



The United States Confronts Pillar Two

International Tax Policy Forum and Institute of International Economic Law

Conference at Georgetown University Law Center
500 First St., NW, Washington, DC 20001

Friday, April 5, 2024

Note: Slides will be available after the conference on www.ITPF.org

Biographies

Alan Auerbach – University of California, Berkeley

Alan J. Auerbach is the Robert D. Burch Professor of Economics and Law, Director of the Burch Center for Tax Policy and Public Finance, and former Chair of the Economics Department at the University of California, Berkeley. He is also a Research Associate of the National Bureau of Economic Research and previously taught at Harvard and the University of Pennsylvania, where he also served as Economics Department Chair. Professor Auerbach was Deputy Chief of Staff of the U.S. Joint Committee on Taxation in 1992 and has been an adviser to several government agencies and institutions.

He is a Distinguished Fellow of the American Economic Association, having previously served as an Executive Committee Member and Vice President of that association and as Editor of its *Journal of Economic Perspectives* and *American Economic Journal: Economic Policy*.

Professor Auerbach is a past President of the Western Economic Association International and the National Tax Association, from which he received the Daniel M. Holland Medal. He is a Fellow of the American Academy of Arts and Sciences, the Econometric Society, and the National Academy of Social Insurance.

Ana Cinta González Cabral - OECD Centre for Tax Policy and Administration

Ana Cinta González Cabral is a Ph.D. economist working on the Tax Policy and Statistics division of the OECD Centre for Tax Policy and Administration. Ana Cinta joined the OECD in 2017 and works on topics related to international and business taxation, including most recently the global minimum tax and corporate tax incentives. Prior to joining the OECD, she worked as a tax policy researcher for Inland Revenue in New Zealand. Ana Cinta holds a master's degree in economics and PhD in economics from the University of Exeter in the United Kingdom.

Danielle Rolfes – KPMG

Danielle is a Partner in the Washington National Tax practice and serves as Tax Policy Lead for the Americas.

Danielle advises multinational clients on the U.S. international tax aspects of their structures, operations, and transactions. In particular, she has extensive experience advising on issues relating to U.S. and global tax policy, tax treaties, expense allocation, source of income rules, and foreign tax credits. She is a frequent speaker on these topics at KPMG and industry events.

Prior to joining KPMG in 2017, Danielle served as International Tax Counsel at the U.S. Treasury Department's Office of Tax Policy. In that role, she was the principal legal adviser to the Assistant Secretary of Tax Policy and other Treasury officials and led the Office of the International Tax Counsel, whose attorneys provide legal advice



and analysis on all international tax issues, including developing and reviewing legislative proposals, promulgating regulations and administrative guidance in consultation with the IRS, and negotiating tax treaties. She also served as a U.S. delegate to the Organization for Economic Co-operation and Development, with active involvement in the formulation of the policies now referred to as BEPS 1.0.

Prior to joining the Treasury Department, Danielle was a partner at a law firm, where she advised multinational corporations on international tax planning, controversy, and compliance matters.

Danielle received her JD degree, magna cum laude, from Harvard Law School in 2002, where she served as an editor of the Harvard Law Review. Danielle also earned an LLM in taxation, with distinction, from Georgetown University Law Center and a BS degree in accountancy, summa cum laude, from Wright State University. Danielle is a certified public accountant licensed in the District of Columbia and Virginia.

Itai Grinberg – Georgetown University

From January 2021 until early 2023, Itai Grinberg was the Deputy Assistant Secretary (Multilateral Negotiations) in the Office of Tax Policy of the United States Department of the Treasury. He was the lead US negotiator for the global corporate minimum tax endorsed by the Leaders of the G20 at their Rome Summit meeting in 2021. He worked closely with Secretary Yellen on all international tax matters, routinely travelled with Secretary Yellen to discuss and negotiate regarding tax issues with G7 and G20 counterparts and was the lead delegate for the United States on international tax issues across all multilateral institutions.

Itai has now returned to Georgetown University, where he is a Professor of Law. His academic research focuses on international tax policy, as well as the intersection of international tax law, international trade law, international investment law, and international financial regulation, and the relationship between taxation and climate policies. Professor Grinberg first joined the faculty from the Office of International Tax Counsel at the Department of the Treasury. In his first stint at the Treasury.

