

COVINGTON

Ninth Retreat for Tax Executives

WEDNESDAY, NOVEMBER 19, 2025 | NEW YORK, NY



Speaker Biographies



Kevin Bianchini

Partner, Borden Ladner Gervais LLP

Session:

The Vagaries of Potential Payments

Kevin Bianchini advises Canadian corporations, owner-managed businesses, private equity funds, institutional investors, individuals, accounting firms, and foreign companies on tax planning and related corporate and commercial matters. Kevin has been practicing tax law for 16 years and is a member of the Canadian Bar Association, the Québec Bar Association, the Canadian Tax Foundation, and the Québec Association for Financial and Tax Planning. Kevin specializes in cross-border transactions and inbound structuring into Canada for US clients.



Álvaro de la Cueva

Partner, Garrigues

Session:

The Vagaries of Potential Payments

Álvaro de la Cueva is a partner at Garrigues in the tax practice area, with extensive experience in the provision of advice on international tax matters to Spanish and foreign multinationals, and with a particular focus on the technology and telecommunications industries. Álvaro joined Garrigues in 2002, following three years at the International Bureau of Fiscal Documentation in Amsterdam (the Netherlands). He has been a Doctor of Law since 2021 and an associate lecturer at Universidad Autónoma de Madrid since 2009, where he teaches a variety of subjects relating to tax law, as well as a frequent author of articles and monographs related to tax law. Álvaro de la Cueva is a member of the Madrid Bar Association, of the Asociación Española de Derecho Financiero, the Spanish branch of the International Fiscal Association (IFA), and of the Spanish Association of Tax Advisers.



Philip Giordano

Senior Vice President - Global Tax, National Basketball Association

Session:

Executives Roundtable

Philip Giordano is a seasoned tax executive with nearly four decades of experience spanning both public accounting and private industry. He began his career in public accounting, advising large multinational clients across diverse industries. Over time, he rose to the position of Firm Director at a Big Four accounting firm, where he was the lead service advisor to several "Office of the Chairman" clients and served within the firm's National Office. In private industry, Phil has held senior leadership roles as the head of tax for several prominent multinational corporations—both public and private—across sectors including technology, mining, entertainment and media, and professional sports. For the past 13 years, he has served as Senior Vice President of Global Tax at

the National Basketball Association, where he leads a team of 13 tax professionals and oversees the league's global tax strategy. Phil's expertise encompasses virtually every facet of the tax discipline, including compliance, planning, tax accounting, and controversy. His experience spans U.S. domestic, international, indirect, and state and local taxation, as well as transfer pricing and mergers & acquisitions. He has built and led high-performing tax departments, managed complex relationships with external advisors, and consistently served as a trusted strategic partner—delivering value, mitigating risk, and ensuring long-term compliance and efficiency.



Alisa Margolis

Vice President - Tax, Amazon Web Services

Session:

Executives Roundtable

Alisa Margolis is currently the Tax VP for Amazon Web Services based in Seattle where she lives with her husband and two children. Prior to Amazon she was a tax director at GE Capital where she and her family had the opportunity to live and work in Paris and London. Alisa previously worked for Deloitte where she was part of the International Tax practice in New York. She also worked as a Tax associate at LeBoeuf Lamb in New York and for the U.S. Department of Justice, Tax Division in Washington, D.C. where she was a trial lawyer. She received her B.A. degree from Boston University, J.D. degree from Brooklyn Law School, and her LL.M. degree from the Georgetown University Law Center.



Aurelio Massimiano

Partner, Maisto e Associati

Session:

Global Perspectives on Global Shifts: New Taxes and New Solutions

Aurelio Massimiano is a partner of Maisto e Associati, a leading Italian tax law firm part of the Taxand network. His areas of expertise comprise of transfer pricing and international tax with a special focus on Advance Pricing Agreement (APA), competent authorities procedures and tax settlement. He gained consolidated experience in the definition of tax controversies through settlement procedures in all fields of international tax (deemed residence, PE, withholding tax, transfer pricing). Aurelio has extensive experience with transfer pricing in the asset management industry and also specializes in transfer pricing for the luxury industry. He is a member of the board of Italian Branch of the International Fiscal Association (IFA). He often speaks at tax conferences and lectures on international tax matters for specialization courses at university level and for various other organizations. He is the author of a number of publications on tax topics. He obtained an LL.M. degree in International Tax Law at the University of Leiden, The Netherlands.



