentation (IBFD).

He is member of the International Fiscal Association and Chair of the Young IFA Network Committee (Mexico Chapter). Luis obtained his Law degree from Universidad Iberoamericana in Mexico City in 2008 and a Master of Laws in International Taxation (LL.M.) from New York University in 2014

OPTR/Current Developments: Fri, May 26

Philip Baker

Philip Baker QC is a practicing barrister and King's Counsel, practicing from chambers in Field Court, Gray's Inn. Additionally, he is Visiting Professor at the Law Faculty of Oxford University and a Senior Visiting Fellow at the Institute of Advanced Legal Studies, University of London.

He specialises in international aspects of taxation, which covers both corporate and private client matters. He has advised and represented several governments on tax matters, and appeared as an expert in cases around the world. He has a particular interest in taxation and the European Convention on Human Rights, is author of a book on Double Taxation Conventions, and editor of the International Tax Law Reports. He was one of the General Reporters on the Practical Protection of Taxpayers' Rights for the International Fiscal Association Congress in Basel in 2015, and is one of the directors of the Observatory on Protection of Taxpayers' Rights.

Pasquale Pistone

Academic Chairman of IBFD. Full Professor of Tax Law at the University of Salerno and Holder of a Jean Monnet ad Personam Chair in European Tax Law and Policy at WU Vienna. Hauser Global Faculty at the NYU School of Law.

Honorary Professor at the Ural State Law University (Russia) and at the University of Cape Town (South Africa). Honorary Doctor at the University of Örebro (Sweden).

Secretary General of the European Association of Tax Law Professors. Co-Chair of the Tax Committee of the International Law Association. Member of the Permanent Scientific Committee of the International Fiscal Association.

Chief editor of the journals World Tax Journal and of ITAXS, the IBFD Doctoral Series and the Series of International Tax Law by Bloomsbury and of the IBFD Global Tax Treaty Commentaries. Co-editor of the journal Diritto e Pratica Tributaria Internazionale. Editor and author of numerous books, articles and book chapters, published and/or translated in 12 languages, on international and European tax law, which are his core research areas. Fluent in 7 European languages.

Zhanna Ziering – Zhanna A. Ziering, a tax controversy and litigation attorney, is a Member in the Firm's New York office. Ms. Ziering's practice focuses on representing individual and entity clients in civil and criminal tax disputes with federal and state governments as well as in regulatory proceedings. She defends both individual and entity taxpayers before the U.S. Tax Court, federal and state courts, and administrative agencies, including the Internal Revenue Service, the Department of Justice, and other federal and state government regulators. Ms. Ziering advises taxpayers in connection with various tax issue, including those arising in connection with domestic and offshore income and assets, cryptocurrency, and U.S. tax and regulatory reporting requirements.

Ms. Ziering is actively engaged in American Bar Association, Section of Taxation, currently serving as the Chair of Court Practice and Procedure Committee. Ms. Ziering is also a sought-after speaker and writer on various topics relating to tax controversy and litigation and is a co-author of the Bloomberg BNA's Tax Management Portfolio, Report of Foreign Bank and Financial Accounts. Ms.

Ziering had offered pro bono tax representation to taxpayers from a diverse range of industries. Most recently she was honored to represent the Center for the Taxpayer Rights before the Supreme Court as amicus curiae in U.S. v. Bittner and Bedrosian v. United States.

Hugo Hurtado – Managing Partner of Tax & Legal Deloitte Chile. With more than 20 years of experience, he has advised several of the most important companies in Chile and abroad in matters related to national and international taxation. Hugo attended the School of Law of Pontificia Universidad Católica de Chile (Santiago, Chile) where he obtained his Master of Laws (L.L.M.). He also attended the University of Florida where he obtained his Doctor of Juridical Science (S.J.D.) in Taxation.

Panel Six: ADR: Fri, May 26

Andres Martinez –

Andrés Martínez, lawyer, Partner Head of Tax & Legal Consulting KPMG Chile; LL.M. in International Taxation, Levin College of Law, University of Florida, Bachelor of Laws, Universidad de Chile. Andres has focused his professional practice in the area of legal and tax consulting services for a large number of local companies and multinational groups of international relevance. His praxis has focused on tax structuring, M&A, tax DD, corporate restructuring and reorganization, tax litigation (administrative and tax court), international taxation and foreign investment in Chile as well as in Latin America. He has also provided advisory services in different economic areas with special attention to infrastructure, energy, mining, financial services and real estate. In recent years, Andrés has led the development the new legal services department at KPMG Chile. As from 2021, Andrés is member of the KPMG International's complex transaction group. Andres is also professor of the M&A Tax lecture at the School of Law, Universidad Adolfo Ibanez. Member of the Chilean Bar Association, the Chilean Institute of Tax Law and the International Fiscal Association (IFA).

Tânia Carvalhais Pereira is the Head of Tax at CAAD – Centre for Administrative and Tax Arbitration. In this capacity, she is also a coordinator of the Tax Arbitration Journal and the collective book “The Portuguese Tax Arbitration Regime.” Among her publications, one can highlight books about tax arbitration and customs law.

Ms. Pereira is a lecturer and a scientific coordinator of two post-graduate programs at Católica Lisbon School of Law. She is also a member of the International Network of Customs Universities and has been recognized as Women in Tax Leaders by the International Tax Review since 2015.

