



The State Department’s Authority to Lift a FAST Act Passport Hold

By Eric M. Bielitz

Background

Section 32101 of the FAST Act of 2015 (P.L. 114-94, 129 Stat. 1729)² empowers the I.R.S. to certify certain taxpayers as “seriously delinquent.” Once a taxpayer is certified as seriously delinquent, the State Department is prohibited from issuing or renewing their passport, and is empowered (but not mandated) to revoke their existing passport.

It is reported that if a State Department employee gains physical possession of a seriously delinquent taxpayer’s passport, they will confiscate it. There are also reports that State intends to be more aggressive about revoking passports in the coming months

A U.S. citizen entering or departing the United States must use a U.S. Passport or other authorized U.S. travel documents. 8 U.S.C. §1185 (OLRC, current as of July 8, 2019). U.S. citizens may not use foreign travel documents to enter or depart the United States. *See Id.*

Generally, one seeking to prevent or lift a passport hold must go through IRS procedures to do so.

State Department Exceptions to the Passport Hold

The FAST Act gives the Secretary of State the discretion to issue or renew a passport of a serious delinquent taxpayer for return travel to the United States, or “in emergency circumstances or for humanitarian reasons.” 22 U.S.C. §2714a(e).² These terms are not defined by statute or regulation.

State Department guidance on “life-or-death” emergencies (which permit issuing a passport within 72 hours of application) may be informative.³ Examples of such emergencies given on the website are a death or serious illness of a family member.

The State Department’s decision is final and not appealable. See 22 CFR §§51.60, .70 (eCFR, accessed 7/10/19). However, one could re-apply after a denial.

Preparing a Request for an Emergency or Humanitarian Exception

The taxpayer will need to complete the normal paperwork and pay the normal fees for a passport

FAST continued on page 9

Message from the Chair Anne R. Gordon

Dear Members of the Federal Bar Association Section on Taxation,

It’s hard to believe it’s already September. As I close out my tenure as Chair, I want to give my sincere appreciation for everyone’s efforts on the remarkable year the Section has had, and to update you on recent events.

I think it is fair to say that this past year’s theme has been expansion. The Section has continued to grow and is holding a variety of events, not only in Washington, D.C., but across the country. We held events in Dallas, Atlanta, New York, Boston, Chicago, Miami, and Philadelphia. I am pleased to announce that we are adding a Denver Chapter headed by Sabrina Strand of the Office of Joseph Thibodeau. This year the Women in Tax Law Committee held its first event outside of Washington, D.C. – thank you to Gwen Moore and Jenny Johnson of Johnson Moore for hosting us at their office in Chicago. In August, we worked with the Georgia Bar and Atlanta Bar



CHAIR continued on page 6

IN THIS ISSUE

FBA Section on Taxation News	2
A Blueprint for Pillar Two	10
Section on Taxation Leadership	12
Upcoming Events	13

FBA Section on Taxation News

Women in Tax Law Networking Reception in Chicago

On June 25, 2019, the Section's Women in Tax Law group met at the office of Johnson Moore in Chicago, IL for a terrific evening networking reception. The event was well-attended and enjoyed by all. This was the first Women in Tax Law event outside Washington, D.C. ☘



FBA Section on Taxation News

43rd Annual Tax Law Conference



The FBA's Section on Taxation held its 43rd Annual Tax Law Conference in Washington, D.C. on March 7 - 8, 2019. Matthew Hicks of Caplin & Drysdale, and Robin Greenhouse of the IRS Office of Chief Counsel, served as the Co-chairs of the conference. David Berke of Skadden, Arps, Slate, Meagher & Flom, LLP; Kandyce Korotky of Covington & Burling LLP; Kristina Novak of the IRS Office of Associate Chief Counsel (International); and Sophia Siddiqui of the U.S. Department of Justice, served as Vice Chairs.

