

1 OPEN EXECUTIVE SESSION TO CONSIDER FAVORABLY REPORTING
2 THE NOMINATIONS OF HON. BRENT JAMES McINTOSH, OF
3 MICHIGAN, TO BE AN UNDER SECRETARY OF THE TREASURY;
4 BRIAN CALLANAN, OF NEW JERSEY, TO BE GENERAL COUNSEL FOR
5 THE DEPARTMENT OF THE TREASURY; BRIAN McGUIRE, OF NEW
6 YORK, TO BE A DEPUTY UNDER SECRETARY OF THE TREASURY;
7 AND TRAVIS GREAVES, OF THE DISTRICT OF COLUMBIA, TO BE A
8 JUDGE OF THE UNITED STATES TAX COURT FOR A TERM OF
9 FIFTEEN YEARS

10 WEDNESDAY, JULY 31, 2019

11 U.S. Senate,
12 Committee on Finance,
13 Washington, DC.

14 The hearing was convened, pursuant to notice, at
15 10:32 a.m., in room 215, Dirksen Senate Office Building,
16 Hon. Chuck Grassley (chairman of the committee)
17 presiding.

18 Present: Senators Scott, Wyden, and Whitehouse.

19 Also present: Nondesignated Staff: Joshua
20 LeVasseur, Chief Clerk and Historian; and Susanna Segal,
21 Deputy Clerk.

22

23

1 OPENING STATEMENT OF HON. CHUCK GRASSLEY, A U.S. SENATOR
2 FROM IOWA, CHAIRMAN, COMMITTEE ON FINANCE

3

4 The Chairman. The committee will come to order.
5 The purpose of this executive session is to report to
6 the Senate the four nominees that this committee heard
7 testimony from just last week. Since the hearing, the
8 nominees have responded to all questions in writing from
9 members of the committee.

10 I intend to support these nominees, and I encourage
11 my colleagues to do the same. Since his confirmation in
12 August 2017, Brent McIntosh has served as General
13 Counsel at Treasury. He is now nominated to be Treasury
14 Under Secretary for International Affairs.

15 The pending nominee to replace Mr. McIntosh as
16 General Counsel is Brian Callanan, who, after a brief
17 stint as Acting General Counsel, currently serves as
18 Deputy General Counsel. Since tax reform was enacted at
19 the end of 2017, at least 122 guidance provisions have
20 been issued, and the Treasury Office of General Counsel
21 has been a significant part of that process. I
22 appreciate all the work that Mr. McIntosh and Mr.

1 Callanan have put into the implementation of the tax
2 reform bill.

3 The committee also heard from Brian McGuire,
4 nominated to be Treasury Assistant Secretary for
5 Legislative Affairs. As I noted in my opening statement
6 just last week, I hope Mr. McGuire's lengthy service to
7 leader McConnell has instilled in him an appreciation
8 for the importance of congressional oversight, and that
9 he will work diligently to respond to letters from
10 members of this committee.

11 The final witness was Travis Greaves, nominated
12 to a 15-year term on the U.S. Tax Court. We have had a
13 chance to learn about his qualifications in the private
14 sector, as an adjunct faculty member at the Georgetown
15 University Law Center, and as Deputy Assistant Attorney
16 General at the Department of Justice.

17 The committee recently received a letter from the
18 Tax Section of the Federal Bar Association discussing
19 Mr. Greaves's qualifications, and I would like to quote
20 from that letter. "We fully support Mr. Greaves's
21 nomination and urge the Committee to swiftly approve his
22 nomination."

1 I would say without objection, I would put the full
2 content of that letter and have it printed in the
3 record.

4 [The letter appears at the end of the transcript.]

5 The Chairman. The nominees have responded to all
6 the questions that they were sent. I think they have
7 shown that they are qualified to the positions to which
8 they have been nominated, and I encourage their support.

9 Before I turn to the ranking member to give his
10 statement, I want to note that, in the event that we are
11 not able to hold a vote here this morning, the meeting
12 will be postponed until a vote is scheduled on the
13 Senate floor, and the committee will reconvene there
14 like we have done on many occasions.

15 Now, Senator Wyden.

16

1 OPENING STATEMENT OF HON. RON WYDEN, A U.S. SENATOR FROM
2 OREGON

3

4 Senator Wyden. Thank you, Mr. Chairman. I
5 appreciate your letting everybody on both sides know how
6 we are going to handle it, because colleagues were
7 asking about voting off the floor.