Patrick Stodel

Vice President - Global Tax, West Pharmaceutical Services

Session:

Executives Roundtable

Patrick Stodel currently serves as the VP of Global Tax at West Pharmaceutical Services. Prior to West, Patrick spent the majority of his career working in-house at two Fortune 500 multinational organizations, Levi Strauss and Co. and McKesson Corporation. During his career, Patrick has supported and overseen a wide variety of tax areas, including tax planning, controversy, compliance and tax policy, with a focus on strategic partnering with business teams. Patrick is a California CPA and lawyer, and resides in the Washington DC area.



Olivier Vergniolle

Partner, Arsene Taxand

Session:

Global Perspectives on Global Shifts: New Taxes and New Solutions

Olivier Vergniolle co-founded Arsene in 2004, and Taxand in 2005. He is a member of the Taxand Board. Olivier advises corporations and their executive boards on structuring, restructuring, development, and sales in France and abroad. He has extensive experience allowing him to approach questions with a global stance and put forward transversal solutions. He is notably involved in Retail, Services, Media and luxury goods industries. Olivier's strong language skills (French, English, and German) make him a partner of choice for international corporations having or making investments in France (or vice-versa). He also leads the German desk, a team of lawyers with a specific expertise in the Franco-German field. Olivier started his career with Andersen Tax and Legal, where he specialized in Taxation and became Partner. Olivier received his Master's degree in Corporate and Tax Law from Paris II Assas University; and his Master's degree in Management - and International Affairs DESS degree - from Paris X Daphine University.



Sean Akins

Tax Partner, Covington & Burling LLP
Washington

Session:

Has Tax Controversy Been DOGE'd?: Navigating Tax Disputes in Unprecedented Times

For nearly 20 years, Sean Akins has advised corporations, partnerships, international organizations and tax-exempt entities on Federal tax litigation and controversy matters. Sean has extensive experience litigating before the U.S. Tax Court, Court of Federal Claims, and the U.S. District and Appellate Courts. Sean is the author of *Akins, Litigation of Federal Civil Tax Controversies*, 2d ed., the leading treatise on the litigation of tax cases in the United States. In addition to litigating tax matters, Sean also provides strategic advice with respect to navigating the Internal Revenue Service administratively. This involves representing clients before the IRS Office of Appeals, in Fast Track proceedings, in connection with standard and CAP-based audits, and in the obtaining of private rulings from the IRS on substantive issues. Sean also assists clients in responding to Congressional and other administrative tax investigations. Sean has been recognized as a leading tax practitioner in Washington D.C. by *Chambers and Partners*, a leading tax litigator Nationwide by *Chambers and Partners*, a leading tax lawyer by *Legal500*, and a "Rising Star" in tax. Sean has been elected as a Fellow of the American Bar Foundation and received the American Bar Association Tax Section's Nolan Fellowship. Sean received his J.D., *magna cum laude*, from Cornell Law School, where he was elected Order of the Coif and the Admissions Editor for the *Cornell Law Review*. He received his B.A., *cum laude*, from The George Washington University.



Michael Caballero

Tax Partner, Covington & Burling LLP
Washington

Session:

Reforming Reform: International Revisions of TCJA

Michael Caballero is a partner in the Washington office and a vice chair of the Tax Practice Group. His practice focuses on international tax matters, including structural and transactional tax planning, tax controversy, and tax policy work. Michael previously served as International Tax Counsel in the U.S. Treasury Department's Office of Tax Policy. While at the Treasury Department, he participated in the development of legislation, regulations, and administrative guidance concerning all aspects of international tax matters; oversaw the U.S. tax treaty program; and coordinated the representation of the United States in various international fora, including the Organisation for Economic Co-operation and Development (OECD). Michael previously served in the Office of International Tax Counsel for almost six years as an Attorney Advisor and Associate International Tax Counsel with responsibility for

legislative matters and administrative guidance regarding the foreign tax credit, cross-border M&A, inversions, international partnerships, FIRPTA, and PFICs. Prior to his most recent time at the Treasury Department, Michael practiced as a tax partner at two global law firms. Michael received his J.D., *cum laude*, from Georgetown University Law Center. He earned his LL.M. in Taxation from New York University School of Law, and his B.S., *magna cum laude*, from University of Notre Dame.



