Transforming Tax Administration: *Toward an Effective, Trusted, & Inclusive IRS*

Panel One

Moderator:

Michael J. Desmond, Gibson, Dunn, & Crutcher, Los Angeles CA

Michael Desmond is a partner in the Los Angeles and Washington, DC offices of Gibson, Dunn & Crutcher and is co-chair of the Firm's Global Tax Controversy and Litigation Group. His practice covers a broad range of federal tax matters with a focus on tax controversy and litigation. For more than 25 years, he has represented clients before the examination divisions of the Internal Revenue Service (IRS), the IRS Independent Office of Appeals, in the United States Tax Court and in federal district courts, the Court of Federal Claims and various federal courts of appeal.

Prior to joining Gibson Dunn, Mr. Desmond served as the 48th Chief Counsel of the IRS, having been nominated by the President and confirmed by the Senate. As Chief Counsel, he was the principal legal officer for the IRS, overseeing a staff of nearly 1,500 lawyers responsible for interpreting and providing advice on all aspects of the federal tax law. During his tenure as Chief Counsel, the Office issued more than 100 sets of proposed and final regulations implementing the landmark Tax Cuts and Jobs Act and published dozens of guidance items implementing legislation enacted in response to, and providing other relief relating to, the COVID-19 pandemic. The Office was also responsible for litigating nearly 25,000 cases pending in the United States Tax Court and working with the Tax Division of the U.S. Department of Justice on cases pending in other courts around the county, including before the U.S. Supreme Court.

Panelists:

Jon-Yin Chong, Center for Taxpayer Rights, Washington DC

Fred Goldberg, Skadden, Arps, Slate, Meagher and Flom LLP, Washington DC

Mr. Goldberg served as IRS Chief Counsel (1984-1986), IRS Commissioner (1989-1991) and Assistant Secretary of the Treasury for Tax Policy (1992). As a tax partner based in the Skadden Arps Washington, DC Office he has at various times served as the Firm's global co-chair of the Firm's tax practice and as a member of the Firm's global Diversity Committee and the Firm's pro bono committee. He is currently Of Counsel in the Firm's DC Office. In addition to his ongoing client work, one of his primary activities for the past several years has been working with Treasury, the IRS and others on efforts to secure and properly deploy the long-term funding that is essential for effective tax administration when it comes to both service and compliance. He has worked closely with Commissioners Rossotti and Koskinen in these efforts. Material on these efforts can be found at http://shrinkthetaxgap.com.

Chye-Ching Huang, Executive Director, NYU Tax Law Center, New York, NY

Chye-Ching Huang, executive director of the Tax Law Center, is a nationally recognized leader on tax law and policy, including its racial equity implications. Huang, whose most recent role at the Center on Budget and Policy Priorities was senior director of economic policy, was previously a senior lecturer in law at the University of Auckland in New Zealand, where she taught and researched in researched tax law, policy, and regulation. She also practiced tax at the firm of Chapman Tripp in New Zealand

Key Note Speaker: Commissioner of Internal Revenue Danny Werfel.

Danny Werfel serves as the 50th Commissioner of the Internal Revenue Service. As Commissioner, he presides over the nation's tax system, which collects approximately $4.1 trillion in tax revenue each year representing about 96% of the total gross receipts of the United States. Commissioner Werfel oversees an agency of about 85,000 employees and an annual budget of more than $12 billion.

Commissioner Werfel has an extensive range of experience inside and outside of government. Prior to becoming Commissioner, he was the global leader of Boston Consulting Group's (BCG) Public Sector practice. Previously, he was the leader of BCG's Public Sector practice in North America. In these roles, he worked with government agencies worldwide on finances, service delivery, transformation plans and risk-assessment initiatives.

Before joining BCG in 2014, Commissioner Werfel served in the federal government for more than 15 years, including seven months as Acting Commissioner of the IRS from May to December 2013. Prior to his appointment as Acting Commissioner, he was Controller of the Office of Management and Budget (OMB), where he led efforts across the federal government to improve program integrity, including all areas of financial management, financial reporting, accounting standards, improper payments and financial systems, among others. During his tenure as Controller, Commissioner Werfel assumed the responsibility of Deputy Director of Management, where he oversaw governmentwide efforts to reform and improve personnel, IT, acquisition and performance management. While at OMB, he also served as Deputy Controller, Chief of the Financial Integrity and Analysis Branch, Budget Examiner in the Education Branch, and Policy Analyst in the Office of Information and Regulatory Affairs. During his time at OMB, Commissioner Werfel served under nine different directors in both Republican and Democratic administrations. He has also served as a Trial Attorney in the Department of Justice's Civil Rights Division.