In keeping with the Conference's annual growth, this year marked an expansion to one and one-half days of content. A



frequent topic of feedback from previous years was attendee's difficulty in choosing between two or more concurrent panels. The expansion allowed participants to avoid this problem and attend more of the nearly 40 presentations. Unsurprisingly, many panels focused on the impacts of, and questions about, the TCJA and related guidance. Other panels addressed topics as varied as tax enforcement, executive compensation, and state and local taxes post-*Wayfair*. Richard Zuckerman, Deputy Assistant Attorney General, was Thursday's Featured Speaker, and I.R.S. Commissioner Chuck Rettig delivered Friday's engaging keynote address. Michael Desmond also made a surprise cameo shortly before his swearing-in as IRS Chief Counsel. The Tax Legislative Update boasted an

impressive line-up of speakers: Thomas Barthold, Chief of Staff from the Joint Committee on Taxation; Randell Gartin, Chief Tax Counsel (Minority) and Andrew Grossman, Chief Tax Counsel (Majority) of the Committee on Ways and Means; and Tiffany Smith, Chief Tax Counsel (Minority) and Mark Warren, Chief Tax Counsel (Majority) of the Committee on Finance.



The Conference concluded with the presentation of the Kenneth H. Liles Award, the Section's highest honor, which was awarded to Mark Prater. Mr. Prater served as Chief Tax Counsel of the Republican Staff of the Senate Finance Committee for nearly 25 years before joining PricewaterhouseCoopers' national tax office. He delivered thoughtful remarks about his notable career and the practice of tax law to conference attendees, including many of his former government colleagues.

Many thanks to everyone who worked hard to make the conference a success; we look forward to once again exceeding expectations at next year's conference, to be held March 5-6, 2020. ☘

FBA Section on Taxation News

Women in Tax Law Tasting and Networking Reception

On May 22nd, the Women in Tax Law group held a chocolate tasting and networking event at Shop Made in DC. Approximately 25 members attended and tasted truffles from local chocolatier Swoon Chocolates & Confections. ☞



FBA Section on Taxation Goes to a Soccer Game

On Friday, July 12, 2019, the Section's Young Tax Lawyers hosted a committee outing to the DC United v. New England Revolution game at Audi Field. Several

dozen people attended and cheered on the team to a 2-2 draw as the sun set over the Capitol. ☞



FBA Section on Taxation News

FBA Women in Tax Law: Panel Discussion with the Women Executives in the IRS Office of Chief Counsel

On August 1, 2019, the FBA Women in Tax Law group held a panel and networking reception in the lobby of the IRS headquarters building. Twelve IRS Chief Counsel National Office SES lawyers participated as panelists: Drita Tonuzi, Elizabeth Askey, Janine Cook, Anne Devereaux, Lisa Fuller, Robin Greenhouse, Helen Hubbard, Victoria Judson,

Margaret O'Connor, Kathryn Patterson, Holly Porter, and Kathryn Zuba. Chief Counsel Michael Desmond made opening remarks and the panel was co-moderated by Carina Federico (Crowell & Moring LLP) and Rochelle Hodes (Crowe LLP). The event was attended by over 80 people. ☘



FBA Section on Taxation News

CHAIR continued from page 1

to co-host a reception in Atlanta featuring Chief Counsel Mike Desmond. Thank you to Jones Day and Chuck Hodges, FBA Atlanta Chair, for hosting the event.

Our programming in Washington D.C. also continues to grow. This year we launched a Diversity and Inclusion Committee, which will host its first event on September 27 at Kostelanetz and Fink in Washington, D.C. The Women in Tax Law held a panel at the IRS in August, which had more than 80 lawyers in attendance and featured twelve of the women in leadership (SES) positions at the Office of Chief Counsel. I would like to extend particular thanks to Drita Tonuzi, Deputy Chief Counsel for Operations, and Chief Counsel Mike Desmond, and my sincere appreciation to Rochelle Hodes of Crowe and Carina Federico of Crowell & Moring, for their efforts in hosting, developing, and organizing the panel. These are only two examples of the numerous happy hours, networking events, and panel discussions hosted by the Section to foster opportunities for students, women, and young lawyers. We have also partnered with Eversheds Sutherland to host a series of breakfast panels exploring recently proposed regulations featuring government officials and private practitioners.