Guy Dingley

Tax Partner, Covington & Burling LLP
London

Session:

Global Perspectives on Global Shifts: New Taxes and New Solutions

Guy Dingley is a partner in Covington's London office, concentrating on taxation and employee benefits, with a particular emphasis on corporate taxation and value added tax, taxation of investment funds, global mobility, and the establishment of incentive arrangements. Guy's practice encompasses corporate and business acquisitions and disposals, mergers and reconstructions together with advice on the tax aspects of supply chain management and employee remuneration. In the share incentive arena, Guy has advised clients on the establishment of a wide range of share incentive arrangements designed to suit their business objectives, and often with tax benefits. Guy has extensive experience of structuring investments and acquisitions in a number of jurisdictions, including continental Europe, Australia, India, and China. His expertise covers a wide variety of industry sectors, but he has particular experience in the life sciences, telecommunications and media, branded goods and energy arenas. Guy is a graduate of the College of Law, York. He earned his B.A. with honors from Pembroke College, University of Cambridge.



Brian Harris

Tax Partner, Covington & Burling LLP
New York

Session:

The Vagaries of Potential Payments

Brian Harris' practice focuses on transactional tax matters including representing private equity firms and their portfolio companies on mergers, acquisitions and dispositions across industries. He also advises companies on initial public offerings, debt and equity issuances, and cross-border financings. Additionally, Brian has experience advising large investors and private funds in connection with co-investments and joint ventures. Brian received his J.D. and LL.M. in Taxation from New York University School of Law. He earned his B.S. from Rutgers, The State University of New Jersey.



Kate Kraus

Tax Partner, Covington & Burling LLP
Los Angeles

Session:

OBBBA Domestic Quick Hits

Kate Kraus is nationally recognized and has more than 20 years of experience in tax planning and structuring. She advises on a wide range of partnership, corporate, and real estate matters, including joint ventures, fund formations, financing transactions, mergers and acquisitions, restructurings, liquidations, debt workouts, bankruptcies, and REIT transactions. Kate also advises and represents clients in federal and state tax controversies, and she is a leading authority on the partnership audit rules that were enacted by the Bipartisan Budget Act of 2015 (the BBA). Kate's work in this area includes the *Bloomberg BNA Tax Management Portfolio* on the BBA, for which she was named Tax Portfolio Author of the Year by *Bloomberg BNA* in 2023. She is also Conference Co-Chair of Practising Law Institute's Understanding the BBA Partnership Audit Rules conference, and she is often asked to speak at conferences around the country. She has published articles in *Tax*

Notes and Corporate Taxation and has served as a contributing author of *Colliers on Bankruptcy Taxation*. Her comments have also appeared in numerous publications, including *The New York Times*, the *Forbes Money and Market* blog, the *Bloomberg Daily Tax Report*, and *Law360*. Kate received her J.D. from The University of Chicago Law School, where she was elected Order of the Coif. She earned her Ph.D. from Princeton University, and her B.A., *summa cum laude*, from Wellesley College.



Kevin Otero

Tax Partner, Covington & Burling LLP
New York

Session:

The IRS at the Crossroads: Lesson from the Inside and Implications for the Future

Kevin Otero advises and represents multinational corporations, financial institutions, and individuals in all aspects of federal and state tax controversy, including audits, investigations, administrative appeals, and tax litigation. Kevin has led the successful defense of some of the most complex multi-year and multi-issue tax audits in the country and has represented clients in every facet of tax controversy from examinations and IRS Appeals through judicial proceedings. His experience covers an array of international and domestic tax issues, including transfer pricing, financial products, foreign tax credits, renewable energy incentives, complex corporate restructurings, bad debt and worthless stock, tax-free dispositions, valuation disputes, and privilege issues in the tax context. He also represents clients in tax-related internal investigations and civil and criminal tax investigations. Clients across industries benefit from Kevin's extensive experience negotiating with tax authorities at various levels and his record of success in resolving controversies at various procedural stages, including alternative dispute forums. Before joining Covington, Kevin served as Senior Tax Counsel & Tax Director of IRS Examinations, Appeals & Litigation for the General Electric Company, where he led the company's relationship with the Internal Revenue Service and led the defense of tax controversy matters for the company. His time in-house provides clients with unique insights into tax risk management, strategic audit and litigation readiness, and best practices for tax and legal departments. Kevin speaks regularly on tax controversy topics and is the co-author of chapters in *Bloomberg BNA's Portfolio - Transfer Pricing: The Code, The Regulations, and Selected Case Law*, and in *LexisNexis' Practical Guide to U.S. Transfer Pricing*. Kevin has received consistent recognition from *Chambers* and *The International Tax Review* as a leading tax controversy lawyer in the United States. Kevin received his J.D. from Columbia Law School, where he was a Harlan Fiske Stone Scholar and Senior Editor of the *Columbia Law Review*, and B.A. from Yale University, where he was a Seward Henry Fields Scholar.



