

## Congressional Staffers Shaping Tax Policy

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As Congress returns this week from its annual August recess, Tax Analysts takes a closer look at congressional tax aides who will affect tax policy this fall.

The 20 staffers profiled were chosen based on interviews with several former congressional aides and lobbyists, and their diverse background and experience illustrate the kind of talent that finds a home in the halls of the Capitol. Those profiled include veterans and rising stars. They are committee staffers as well as aides working in lawmakers' personal offices. All are helping to shape the nation's tax policy.

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**Russ Sullivan**  
Staff director, Senate Finance Committee Democrats

**Hometown:** Little Rock, Ark.

**Experience:**

- 1999-2003: Chief tax counsel, Senate Finance Committee Democrats
- 1996-1999: Legislative director, Sen. Bob Graham, D-Fla.
- 1995-1996: Tax and trade counsel, Sen. Bob Graham, D-Fla.
- 1988-1995: Tax attorney, Vinson & Elkins LLP
- 1983-1985: Staff accountant, Peat Marwick (now KPMG LLP)

**Education:**

- JD, University of Texas Law School, 1987
- BA, Baylor University, 1983

In a Senate where it is exceedingly difficult to get anything done, Russ Sullivan has warm relationships not just with other tax staffers but also with Finance Committee members on both sides of the aisle and most of the Senate's 100 members.

Being staff director of the Finance Committee, in other words, takes not just tax acumen, which Sullivan has, but also political savvy. Sullivan "is always thinking practically about how to process legislation through the Senate," said one observer who asked to remain anonymous.

Respect for Sullivan extends beyond the Democratic caucus. Sullivan is fundamentally bipartisan

and "has a knack for being able to bring people together," a senior tax aide said.

With his years of experience on Capitol Hill, Sullivan has contributed in some fashion to almost every major piece of tax legislation enacted over the past decade, and he has been particularly influential while Democrats have been in power. His input helped shape provisions in the recently enacted healthcare reform law, the Pension Protection Act of 2006, and the Economic Growth and Tax Relief Reconciliation Act of 2001. In negotiations over the 2001 law, Sullivan worked to include education and pension measures introduced by current Finance Chair Max Baucus, D-Mont.

But when asked to cite his proudest accomplishments, Sullivan didn't point to any specific tax bill. Instead he mentioned broader trends, such as helping to expand the Finance Committee's influence on tax issues in the education and nonprofit sectors and its role in oversight and investigations. He also touted the positive developments that he sees within the committee, noting the increasing diversity of its staff and its fellowship and internship program, which he described as "one of the largest in the Senate."

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**Mark Prater**  
Chief tax counsel and deputy staff director, Senate Finance Committee Republicans

**Hometown:** Portland, Ore.

**Experience:**

- 1990-1993: Tax counsel, Senate Finance Committee Republicans
- 1987-1990: Associate, Dunn Carney Allen Higgins & Tongue LLP
- 1984-1986: Tax consultant, Touche Ross (now Deloitte)

**Education:**

- LLM in taxation, University of Florida, 1987
- JD, Willamette University, 1984
- BS in accounting, Portland State University, 1981

Identified as "a national treasure" by one lobbyist, Mark Prater is perhaps the most influential tax staffer on Capitol Hill who doesn't work for a Democrat. Much of that has to do with the famously close working relationship between his boss, Senate Finance Committee ranking minority member Chuck Grassley, R-Iowa, and Baucus.

Prater is as well respected as he is well placed. Those who have worked with him praise his precise recollection of tax legislation dating back to 1990 and his intuitive grasp of policy and politics.

"There isn't a tax law that has passed without some input from Mark Prater," said Patrick Heck, a partner at K&L Gates LLP and former Finance Committee chief tax counsel. Prater is "an institution," Heck added.

Yet Prater didn't necessarily expect his political career to last as long as it has. Initially he thought he might stay in Washington for a few years before returning to the comfort of private practice in Oregon, where one side of his family has lived for several generations.

Ultimately, his job on Capitol Hill proved too addicting. "As a tax person, you're trained to interpret the language that others have written," Prater said. But now Prater writes, and others interpret. "It's really a unique perspective for a tax lawyer," he said.

Still, Prater tries to keep the average tax lawyer in mind when he is helping to write legislation. As complicated as the tax code may be, Prater has made an effort to simplify it. He said that among his proudest accomplishments is the elimination of the personal exemption phaseout (PEP) and the so-called Pease phaseout for itemized deductions.

The Obama administration has proposed reinstating PEP and Pease, but Prater has been around long enough to know that politics and the tax code are always in flux. Having come to Washington looking for an adventure, he hasn't been disappointed.