8 The Finance Committee meets today to vote on four
9 nominations. Mr. Brent McIntosh has been nominated to
10 be Treasury Under Secretary for International Affairs.
11 Mr. Brian Callanan has been nominated to be Treasury
12 General Counsel. Mr. Brian McGuire is nominated to be a
13 Deputy Under Secretary of the Treasury for Legislative
14 Affairs. Mr. Travis Greaves is nominated to be a judge
15 of the United States Tax Court.

16 With respect to Mr. Greaves's and Mr. McGuire's
17 nominations, it is my intention to support both of those
18 two men. So what I am going to do here briefly is focus
19 my remarks on the other two nominations.

20 These nominees are currently the top lawyers at the
21 Treasury Department. They have been at the center of
22 two of the most political actions the Treasury has taken

1 under this President, actions that in my view,
2 unfortunately appear tailor-made to protect the
3 President and his associates, rather than the American
4 people.

5 First, the Treasury's handling of the Ways and
6 Means request for the President's tax returns under
7 section 6103 of the tax code -- this type of inquiry has
8 always been routine. Let me emphasize it has always
9 been routine for years and years. And it has never been
10 political.

11 Unfortunately, the Trump Treasury Department has
12 politicized it. In May I began investigating whether
13 there was political interference in the decision to
14 withhold the tax returns. I put forward a series of
15 questions for the Treasury to answer. And in my view,
16 again unfortunately, the responses were just extremely
17 misleading. It took multiple attempts to get more
18 concrete answers that accurately reflect the history of
19 the 6103 request, and show the unprecedented reach of
20 the Trump administration's political interference in
21 this process.

22 I am also very concerned about the new dark money

1 rule. This new dark money rule amounts to the Trump
2 administration welcoming foreign money and dark money
3 groups who want to buy elections in America.

4 In fact, late yesterday a Federal district court
5 issued a ruling that threw out the Treasury Department's
6 repeal of the dark money rule because it had been issued
7 without providing for the necessary public notice and
8 comment. In effect, it looked like the Trump
9 administration had tried to sneak this pro dark money
10 rule by without anyone noticing.

11 So now a court has directly repudiated the position
12 that the nominees advocated. The court made it clear
13 that their decision to repeal the dark money rule and to
14 do so in the dark was unlawful. In both of these cases,
15 in my view, the administration has put out ridiculous
16 legal arguments to support its actions.

17 Now the committee is deciding whether to approve
18 promotions for the Treasury Department's top lawyers.
19 Unfortunately, I must say "no." I cannot get behind
20 these nominees who have been acting like partisan
21 operatives rather than public servants.

22 So as I stated earlier, I intend when we vote -- as

1 Chairman Grassley noted, off the floor -- I intend to
2 vote for Mr. Greaves's and Mr. McGuire's nominations at
3 that time. But I cannot support the other two
4 individuals, Mr. Callanan and Mr. McIntosh, for the
5 reasons that I have outlined this morning. And I urge
6 colleagues to join me.

7 Thank you, Mr. Chairman.

8 The Chairman. I will not adjourn if any of the
9 staff people here -- well not really adjourn. I will
10 not recess if some of the staff people here say that
11 their members are on the way, and then I will stay here
12 for a few minutes.

13 Okay, since there does not appear to be any
14 additional members who care to make a statement, the
15 committee is going to recess until we reconvene off the
16 floor during roll call vote. And just in case there are
17 people in the audience who have come to see a committee
18 function, this is not really the way we function. You
19 should have been here last Thursday when we had 4 hours
20 of vigorous debate on a bill to reduce drug costs when
21 you would have seen everybody here. But I have three
22 committee meetings this morning. Most other members, on

1 Wednesday mornings, have three committee meetings. So
2 that is why it is difficult to get a quorum.

3 Senator Wyden. Mr. Chairman, I really want to
4 echo your point about last Thursday, because that dealt
5 with what is arguably the premier domestic issue of our
6 time, the fact that Americans, particularly seniors,
7 feel like they are getting mugged at the pharmacy
8 counter.