Our two flagship conferences were once again widely attended this year. Our Insurance Tax Seminar, held in May and chaired by Jean Baxley of Deloitte, Surjya Mitra of PwC and Alexis MacIvor of the IRS Office of Chief Counsel, continues to be the premier insurance tax event in the country. We featured numerous public sector speakers from the IRS, Department of Labor, and Treasury. We were thrilled that Commissioner Rettig provided the keynote address to cap off the excellent array of panels. Thank you again for the team that planned the 43rd Annual Tax Law Conference in March, which featured dozens of officials from the IRS, Treasury Department, Department of Justice, and Congress. We have already started planning the 2020 conference, which will take place on March 5-6.

In recent news, the Section submitted a letter of support to the Senate Finance Committee for Travis Greaves, nominee for Judge of the U.S. Tax Court. Travis was the Vice Chair of the Tax Law Conference in 2016 and has been a supportive and enthusiastic member of the

Section for many years. The Section was proud to lend its support for his nomination.

Finally, in July the Section held its annual elections. The Section is in good hands with Marissa Rensen of the IRS Office of Chief Counsel, who will begin her term as Chair on October 1, 2019. Marissa has a dedicated and committed Executive Committee behind her, which will include chair-elect Robert Russell of Kostelanetz & Fink, Joshua Savey of Shearman & Sterling, and Roger Mahon of the U.S. Tax Court. I am confident this group will continue the remarkable achievements of the Section. I want to thank you all who volunteered their time this past year, and especially Marissa, our immediate past chair Shamik Trivedi, and the entire Steering Committee. Your advice, commitment, and support allowed the Section to excel and made my job much easier. Thank you as well to Brandon King, Laura Pisarello and Catherine Moore for coordinating three editions of Inside Basis, informing all of our members about the Section's activities as well as featuring scholarly articles. This year, Inside Basis received the FBA's Outstanding Newsletter Award.

It has truly been a privilege to serve as Chair; thank you all for an amazing year. ☘

Best regards,
Anne R. Gordon
Chair, Section on Taxation (2018-2019)

Publication Opportunity: Inside Basis

The FBA's Section on Taxation is searching for submissions for the next edition of Inside Basis. Anyone who wants to submit an article to the newsletter should contact fbataxlaw@gmail.com.

FBA Section on Taxation News

Young Tax Lawyers symposium and reception at Jones Day

On Friday, July 19, 2019, the Federal Bar Association Section on Taxation, in conjunction with the ABA Section of Taxation and ABA Young Lawyers Division, held the 5th Annual Young Tax Lawyers Symposium. The event featured four panels discussing a wide range of tax controversy and transactional topics, including captive insurance, international tax, entity choice, and the use

of social media by tax attorneys. A networking reception promptly followed giving panelists, practitioners and students an opportunity to socialize. The symposium was hosted at the D.C. office of Jones Day, featuring stunning views of the capitol building, and was attended by approximately 40 tax practitioners and local law students. ☞



Insurance Tax Seminar

The 31st annual Federal Bar Association Insurance Tax Seminar was held May 30-31, 2019, at the J.W. Marriott in Washington, D.C. Attendance for this public-private collaborative event was at a record high.

The tax panels, composed of IRS and Treasury professionals as well as in-house insurance tax professionals and outside advisors, focused largely on the impact of the Tax Cuts and

Jobs Act on insurers' tax outcomes for 2018 and beyond. The luncheon address delivered by IRS Commissioner Charles ("Chuck") Rettig was well-received; his energy and the crowd's enthusiasm was palpable! This year's Insurance Tax Seminar was chaired by Jean Baxley (Deloitte LLP), Surjya Mitra (PwC), and Alexis A. McIvor (I.R.S. Office of Chief Counsel). ☞



FBA Section on Taxation News

Panel and Breakfast at Eversheds Sutherland

On June 19, 2019, the Federal Bar Association's Section on Taxation and Eversheds Sutherland hosted a round table discussion on the proposed Treasury Regulations under sections 1400Z-1 and 1400Z-2 ("QOZ Regulations"). This conversation featured one of the drafters of the QOZ regulations, Bryan Rimmke (Department of the Treasury),

who was joined by Ellen McElroy, Danny McKeithen, and Lisa Zarlenga. The group discussed the basic QOZ provisions and discussed several examples in the regulations, which were designed to highlight ambiguous aspects of the proposed regulations. ☘



Careers in Tax Law Panel

On July 31, the Section on Taxation of the Federal Bar Association, in partnership with the U.S. Tax Court, hosted a lunch program for summer associates, law clerks, law students, and young lawyers who may be considering a career in tax law. The distinguished panelists shared their own career paths, provided advice, and gave their perspective on the practice of federal tax law.