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**Lily Batchelder**

*Chief tax counsel, Senate Finance Committee Democrats*

**Hometown:** Brookline, Mass.

**Experience:**

- 2009-2010: Affiliated scholar, Urban-Brookings Tax Policy Center

- 2008-2010: Professor of law and public policy, New York University School of Law
- 2005-2010: Affiliated faculty, NYU Wagner School of Public Service
- 2009: Roscoe Pound Visiting Associate Professor of Law, Harvard Law School
- 2007-2008: Associate professor of law and public policy, NYU School of Law
- 2005-2007: Assistant professor of law and public policy, NYU School of Law
- 2002-2005: Associate, Skadden, Arps, Slate, Meagher & Flom LLP
- 2001: Law clerk, Senate Finance Committee

- 1995-1997: Director of community affairs, New York State Sen. Marty Markowitz (D)
- 1994-1995: Client advocate, Neighbors Together

**Education:**

- JD, Yale Law School, 2002
- Master's in public policy, Harvard Kennedy School of Government, 1999
- AB, Stanford University, 1994

Lily Batchelder has brought impeccable academic credentials to the Senate Finance Committee. Her influence on the committee is yet to be determined, but so far in her short tenure she has worked on tax extenders legislation, the small-business tax relief bill, and proposals related to the expiration of the 2001 and 2003 Bush tax cuts.

Before coming to the Finance Committee, Batchelder expressed her views on several areas of tax policy that could come before the committee this year, including the estate tax and tax reform. As an academic, she testified before the Finance Committee and wrote in the pages of *Tax Notes* on her proposal to replace the estate tax with a simpler inheritance tax. (For her congressional testimony, see *Doc 2008-5403* or *2008 TNT 50-51*. For "Estate Tax Reform: Issues and Options," see *Tax Notes*, Feb. 2, 2009, p. 633, *Doc 2008-27081*, or *2009 TNT 20-47*.)

Batchelder has also suggested replacing current tax incentives for individuals with uniform refundable credits and allowing taxpayers to carry back unused standard deductions and exemptions for one year to ease the pain of income fluctuations.

In the short term, Batchelder's ideals may be tested. Even though the estate tax has been at the forefront of political discussions, there has been little talk among lawmakers about scrapping it in favor of something different. Over the long term, however, it could be Batchelder who helps test the status quo.

In appointing Batchelder to her current position, Baucus said she would be "an invaluable adviser" as the committee continues to explore tax reform. In fact, Batchelder said tax reform is a personal area of expertise.

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**Mary Baker**

*Tax staff professional, Senate Finance Committee Democrats*

**Hometown:** Ludington, Mich.

**Experience:**

- 2003-2005: Senior manager, IRS Large and Midsize Business Division, Office of Tax Shelter Analysis
- 2000-2003: Senior manager, LMSB, technical adviser programs
- 1998-2000: Motor vehicle industry specialist, IRS
- 1987-1998: Large case team coordinator, IRS
- 1982-1987: Revenue agent, IRS
- 1977-1982: Tax auditor, IRS

**Education:**

- BS in economics and political science, Central Michigan University, 1977

A March 2009 *Politico* story brought Mary Baker some unwanted attention when it cited her as a major reason so many of President Obama's nominees for administration positions were revealed to have tax compliance problems, both large and small.

Baker, an IRS detailee to the Senate Finance Committee, is in charge of conducting background checks of presidential nominees, but the committee has strongly denied that its research into the nominees has been any different recently compared with the past. (For prior coverage, see *Tax Notes*, Jan. 4, 2010, p. 54, *Doc 2009-27421*, or *2010 TNT 1-1*.)

Beyond her investigative role, Baker has led efforts to develop revenue offsets and to reduce the tax gap, and she brings to the committee a comprehensive understanding of how the IRS operates.

Tackling subjects that have the potential to displease industry observers, Baker nonetheless manages to earn plaudits from tax professionals for her inclusive approach. Baker "always makes time to take a call and talk to you no matter how busy she might be," said Jeff Trinca, a tax lobbyist and vice president at Van Scoyoc Associates.

Similarly, Heck said Baker is able to bring the Treasury Department, the Joint Committee on Taxation, and other stakeholders together to understand issues from all sides.

In fact, Baker said that among her proudest accomplishments is her work to achieve consensus "in order to enact a body of work that improves tax administration and increases voluntary tax compliance." So far she has had much success, playing a

part in the enactment of the Foreign Account Tax Compliance Act, which was signed into law as part of the Hiring Incentives to Restore Employment Act (P.L. 111-147), and new rules regarding basis reporting and credit card reporting.

Ultimately, Baker is helping to get bills signed into law, Heck said.

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**Janice A. Mays**

*Chief counsel and staff director, House Ways and Means Committee Democrats*

**Hometown:** Waycross, Ga.

**Experience:**

- 1987-1993: Chief tax counsel and staff director, Ways and Means Select Revenue Measures Subcommittee
- 1975-1987: Tax staff, Ways and Means Select Revenue Measures Subcommittee

**Education:**

- LLM in taxation, Georgetown University Law Center, 1981
- JD, University of Georgia School of Law, 1975
- BA, Wesleyan College, 1973

Janice A. Mays, a member of the House Ways and Means Committee staff for more than three decades, has been lauded in *The Washington Post* as one of the most powerful women on Capitol Hill.

Soon after graduating from law school, she began her career on the tax staff of the Ways and Means Select Revenue Measures Subcommittee and gradually ascended the ranks. She was the first woman to serve as a Ways and Means tax counsel and the first to be the panel's staff director and chief counsel.