Commissioner Werfel has received both national and local awards from the Association of Government Accountants for his contributions to Federal financial management. He received the Presidential Rank Award for Meritorious Service in 2008. He also served as a member of the Federal Accounting Standards Advisory Board from 2006 to 2009 and the Defense Business Board from 2014 to 2016.

Commissioner Werfel holds a Master's Degree in Public Policy from Duke University, a Juris Doctor from the University of North Carolina at Chapel Hill and a Bachelor's Degree in Industrial and Labor Relations from Cornell University.

Panel Two

Moderator: Panel Professor Les Book, Villanova University Law School, Villanova PA

Professor Book is a Professor of Law at the Villanova Charles Widger School of Law. While at Villanova Professor Book has served as Director of the Federal Tax Clinic, Director of the Graduate Tax Program, and Director of the Online Graduate Tax Program. 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 and tax administration. He is the successor author for the Thomson Reuters treatise IRS Practice and Procedure and the cofounder and one of the primary bloggers at Procedurally Taxing. He has written numerous law review articles and 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.

Panelists:

Professor Steven Dean, Boston University Law School of Law, Boston, MA

Steven Dean is a professor of law at Brooklyn Law School and the creator and host of the *Tax Maven* podcast. He is co-author, with Dana Brakman Reiser, of *Social Enterprise Law: Trust, Public Benefit and Capital Markets* (Oxford University Press, 2017). He has served as vice dean at Brooklyn Law School and as faculty director of NYU School of Law's Graduate Tax Program.

Kazia Nowacki, Administrative Conference of the United States, Washington DC

Kazia Nowacki is an Attorney Advisor at the Administrative Conference of the United States. Ms. Nowacki earned her J.D. from William & Mary Law School, where she participated in the Lewis B. Puller, Jr. Veterans Benefit Clinic, was a Fellow for the Center for Legal & Court Technology, and was a member of the Journal of Racial, Gender and Social Justice. While in law school, she worked with the Office of Administrative Law Judges for the U.S. Department of Labor, the William & Mary Office of Compliance & Equity, and the Legal Aid Society of Eastern Virginia. She is currently a member of the American Bar Association, the International Association of Privacy Professionals, and the Falls Church Concert Band.

Professor Caleb Smith, University of Minnesota Law School, Minneapolis, MN

Caleb Smith is Clinical Professor of Law at the University of Minnesota, where he teaches Federal Tax Procedure and is the Director of the University of Minnesota Tax Clinic. Professor Smith previously served as Co-Chair of the ABA Tax Section Pro Bono & Tax Clinics Committee, and is a contributing writer for Procedurally Taxing, where he writes on tax litigation and other tax procedure issues.

Tom West, Deputy Assistant Secretary (Tax Policy), US Department of the Treasury, Washington DC

Tom West is Deputy Assistant Secretary for domestic business tax with the Office of Tax Policy. Previously, he served with KPMG LLP where he advised clients on tax policy and regulatory matters; he also served at the Treasury Department during the Obama-Biden Administration, spending five years in the Office of Tax Policy as Tax Legislative Counsel, managing the implementation of domestic tax. Before entering government service, West spent 15 years in private practice advising clients on global tax planning and compliance. He holds a J.D. from Temple University Beasley School of Law and an L.L.M in Tax from Georgetown Law.

Panel Three

Moderator: Margot Crandall-Hallick, Congressional Research Service, Washington DC

Panelists:

Professor Jacob Goldin, University of Chicago Law School, Chicago, IL

Jacob Goldin is the Richard M. Lipton Professor of Tax Law at the University of Chicago Law School and a Research Professor at the American Bar Foundation. Trained as a lawyer and economist, much of Goldin's research focuses on U.S. tax policy affecting low-income households. Goldin previously worked in the Office of Tax Policy at the U.S. Treasury Department and was a professor of law at Stanford Law School. He clerked for Judge Richard Posner of the Seventh Circuit Court of Appeals. He holds a JD from Yale Law School and a PhD in economics from Princeton University.

