

The Tax Cuts and Jobs Act: Tax Administration Challenges

3rd Annual Donald C. Lubick Symposium

Speaker Biographies

Barbara M. Angus is chief tax counsel for the House Committee on Ways and Means. Before joining the committee, Angus was a principal with Ernst & Young and a member of its National Tax Department, and she led Ernst & Young's Strategic International Tax Policy Services practice. Angus previously was the international tax counsel for the US Treasury Office of Tax Policy from 2001 to 2005. She also represented the United States in the Organisation for Economic Co-operation and Development as a vice chair of the Committee on Fiscal Affairs. From 1995 to 1998, Angus was the business tax counsel for the congressional Joint Committee on Taxation. Angus also has extensive private-sector experience, including forming and operating a consulting firm that developed legislative and regulatory solutions for multinational clients on tax issues. She was a national partner in the federal tax policy group at PricewaterhouseCoopers and was a partner with Kirkland & Ellis in Chicago. She has been an adjunct professor in the tax LLM programs at Georgetown University Law Center, DePaul University College of Law, and Chicago-Kent College of Law. Angus received an AB (mathematics and economics), magna cum laude and Phi Beta Kappa, from Dartmouth College; an MBA (finance and accounting), with high honors, from the University of Chicago Booth School of Business; and a JD, cum laude, from Harvard Law School.

Lily Batchelder is the Frederick I. and Grace Stokes Professor of Law at the New York University School of Law and an affiliated professor at the New York University Wagner School of Public Service. From 2010 to 2015, Batchelder worked for President Obama's administration and Congress. At the White House, she was deputy director of the National Economic Council and deputy assistant to the president. Before that, she was majority chief tax counsel for the US Senate Committee on Finance, where she led Chairman Baucus's work on tax issues, including tax reform and fiscal cliffs. Batchelder's principal areas of research and teaching include federal income taxes, wealth transfer taxes, and social insurance. Her scholarship centers on the efficient design of tax incentives, retirement and savings policy, business tax reform, wealth transfer taxes, optimal tax theory, and the effects of fiscal policy on economic insecurity, income disparities, and intergenerational mobility. She regularly advises policymakers and nonprofits on fiscal policy matters. She was a visiting professor at Harvard Law School and is a member of the National Academy of Social Insurance. Before joining New York University, Batchelder was an associate at Skadden, Arps, Slate, Meagher & Flom, director of community affairs for a New York state senator, and client advocate for a small social services organization in Brooklyn. Batchelder received an AB in political science with honors and distinction from Stanford University, an MPP in microeconomics and human services from the Harvard Kennedy School, and a JD from Yale Law School.

William G. Gale is the Arjay and Frances Miller chair in federal economic policy in the Economic Studies Program at the Brookings Institution. His research focuses on tax policy, fiscal policy, pensions, and saving behavior. He is codirector of the Tax Policy Center, a joint venture of the Brookings Institution and the Urban Institute. He is also director of the Retirement Security Project. From 2006 to 2009, he was vice president of Brookings and director of the Economic Studies Program. Before joining Brookings, he was an assistant professor in the Department of Economics at the University of California, Los Angeles, and a senior economist for the Council of Economic Advisers under President George H. W. Bush. He is the coeditor of several books, and his research has been published in several scholarly journals, including the *American Economic Review*, *Journal of Political Economy*, and *Quarterly Journal of Economics*. In 2007, a paper he coauthored was awarded the TIAA-CREF Paul A. Samuelson Award Certificate of Excellence. He has also written for policy-related publications and newspapers, including op-eds for CNN, the *Financial Times*, *Los Angeles Times*, *New York Times*, *Wall Street Journal*, and the *Washington Post*. Gale serves on the editorial board of several academic journals and has served on advisory boards for the Government Accountability Office, the Internal Revenue Service, and the Joint Committee on Taxation and on the board of the Center on Federal Financial Institutions. Gale attended Duke University and the London School of Economics and received his PhD from Stanford University in 1987.