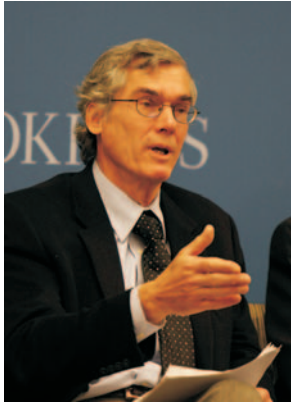
Having spent so much time with the House's taxwriting committee, Mays has influenced far-reaching tax legislation, such as the Tax Reform Act of 1986 and this year's healthcare reform law.

Despite her accomplishments, Mays prefers to stay out of the spotlight and plays down any accolades that come her way. It is enough of an honor to work in Congress to develop and enact sensible tax rules for the nation, she insists.

Mays's no-nonsense attitude makes her a favorite with both tax lobbyists and lawmakers, who can depend on her for an accurate account of potential tax legislation.

With several major tax issues coming to a head soon and with the looming possibility of fundamental tax reform, the next few years could shape the tax code for decades to come. And while the result of those changes is uncertain, Mays will probably play a role in the eventual outcome.

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### John Buckley

*Tax counsel, House Ways and Means Committee Democrats*

**Hometown:** Hartford, Wis.

#### Experience:

- 1994-1995: Staff director, Joint Committee on Taxation
- 1973-1994: Assistant legislative counsel, House Office of Legislative Counsel

#### Education:

- JD, University of Wisconsin Law School, 1973

John Buckley began his career as a shaper of tax law in the House Office of Legislative Counsel, where he honed the art of drafting bills. As a result, there are few areas of the tax code that Buckley is unfamiliar with, said one observer, who called Buckley the smartest tax person on Capitol Hill.

With such a long history on the Hill, Buckley can count among his proudest achievements his work on the Tax Reform Act of 1986. And Buckley is certain to have thought through the implications of any legislation he has had a hand in, the observer said.

An advocate of tax fairness and simplification, Buckley has argued in *Tax Notes* against overly complex and obfuscating tax policies. For example, he called the alternative minimum tax “a mess, overly complex, and burdensome.” (For “The Tangled Web of the Individual AMT,” see *Tax Notes*, July 18, 2005, p. 347, *Doc 2005-14434*, or *2005 TNT 138-28*.)

Buckley has also warned repeatedly about the need to enact a permanent solution for the estate tax, forecasting the coming showdown on the issue soon after passage of the current estate tax law in 2001. “It is difficult to understand exactly what the proponents of repeal have accomplished after several years of bitter debate on this issue,” he wrote. “With a sunset provision, the proponents of repeal will find themselves in the same position that they were in before the enactment of the new bill.” (For “Estate and Gift Taxes: What Will Congress Do Next?,” see *Tax Notes*, June 18, 2001, p. 2069, *Doc 2001-16894*, or *2001 TNT 117-71*.)

Buckley later wrote that extension of 2009 law would be the optimum result for 99 percent of taxpayers. (For “Estate Tax Repeal: More Losers Than Winners,” see *Tax Notes*, Feb. 14, 2005, p. 833, *Doc 2005-2468*, or *2005 TNT 30-17*.)

As a veteran Ways and Means staffer with the ear of the committee’s leaders, Buckley’s opinions on tax issues awaiting debate this fall are well worth noting.

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### Dave Olander

*Chief tax counsel, House Ways and Means Committee Republicans*

**Hometown:** Blue Point, N.Y.

#### Experience:

- 2008-2009: Tax counsel, former House Ways and Means Committee ranking minority member Jim McCrery, R-La.
- 2005-2008: Tax and policy counsel, Rep. Thomas M. Reynolds, R-N.Y.
- 1996-1999: Legislative assistant, Rep. Wally Herger, R-Calif.

#### Education:

- JD, University of Virginia, 2002
- BA, Brown University, 1996

Having advised several members of the House Ways and Means Committee on tax issues, including two head committee Republicans, Dave Olander is well suited to the role of the GOP taxwriters’ head tax adviser.

Olander counsels all Republican members of the committee on tax matters and helps draft the minority party’s alternative proposals to major legislation, such as the 2009 stimulus law and the healthcare reform law passed earlier this year. Olander is also the primary Republican staff liaison to the Ways and Means Select Revenue Measures Subcommittee.

On promoting Olander to Ways and Means Republican chief tax counsel, panel ranking minority member Dave Camp, R-Mich., said he was the “easy and right choice for the post” based on his policy expertise and experience on Capitol Hill.

Olander has grown into his role well, according to one observer. And with the possibility of a Republican takeover of the House next year, Olander is positioned to see his role in tax policy expand.

If that occurs, Olander would lead on major issues such as the alternative minimum tax, an area he has devoted significant time and attention to. Olander focused on the AMT as tax and policy counsel to former Ways and Means member Thomas M. Reynolds, R-N.Y., who pushed frequently for AMT relief. The House in 2005 passed Reynolds’s Stealth Tax Relief Act of 2005, which served as a foundation for the AMT patch passed the following year.

Olander said the credit for his accomplishments should go to the lawmakers he serves and that he feels blessed for being able to work with them and what he called the exceptional staff around him.