On top of her lecturing activities, she has participated in various research projects within the Institute for European Studies, in Brussels, and the Global Dynamics of Social Policy, in Bremen among other institutions. Ms. Pereira has been collaborating in the training of Tax Jurisdiction Judges, provided by the Portuguese Judiciary School, since 2014.

Andrew Roberson

Andrew (Andy) Roberson is a Principal in the Tax Controversy & Dispute Resolution Services group in KPMG Washington National Tax. He represents multinational enterprises and other clients in U.S. federal and international tax controversy matters. Andy regularly advises clients on all aspects of tax controversies, including examination, appeals, alternative dispute resolution programs and litigation. He works closely with personnel in the tax and general counsel departments in resolving tax disputes. During his career, Andy has resolved dozens of matters at the IRS administrative level and has been involved in over 75 matters at all levels of the U.S. federal court system. He also litigated the largest tax case in American Samoa history. Andy started his career as an attorney advisor to Judges Joseph R. Goeke and Robert P. Ruwe of the U.S. Tax Court. Andy has authored and co-authored numerous articles and other publications on tax controversy issues, and is the author of the Securing Information from Taxpayers by the IRS book chapter from the ABA publication Effectively Representing Your Client Before the IRS. He recently received JD Supra's 2023 Readers Choice Award for Tax. Andy is also a regularly featured speaker on tax issues at conferences and seminars.

Chief Special Trial judge Lewis Carluzzo

Special Trial Judge. Born in New Jersey. Received undergraduate and law degrees, Villanova University, 1971 and 1974. Admitted to New Jersey Bar, 1974. Served as law clerk, New Jersey Superior Court Judge. Associated with law firm in Bridgeton, NJ, 1975, also serving as city prosecutor. From 1977 until appointment as Special Trial Judge, employed by the Office of Chief Counsel, Internal Revenue Service, as attorney, Washington, DC, District Counsel's Office. In 1983, appointed Special Trial Attorney on staff of the Associate Chief Counsel, Litigation. From 1992 to 1994, assigned to the Office of Special Counsel, Large Case. Appointed Special Trial Judge of the United States Tax Court, on August 7, 1994. Appointed Chief Special Trial Judge effective September 1, 2017.

Panel Seven: Fri, May 26

Christopher Rizek

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 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.

Nina E. Olson

Hon. Peter Panuthos

After law school Judge Panuthos worked as a Trial Attorney and Assistant District Counsel, Boston Office of Chief Counsel, Internal Revenue Service. He was appointed as Special Trial Judge, United States Tax Court, on June 12, 1983. He has worked with clinical and pro bono programs throughout the country as well as with the Tax Section of the American Bar Association and appropriate committees to assist low income litigants. He has taught Tax Procedure and substantive tax courses as an adjunct professor, at Bentley College in Boston and the Catholic University of America, Columbus School of Law. More recently he teaches at the David A. Clarke School of Law, University of District of Columbia

and Georgetown University Law School. Judge Panuthos received the J. Edgar Murdock Award for distinguished service to the United States Tax Court in 2012. In 2014 he was a recipient of the Janet R. Spragens Pro Bono Award from the American Bar Association, Section of Taxation for outstanding sustained achievement and commitment in pro bono activities. In 2022 he received the Distinguished Service Award from the Tax Section of the ABA. The Judge has participated in many panels for the ABA Taxation Committee as well as many of the International Conferences on Taxpayer Rights. Judge Panuthos served as Chief Special Trial Judge from June 1, 1992, to August 31, 2017 and after stepping down as Chief, continues to serve the Court as a Special Trial Judge.

Pasquale Pistone (Received, Above)

Gonzalo Zamora

Gonzalo Polanco es abogado de la Universidad de Chile, Magíster en Tributación de la misma casa de estudios, Magíster en Ciencia Política de la Pontificia Universidad Católica de Chile y Magíster en Derecho (LLM) de la London School of Economics & Political Science, del Reino Unido.

Fue funcionario de la Administración Tributaria en Chile y ha trabajado, también, en el sector privado. Desde el año 2013 es Director del Centro de Estudios Tributarios de la Universidad de Chile. En esa calidad, ejerce docencia a nivel de pre y postgrado. El profesor Polanco, además, ha prestado asesorías a empresas, organismos públicos y organismos internacionales en materia tributaria.

Miguel Zamora – Miguel Zamora. Chilean attorney with 22 years of professional experience in legal and tax policy issues. He has worked as a public servant at the Finance Ministry of Chile and the Chilean Tax Administration. Miguel has relevant academia experience and has worked in the private sector as Partner and associate attorney in two different international law firms:

Miguel is a tax professor at the Universidad Católica de Chile School of Law, Tax LLM Program.

In August 2018, he was appointed Vice Commissioner and Head of Legal Affairs to the Chilean Tax Administration and part of its Management Team. In 2021, he was appointed by the President of Chile and the Ministry of Finance Rodrigo Cerda, as the first National Director to the Taxpayers Advocate Service of Chile -*Defensoria Nacional del Contribuyente*-, a new public service created by the 2021 Tax Reform aimed to protect taxpayer rights and particularly small and medium sized entrepreneurs and individual taxpayers. Further, during the first administration of President Piñera, Finance Minister Felipe Larraín appointed me as the Tax Policy Head.

He has 11 years of work experience as an associate attorney in Baker & McKenzie law firm, including one year of work in its New York office. He also worked as Partner for DLA Piper Chile Law Firm.

Miguel holds a Juris Doctor degree -Universidad Católica de Chile and is a 05' Tax LLM at the New York University.