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.

Mark J. Mazur is vice president for tax policy and the Robert C. Pozen director of the Urban-Brookings Tax Policy Center. His research interests cover all aspects of tax policy. From 2012 until 2017, he was the assistant secretary for tax policy at the US Department of the Treasury. Mazur served in the federal government for 27 years in various positions, including policy economist at the congressional Joint Committee on Taxation; senior economist at the president's Council of Economic Advisers; senior director at the National Economic Council; chief economist and senior policy adviser and director of policy at the US Department of Energy; acting administrator of the Energy Information Administration; director of research, analysis, and statistics at the Internal Revenue Service; and deputy assistant secretary for tax analysis in the Office of Tax Policy. Before entering public service, Mazur was an assistant professor in Heinz College at Carnegie-Mellon University. He has a bachelor's degree in financial administration from Michigan State University and a master's degree in economics and a PhD in business from Stanford University.

Eric Solomon is the codirector of Ernst & Young's National Tax Department. He advises clients on many transactional and tax policy issues. He has more than 35 years of tax experience in private practice and government service. He was assistant secretary for tax policy at the US Treasury from 2006 to 2009. Solomon joined the Office of Tax Policy in 1999 and served in the Clinton and George W. Bush administrations. He was senior adviser for policy, deputy assistant secretary for tax policy, and deputy assistant secretary for regulatory affairs before confirmation as assistant secretary. He has received numerous awards for his government service. From 1996 to 1999, Solomon was a principal in Ernst & Young's National Tax Mergers and Acquisitions group. Previously, he was assistant chief counsel at the Internal Revenue Service. He began his career with law firms in New York City and was a partner at Drinker Biddle & Reath in Philadelphia. Solomon received his AB from Princeton University (Phi Beta Kappa), his JD from the University of Virginia, and his LLM in taxation from New York University. He has been an officer and is chair-elect of the American Bar Association section of taxation. He is also a member of the executive committee of the tax section of the New York State Bar Association. He is cochair of the Practising Law Institute conference on tax strategies for corporate acquisitions and dispositions and is an adjunct professor of law at Georgetown University Law Center, where he teaches corporate taxation.

Martin A. Sullivan, chief economist and contributing editor for *Tax Analysts'* daily and weekly publications, is an expert on federal tax reform. He has written more than 500 economic analyses for *Tax Analysts'* publications and is the author of two books on tax reform, including *Corporate Tax Reform: Taxing Profits in the 21st Century*. He has testified before Congress on numerous occasions. Previously, Sullivan taught economics at Rutgers University and was a staff economist at the US Treasury Department and later at the congressional Joint Committee on Taxation. Sullivan graduated magna cum laude from Harvard College and received a PhD in economics from Northwestern University.

Dana L. Trier is counsel in Davis Polk's Tax Department. His practice focuses on domestic and international tax planning for corporate mergers, acquisitions, joint ventures, spin-offs, and private equity investments. He also has experience in financial transactions, such as convertible debt instruments, equity derivatives, securitization, and project finance, and he has worked on novel executive compensation and employee benefits arrangements and insurance products. In addition to his tax planning practice, Trier has represented clients on ruling and legislative matters and in tax controversies. He rejoined Davis Polk after service as deputy assistant secretary for tax policy in the US Treasury Department, where he oversaw the Office of the Tax Legislative Counsel, assisted in establishing and implementing legislative goals, and coordinated administrative guidance projects. He previously was the department's acting deputy assistant secretary for tax policy, tax legislative counsel, and deputy tax legislative counsel. Trier has been listed as a leading tax lawyer in several legal industry publications. He was formerly chair of the corporate tax committee for the American Bar Association section of taxation and served on the executive committee of the taxation section of the New York State Bar Association and on the planning committee for the University of Chicago Tax Conference. Trier has also taught tax courses at Georgetown University Law Center, Columbia Law School, and the University of Miami School of Law.