9 The Chairman and I have been concerned about
10 insulin prices. And the two of us came together and
11 developed a bipartisan bill. And it is often said
12 around here, nobody gets everything they want, but that
13 is bipartisanship.

14 So I appreciate that last comment you made, Mr.
15 Chairman.

16 The Chairman. Not only a bipartisan bill, but a
17 bill that reforms an entitlement program, which does not
18 happen very often around here, a bill that has White
19 House support, a bill that saves \$100 billion, a bill
20 that will put a cap on what out-of-pocket costs are for
21 seniors and will not increase co-pays or co-premiums,
22 and even do some good to keep premiums reasonable in the

1 commercial market, and a bill that even has a
2 Libertarian organization by the name of Cato Institute
3 supporting it, which seems to me ought to have some
4 influence over a lot of people who are complaining
5 because you and I are interfering in the marketplace,
6 which we are not because the marketplace is not affected
7 when these companies can set their price where they want
8 to.

9 All we are going to do is make sure that they do
10 not continue to get a subsidy when they want to raise
11 the prices just as high as they want to raise them, and
12 force the taxpayers to pay more. All we are doing is
13 ending the subsidy.

14 Senator Wyden. Correct.

15 The Chairman. Thank you.

16 [Whereupon, at 10:43 a.m., the hearing was recessed
17 subject to reconvening off the floor.]

1 The executive session was reconvened, pursuant to
2 notice, at 3 p.m., in room S-216, The President's Room,
3 United States Capitol, Hon. Chuck Grassley (chairman of
4 the committee) presiding.

5 Present: Senators Crapo, Roberts, Enzi, Cornyn,
6 Thune, Portman, Toomey, Scott, Cassidy, Lankford,
7 Daines, Young, Wyden, Stabenow, Cantwell, Menendez,
8 Carper, Cardin, Brown, Casey, Warner, Whitehouse,
9 Hassan, and Cortez Masto.

10 Also present: Republican staff: Nicholas Wyatt,
11 Tax, Infrastructure and Nominations Policy Advisor.
12 Democratic staff: Ian Nicholson, Investigator. Non-
13 designated staff: Joshua LeVasseur, Chief Clerk and
14 Historian; Jewel Harper, Senior Deputy Clerk; and Athena
15 Schritz, Hearing Clerk.

1 The Chairman. The committee will come to order. I
2 appreciate everyone being here for this afternoon's
3 executive session.

4 We have four nominations before us. The first is
5 the nomination of the honorable Brent James McIntosh to
6 be an Under Secretary of the Treasury. I would entertain
7 a motion to favorably report the nomination of the
8 honorable Mr. McIntosh.

9 Senator Wyden. So moved.

10 The Chairman. The clerk will call the roll.

11 The Clerk. Mr. Crapo?

12 Senator Crapo. Aye.

13 The Clerk. Mr. Roberts?

14 Senator Roberts. Aye.

15 The Clerk. Mr. Enzi?

16 Senator Enzi. Aye.

17 The Clerk. Mr. Cornyn?

18 Senator Cornyn. Aye.

19 The Clerk. Mr. Thune?

20 Senator Thune. Aye.

21 The Clerk. Mr. Burr?

22 Senator Grassley. Aye by proxy.

23 The Clerk. Mr. Isakson?

24 Senator Grassley. Aye by proxy.

25 The Clerk. Mr. Portman?

1 Senator Portman. Aye.
2 The Clerk. Mr. Toomey?
3 Senator Toomey. Aye.
4 The Clerk. Mr. Scott?
5 Senator Scott. Aye.
6 The Clerk. Mr. Cassidy?
7 Senator Cassidy. Aye.
8 The Clerk. Mr. Lankford?
9 Senator Lankford. Aye.
10 The Clerk. Mr. Daines?
11 Senator Daines. Aye.
12 The Clerk. Mr. Young?
13 Senator Young. Aye.
14 The Clerk. Mr. Wyden?
15 Senator Wyden. Nay.
16 The Clerk. Ms. Stabenow?
17 Senator Stabenow. Nay.
18 The Clerk. Ms. Cantwell?
19 Senator Cantwell. Nay.
20 The Clerk. Mr. Menendez?
21 Senator Menendez. Nay.
22 The Clerk. Mr. Carper?
23 Senator Carper. Nay.
24 The Clerk. Mr. Cardin?
25 Senator Cardin. Nay.

