

What Can the United States Learn from Tax Reform in Developing Countries?

6th Annual Donald C. Lubick Symposium

Speaker Biographies

Mary Baine is the deputy executive secretary and head of member services and DRM at the African Tax Administration Forum (ATAF). The ATAF is an African intergovernmental organization leading tax administration reform that facilitates peer support among tax administrations in mobilizing domestic resources through improved efficiency and effectiveness in their operations. Her area of work focuses on providing ATAF member countries with technical assistance in both domestic and international taxes and capacity building through the ATAF Tax Academy and tax policy and administration programs. Before joining the ATAF, Baine served as the permanent secretary of the Ministry of Foreign Affairs and Co-operation of the Republic of Rwanda and as commissioner-general of the Rwanda Revenue Authority, having grown through the ranks of the different tax departments over 17 years.

Ambassador Stuart Eizenstat heads Covington & Burling's international practice. His work focuses on resolving international trade problems and business disputes with the US and foreign governments and international business transactions and regulations on behalf of US companies and others around the world. During a decade and a half of public service in three US administrations, Ambassador Eizenstat has held several key senior positions: He was chief White House domestic policy adviser to President Jimmy Carter. During President Bill Clinton's administration, he served as US ambassador to the European Union; under secretary of commerce for international trade; under secretary of state for economic, business, and agricultural affairs; and deputy secretary of the Treasury. President Clinton also appointed him to be the special representative of the president and secretary of state on Holocaust-era issues. He is the author of *Imperfect Justice: Looted Assets, Slave Labor, and the Unfinished Business of World War II* and *President Carter: The White House Years*, and his articles on domestic and international topics appear in the *New York Times*, *Financial Times*, *International Herald Tribune*, *Washington Post*, *Los Angeles Times*, *Foreign Policy*, and *Foreign Affairs*. Ambassador Eizenstat is a graduate of the University of North Carolina at Chapel Hill and Harvard Law School.

Howard Gleckman is a senior fellow in the Urban-Brookings Tax Policy Center at the Urban Institute, where he edits the fiscal policy blog *TaxVox* and the daily news summary *The Daily Deduction*. He is also affiliated with Urban's Program on Retirement Policy, where he works on long-term care issues. Before joining Urban, Gleckman was senior correspondent in the Washington bureau of *Business Week*, where he was a 2003 National Magazine Award finalist. He was a 2006–07 media fellow at the Kaiser Family Foundation and a visiting fellow at the Center for Retirement Research at Boston College from 2006 to 2008. Gleckman writes two regular columns for *Forbes.com* on tax policy and elder care. He is author of the book *Caring for Our Parents* and speaks and writes frequently on long-term care issues.

Tracy Gordon is codirector and the acting Robert C. Pozen director of the Urban-Brookings Tax Policy Center, where she researches and writes about fiscal challenges facing state and local governments, including budget

trade-offs, intergovernmental relations, and long-term sustainability. Before joining Urban, Gordon was a senior economist with the White House Council of Economic Advisers. She was also a fellow at the Brookings Institution, assistant professor at the University of Maryland School of Public Policy, and fellow at the Public Policy Institute of California. Gordon was a member of the District of Columbia Infrastructure Task Force and the District of Columbia Tax Revision Commission. She serves on the board of trustees for the American Tax Policy Institute and the California Budget and Policy Center. She has appeared in the *New York Times*, *Wall Street Journal*, and *Washington Post* and on C-SPAN, Fox Business News, and NPR. Gordon holds a PhD in public policy with a concurrent MA in economics from the University of California, Berkeley.

Victoria Perry retired as a deputy director in the Fiscal Affairs Department of the International Monetary Fund (IMF) in June 2021, having joined the IMF in 1993. During her IMF career, she provided technical advice in tax policy and revenue administration to more than 50 countries in all regions. From 2002 to 2008, she served as division chief for revenue administration; from 2008 until 2016, she was division chief for tax policy. She is presently a visiting professor of taxation at Oxford University. She was a coauthor of the book *The Modern VAT* and a coeditor of the recent book *Corporate Income Taxes under Pressure*, both published by the IMF. Before joining the IMF, Perry was the deputy director of the Harvard University International Tax Program, teaching comparative income taxation and value-added taxation and providing technical assistance in revenue policy to various countries through the Harvard Institute for International Development. Perry previously practiced tax law with the Boston law firm of WilmerHale. She is a past president of the National Tax Association, a past president of the American Tax Policy Institute, past chair of the Value Added Tax Committee of the American Bar Association Section of Taxation, and presently vice president and member of the Board of the International Institute of Public Finance. She received her BA from Yale University in economics and philosophy JD from the Harvard Law School.

Artur Swistak is an economist in the Fiscal Affairs Department of the International Monetary Fund (IMF), where he works on tax policy issues. He has been involved in the area of tax policy for more than 10 years. He has advised numerous countries on a range of tax policy issues including natural resources taxation. Before joining the IMF in 2011, he worked for the Polish Ministry of Finance as a chief of tax policy analysis division. His career also has involved consultancy and teaching positions. Swistak earned his LLM from the Law School of the University of Lodz. He holds an MPS, a diploma from the National School of Public Administration (Ecole Nationale d'Administration) of Poland, and a PhD in economics from the Warsaw School of Economics.

Philip West is a partner at Steptoe & Johnson. From 2014 to 2021, West served as Steptoe's global chairman. He advises major multinationals and high-net-worth individuals on international tax issues and has been ranked in the top tier of international tax lawyers in the United States by *Chambers Global*. He is often called on to resolve tax controversies and for tax planning, involving tax treaties, foreign tax credits, transfer pricing, BEAT, GILTI, subpart F, tax withholding and reporting (including FATCA), and cross-border transactions and financings. He also has served as an expert witness in major tax controversies involving taxpayers around the world and has extensive experience advocating before the Internal Revenue Service, the Treasury Department, Congress, and international organizations. West previously served as the Treasury Department's international tax counsel, the senior international tax law and policy official in the US government, playing a central role in virtually every policy, legislative, and regulatory development in the international tax area. He has led tax treaty negotiations, discussions, and ratification efforts involving countries throughout the world and played a major role in the Organisation for Economic Co-operation and Development's tax work.