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**Jonathan Traub**  
*Staff director, House Ways and Means Committee Republicans*

**Hometown:** Minneapolis

**Experience:**

- 2004-2006: Vice president, federal tax legislation, Securities Industry Association

- 1999-2004: Legislative counsel, Rep. Jim McCrery, R-La.
- 1995-1999: Legislative director, Rep. Greg Ganske, R-Iowa

**Education:**

- JD, University of Virginia, 1994
- BA, Haverford College, 1988

As the chief strategist of the House Ways and Means Committee Republicans, Jonathan Traub must be an effective navigator through the politics of being in the minority party.

According to Traub, even though the legislation he has worked on recently has not become law, fashioning alternatives to Democrats' major tax proposals has been one of the most interesting tasks he has been involved in. Too often, Democrats try to enact legislation to raise taxes to fund initiatives that are spending provisions in disguise, such as refundable tax credits, Traub said.

Traub is thoughtful across the board on tax issues, according to one observer. He is comfortable both on and off Capitol Hill, having approached tax policy from both angles. He previously spent time as a tax lobbyist at the Securities Industry Association, now the Securities Industry and Financial Markets Association, a Wall Street trade group.

Traub said he got to where he is today by always asking questions. But when asked about his proudest accomplishment on the Hill so far, Traub maintained that any accomplishments he has achieved are attributable to the lawmakers he has served, not himself.

Should Republicans win back control of the House, Traub will see his influence on tax policy increase. Wherever Traub finds himself after the upcoming elections, he will draw from his considerable tax expertise, which includes experience working on matters as diverse as healthcare, energy, the AMT, and pension reform.

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**Robert Greenawalt**

*Senior tax adviser, Senate Majority Leader Harry Reid, D-Nev.*

**Experience:**

- 1999-2004: Senior policy adviser, Sen. Bob Graham, D-Fla.
- 1992-1999: Legislative assistant, Sen. John H. Chafee, R-R.I.
- 1990-1992: Legislative assistant, Rep. Donald J. Pease, D-Ohio
- 1983-1990: Ernst & Young

**Education:**

- BS in accounting, Arizona State University, 1983

While many Americans know his boss, Senate Majority Leader Harry Reid, D-Nev., few would recognize the name Robert Greenawalt. If they care about tax policy, they should. As the tax adviser to Reid, Greenawalt will help handle every major tax bill moving through the upper chamber this fall, including any extension of the 2001 and 2003 Bush tax cuts and the chamber's small-business tax bill.

Greenawalt brings to Reid's office experience from a long career that's taken him across both sides of the aisle and to both ends of the Capitol. Moving from the private sector to Capitol Hill in 1990, Greenawalt got his feet wet as a legislative assistant to former House Ways and Means Committee member Donald J. Pease, D-Ohio, before moving to the Senate to work for former Finance Committee members John H. Chafee, R-R.I., and Bob Graham, D-Fla. Along the way, Greenawalt has sharpened his tax expertise and gained a deep understanding of the political process — two musts for helping Democratic leadership guide its tax agenda through an increasingly partisan Senate.

"He's one of the workhorses who helps formulate tax policy in this country," said Heck. Greenawalt not only wields influence over tax policy, he understands the political process and how to move legislation, Heck added.

Greenawalt, through Reid's office, declined an interview request from Tax Analysts. Background information was compiled from CQ Press's 2008 congressional staff directory.

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**Stacey Rolland**

*Tax policy adviser, House Speaker Nancy Pelosi, D-Calif.*

**Hometown:** Uxbridge, Mass.

**Experience:**

- 2009-2010: Special assistant, Office of Legislative Affairs, Treasury Department

- 2007-2009: Tax counsel, Rep. Xavier Becerra, D-Calif.
- 2005-2007: Policy analyst, Center on Budget and Policy Priorities

**Education:**

- JD, University of California at Los Angeles School of Law, 2005
- BA in sociology and women's studies, Smith College, 2000

In a matter of just a few years, Stacey Rolland has moved from policy wonk into a high-profile tax role where she'll help shape the Democrats' tax policy agenda as an adviser to House Speaker Nancy Pelosi, D-Calif.

After five years in Washington, Rolland has built an impressive résumé that includes stints as tax counsel to House Ways and Means Committee member Xavier Becerra, D-Calif., and with the Treasury Department.

"It's just incredible to watch her," Trinca said of Rolland. She has a willingness not only to listen but to push back on an issue when she needs to, he said.

Advising the House speaker also means playing a role in helping Democrats move their tax agenda, which is guaranteed to be a mammoth task this fall with elections and a potential lame-duck session on the horizon.

Jorge Castro, a tax aide to Sen. John D. Rockefeller IV, D-W.Va., who previously worked with Rolland, called her both personable and sharp. She'll no doubt be able to help Pelosi unify the different factions within the Democratic caucus, he said.

Despite the new pressures that will surely come with working in the speaker's office, Rolland touts her ability to stay cool under pressure and cites the great working relationships she has established as one of her proudest accomplishments so far. "It is, of course, always exciting to watch policy you drafted or advocated for become law," she added.