1 The Clerk. Mr. Brown?

2 Senator Brown. Nay.

3 The Clerk. Mr. Bennet?

4 Senator Wyden. Nay by proxy.

5 The Clerk. Mr. Casey?

6 Senator Casey. Nay.

7 The Clerk. Mr. Warner?

8 Senator Warner. Nay.

9 The Clerk. Mr. Whitehouse?

10 Senator Whitehouse. Nay.

11 The Clerk. Ms. Hassan?

12 Senator Hassan. Nay.

13 The Clerk. Ms. Cortez Masto?

14 Senator Cortez Masto. Nay.

15 The Clerk. Mr. Chairman?

16 The Chairman. Aye.

17 The clerk will announce the vote.

18 The Clerk. Mr. Chairman, the final tally is 15

19 ayes and 13 nays.

20 The Chairman. The "ayes" have it. The nomination
21 is ordered favorably reported.

22 The next nomination is Brian Callanan to be General
23 Counsel for the Department of the Treasury. I would
24 entertain a motion to favorably report the nomination of
25 Mr. Callanan.

1 Senator Wyden. So moved.

2 The Chairman. The clerk will call the roll.

3 The Clerk. Mr. Crapo?

4 Senator Crapo. Aye.

5 The Clerk. Mr. Roberts?

6 Senator Roberts. Aye.

7 The Clerk. Mr. Enzi?

8 Senator Enzi. Aye.

9 The Clerk. Mr. Cornyn?

10 Senator Cornyn. Aye.

11 The Clerk. Mr. Thune?

12 Senator Thune. Aye.

13 The Clerk. Mr. Burr?

14 Senator Grassley. Aye by proxy.

15 The Clerk. Mr. Isakson?

16 Senator Grassley. Aye by proxy.

17 The Clerk. Mr. Portman?

18 Senator Portman. Aye.

19 The Clerk. Mr. Toomey?

20 Senator Toomey. Aye.

21 The Clerk. Mr. Scott?

22 Senator Scott. Aye.

23 The Clerk. Mr. Cassidy?

24 Senator Cassidy. Aye.

25 The Clerk. Mr. Lankford?

1 Senator Lankford. Aye.

2 The Clerk. Mr. Daines?

3 Senator Daines. Aye.

4 The Clerk. Mr. Young?

5 Senator Young. Aye.

6 The Clerk. Mr. Wyden?

7 Senator Wyden. Nay.

8 The Clerk. Ms. Stabenow?

9 Senator Stabenow. Nay.

10 The Clerk. Ms. Cantwell?

11 Senator Cantwell. Nay.

12 The Clerk. Mr. Menendez?

13 Senator Menendez. Nay.

14 The Clerk. Mr. Carper?

15 Senator Carper. Aye.

16 The Clerk. Mr. Cardin?

17 Senator Cardin. Aye.

18 The Clerk. Mr. Brown?

19 Senator Brown. Nay.

20 The Clerk. Mr. Bennet?

21 Senator Wyden. Nay by proxy.

22 The Clerk. Mr. Casey?

23 Senator Casey. Nay.

24 The Clerk. Mr. Warner?

25 Senator Warner. Nay.

1 The Clerk. Mr. Whitehouse?

2 Senator Whitehouse. Nay.

3 The Clerk. Ms. Hassan?

4 Senator Hassan. Nay.

5 The Clerk. Ms. Cortez Masto?

6 Senator Cortez Masto. Nay.

7 The Clerk. Mr. Chairman?

8 The Chairman. Aye.

9 The clerk will announce the vote.

10 The Clerk. Mr. Chairman, the final tally is 17
11 ayes and 11 nays.

12 The Chairman. The "ayes" have it. The nomination
13 is ordered favorably reported.

14 The next nomination is for Brian McGuire to be a
15 Deputy Under Secretary of the Treasury. I would
16 entertain a motion to favorably report the nomination of
17 Mr. McGuire.