Professor Grinberg represented the United States on tax matters in multilateral settings, negotiated tax treaties with foreign sovereigns, had responsibility for a wide-ranging group of cross-border tax regulations, and was involved in international tax legislative developments. In 2005, Professor Grinberg served as Counsel to the President's Advisory Panel on Federal Tax Reform, where he advised a bipartisan presidential commission that made sweeping proposals to restructure the U.S. tax code.

James Hines – University of Michigan

James Hines teaches at the University of Michigan, where he is the Richard A. Musgrave Collegiate Professor of Economics in the department of economics, L. Hart Wright Collegiate Professor of Law in the law school, and research director of the business school's Office of Tax Policy Research. His research concerns various aspects of taxation. He holds a B.A. and M.A. from Yale University and a Ph.D. from Harvard, all in economics. He taught at Princeton and Harvard prior to Michigan, and has held visiting appointments at Columbia University, the London School of Economics, the University of California-Berkeley, the University of Melbourne, and Harvard Law School. In 2017, he received the National Tax Association's Daniel M. Holland Medal for lifetime achievement in public finance study. He is president of the American Law & Economics Association and president-elect of the International Institute of Public Finance; a research associate of the National Bureau of Economic Research; research director of the International Tax Policy Forum; former co-editor of the *Journal of Economic Perspectives*; and once, long ago, was an economist in the U.S. Department of Commerce.



John M. Samuels – International Tax Policy Forum Chairman

John M. Samuels is the Chairman of Global Tax at Blackstone.

Before joining the firm, Mr. Samuels worked at General Electric as the Vice President and Senior Counsel for Tax Policy and Planning for almost 30 years and was responsible for the company's global tax policy, tax planning and tax compliance operations. Mr. Samuels is a Chairman of the Alliance for Competitive Taxation (ACT), Chairman of the International Tax Policy Forum, and is the George W. and Sadella D. Crawford Visiting Lecturer at Yale Law School, where he teaches U.S. taxation of international transactions. Prior to joining GE, Mr. Samuels was a partner in the law firm of Dewey, Ballantine and served in the administrations of Presidents Jimmy Carter and Ronald Reagan as the Deputy Tax Legislative Counsel and Tax Legislative Counsel of the U.S. Department of Treasury. Mr. Samuels is a Fellow of the American College of Tax Counsel, a Trustee of the American Tax Policy Institute, and received the Tax Foundation's Distinguished Service Award for his contributions to tax policy.

Mr. Samuels is a graduate of Vanderbilt University and the University of Chicago Law School and received an LLM in Taxation from NYU Law School.

Lilian Faulhaber – Georgetown University

Lilian V. Faulhaber is the Vice Dean and Ralph H. Dwan Chair in Taxation at Georgetown University Law Center. She teaches courses on federal income taxation, tax policy, international taxation, EU tax, and digital taxation. Her writing focuses on U.S. federal income taxation, international taxation, and tax policy.

She is a graduate of Harvard College, Cambridge University, and Harvard Law School, where she was editor-in-chief of the Harvard International Law Journal. After law school, Professor Faulhaber clerked for Senior Judge Robert E. Keeton and Judge William G. Young, both on the U.S. District Court for the District of Massachusetts and was an associate at Cleary Gottlieb Steen & Hamilton LLP in New York. Before joining the Georgetown faculty, Professor Faulhaber was an Advisor to the Base Erosion and Profit Shifting (BEPS) Project at the Organization for Economic Co-operation and Development (OECD). Prior to her work at the OECD, she was an Associate Professor at Boston University School of Law.

In 2013, Professor Faulhaber received Boston University School of Law's Michael W. Melton Memorial Award for Teaching Excellence. In 2018, she received Georgetown Law's Frank F. Flegal Excellence in Teaching Award and Georgetown Law's Faculty Member of the Year Award. From 2021 to 2023, she was the Associate Dean for Research and Academic Programs at Georgetown University Law Center.

Michael Graetz

Michael J. Graetz, Professor Emeritus at Columbia Law School and Professor Emeritus and Professorial Lecturer at Yale Law Schools, is a leading expert on national and international tax law.

His new book, *The Power to Destroy—How the Antitax Movement Hijacked America* was published in February 2024 by Princeton University Press. Other recent scholarships, including his book *The Wolf at the Door: The Menace of Economic Security and How to Fight It* (with Ian Shapiro, Harvard University Press, 2020) has focused on issues of economic inequality and insecurity. Graetz has written a number of books on federal domestic and international taxation, including a leading law school text, in addition to books on the Supreme Court, energy policy and social insurance along with nearly 100 articles on a wide range of domestic and international taxation, health policy, and social insurance issues.