Lauren Ross

Tax Partner, Covington & Burling LLP
Washington

Session:

Global Perspectives on Global Shifts: New Taxes and New Solutions

Lauren Ross advises clients on transfer pricing issues and in tax controversy matters. Lauren represents clients in securing Advance Pricing Agreements, in Mutual Agreement Procedures, in obtaining Pre-Filing Agreements, in IRS examinations, at IRS Appeals, and in Tax Court litigation. Lauren's clients include U.S.- and foreign-based multinationals and professional sports leagues and clubs. Lauren helps clients implement cross-border intercompany transaction flows and transfer pricing policies, often partnering with foreign tax advisors and transfer pricing economists. Lauren also assists clients in evaluating their existing transfer pricing documentation and Country-by-Country Reporting practices. As appropriate, she helps clients achieve certainty on transfer pricing issues through the Advance Pricing Agreement (APA) process and on other tax issues through the Pre-Filing Agreement (PFA) program. When examinations arise, Lauren provides strategic advice to clients undergoing IRS and foreign tax audits. She also represents clients at IRS Appeals, including in Fast Track and the Rapid Appeals Process, and in Mutual Agreement Procedure (MAP) proceedings under tax treaties. Lauren is the co-author of the *Bloomberg BNA Tax Management Portfolio on Section 482* and the chapter on IRS Examination and Appeals in the *Practical Guide to Transfer Pricing treatise*. Prior to joining Covington, Lauren clerked for the Honorable Allyson K. Duncan on the Fourth Circuit Court of Appeals. Lauren received her J.D., *magna cum laude*, from Duke University School of Law, where she was an Executive Editor of the *Duke Law Journal* and a Moredecai Scholar.

She received her B.A., *summa cum laude*, from Vanderbilt University, where she was elected Phi Beta Kappa and a College Scholar.



Ansgar Simon

Tax Partner, Covington & Burling LLP
New York

Session:

The Vagaries of Potential Payments

Ansgar Simon has a broad-based transactional tax practice. He regularly advises on mergers and acquisitions, restructuring transactions, recapitalizations, divestitures (including spin-offs), and the structuring of joint ventures, involving both corporations and partnerships for tax purposes, often with an extensive focus on inbound as well as outbound cross-border tax issues. Ansgar is a member of the executive committee of the Tax Section of the New York State Bar Association, where he co-chairs the committee on cross-border M&A, a Member of the *American Bar Association's* Section of Taxation, and a Fellow of the American College of Tax Counsel. He is the editor of *Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructurings* (Kluwer Law International) and the author of the BNA Tax Management Portfolio *Source of Income*. Ansgar received his J.D. from Stanford Law School, where he was elected Order of the Coif, and a Ph.D. in philosophy from the University of California, Los Angeles. He received his M.A. in philosophy, *summa cum laude*, from the University of Bielefeld (Germany).



Jeremy Spector

Tax Partner, Covington & Burling LLP
Washington

Session:

OBBBA Domestic Quick Hits

Jeremy Spector's practice involves tax planning, IRS controversy work, and the structuring of corporate transactions, with particular emphasis on advising professional sports leagues and teams and on representing large taxpayers through the IRS audit, Fast Track, and Appeals processes. Jeremy's sports-related work encompasses such matters as the purchase and sale of sports franchises, public and private stadium financing, player compensation, the relationship between taxable and tax-exempt entities, franchise and network valuations, and the treatment of sponsorship, licensing, and broadcast agreements. He has successfully represented clients at the IRS Examination and Appeals levels and in securing rulings from the IRS National Office on all the foregoing issues, as well as on the following topics: changes in accounting methods and periods, capitalization of tangible and intangible assets, deductibility of government fines, treatment of fringe benefits, and allowability of the Section 199 deduction. Jeremy received his J.D., *magna cum laude*, from the University of Michigan Law School, where he was elected Order of the Coif and the Executive Editor of the *Michigan Law Review*. He received his B.A., with distinction in the major, from Yale University.