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**Thomas Barthold**

*Chief of staff, Joint Committee on Taxation*

**Hometown:** St. Louis

**Experience:**

- 2005-2007: Acting chief of staff, Joint Committee on Taxation
- 2004-2009: Deputy chief of staff, JCT

- 1996-2004: Senior economist, JCT
- 1987-1995: Economist, JCT
- 1980-1987: Assistant professor of economics, Dartmouth College

**Education:**

- PhD in economics, Harvard University, 1980
- MS in economics, Harvard University, 1978
- MS in mathematics, Northwestern University, 1975
- BA in economics and mathematics, Northwestern University, 1975

With the thousands of revenue estimates that it handles every year — almost 7,000 during the 110th Congress — the JCT is busy. At the heart of the action is JCT Chief of Staff Thomas Barthold, who is responsible for overseeing the JCT's nonpartisan work at every stage of the legislative process, from developing revenue estimates to drafting JCT documents to attending late-night committee markups.

Under Barthold, the JCT has weighed in on several major tax bills, including the Patient Protection and Affordable Care Act (P.L. 111-148), the drafting of which was one of Congress's most daunting tasks. And although the JCT is more than just a shop of revenue estimators, in a time of increasing revenue needs, a stop at the JCT can make or break a tax proposal.

Barthold, who has more than 20 years of experience moving up the JCT ranks from staff economist, arrived on Capitol Hill just after enactment of the Tax Reform Act of 1986. Throughout his long tenure at the JCT, Barthold has earned respect from lawmakers on both sides of the aisle, one former taxwriting committee staffer said. He's the "perfect person for being JCT chief of staff," the former staffer said.

Drawing on his decades-long experience at the JCT, Barthold in May delivered the Laurence Neal Woodworth Memorial Lecture at the American Bar Association Section of Taxation meeting in Washington, where he discussed the marked differences between the legislative process of the 1960s and 1970s and the current political environment. (For the lecture, see *Tax Notes*, May 24, 2010, p. 932.)

## NEWS AND ANALYSIS

Barthold is now more than a year into his role as chief of staff. At the time of his appointment, he was highly praised by tax observers.

"Tom is smart, articulate, [and] he does a good job explaining difficult concepts clearly to people," Leonard Burman, former director of the Urban-Brookings Tax Policy Center, said at the time. "He'll do well."

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### Jeff Ziarko

*Legislative assistant, acting House Ways and Means Committee Chair Sander M. Levin, D-Mich.*

**Hometown:** Warren, Mich.

#### Experience:

- 2003-2005: Legislative correspondent, Rep. Bart Stupak, D-Mich.

- 2003: Communications associate, Partnership to Cut Hunger and Poverty in Africa
- 2002: Comptroller, Gary Peters for Attorney General

#### Education:

- Currently pursuing an MA in applied economics, Johns Hopkins University
- BA in finance and political economy, Michigan State University, 2002

Earlier this summer, Democrats struggled to move a tax extenders package partially offset by raising taxes on carried interests. Although the bill stalled in the Senate, the carried interest provision was just one of several major tax proposals that Jeff Ziarko has helped shape as a legislative assistant to acting House Ways and Means Committee Chair Sander M. Levin, D-Mich.

Levin has long been Ziarko's congressman, and landing in Levin's office has been both "an honor and education," Ziarko said.

"His efforts to strengthen economic growth, and American manufacturing in particular, and to bring greater fairness to our tax code have had a tangible impact in the community where I grew up," Ziarko said of Levin's work.

Ziarko has also had a hand in several other tax bills dealing with the home buyer tax credit, plug-in hybrid and energy-efficient appliance tax credits, and Build America Bonds.

While Levin has ascended into a new role, Ziarko has been quickly building a name for himself among tax observers. According to Anne Urban of the lobbying firm Urban Swirski & Associates LLC, Ziarko is tough, fair, and candid.

"If you want to know if you're making a good argument, see Jeff," Urban said.

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### Melissa Mueller

*Staff director, House Ways and Means Select Revenue Measures Subcommittee*

**Hometown:** San Antonio

#### Experience:

- 2004-2006: Tax counsel, Senate Finance Committee Democrats

- 2002-2004: Legislative director, Rep. Richard E. Neal, D-Mass.
- 1999-2001: Ways and Means counsel, Rep. Lloyd Doggett, D-Texas
- 1994-1999: Assistant attorney general, State of Texas

#### Education:

- BBA and JD, University of Texas at Austin

Melissa Mueller has spent more than 10 years on Capitol Hill writing tax legislation. Along the way, she learned to jump into a wide range of tax issues important to her bosses.

"The constantly changing landscape keeps what would otherwise be a pretty dry topic very interesting," Mueller said. Most recently she played a role in drafting the Foreign Account Tax Compliance Act, which was signed into law earlier this year as part of the Hiring Incentives to Restore Employment Act.

While some observers have speculated that Mueller's boss, House Ways and Means Select Revenue Measures Subcommittee Chair Richard E. Neal, D-Mass., could be in a position to make a play for chair of the full committee in the next Congress, Mueller continues to develop her reputation as a smart, engaged staffer with a résumé that includes stints in both chambers.

Mueller is also known for her outreach to stakeholders and is adept at considering the real-world impact of the tax proposals that come before the committee, according to one member of the business community.

Mueller is a sharp lawyer who not only understands how to draft legislation, but also knows the tax code, Heck said. Heck worked alongside Mueller during her time at the Finance Committee.

"She's a superstar," Heck said.