After teaching at Yale Law School for more than 25 years, Graetz joined the Columbia Law School faculty in 2009. Before his time at Yale, Graetz was Professor of Law and Social Sciences at the California Institute of Technology, and a professor of Law at the University of Southern California and the University of Virginia.

In addition to his academic career, Graetz has held several positions in the federal government. He was assistant to the secretary and special counsel for the Department of the Treasury in 1992, and deputy assistant secretary for tax policy at the Department of the Treasury from 1990 to 1992.

Graetz is a fellow of the American Academy of Arts & Sciences and was a John Simon Guggenheim Memorial Fellow. He received an award from *Esquire Magazine* for work in connection with the provision of shelter for the homeless. He was awarded the Daniel M. Holland Medal by the National Tax Association for outstanding contributions to the study and practice of public finance and was the first law professor to receive the Distinguished Service Award from the Tax Foundation.

Graetz earned his J.D. from the University of Virginia and his B.B.A. from Emory University.

Michelle Hanlon – Massachusetts Institute of Technology (MIT)

Michelle Hanlon is the *Howard W. Johnson Professor* and a Professor of Accounting at the MIT Sloan School of Management.

Hanlon teaches a course on taxes and business strategy, and she also often teaches an introductory financial accounting course. Her research focuses primarily on the intersection of taxation and financial accounting. Hanlon's recent work examines the capital market and reputational effects of corporate tax avoidance, the economic consequences of U.S. international tax policies for multinational corporations, the effect of individual level taxes on corporate payout policy, and the extent of individual-level offshore tax evasion. She is an editor at one of the leading accounting research journals. She has won several awards for her research and is the winner of the 2013 Jamieson Prize for Excellence in Teaching at Sloan.

She has co-authored two textbooks: *Financial Accounting* (Cambridge Business Publishers) and *Taxes and Business Strategy* (Pearson Education, Inc.).

Hanlon has testified in front of the U.S. Senate Committee on Finance and the U.S. House of Representatives Committee on Ways and Means regarding U.S. tax policy. She recently worked as an Academic Fellow for the U.S. House Ways and Means (majority) tax staff.

Professor Hanlon holds a BBA from Eastern Illinois University, an MAcc in taxation from the University of Missouri-St. Louis, and a PhD in accounting from the University of Washington.

Pat Brown – PwC US Tax LLP

Pat is a Partner and Co-Leader of PwC's Washington National Tax Services practice. He advises clients on all aspects of international and domestic policy. Prior to joining PwC, Pat was Vice President and Counsel, Tax for GE Power and GE Renewables and a GE corporate officer. He was also the director of tax policy for GE.

Prior to joining GE Power, Pat was a senior international tax counsel for GE corporate and GE Capital, where he primarily focused on GE's international operations in the Nordic region, EMEA, and Canada. He also had responsibility for the company's overall foreign tax credit position and was a principal technical advisor to the tax director of GE on tax policy matters.



Pat joined GE in 2002 from the US Treasury Department, where he served as attorney-advisor and associate international tax counsel from 1998-2002.

During his time at Treasury, Pat focused primarily on international tax analysis, negotiation of tax treaties, and representing the US government at meetings of the OECD on various tax issues. Prior to joining the Treasury Department, Pat was an associate at Sullivan & Cromwell in New York.

Paul Landefeld

Paul Landefeld is a Senior Economist at the Joint Committee on Taxation, where he focuses on issues relating to corporate and international tax. His work has been published in scholarly economics journals such as the Journal of Public Economics and the National Tax Journal. Prior to completing graduate studies, he held positions at the Federal Reserve Board of Governors and the Council of Economic Advisers. Dr. Landefeld earned a Ph.D. in Economics from the University of Virginia and a B.A. in Economics from Columbia University.

Paul Oosterhuis - Skadden, Arps, Slate, Meagher & Flom LLP

Mr. Oosterhuis has extensive experience in mergers and acquisitions, post-acquisition integration, spin-offs, internal restructurings, and joint ventures. He also represents multinational companies in nontransactional international tax planning and assists clients in resolving high-stakes, complex tax controversies.