18 Senator Wyden. So moved.

19 The Chairman. The clerk will call the roll.

20 The Clerk. Mr. Crapo?

21 Senator Crapo. Aye.

22 The Clerk. Mr. Roberts?

23 Senator Roberts. Aye.

24 The Clerk. Mr. Enzi?

25 Senator Enzi. Aye.

1 The Clerk. Mr. Cornyn?
2 Senator Cornyn. Aye.
3 The Clerk. Mr. Thune?
4 Senator Thune. Aye.
5 The Clerk. Mr. Burr?
6 Senator Grassley. Aye by proxy.
7 The Clerk. Mr. Isakson?
8 Senator Grassley. Aye by proxy.
9 The Clerk. Mr. Portman?
10 Senator Portman. Aye.
11 The Clerk. Mr. Toomey?
12 Senator Toomey. Aye.
13 The Clerk. Mr. Scott?
14 Senator Scott. Aye.
15 The Clerk. Mr. Cassidy?
16 Senator Cassidy. Aye.
17 The Clerk. Mr. Lankford?
18 Senator Lankford. Aye.
19 The Clerk. Mr. Daines?
20 Senator Daines. Aye.
21 The Clerk. Mr. Young?
22 Senator Young. Aye.
23 The Clerk. Mr. Wyden?
24 Senator Wyden. Aye.
25 The Clerk. Ms. Stabenow?

1 Senator Stabenow. Aye.

2 The Clerk. Ms. Cantwell?

3 Senator Cantwell. Aye.

4 The Clerk. Mr. Menendez?

5 Senator Menendez. Aye.

6 The Clerk. Mr. Carper?

7 Senator Carper. Aye.

8 The Clerk. Mr. Cardin?

9 Senator Cardin. Aye.

10 The Clerk. Mr. Brown?

11 Senator Brown. Aye.

12 The Clerk. Mr. Bennet?

13 Senator Wyden. Aye by proxy.

14 The Clerk. Mr. Casey?

15 Senator Casey. Nay.

16 The Clerk. Mr. Warner?

17 Senator Warner. Aye.

18 The Clerk. Mr. Whitehouse?

19 Senator Whitehouse. Aye.

20 The Clerk. Ms. Hassan?

21 Senator Hassan. Aye.

22 The Clerk. Ms. Cortez Masto?

23 Senator Cortez Masto. Aye.

24 The Clerk. Mr. Chairman?

25 The Chairman. Aye.

1 The clerk will announce the vote.

2 The Clerk. Mr. Chairman, the final tally is 27
3 ayes and 1 nay.

4 The Chairman. The "ayes" have it. The nomination
5 is ordered favorably reported.

6 The last nomination is for Travis Greaves to be a
7 judge of the United States Tax Court. I would favorably
8 report the nomination of Mr. Greaves.

9 Senator Wyden. So moved.

10 The Chairman. The clerk will call the roll.

11 The Clerk. Mr. Crapo?

12 Senator Crapo. Aye.

13 The Clerk. Mr. Roberts?

14 Senator Roberts. Aye.

15 The Clerk. Mr. Enzi?

16 Senator Enzi. Aye.

17 The Clerk. Mr. Cornyn?

18 Senator Cornyn. Aye.

19 The Clerk. Mr. Thune?

20 Senator Thune. Aye.

21 The Clerk. Mr. Burr?

22 Senator Grassley. Aye by proxy.

23 The Clerk. Mr. Isakson?

24 Senator Grassley. Aye by proxy.

25 The Clerk. Mr. Portman?

1 Senator Portman. Aye.

2 The Clerk. Mr. Toomey?

3 Senator Toomey. Aye.

4 The Clerk. Mr. Scott?

5 Senator Scott. Aye.

6 The Clerk. Mr. Cassidy?

7 Senator Cassidy. Aye.

8 The Clerk. Mr. Lankford?

9 Senator Lankford. Aye.

10 The Clerk. Mr. Daines?

11 Senator Daines. Aye.

12 The Clerk. Mr. Young?

13 Senator Young. Aye.

14 The Clerk. Mr. Wyden?

15 Senator Wyden. Aye.

16 The Clerk. Ms. Stabenow?

17 Senator Stabenow. Aye.

18 The Clerk. Ms. Cantwell?

19 Senator Cantwell. Aye.

20 The Clerk. Mr. Menendez?

21 Senator Menendez. Aye.

22 The Clerk. Mr. Carper?

23 Senator Carper. Aye.

24 The Clerk. Mr. Cardin?

25 Senator Cardin. Aye.

1 The Clerk. Mr. Brown?

2 Senator Brown. Aye.

3 The Clerk. Mr. Bennet?

4 Senator Wyden. Aye by proxy.

5 The Clerk. Mr. Casey?

6 Senator Casey. Aye.

7 The Clerk. Mr. Warner?

8 Senator Warner. Aye.

9 The Clerk. Mr. Whitehouse?

10 Senator Whitehouse. Aye.

11 The Clerk. Ms. Hassan?

12 Senator Hassan. Aye.

13 The Clerk. Ms. Cortez Masto?

14 Senator Cortez Masto. Aye.

15 The Clerk. Mr. Chairman, the final tally is 28

16 ayes and 0 nays.