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**Amy O'Donnell**

*Chief of staff, House Ways and Means Committee member John B. Larson, D-Conn.*

**Hometown:** Lewistown, Pa.

**Experience:**

- 2007-2008: Tax counsel, Rep. John B. Larson, D-Conn.

- 2006: Counsel and election protection coordinator, Lois Murphy for Congress
- 2006: Legislative fellow, Rep. Neil Abercrombie, D-Hawaii
- 2004: Criminal tax division, IRS Office of Chief Counsel, Philadelphia

**Education:**

- JD, Temple University Beasley School of Law
- BA in English and Jewish studies, Pennsylvania State University, 2002

In less than two years, Amy O'Donnell has gone from tax counsel for House Ways and Means Committee member John B. Larson, D-Conn., to his chief of staff. It's a quick rise that O'Donnell admits is a challenge that she tries to rise to every day.

Thanks to Larson's interest in the issues, O'Donnell is already developing a solid base in international and energy tax issues, two areas of tax policy that she said she enjoys. According to O'Donnell, Larson has an "open mind when it comes to tax policy." Last year Larson reintroduced his carbon tax bill (H.R. 1337), which would tax carbon dioxide emissions while providing tax credits for some taxable carbon substances. It was a bill that O'Donnell helped draft. (For H.R. 1337, see *Doc 2009-6590* or *2009 TNT 55-17*.)

Larson's role as Democratic caucus chair and as a taxwriter has also given O'Donnell experience in both the tax and House leadership worlds. That combination allows O'Donnell to bring both politics and policy to the table.

"She's got the whole world view," Urban said of O'Donnell's background.

While O'Donnell is proud of the talented staffers working in Larson's office and the relationships she's building on both sides of the aisle and at both ends of the Capitol, she acknowledged that she's still learning.

"There are a lot of great tax staffers and lobbyists on the Hill that I learn from every day," O'Donnell said, pointing in particular to House Ways and Means Democratic chief counsel and staff director

Janice Mays. Mays is "universally adored but still tough as nails," she said. "That's as good a role model as any."

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**Brad Bare**

*Legislative assistant, Senate Finance Committee member Maria Cantwell, D-Wash.*

**Hometown:** Lincoln, Neb.

**Experience:**

- 2007-2009: Legislative assistant, Sen. Ben Nelson, D-Neb.
- 2005: Director of public finance, Smith Hayes Financial Services Corp.

- 2002-2004: Investment banker, Smith Hayes Financial Services Corp.

**Education:**

- Currently pursuing a joint MA/MBA, Johns Hopkins University
- BBA, University of Iowa, 2002

Tax professionals in Washington see Brad Bare as an up-and-comer working for an up-and-comer. In fact, Bare is a recent addition to the staff of Senate Finance Committee member Maria Cantwell, D-Wash., but his previous experience advising Sen. Ben Nelson, D-Neb., has prepared him for almost any assignment. A conservative Democrat, Nelson has seemingly been at the center of every political debate over the past few years.

As a result, Bare was involved in intense negotiations over energy legislation in 2008 and the stimulus bill in 2009. Exciting as that was, he nonetheless jumped at the chance to work for a member of the Finance Committee and play a larger role in drafting tax legislation.

Bare is honest about what it's been like trying to make a difference in the tax arena for the short time that he's been at it. "I think it's a little frustrating that we find ourselves in extension-only mode a lot of the time," Bare said. "There aren't a great deal of opportunities to get the members in a room and create new tax policy and really make major changes."

Still, Bare gets involved when he can, including on offsets for the tax extenders legislation, estate tax questions, and the upcoming expiration of the 2001 and 2003 Bush tax cuts.

People who have worked with Bare praise his energy and intelligence. Bare hopes to direct that energy toward a meaningful end, such as tax reform. "I think a lot of people are sort of turning our thoughts to tax reform more broadly," Bare said. "I think it'll be a long process."

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**Derek B. Dorn**

*Senior counsel, Senate Energy and Natural Resources Committee Chair Jeff Bingaman, D-N.M., and staff director, Senate Finance Subcommittee on Energy, Natural Resources, and Infrastructure*

**Hometown:** New York

**Experience:**

- 2008-present: Adjunct professor of law, Georgetown University Law Center
- 2007-2008: Economic policy counsel, Sen. Joseph I. Lieberman, I-Conn.
- 2006-2007: Senior manager for legal, economic, and regulatory affairs, Gerson Lehrman Group
- 2004-2006: Associate, Patterson Belknap Webb & Tyler LLP
- 2002-2004: Associate, Milbank, Tweed, Hadley & McCloy LLP
- 1998-1999: Income security fellow, AFL-CIO

**Education:**

- JD, Yale Law School, 2002
- BS in labor economics, Cornell University, 1998

As senior counsel to a Senate leader on energy policy, Derek B. Dorn works on the front lines of one of the most volatile areas of tax policy.

Efforts to pass a wide-reaching climate and energy bill have stalled so far this year despite the efforts of Dorn's boss, Senate Energy and Natural Resources Committee Chair Jeff Bingaman, D-N.M. But Bingaman has left open the possibility of returning to the issue during a lame-duck session after this year's elections, and the bill could be larger in scope than the one proposed by Senate Majority Leader Harry Reid, D-Nev., in July, which had limited tax implications. If a bill is drafted, Dorn will have a hand in shaping it.

