



Can the Internal Revenue Service Administer a Complicated Tax System on Its Budget?

Speaker Biographies

Judge Maurice Foley was appointed to the United States Tax Court by former President William J. Clinton on April 9, 1995; reappointed by President Barack Obama on November 25, 2011; and elected as chief judge for a two-year term effective June 1, 2018, and reelected February 21, 2020, for a second two-year term effective June 1, 2020. Before his appointment to the court, he was an attorney for the Legislation and Regulations Division of the Internal Revenue Service, tax counsel for the US Senate Committee on Finance, and deputy tax legislative counsel in the US Treasury's Office of Tax Policy. Judge Foley is an adjunct professor at American University Washington College of Law, the University of Colorado Law School, the University of Baltimore School of Law, and the University of San Diego School of Law. He received a bachelor's degree from Swarthmore College, a master's of law degree in taxation from Georgetown University Law Center, and a juris doctorate from the University of California, Berkeley, School of Law.

Tracy Gordon is 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 boards of trustees for the American Tax Policy Institute and the California Budget and Policy Center. Gordon has written extensively on state and local government finances, including taxes, budgeting, intergovernmental relations, municipal debt, and pensions. She has appeared in the *New York Times*, *Wall Street Journal*, and *Washington Post* and on C-SPAN, Fox Business News, and NPR. Her recent publications include *Assessing Fiscal Capacities of States: A Representative Revenue System-Representative Expenditure System Approach* (with Richard Auxier and John Iselin); "The Federal Stimulus Programs and Their Effects" (with Gary Burtless) in *The Great Recession*; "State and Local Fiscal Institutions in Recession and Recovery" in the *Oxford Handbook on State and Local Government Finance*; and "Addressing Local Fiscal Disparities" in the *Oxford Handbook of Urban Economics and Planning*. Gordon holds a doctoral degree in public policy with a concurrent master's degree in economics from the University of California, Berkeley.

Janet Holtzblatt is a senior fellow at the Urban-Brookings Tax Policy Center. Over a three-decade career in the federal government, she worked on a range of tax policy issues, with emphasis on the tax treatment of families and workers, health reform, the administration of the tax code, and tax simplification. Holtzblatt's research has focused on the earned income tax credit, marriage penalties and bonuses in the income tax system, the administration of health reform through the tax system, labor market effects of health reform, and the impact of Internal Revenue Service resources on revenues. She has also directed studies on the tax treatment of multinationals, corporate tax rates, pass-through entities, marginal tax rates, and federal assistance for higher education. Holtzblatt has served on the board of directors for the National Tax Association. In 2017, she received the Referee of the Year Award from the *National Tax Journal*. She also received the 2020 Davie-Davis Public Service Award, which is bestowed annually by the National Tax Association. Before joining Urban, Holtzblatt was the unit chief for tax policy studies in the Tax Analysis Division of the Congressional Budget Office. Before that, she was deputy director of the Individual



Taxation Division in the US Treasury Office of Tax Analysis and a senior analyst on the Senate Budget Committee. She earned her bachelor's degree in economics and history from the University of Illinois and a doctoral degree in economics from the University of Wisconsin.

Jeff Hoopes is an associate professor at the University of North Carolina (UNC) and research director of the UNC Tax Center. Hoopes teaches taxes and business strategy to graduate and undergraduate students and accounting and public policy to graduate students at UNC. His academic work has been accepted for publication in outlets such as the *American Economic Journal: Economic Policy*, *Journal of Financial Economics*, *Journal of Public Economics*, *Journal of Law and Economics*, and *The Economic Journal*, and his work has been cited in media outlets such as the *Wall Street Journal*, *New York Times*, *Newsweek*, and NPR. Occasionally, he writes blogs at *Write-Off: The Tax Blog*. Hoopes received his undergraduate and master's degrees in accounting from Brigham Young University and his doctoral degree in business administration from the University of Michigan. He is a certified public accountant in Colorado.

Sharon Katz-Pearlman serves as KPMG International's head of global tax dispute resolution and controversy, overseeing a network of dispute resolution specialists from KPMG's member firms. She is also the national principal-in-charge of KPMG's Tax Dispute Resolution Network in the US. She advises clients during all phases of the disputes continuum, from predispute (e.g., audit readiness, voluntary disclosures, pre-filing assistance) through examination, appeals, and the alternate dispute resolution processes. With more than 25 years of experience in the field, Katz-Pearlman works with clients on all aspects of their tax matters, dealing with a range of domestic and international tax issues.

Douglas W. O'Donnell is commissioner of the Large Business and International (LB&I) Division at the Internal Revenue Service, where he began his career as a revenue agent in 1986. In his current role, he is the US competent authority. He is also responsible for tax administration activities for domestic and foreign businesses and partnerships with a US tax reporting requirement and assets equal to or exceeding \$10 million, as well as the Global High Wealth and International Individual Compliance programs. Before his current appointment, O'Donnell served as the deputy commissioner (international) in LB&I. In this role, he was responsible for planning, developing, directing, and implementing a comprehensive service-wide tax administration program that enhances compliance with international tax laws, ensures consistency in taxpayer treatment, continuously improves systems and processes, and effectively allocates resources to meet service-wide international tax administration priorities. He previously served in other executive positions, including assistant deputy commissioner (international); director, competent authority and international coordination; director of international compliance, strategy, and policy; deputy director, pre-filing and technical guidance; and director of field operations, heavy manufacturing and transportation industry. O'Donnell holds a bachelor's degree in accounting from the University of Maryland, College Park, and is a certified public accountant in Maryland.

Eric Toder is an Institute fellow and codirector of the Urban-Brookings Tax Policy Center at the Urban Institute. In his current position, he oversees the Tax Policy Center's modeling team; serves as the center's leading expert on corporate and international tax and tax compliance issues; and authors and directs research studies. He has published articles on various tax and retirement policy issues, including corporate tax reform, distributional effects of tax expenditures, carbon taxes, value-added taxes, net benefits of Social Security taxes and spending, tax compliance, and the effects of saving incentives. Before joining Urban, Toder held several senior-level positions in tax policy offices in the US government and overseas, including deputy assistant secretary for the Office of Tax Analysis at the US Treasury; director of research at the Internal Revenue Service; deputy assistant director for the Office of Tax Analysis at the Congressional Budget Office; and consultant to the New Zealand Treasury. He has also served as a part-



time consultant to the International Monetary Fund and serves as treasurer of the National Tax Association. Toder received his doctoral degree in economics from the University of Rochester in 1971.

Erin M. Towery is an associate professor of accounting and KPMG faculty fellow at the University of Georgia Terry College of Business and an academic consultant for the Research Analysis and Statistics Division of the Internal Revenue Service. Her research focuses on the interplay between tax and financial reporting incentives and, recently, the effect of IRS resources on corporate tax enforcement and taxpayer responses to tax disclosure initiatives, including Schedule UTP and US country-by-country reporting. Towery has been published in *The Accounting Review*, *Contemporary Accounting Research*, the *National Tax Journal*, the *Journal of the American Taxation Association*, and the *Journal of Financial Economics*. Before joining academia, Towery worked at PricewaterhouseCoopers LLP in the New York financial services tax practice. Currently, she is a certified public accountant and a member of the American Accounting Association and the American Taxation Association. Towery holds a bachelor's degree in business administration from Auburn University and a master's degree in professional accounting and doctoral degree from the University of Texas at Austin.