The panelists included Maurice B. Foley, Chief Judge, United States Tax Court; Michael J. Desmond, Chief Counsel, Internal Revenue Service; David Curtin, Partner, Morgan, Lewis & Bockius; Travis Greaves, Deputy Assistant Attorney General, United States Department of Justice Tax Division; Alexandra Minkovich, Of Counsel, Baker McKenzie; and Tiffany Smith, Chief Tax Counsel, Senate Finance Committee.

After the panel, Chief Judge Foley invited the students and young lawyers to take a tour of the Court, which ended in the Court Conference Room. There, the students and young lawyers were able to ask questions of Chief Judge Foley.

The Section on Taxation would like to thank Chief Judge Foley for moderating the panel and being willing to open his Court to the students and young attorneys, and Jennifer Siegel for all her work in making this event possible. ☘



FAST continued from page 1

renewal. An “emergency” or “humanitarian” reason implies urgency, and there are additional requirements for making an expedited passport application.⁴

Taxpayer’s counsel should prepare a letter addressed to the Secretary of State, invoking the emergency or humanitarian exception of the FAST Act, and requesting the Secretary exercise his authority to issue or renew the passport.

The letter should lay out the facts and circumstances of the request, with supporting documentation appended to the letter (e.g. a death certificate or a doctor’s note, with English translations).

The letter should make a compelling argument that the facts and circumstances constitute an emergency or a humanitarian cause. An appeal to *pathos* is appropriate. In a successful request so my client could attend his mother’s funeral, I referenced the Bible, Sophocles’ *Antigone*, and the *Soldier’s Creed* of the United States Army, all to emphasize how burying one’s dead is an essential aspect of humanity.

The letter may also state what efforts the taxpayer has made to address his tax problems (e.g. retaining counsel). While not directly relevant to establishing an emergency or humanitarian reason, addressing the underlying cause of the hold may make the request more compelling to the State Department.

Instructing the Taxpayer

Counsel should instruct the Taxpayer that:

- The passport application must conform to the State Department’s expectations, same as any other application (especially an expedited application). For a renewal, if a passport was previously confiscated, one may submit a statement to that effect in lieu of providing the old passport.
- The taxpayer should deal directly with State at a passport center or by the mail. Passport Acceptance Facilities, like the Post Office, likely do not have the authority to make exceptions.
- Approval or denial of the application is completely at the State Department’s discretion, and the Taxpayer should not give them any reason to say “no.” Paperwork should be complete and neatly organized. If going to a passport center in person, the Taxpayer should be well-kempt and well-mannered.
- Caution the Taxpayer that the person they deal with may direct them to ask for a hearing. The taxpayer should push back, stating that “A 22 CFR Section 51.70 hearing is inappropriate, because my passport is being denied under 22 CFR Section 51.60(a).” The Taxpayer may need to speak with a manager, who may be more

comfortable approving the request.

Summary

The State Department has discretionary authority to approve passport issuance or renewal despite the Service’s certification that a taxpayer is seriously delinquent in emergency circumstances or humanitarian reasons.

“Emergencies” and “humanitarian reasons” are not defined by statute or regulation. It is counsel’s job to compose a compelling argument, supported by documentation, that such circumstances do exist.

Counsel should carefully instruct the Taxpayer how to go about requesting the exception. ☞

Eric M. Bielitz is an associate attorney at S.H. Block Tax Services, Inc., in Baltimore, Maryland. His practice focuses on tax controversy, litigation, and resolution. He is a graduate of the University of Baltimore law school (J.D. ’13, LL.M in Tax ’15). He may be reached at ebielitz@mdtaxattorney.com.

Endnotes:

¹Codified as 22 U.S.C §2714a(e) and IRC §7345 (OLRC, current as of July 8, 2019) see also 22 CFR §51.60 (GPO, last accessed July 9, 2019).