But Dorn's knowledge does not end with energy. Having served several stints at private firms, Dorn has expertise in areas as diverse as pensions and retirement, estate and gift taxes, and tax-exempt organizations.

As for his accomplishments on Capitol Hill, Dorn said he is proudest of securing the enactment of the section 48C advanced energy manufacturing credit, the nation's first clean technology manufacturing tax credit. That credit was part of the American Recovery and Reinvestment Act of 2009 and has proved to be popular. Applicants quickly exhausted the first \$2.3 billion in funds, and several lawmakers are requesting allocation of additional financing for the credit.

According to Urban, Dorn is "one of the smartest tax staffers out there."

Dorn said it is a tremendous honor to help shape tax laws because the reach of the tax code into nearly all areas of public policy is unmistakable.

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**Jorge Castro**

*Senior counsel, Senate Finance Committee member John D. Rockefeller IV, D-W.Va.*

**Hometowns:** Miami and Lima, Peru

**Experience:**

- 2004-2007: Tax and trade counsel, Rep. Stephanie Tubbs Jones, D-Ohio

- 2002-2004: Associate, McKee Nelson LLP (now Bingham McCutchen LLP)

**Education:**

- JD, University of Wisconsin, 2002
- BA in political science, George Washington University, 1999

Jorge Castro has taken an unusual path to reach a position of significant influence. Born in Lima, Peru, he moved with his family to Miami when he was nine. After becoming fascinated with politics as an undergraduate at George Washington University, Castro returned to Washington for his first job out of law school, with the idea of someday entering politics. As a law firm associate, he became heavily involved in tax work. And yet, he said, "I was so naïve, without ever having interned on the Hill, that I didn't know that my skills at the law firm practice were necessarily transferable to Capitol Hill."

Castro learned soon enough and got his big break when he was offered a job by Rep. Stephanie Tubbs Jones, who was then joining the House Ways and Means Committee. Since then, Castro has approached his job as a tax aide with the same enthusiasm that brought him to Washington in the first place.

One observer of Castro in action described him as "very smart, very effective representing the interests of his senator," adding that he "knows when to agree to disagree and does so civilly."

Castro said that he was able to work with Rockefeller on qualified school construction bonds, which, having been signed into law, "should benefit West Virginians for generations to come." Rockefeller also played a key role in modifying an excise tax on health insurance plans so that it would have less of an impact on people engaged in high-risk occupations such as coal mining, Castro added.

"I completely love my job, and I love it because I've been lucky to work for good people," Castro said.

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**Stephen R. Bailey**

*Tax counsel, Senate Budget Committee Democrats*

**Hometown:** Newton, Iowa

**Experience:**

- 1998-2000: Tax legislative assistant, Sen. Kent Conrad, D-N.D.
- 1990-1998: Lobbyist, Gold & Liebengood (now BKSH & Associates Worldwide)
- 1983-1990: Tax counsel, Rep. Donald J. Pease, D-Ohio

**Education:**

- JD, University of Baltimore School of Law, 1979
- BA in government and international studies, University of Notre Dame, 1972

If new tax staffers on Capitol Hill want to learn a thing or two, their first stop should be Stephen R. Bailey's office, according to Urban. "If you want to be a great tax staffer, model yourself after Steve Bailey," she said, praising Bailey for his "unbelievable institutional memory."

Bailey began his career on the Hill in 1983 as tax counsel to House Ways and Means Committee member Donald J. Pease, D-Ohio, known as the originator of the so-called Pease limitations on itemized deductions. After spending several years at a private firm, Bailey returned to the Capitol in 1998.

With nearly two decades of experience working on taxes on the Hill, Bailey has had a hand in some of the most wide-reaching tax legislation in recent memory, including the Deficit Reduction Act of 1984, the Tax Reform Act of 1986, and the 2001 and 2003 Bush tax cuts.

But Bailey thinks the most sweeping tax changes are yet to come. "We may be on the verge of the next tax reform act, the next big overhaul of the tax code," Bailey said.

Indeed, Bailey's boss, Senate Budget Committee Chair Kent Conrad, D-N.D., has been saying for some time that fundamental tax reform will soon be necessary to avoid a fiscal crisis. As a tax adviser to Conrad and other Senate Budget Committee Democrats, Bailey would play a key role in the effort to return the country to a solid fiscal position.

In that role, Bailey's expertise in corporate taxes and pensions would serve him well, as those areas are seen as essential pieces of the tax reform puzzle.

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**Evan Liddiard**

*Senior tax policy adviser, Sen. Orrin G. Hatch, R-Utah*

**Experience:**

- 1997-1999: Partner, KPMG

**Education:**

- Master's in taxation, American University Kogod School of Business, 2009

- Masters in legislative affairs, George Washington University, 2006
- BS in accounting, University of Utah David Eccles School of Business, 1982

Few tax staffers have been as loyal to a senator as Evan Liddiard has been to Senate Finance Committee member Orrin G. Hatch, R-Utah. Liddiard joined Hatch's office in 1988 and, apart from a brief foray into the private sector in the late 1990s, has been working for him ever since.

Liddiard's loyalty could soon pay off. Hatch is almost certain to lead Republicans on the Finance Committee in the next Congress, and Liddiard is equally likely to continue working with him in some capacity.