Melanie Krause, Chief Data & Analytics Officer, IRS, Washington DC

Melanie joined IRS in October 2021 as the Chief Data and Analytics Officer. In this role, in addition to leading the Research, Applied Analytics and Statistics (RAAS) team, as co-lead of the Data and Analytics Strategic Integration Board, Melanie works across the enterprise to coordinate research activities to advance areas of strategic importance to the Service. This includes using AI and other advanced analytics to support new or expanded customer service and enforcement initiatives developing strategies for addressing emerging issues, and better measuring the full impact of the IRS budget and actions on compliance.

Melanie has served as Acting Deputy Commissioner for Service and Enforcement and as Assistant Inspector General for Management and Administration with the Department of Veterans Affairs Office of Inspector General (VA OIG), where she oversaw the VA OIG business functions, including the technology and data analysis teams.

Elaine Maag, Senior Fellow, Urban-Bookings Tax Policy Center, Washington DC

Elaine Maag is a nationally recognized expert on tax policy for low-income families. Her work examines the interactions between tax and transfer programs, the impact of cash supports, how well taxes support families, and the administration of tax and transfer programs. Maag is a board member of The Commonwealth Institute (Virginia), a member of the National Academy of Social Insurance, a member of the Code for America Tax Benefits Advisory Committee, and a member of the Humanity Forward Policy Council.

Nina E. Olson, Executive Director, Center for Taxpayer Rights, Washington DC

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.

Panel Four

Moderator: Professor Alice Thomas, Howard University Law School, Washington DC

Professor Alice Martin Thomas is a tenured associate professor of law at Howard University School of Law where she teaches federal tax, contracts, and commercial law subjects. She teaches courses in Federal Individual Income Taxation, Nonprofit Law, Race and Tax Policy, Tax Externships, Contracts, Secured Transactions, and Sales. She leads the Tax Program, building partnerships with EY, KPMG, and Amazon, leading to the most robust tax curriculum in the history of the law school. Her key scholarship focuses on the Scholarship of Teaching and Learning and tax. She was the first graduate of Howard University's JD/MBA Dual Degree program and was Editor-in-Chief of the Howard Law Journal and a member of the Charles Hamilton Houston Moot Court team. In practice, she specialized in international tax planning and controversy, commercial transactions, nonprofit law, and employment discrimination. She currently is a Loretta Collins Argrett ABA Tax Fellow, a Carnegie Scholar and was the Interim Director of the Center for Excellence in Teaching, Learning, and Assessment at Howard University. In addition, She helped create the Howard/Amazon Entertainment Program, serving as Faculty Lead for the School of Law, supporting two cohorts of law students. She is barred in the District of Columbia where she has litigated pro bono cases involving Loan Modifications and Reverse Mortgages.

Stephanie Fiumara, Legal Tax Advisor to the NTA, Taxpayer Advocate Service, IRS, Washington DC

Stephanie Fiumara is a member of the National Taxpayer Advocate's Attorney Advisor Group. At the Taxpayer Advocate Service, Stephanie works on issues involving collection, defenses to collection, disaster relief, and digital products for taxpayers. Stephanie earned her J.D. and LL.M. from the Villanova University School of Law where she worked in the Federal Tax Clinic. She is a member of the Delaware Bar.

Jeremy Grant, Venable LLP, Better Identity Coalition, Washington DC

Jeremy Grant brings more than 25 years' experience at the intersection of identity, privacy, and cybersecurity, having served in a range of leadership positions spanning government and industry. Grant previously established and led the National Strategy for Trusted Identities in Cyberspace (NSTIC), housed in NIST; NSTIC was the first new cybersecurity program launched by the Obama administration. He is a Managing Director in Venable LLP's Technology and Innovation Group, supporting clients on a range of business, technical, policy, and finance issues related to identity, privacy, and cybersecurity. Grant also serves as Coordinator of the Better Identity Coalition, an organization focused on developing and advancing consensus-driven, cross-sector policy solutions that promote better solutions for identity verification and authentication.

Anna V. Gooch, ABA Section of Taxation Public Service Fellow, Center for Taxpayer Rights, Washington DC

Anna Gooch is the ABA Tax Section Christine A. Brunswick Public Service Fellow at the Center for Taxpayer Rights. Before joining the Center, Anna worked as an International Tax Consultant at Deloitte in San Francisco. Anna has worked with low-income taxpayer clinics, representing clients before the IRS and the Tax Court, and developing outreach and education presentations. Anna received her J.D., M.B.A., and LL.M. in Taxation from Villanova University.

Claire Miller, Assistant Commissioner, Digital Delivery Solutions, Australian Tax Office, Australia