17 The Chairman. The "ayes" have it. The nomination

18 is ordered favorably reported. I thank my colleagues

19 for their time. The committee is adjourned.

20 [Whereupon, at 3:40 p.m., the meeting was

21 adjourned.]

I N D E X

PAGE

STATEMENT OF:

THE HONORABLE CHUCK GRASSLEY
A United States Senator
from the State of Iowa 2

THE HONORABLE RON WYDEN
A United States Senator
from the State of Oregon 5



**Federal Bar
Association**
Section on Taxation

July 29, 2019

The Honorable Charles E. Grassley
Chairman
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, D.C. 20510

The Honorable Ron Wyden
Ranking Member
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, D.C. 20510

Re: Letter in Support of Travis A. Greaves, nominee for Judge of the U.S. Tax Court

Dear Chairman Grassley and Ranking Member Wyden:

The Federal Bar Association's Section on Taxation (the "Tax Section") writes to express its support¹ for Travis A. Greaves as a Judge of the United States Tax Court and urges the Senate Finance Committee to quickly approve his nomination. Mr. Greaves is a respected member of the tax community and his experience as a tax practitioner, representing both the government and taxpayers, gives him the necessary credentials and perspective to be a fair and impartial judge.

The Tax Section is a nonpartisan organization, the primary goals of which are to promote the welfare, interests, education, and professional growth and developments of its members; promote high standards of professional competence and ethical conduct in the practice of Federal tax law; and to provide opportunities of interaction between tax practitioners in public service and the private sector.

Mr. Greaves has been an active member of the Tax Section for several years, and until he joined the Department of Justice in 2017, he served as a member of the Tax Section's Steering Committee. Mr. Greaves's contributions to the tax community through the Tax Section have been many. As one example, Mr. Greaves created a community outreach program to introduce Washington, D.C. public-school students to the practice of law. Through his leadership, high school students were given the opportunity to meet with lawyers in private practice, at the Department of Justice and the Internal Revenue Service, and also Judges of the Tax Court. His passion for tax, positive attitude, and genuine willingness to serve the community represent the goals of the Tax Section.

While the majority of tax controversies are resolved prior to the filing of a petition with the Tax Court, the Tax Court is the only pre-payment forum taxpayers to resolve disputes with the Internal Revenue Service. The majority of those taxpayers appear pro se, and often do not have expertise as

¹ This letter in support of Mr. Greaves's nomination is in the name of the Tax Section itself, and is not on behalf of the Federal Bar Association. This letter also may not reflect the views of all members of the Tax Section, its members' employers, or the Federal Bar Association.

it relates to the complexities of the U.S. tax law. In a sense, Tax Court judges must not only fairly and impartially adjudicate cases, but they must provide a forum for taxpayers to be heard and understood.

In that sense, Mr. Greaves's litigation experience from his time in private practice to serving in a leadership role at the Tax Division of the Department of Justice gives him a unique perspective as a finder of fact. In his current role, Mr. Greaves oversees all civil appellate tax litigation, including appeals from the Tax Court. Those appeals cover the spectrum of tax issues, complexity, and types of taxpayers. As an attorney in private practice, Mr. Greaves worked for large, medium, and small firms—the smallest of which included him and a law partner. As a practitioner, Mr. Greaves represented pro bono individuals, large businesses, and everything in between. That experience mirrors the range of issues before the Tax Court.

The Tax Section believes that Mr. Greaves's experiences give him a helpful perspective to be an effective judge of the Tax Court. We fully support Mr. Greaves's nomination and urge the Committee to swiftly approve his nomination.

Respectfully submitted,



Anne R. Gordon
Chair, Section on Taxation
Federal Bar Association