Dirk Suringa

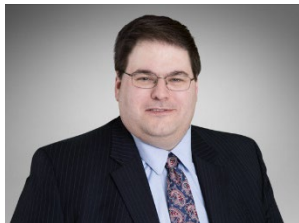
Tax Partner, Covington & Burling LLP
Washington

Session:

Executives Roundtable

Dirk Suringa chairs the firm's Tax Practice Group. He advises clients on the Federal income tax aspects of domestic and international transactions and structures and represents clients before the Internal Revenue Service, the Treasury Department, and in the Federal courts. Dirk served as Attorney-Advisor in the Department of the Treasury's Office of International Tax Counsel from 2000 to 2003. From 1996 to 1997, he clerked for the Honorable Gerald B. Tjoflat, Chief Judge of the United States Court of Appeals for the Eleventh Circuit. Dirk is the Executive Vice President of the International Fiscal Association, US Branch. He is the author of the Bloomberg Tax Management Portfolio on the Foreign Tax Credit Limitation. Dirk received his J.D., *magna cum laude*, from Harvard

Law School and his B.A. from Princeton University.



Michael Chittenden

Tax Of Counsel, Covington & Burling LLP
Washington

Session:

OBBBA Domestic Quick Hits

Michael Chittenden practices in the areas of tax and employee benefits with a focus on employment taxes, cross-border withholding, and information reporting. He regularly advocates for clients in all stages of the administrative process with the IRS and state tax authorities relating to the proper treatment of employee remuneration and fringe benefits as well as Chapter 3 withholding failures. He has also assisted clients with complex voluntary disclosures at the federal and state levels. In addition to his controversy practice, Michael counsels companies on their backup withholding, cross-border reporting and withholding, domestic information reporting, and FATCA obligations and assists in the development of comprehensive compliance programs. He advises large employers on their employment tax obligations, including the special rules for nonqualified deferred compensation, the correction of employment tax mistakes, and the abatement of late deposit and information reporting penalties. In addition, he advises clients on the application of Form 1099-K reporting, including its application to third-party payment networks. Michael counsels clients on mobile workforce issues including state income tax withholding for mobile employees and expatriate and inpatriate taxation and reporting. Michael is a frequent commentator on information withholding, payroll taxes, and fringe benefits and regularly gives presentations on the compliance burdens for companies. Michael received his J.D., *cum laude*, from Georgetown University Law Center and B.A. from Johns Hopkins University.



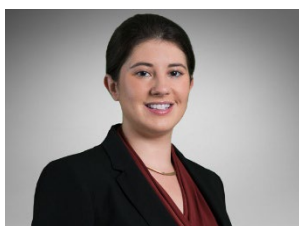
Joanne Fay

Tax Of Counsel, Covington & Burling LLP; Former Special Counsel, Office of Chief Counsel, Internal Revenue Service

Session:

The IRS at the Crossroads: Lesson from the Inside and Implications for the Future

Joanne Fay leverages her extensive experience to advise clients on tax matters including international tax, judicial doctrines, tax return disclosures, tax controversy, subchapter C, and TCJA. Before joining the firm, Joanne was Special Counsel, Litigation and Advisory in the Office of Chief Counsel at the Internal Revenue Service (IRS), where she was a leader in all cases involving the most complex cross border transactions under audit and related TCJA issues. She was a partner to IRS international Examination client, Cross Border Activities (CBA) and Practice Networks, in issue identification and case development, analyzing tax return data and disclosures including information returns (e.g., Forms 5471), attribute calculations, transactional step plans, third party opinions and valuations, IDR responses, NOPAs, protests, rebuttals, and statutory notices of deficiency. Joanne also advised multiple stakeholders on development of legal theories and controversy strategy for all structured cases and related TJCA planning, defended challenges to TCJA regulations, and led development of alternative arguments to challenge related transactional planning. Joanne is a member of the Illinois Bar. District of Columbia Bar membership application is pending; supervised by DC principals of the firm. Joanne received her J.D. from The University of Chicago Law School, and her LL.M. from Georgetown University Law Center. She received her B.A./B.S. from University of Pennsylvania.