Mr. Oosterhuis has been ranked in the top tier of *Chambers USA* each year since the guide was first released in 2003. In addition, he repeatedly has been selected for inclusion in *Chambers Global*, *Tax Directors Handbook*, *The Legal 500 U.S.*, *Who's Who Legal: Corporate Tax*, *IFLR1000* and *The Best Lawyers in America*. He also was named to the *Washingtonian's* 2022 Top Lawyers Hall of Fame in recognition of being included in its Top Lawyers list at least 10 out of the past 15 years. In addition, he was previously named a BTI Client Service All-Star.

For the past several years, Ms. Oosterhuis has been actively involved in U.S. and international tax policy matters. In addition to writing and speaking on various topics, he has testified before Congress on U.S. tax reform and base erosion and profit shifting, or BEPS, issues. He also represented clients in working with congressional staff to develop various international provisions of the 2017 Tax Cuts and Jobs Act, as well as with Treasury and IRS staff in developing regulations and implementing those provisions. In addition, he is an active participant in the ongoing OECD efforts related to the tax challenges arising from the digitalization of the economy.

Robert Stack – Deloitte

Bob advises the US companies on a full range of international tax issues and collaborates with Deloitte's global member firms on international tax developments and initiatives, including those from the Organization for Economic Co-Operation and Development (OECD).

Bob joined Deloitte Tax from the US Department of the Treasury (Treasury), where he was the deputy assistant secretary for international tax affairs in the Office of Tax Policy. While there, he worked directly with the assistant secretary of tax policy and the international tax counsel in developing and implementing all aspects of US international tax policy, including treaties, regulations, and legislative proposals.

He also was the official representative of the Obama administration for international tax policy and represented the US government at the OECD where he was involved in all aspects of the Base Erosion and Profit Shifting initiative. Prior to joining Treasury, Bob had more than 25 years of experience in international tax matters, representing both corporations and individuals.



Bob is a member of the executive committee of the US Branch of the International Fiscal Association (IFA) and a frequent speaker at IFA events worldwide. He is a member of the advisory committee for the Annual Institute on Current Issues in International Tax at The George Washington University School of Law. He is a frequent speaker at events sponsored by such organizations as the Tax Executives Institute, the International Bar Association, American Bar Association Tax Section, and Irish Tax Institute. He presented the Twenty-Second Tillinghast Lecture on International Taxation at the New York University School of Law.

Bob earned his Bachelor of Arts in English education from State University of New York at Albany and his Master of Arts in French language and literature from New York University. He went on to obtain his Master of Science in foreign service from Georgetown University and a Juris Doctor from Georgetown University Law Center, where he was editor-in-chief of the Georgetown Law Journal. After graduating, he clerked for Judge Thomas A. Flannery of the United States District Court for the District of Columbia and Justice Potter Stewart (Ret.) of the United States Supreme Court.

Scott Levine – US Department of the Treasury

Scott Levine is the Acting Deputy Assistant Secretary (International Tax Affairs) in the Department of the Treasury, where he leads the Office of Tax Policy's work on international tax affairs, including regulations, treaties, and the OECD/G20 Inclusive Framework on BEPS negotiations on Pillar One and Pillar Two. Mr. Levine joined the Treasury Department from Jones Day, where he was a tax partner in the firm's Washington office.

Shafik Hebous – International Monetary Fund

Shafik Hebous (Ph.D. in Economics; Goethe University Frankfurt) is deputy division chief in the IMF's Fiscal Affairs Department. Shafik leads and supervises capacity development work in tax policy. His main area of research is public finance, covering topics such as the implications of emerging technologies on taxation, the taxation of multinational companies, and fiscal multipliers. Shafik was a visiting scholar at the University of California (Berkeley), Oxford University (Center for Business Taxation), and the University of Oslo. His work has been published in academic refereed journals such as *American Economic Journal: Economic Policy*, *Journal of Monetary Economics* and *Journal of Public Economics*.

Stewart Brant – PwC US Tax LLP

Stewart Brant is a Director of Global Tax Policy at PwC. In this role, he advises companies on tax policy developments and how best to navigate today's ever-evolving international tax landscape. He recently moved to PwC after 16 years of mixed government / OECD service. At the OECD, he led the Transfer Pricing Unit where he helped advance the ongoing work to address the tax challenges of the digital economy. He also worked on tax transparency and cooperation initiatives at the OECD from 2009 through 2011. For the Government, Stewart served as an attorney-advisor in Treasury's Office of Tax Policy and the IRS Office of Chief Counsel, where he spent time in both the National Office and the San Francisco and Los Angeles field offices. He holds an LL.M. in Taxation from the University of Florida.