²The language is nearly identical to 22 U.S.C §§ 212a(b)(2), 2714(d) (OLRC, current as of July 8, 2019), which pertain to passport denial or restrictions to certain sex tourists and drug traffickers, respectively. Neither of those sections define “emergencies” or “humanitarian reasons.”

³<https://travel.state.gov/content/travel/en/passports/apply-renew-passport/emergencies.html>, last accessed July 9, 2019.

⁴<https://travel.state.gov/content/travel/en/passports/apply-renew-passport/hurry.html>, last accessed July 9, 2019.

A Blueprint for Pillar Two

By Zenia Memon

Introduction

As of this writing, the Inclusive Framework of the Organisation for Economic Cooperation and Development (“OECD”) is in the midst of attempting to drag the international taxing regime kicking and screaming into the 21st century. This current effort grew out of the base erosion and profit shifting (“BEPS”) project which ran from 2013 to 2015, with Action 1 of the project being to address the tax challenges arising from the digital economy.

At the end of the original BEPS project, the Inclusive Framework concluded that the entire economy was digitalizing and thus, there was no such thing as a “digital economy” that could be ring-fenced off from the economy as a whole. This digitalization was found to exacerbate existing BEPS issues, while raising its own germane tax challenges—even as the BEPS project ended, the OECD committed to continue working to resolve these issues.

In February 2019, the OECD released a public consultation document that outlined four proposals intended to address the digitalization of the economy, organized under two pillars; the subsequently released May 2019 Programme of Work provided more detail as to the substance and mechanics of the pillars and the proposals.

Pillar One focuses on revising the profit allocation and nexus rules; Pillar Two focuses on the residual profit shifting issues that persisted after the end of the BEPS project by creating a global minimum effective tax rate. While the OECD intends these two pillars to have a mutually reinforcing effect and run parallel together, most of the robust discussion and debate has concerned Pillar One. This article will instead concentrate on Pillar Two.

The article will first provide a brief overview of the proposal under Pillar Two and will then identify three key design considerations that must be taken into account in order to make a global minimum tax tenable. First, the OECD must acknowledge that MNCs have made investment decisions based on current effective tax rates and thus, in the short term, should be provided with an escape hatch; second, the minimum effective rate must be a worldwide fixed percentage; and finally, whether an MNC has achieved the minimum level of taxation should be determined based on an aggregate consolidated base.

Overview of Pillar Two

Under Pillar Two, members of the Inclusive Framework remain free to determine their domestic tax system, however, it would provide jurisdictions with the right to “tax back” where other jurisdictions have either subjected the relevant

income to low or no levels of effective taxation—essentially, high-tax jurisdictions are given the opportunity to counteract the low-tax incentives of another jurisdiction.

The proposal under Pillar Two is better known as “The Global Anti-Base Erosion Proposal” (“GLOBE Proposal”) and is made up of four rules: the income inclusion rule, the switchover rule, the undertaxed payments rule, and the subject-to-tax rule.

The income inclusion rule and the switchover rule are intended to work in tandem to ensure that income is subject to a minimum level of tax, thus counteracting local low-tax incentives by levying a higher tax elsewhere.

The income inclusion rule would impose a fixed percentage minimum tax rate. If a shareholder of a corporation sees its income taxed below the minimum rate, it will be required to “top up” its applicable tax rate to achieve the minimum rate. The switchover rule would allow the parent jurisdiction to apply the credit method instead of the exemption method to income attributable to the exempted foreign branch, if that income is subject to a low effective tax rate in its resident jurisdiction. Both rules are geared towards the parent jurisdiction, while the remaining two rules are instead geared towards the source jurisdiction and operate to impose a tax on base-eroding payments.

The undertaxed payments rules would either deny a deduction or impose source-based taxation on a payment to a related party, if that payment was not subject to a minimum effective rate of tax. The subject-to-tax rule would subject a payment to a withholding tax (or another source-based tax) and deny treaty benefits on certain items of income, if that income is not subject to tax at a minimum rate.