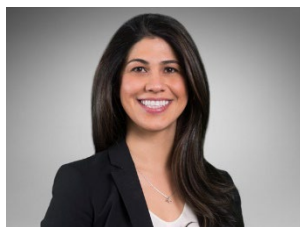
Kandyce Jayasinghe

Tax Special Counsel, Covington & Burling LLP
Washington

Session:

Has Tax Controversy Been DOGE'd?: Navigating Tax Disputes in Unprecedented Times

Kandycce Jayasinghe is a member of the firm's Tax Practice Group and concentrates her practice on tax controversy matters. She advocates for clients at all stages of the IRS administrative process and tax-related litigation, including discovery, motions practice, trial, and post-trial briefing in U.S. Tax Court, Federal district courts, and state courts. She also advises throughout criminal tax investigations, and guides clients through the private letter ruling submission process, internal investigations, and responding to non-party document subpoenas and other discovery requests. A co-author of *Litigating a Case in the Tax Court*, published by the ABA Tax Practitioners Guide Series, Kandycce is also actively involved in the American Bar Association and Federal Bar Association Tax Sections. She is a member of the J. Edgar Murdock American Inns of Court and was awarded the American Bar Association Tax Section's Nolan Fellowship. Before joining Covington in 2016, Kandycce clerked at the U.S. Tax Court for two judges. She earned an LL.M. in Taxation, with distinction, from Georgetown University Law Center, a J.D., *summa cum laude*, from College of William and Mary, Marshall-Wythe School of Law, where she was elected Order of the Coif, and a B.A., *summa cum laude*, from Randolph College, where she was elected Phi Beta Kappa.



Elnaz Manoucheri

Tax Special Counsel, Covington & Burling LLP
San Francisco

Session:

Reforming Reform: International Revisions of TCJA

Elnaz Manoucheri advises multinational clients on the U.S. international tax aspects of their structures, operations, and transactions. Her practice focuses on tax-efficient structuring of cross-border acquisitions, dispositions, restructurings, financings, and internal reorganizations. Elnaz has significant experience with the international provisions of the Tax Cuts and Jobs Act (TCJA), including GILTI and the foreign tax credit system, as well as the sourcing and allocation of income and expenses. She also regularly advises on traditional international tax issues such as cross-border M&A, Subpart F, and foreign tax credit planning. Most recently, Elnaz has been advising clients on the Corporate Alternative Minimum Tax (CAMT). Drawing on her strong accounting foundation, CPA qualification, and prior experience at a Big Four accounting firm, she brings a deep understanding of how financial accounting principles, ESG-related tax disclosures, and Country-by-Country (CbCR) reporting intersect with U.S. international tax compliance and planning. Before joining the firm, Elnaz interned at the Office of the International Tax Counsel at the U.S. Treasury Department, where she gained insight into federal tax policy and international tax regulations. Elnaz earned her J.D. from the University of California, Berkeley School of Law, where she received the Fenwick Tax Award, an M.S. in Accountancy (*magna cum laude*) from the University of Notre Dame, and a B.S. with High Honors from UC Berkeley.



Xueshu (Shae) Qian

Tax Special Counsel, Covington & Burling LLP
Washington

Session:

Reforming Reform: International Revisions of TCJA

Xueshu ("Shae") Qian is special counsel in the firm's Tax Practice Group. Her practice centers on tax planning, with particular depth in international tax, including the NCTI (formerly GILTI) and FDDEI (formerly FDII) regimes, foreign tax credit matters, U.S. minimum-tax regimes, and cross-border restructurings for inbound and outbound taxpayers. She helps clients model and optimize outcomes under various U.S. international tax provisions, navigating controversies involving the application of those rules, prepare comment letters on Treasury and IRS regulations, and secure closing agreements with the IRS. Shae received her LL.B. from Soochow University (Mainland China), Kenneth Wang School of Law. She received her J.D. from Vanderbilt University Law School, where she was elected Order of the Coif, and her LL.M. in Tax from Georgetown University Law Center, where she was awarded the Thomas Bradbury Chetwood, S. J. Prize for the best work in the field of taxation.



Joe Sullivan

Tax Associate, Covington & Burling LLP
Washington

Session:

Has Tax Controversy Been DOGE'd?: Navigating Tax Disputes in Unprecedented Times

Joe Sullivan advises multinational clients on all aspects of federal tax controversy, including IRS audit preparation and defense, investigations, administrative appeals, and tax litigation. Joe also advises clients on inbound and outbound international tax planning, transfer pricing and intangible asset valuation, and on tax policy and legislative initiatives. Joe has been actively involved in the OECD's Pillar Two project, and is a frequent speaker and panelist on that subject. Joe worked for three years in the Office of Tax Analysis at the U.S. Treasury Department prior to law school. Joe received his J.D., *magna cum laude*, from Harvard Law School. He received his M.S. from Johns Hopkins University and B.A., *magna cum laude*, from the University of Washington, where he was elected to Phi Beta Kappa.