Taxing the Gig Economy

Speaker Biographies

Caroline Bruckner is on the faculty of American University's Kogod School of Business and is the managing director of the Kogod Tax Policy Center, which researches tax issues specific to small businesses and entrepreneurs. In this capacity, she has testified before both US House and Senate Congressional committees as well as the Internal Revenue Service and recently released groundbreaking research on the tax compliance challenges of the small business owners powering the sharing economy as well as the tax challenges facing women entrepreneurs. She previously worked for the US Senate Committee on Small Business and Entrepreneurship from 2009 to 2014, ultimately as chief counsel, where she worked on small business tax legislation and advised the committee and its chair on tax, labor, and budget matters. As counsel for the Committee on Small Business and Entrepreneurship, she worked with US policymakers and small businesses stakeholders across the political spectrum on small business tax legislation and to develop the tax title to the Small Business Jobs Act of 2010. Before public service, Bruckner was a senior associate with the international tax services group of PricewaterhouseCoopers Washington national tax services, where she advised clients on international tax issues. Before joining PricewaterhouseCoopers, she was an associate in the employee benefits group of Paul Hastings.

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 authored the book *Caring for Our Parents* and speaks and writes frequently on long-term care issues.

Pooja Kondabolu serves as the senior tax policy manager at Airbnb, where she works on federal and state and local tax policy issues. Before joining Airbnb, Kondabolu was an attorney advisor to the NYC Office of the Taxpayer Advocate, where she sought legal and policy changes to ensure the fair and equitable tax treatment of all taxpayers in New York City. During law school, Kondabolu was a legal extern in the Internal Revenue Service's National Taxpayer Advocate Services. She holds a JD from the University of Connecticut and an MSc in social policy from the London School of Economics.

Adam Looney is a senior fellow in Economic Studies at the Brookings Institution and the Director of the Center on Regulation and Markets. He is also affiliated with the Urban-Brookings Tax Policy Center. Looney is an expert on US tax policy and returned to Brookings in March 2017 after three years of service in the US Treasury Department as deputy assistant secretary for the Office of Tax Analysis. At the Treasury, Looney advised the secretary on economic issues related to tax policy, analyzed current and proposed legislation, and provided the official receipts forecasts and revenue estimates for the administration's budgets. He also studied, among several issues, the causes and consequences of student loan distress and the economic returns of postsecondary education and helped advance several data-intensive projects including the production of the Department of Education's College Scorecard. Before joining the Treasury, Looney was policy director of the Hamilton Project and a senior fellow in Economic Studies at Brookings from 2010 to 2013. Previously, he was the senior economist for public finance and tax policy with President Obama's Council of Economic Advisers and an economist at the Federal Reserve Board. He received a PhD in economics from Harvard University and a BA in economics from Dartmouth College. Looney is an advisor to United Income.

Mark J. Mazur is the Robert C. Pozen director of the Urban-Brookings Tax Policy Center and a vice president at the Urban Institute. His research interests cover all aspects of tax policy. From 2012 to 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 doctorate in business from Stanford University.

Elaine Maag is a senior research associate in the Urban-Brookings Tax Policy Center at the Urban Institute, where she studies income support programs for low-income families and children. Before joining Urban, Maag worked at the Internal Revenue Service and Government Accountability Office as a presidential management fellow. She has advised congressional staff on the taxation of families with children, higher education incentives in the tax code, and work incentives in the tax code. Maag codirected the creation of the Net Income Change Calculator, a tool that allows users to understand the trade-offs between tax and transfer benefits and changes in earnings or marital status. Maag holds an MS in public policy analysis from the University of Rochester.

Janet Novack is Washington bureau chief and an executive editor at Forbes Media. During her three decades with Forbes, she has covered tax, budget, banking, and labor policy and has written groundbreaking cover stories on tax shelters and tax evasion. Currently, Janet is a full-time editor, working with both staff members and more than one hundred outside contributors who write for Forbes.com about investing, personal finance, economics, and tax and retirement policy.

Nina E. Olson, the national taxpayer advocate (NTA), is the voice of the taxpayer within the Internal Revenue Service (IRS) and before Congress. She leads the Taxpayer Advocate Service, an independent organization inside the IRS that helps taxpayers resolve problems and works for systemic change to mitigate problems experienced by groups of taxpayers. Throughout her career, Olson has advocated for taxpayers' rights and for greater fairness and less complexity in the tax system. Under her leadership, the NTA's *Annual Report to Congress*, which outlines the most serious problems facing taxpayers, has become an important vehicle for change. Before her appointment as the NTA, Olson founded and served as executive director of the Community Tax Law Project, the first independent 501(c)(3) low-income taxpayer clinic in the United States. From 1975 until 1991, she owned a tax planning and preparation firm in Chapel Hill, North Carolina. An attorney licensed in Virginia and North Carolina, Olson served as the chair of the American Bar Association Section of Taxation's Low Income Taxpayers Committee and the Pro Se/Pro Bono Task Force of the American

Bar Association Section of Taxation's Court Procedure Committee. Olson received an AB in fine arts from Bryn Mawr College, her JD from North Carolina Central School of Law, and and her LLM in taxation from Georgetown University Law Center.

Michael Udell is the founder and managing member of District Economics Group. The company, founded in 2013, focuses on helping clients navigate the data and economics issues of Congressional legislative proposals. Mike’ss career in federal tax policy began in 1985 at the IRS, where he estimated the tax gap using the Taxpayer Compliance Measurement Program data, and continued from 1991 through 2008 at the Congressional Joint Committee on Taxation, where he provided revenue estimates of federal tax legislation. While at the Joint Committee on Taxation, he developed several estimating models for excise taxes, the estate and gift taxes, and individual income taxes. During that time, he also was responsible for revenue estimates for tax compliance proposals, including the IRS Restructuring and Reform Act of 1998 and economic substance legislation. At the Joint Committee on Taxation, he worked closely with the Congressional Budget Office to coordinate the Joint Committee’s microsimulation model for individual income taxes with the Congressional Budget Office’s model of health care expenditures to account for unauthorized immigrants in preparation for the consideration of Congressional legislation. From 2009 to 2012, Mike was a senior manager at Ernst & Young, where he launched the firm’s practice in the medical device excise tax. Mike earned a BA from the University of Pennsylvania and a PhD from Caltech.

David Williams is the chief tax officer and executive director of the Intuit Tax and Fincancial center. He is charged with helping lead and drive growth in Intuit’s various tax businesses including TurboTax, the largest do-it-yourself software solution in the United States, and Intuit’s professional products that are used by thousands of tax practitioners. David also works with other Intuit businesses to shape their strategies, engage with external stakeholders and partners, and support industry initiatives. Before joining Intuit, David had a long career in tax policy and tax administration, including fourteen years as a US Senate staffer working primarily on tax issues for the Senate Budget Committee and for Senator Bill Bradley. In his more than 13 years at the IRS, he held several positions, including chief communications officer and director of the earned income tax credit office, director of electronic tax administration and director of the Return Preparer Office. David holds an MPP from the John F. Kennedy School of Government at Harvard University and a BS in business administration from Colorado State University.