The OECD warns that swift multilateral agreement on a global minimum tax is required in order to mitigate the risk of uncoordinated, unilateral action on the part of major economies to tax digital companies. Further, a minimum tax rate floor is needed to stop a race to the bottom as jurisdictions compete to provide tax incentives. If designed correctly, such a floor could shield developing countries from pressure to offer unaffordable incentives in order to attract investment.

Design Considerations for a Tenable GLOBE Proposal

First, the OECD must take into account that the investment decisions made by MNCs have been based on the current levels of taxation in various jurisdictions; the setting of a minimum effective tax rate would necessarily upend the business decisions of MNCs. While in the long run this proposal might level the playing field by setting a floor for

tax competition, there will be an earthquake until the ground settles. Therefore, the OECD should consider a short-term escape hatch or exemption for MNCs actually operating in jurisdictions deemed to have insufficient rates of effective taxation, and not engaging in wholly artificial arrangements.

Second, in setting a minimum effective tax rate, the OECD must decide whether it will set the rate on a country-by-country basis, or if it will set the minimum effective rate at a uniform worldwide level. Thankfully, in the interest of simplicity and coordination, the OECD Programme of Work suggests that its preferred approach is to set the minimum rate at a fixed percentage rather than to set the rate based on each country's corporate income tax rate.

Third, for the same policy reasons as above, when determining whether income is being taxed at the minimum rate, the test should be at the aggregate consolidated basis level, as opposed to on an entity-by-entity basis or a transaction-by-transaction basis. It is true that to do this would require a consensus definition as to the aggregate consolidated base. However, determining the effective tax rate at the MNC level would enhance the administrability of such a proposal while also ensuring that the companies targeted by the rule are those engaged in aggressive tax planning.

Conclusion

At their meeting this July, the G-7 finance ministers agreed that a minimum level of effective taxation was necessary

to quell tax evasion, pointing to the US's GILTI and BEAT regimes as examples. However, if a global minimum effective tax is expected to be applied by all 132 members of the Inclusive Framework, then the proposal's design cannot be as complex as that deployed by the United States. When constructing the architecture of the GLOBE proposal, it would behoove the OECD to focus on a policy of simplicity and administrability, and to ensure that the only enterprises targeted are those engaged in aggressive tax planning.¹ ☞

Endnote:

¹For an excellent, in-depth analysis of the requisite considerations for designing the GLOBE proposal, see Joachim Englisch and Johannes Becker, International Effective Minimum Taxation—the GLOBE Proposal (Apr. 11, 2019), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3370532&download=yes; see also Itai Grinberg, International Taxation in an Era of Digital Disruption: Analyzing the Current Debate, TAXES, at §IV (Mar. 2019) (presenting and evaluating the efficacy of pairing inbound and outbound minimum taxes to combat base erosion and profit shifting).

SECTION ON TAXATION LEADERSHIP

CHAIR

Anne R. Gordon
PricewaterhouseCoopers LLP

IMMEDIATE PAST CHAIR

Shamik Trivedi
Grant Thornton LLP

CHAIR-ELECT

Marissa Rensen
IRS Office of Chief Counsel

TREASURER

Robert Russell
Kostelanetz & Fink, LLP

SECRETARY

David Lappin
U.S. Tax Court

MEMBERSHIP CHAIR

Stefanie Kavanagh
Alston & Bird LLP

2019 TAX LAW CONFERENCE CHAIRS

Private Sector:
Matthew Hicks
Caplin & Drysdale Chartered

Public Sector:
Robin Greenhouse
IRS Office of Chief Counsel
(LB&I)

