



Tax Policy Center

Urban Institute and Brookings Institution

Finance Committee Discussion Draft on International Business Tax Reform: A New Direction Forward?

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Biographies

Lily Batchelder is Majority Chief Tax Counsel for the U.S. Senate Committee on Finance. She joined the Senate staff from NYU School of Law, where she was Professor of Law & Public Policy, Co-Director of the Furman Academic Program, an Affiliated Professor at the New York University Wagner Graduate School of Public Service, and an Affiliated Scholar at the Urban-Brookings Tax Policy Center. Her research focused on personal income taxes, wealth transfer taxes, tax incentives, and social insurance. She was the Roscoe Pound Visiting Associate Professor at Harvard Law School and a member of the National Academy of Social Insurance. Prior to NYU, Batchelder was an associate at Skadden, Arps, Slate, Meagher & Flom. Batchelder received her A.B. in Political Science with honors and distinction from Stanford University, her M.P.P. in Microeconomics and Human Services from Harvard's Kennedy School of Government, and her J.D. from Yale Law School.

Ray Beeman currently serves the U.S. House of Representatives as Tax Counsel and Senior Tax Advisor for the Ways and Means Committee. Previously, Beeman was a Partner with the Tax Group of Venable, LLP, where he provided strategic advice concerning federal tax issues that require representation before the U.S. Congress, the Treasury Department, and the Internal Revenue Service. Prior to joining Venable, Mr. Beeman served the U.S. Congress as Legislation Counsel for the Joint Committee on Taxation. At JCT, he primarily assisted the House Ways and Means Committee and the Senate Finance Committee in the consideration and development of tax legislation, particularly with respect to legislation involving financial institutions and products, general business taxation, and international taxation. Beeman has authored or co-authored various articles and columns in both tax and general interest legal publications. He has also spoken on tax matters at several conferences and institutes. Beeman holds a B.S., University of California, Berkeley; J.D., Pepperdine; LL.M. (Taxation), Boston University.

Pamela F. Olson is the deputy tax leader and the Washington National Tax Services practice leader at PricewaterhouseCoopers LLP, where she leads a team that includes former senior government officials and policy advisers. From 2001 to 2004, Olson served first as Deputy Assistant Secretary for Tax Policy and, starting in 2002, as Assistant Secretary for Tax Policy at the U.S. Department of the Treasury where she had supervisory responsibility for providing policy analysis and recommendations for all domestic and international issues of federal taxation, including legislative proposals, regulatory guidance, and tax treaties, and for providing

the official estimates of all government receipts for the budget and treasury cash management decisions. Prior to joining Treasury, Olson was a partner in the Washington, D.C. office of the law firm Skadden, Arps, Slate, Meagher & Flom LLP, and returned to Skadden in 2004, leading Skadden's Washington Tax Group in 2010 and 2011. Olson has represented clients in a broad range of matters, including IRS audits, appeals and litigation, congressional investigations, and obtaining administrative guidance. She also advised clients on tax and social security reform, legislative matters and the structuring of transactions. Prior to joining Skadden in 1986, Olson held positions with the Chief Counsel's office of the Internal Revenue Service. In 2000 and 2001, Olson was the first woman to serve as chair of the American Bar Association Section of Taxation. She served as a senior economic adviser to two Presidential campaigns. She has been included repeatedly in Chambers USA: America's Leading Lawyers for Business and The Best Lawyers in America for tax law. Olson served as vice president of the American College of Tax Counsel. She received distinguished service awards from the Federal Bar Association and from Tax Executives Institute. Olson received her B.A., J.D., and M.B.A. all from the University of Minnesota.

Steve Rosenthal is a Senior Fellow at Urban Institute and Tax Policy Center. Rosenthal researches, speaks, and writes on a range of Federal income tax issues, with a particular focus on business taxes. Rosenthal has practiced law in Washington, D.C. for over 25 years. He previously was a partner at Ropes & Gray and, earlier, at KPMG, where he specialized in the taxation of financial institutions and financial products (including derivative contracts). In the 1990s, Steve was a Legislation Counsel with the Joint Committee on Taxation, where he helped draft tax rules for financial institutions, financial products, capital gains, and similar subjects. Steve is currently a member of the steering committee for the Section of Taxation of the American Bar Association and a Former Chair of the Taxation Section of the District of Columbia Bar Association.

Eric Toder is an Institute Fellow at the Urban Institute and co-director of the Urban-Brookings Tax Policy Center. Dr. Toder's recent work includes papers on net benefits of payroll tax expenditures, who benefits from tax-exemption of municipal bond interest, ways of limiting tax expenditures, using a carbon tax to pay for corporate rate cuts, cutting tax preferences to pay for lower tax rates, tax expenditures and the size of government, tax policy and international competitiveness, value added taxes, the home mortgage interest deduction, trends in tax expenditures, the distributional effects of tax expenditures, corporate tax reform, charitable tax incentives, taxation of saving, the tax gap, and effects on retirement income of changes in pension coverage and stock prices Dr. Toder previously held a number of positions in tax policy offices in the U.S. government and overseas, including service as Deputy Assistant Secretary for Tax Analysis at the U.S. Treasury Department, Director of Research at the Internal Revenue Service, Deputy Assistant Director for Tax Analysis at the Congressional Budget Office, and consultant to the New Zealand Treasury. He received his Ph.D. in economics from the University of Rochester in 1971.