According to Heck, Liddiard is "prepared to come into that new role." Liddiard is "a pretty tall guy — literally and figuratively," Heck added.

An expert on the legislative process, Liddiard speaks regularly at tax conferences in Washington and has never been afraid to make public predictions about what Congress will do. For example, he has said that Democrats will likely get enough Republican support to extend the 2001 and 2003 Bush tax cuts for middle-income taxpayers while letting the cuts expire for those making more than \$250,000. (For prior coverage, see *Tax Notes*, May 17, 2010, p. 754, *Doc 2010-10288*, or *2010 TNT 89-2*.)

Nevertheless, Liddiard is widely viewed as a staunch advocate for Hatch's own conservative positions. Liddiard is "very aggressive in promoting his boss's interests and represents those interests very well," one colleague said.

Liddiard is particularly well regarded by the business community and is seen as a "good sounding board," according to a member of that community, who also praised Liddiard's experience, saying, "There are very few issues that he doesn't have a history with."

Liddiard did not respond to interview requests by Tax Analysts. Background information was compiled from his profile on LinkedIn.com.

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**Kathleen Q. Black**  
*Tax and finance adviser, Senate Small Business and Entrepreneurship Committee ranking minority member Olympia J. Snowe, R-Maine*

**Hometowns:** Cedar Rapids, Iowa; Dallas; and Toronto

**Experience:**

- 2001-2009: Tax policy adviser, Rep. Sam Johnson, R-Texas
- 2000-2001: Pension adviser, Senate Health, Education, Labor, and Pensions Committee Republicans
- 1999: Tax legislative assistant, Sen. John Chafee, R-R.I.
- 1994-1999: Lobbyist, McDermott, Will & Emery LLP
- 1984-1987: Congressional liaison, Agriculture and Commerce departments

**Education:**

- BA in business, George Washington University, 1987

Kathleen Q. Black calls herself a “tax generalist with a knack for pensions.” With more than 10 years on Capitol Hill, Black has served taxwriters in both chambers and briefly worked on pension issues as a staff member to the Senate Health, Education, Labor, and Pensions Committee Republicans.

Black is at the top of any list of tax staffers in the know, a former taxwriting committee aide said, adding that Black is a thoughtful staffer who “really digs into the issues.”

Black, whom several tax observers also described as a smart and quick-witted staffer, will face an intense tax agenda this fall. Her boss, Sen. Olympia J. Snowe, R-Maine, is a Finance Committee member and ranking minority member of the Small Business and Entrepreneurship Committee, and is likely to be a key vote on expected legislation related to the expiring 2001 and 2003 Bush tax cuts and the chamber’s stalled small-business package. It’s a pivotal but familiar role for Snowe, and one that puts Black in a position as a tax staffer to watch, the former aide said.

Over the last couple of years, Black has weighed in on several major tax bills, including the Patient Protection and Affordable Care Act and the American Recovery and Reinvestment Act of 2009. Black joined Snowe’s office just as the final negotiations started on the latter bill — a bill that Snowe’s vote helped push through the Senate. ■

## Moments in Tax History: Excess Profits, Untaxed Americans

By Joseph J. Thorndike — [jthorndi@tax.org](mailto:jthorndi@tax.org)

### 60 Years Ago

Congress struggled to finish work on a tax bill designed to pay for the Korean War “and the general cost of meeting Communist aggression,” according to the *Los Angeles Times*. Having passed the Senate, a \$4.5 billion tax measure awaited action in the House, where some members were pushing hard for an excess profits tax. The Senate considered such a levy but opted instead to simply promise one for the following year (made retroactive to mid- or late 1950).

Rep. Herman Eberharter, D-Pa., led the drive for a new tax on war profits. He sought a 95 percent tax on any profits (after a \$10,000 exemption) earned between 1946 and 1949 that exceeded a company’s average earnings. Eberharter estimated that the levy would raise \$6 billion annually.

President Truman generally endorsed an excess profits tax. “No one should be permitted to profiteer at the expense of others because of our defense needs,” he declared in a nationwide broadcast. “Nobody should get rich out of this emergency.”

But Truman was even more eager to see the pending bill passed quickly. The profits tax, while necessary, was unlikely to win quick passage. “It will mean a hard fight against those unpatriotic people who will try, by every possible means, to make exorbitant profits out of the emergency and escape their fair share of the load,” he predicted.

Drew Pearson, in his *Washington Post* column, *Washington Merry-Go-Round*, argued that the bill was laden with loopholes. “The big corporation lawyers and tax lobbyists who helped . . . write the tax bill have been able to juggle the commas and slip in clauses that will save their clients millions in taxes,” he wrote. “But every penny that the big taxpayers wriggle out of paying will have to be made up by the little taxpayers who can’t afford high-priced lawyers to lobby for special tax privileges.”

### 75 Years Ago

Political commentator Frank R. Kent lambasted Congress for passing the Revenue Act of 1935, insisting that the law’s narrow focus on the rich was deeply flawed. Kent believed the revenue act was designed “partly to take the wind out of the obnoxious Senator [Huey] Long and partly to create the pleasing idea that the Fat Cats with the fancy fortunes would be squeezed by the administration,