2019 TAX LAW CONFERENCE VICE- CHAIRS

Private Sector:
David Berke
Skadden, Arps, Slate, Meagher
& Flom LLP

Kandyce Korotky
Covington & Burling

Public Sector:
Kristina Novak
IRS Office of Chief Counsel

Sophia Siddiqui
U.S. Department of Justice

WOMEN IN TAX LAW CO- CHAIRS

Teresa Abney
Crowell & Moring LLP

Carina Federico
Crowell & Moring LLP

Lisandra Ortiz
Miller & Chevalier Chartered

2019 INSURANCE TAX SEMINAR CO-CHAIRS

Private Sector:
Jean Baxley
Deloitte Tax LLP

Surjya Mitra
PricewaterhouseCoopers LLP

Public Sector:
Alexis A. MacIvor
IRS Office of Chief Counsel

PUBLICATION EDITORS

Brandon King
Baker & McKenzie LLP

Catherine Moore
Deloitte Tax LLP

Laura E. Pisarello
U.S. Tax Court

YOUNG TAX LAWYER CO- CHAIRS

Elizabeth Kanyer
U.S. Department of Justice

Josh Savey
Shearman & Sterling LLP

DIGITAL MEDIA CHAIR

Derek Berry
Schulte Roth & Zabel

TAX WRITING COMPETITION CO-CHAIRS

Roger Mahon
U.S. Tax Court

Matthew Paeffgen
U.S. Tax Court

EVENTS BEYOND THE BELTWAY CO-CHAIRS

Ryan Montgomery
Morgan, Lewis & Bockius LLP

Alan Williams
IRS Office of Chief Counsel

FBA TAX ATLANTA CHAIR

Charles E. Hodges, II
Jones Day

FBA TAX BAY AREA CHAIR

Alex Kugelman
Law Office of Alexander H.
Kugelman

FBA TAX BOSTON CHAIRS

Gabby Hirz
FINRA

Nicole Provo
U.S. Army JAG

FBA TAX CHICAGO CHAIRS

Jason Anderson
Grant Thornton LLP

Maria Critelli
Mayer Brown

Lauren May
IRS Office of Chief Counsel

Jonathan Welbel
Baker & McKenzie LLP

FBA TAX DALLAS CHAIRS

Jeff Glassman
Meadows, Collier, Reed,
Cousins, Crouch & Ungerman,
L.L.P.

Josh Prywes
Greenberg Traurig LLP

FBA TAX MIAMI CHAIR

Scott A. Knott
The Ferraro Law Firm

FBA TAX NEW YORK CHAIRS

Starling Marshall
Covington & Burling

Sarah Sheldon
Metlife

Michael Sardar
Kostelanetz & Fink LLP

Anne Wurtzbech
DLA Piper

FBA TAX PHILADELPHIA CHAIRS

Matthew Lee
Fox Rothschild LLP

Kevin Johnson
Baker Hostetler

FBA TAX ST. LOUIS CHAIR

Mark C. Milton
Law Offices of Mark Milton

FBA TAX SOUTHERN CALIFORNIA CHAIR

Catherine Karayan Wilbur
Rodriguez, Horii Choi &
Cafferata LLP

TAX PRACTICE & PROCEDURE ROUNDTABLE CO-CHAIRS

Andrew Brewster
Deloitte Tax LLP

Starling Marshall
Covington & Burling

Daniel Strickland
Eversheds Sutherland

CAREERS IN TAX LAW PANEL

Siana Danch
U.S. Tax Court

Jack Stringfield
Grant Thornton LLP

COMMUNITY OUTREACH

Drew Cummings
Morgan, Lewis & Bockius LLP

Nick Zemil
PricewaterhouseCoopers LLP

QUARTERLY PANELS/ WEBINARS

John Pontius
Pontius Tax Law

DIVERSITY & INCLUSION CHAIR

Jacob Puhl
Facebook



**Federal Bar
Association**

Section on Taxation

Presents

Diversity in Tax Law

Friday, September 27, 2019

5:30pm to 8pm

Hosted by Kostelanetz & Fink

601 New Jersey Avenue NW

Suite 620

Washington, D.C. 20001

Please join us for a moderated panel discussion exploring diversity and inclusion in the practice of tax law followed by a networking reception.

Please RSVP to Jacob Puhl

jpuhl@fb.com

Inside Basis

Federal Bar Association
Section on Taxation
1220 North Fillmore Street, Suite 444
Arlington, VA 22201

Inside Basis is published by the Section on Taxation of the Federal Bar Association, 1220 North Fillmore Street, Suite 444, Arlington, VA 22201, ISSN No. 1069-1553. © 2019 Federal Bar Association. All rights reserved. The views expressed herein are not necessarily those of the Federal Bar Association or the Section on Taxation. Managing Editor: Zebley Foster.