

JANUARY 6, 2014

Year in Review: The 2013 Person of the Year

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Summary by **taxanalysts**

*Tax Notes* presents its 2013 Person of the Year, along with other members of the world of tax who left their mark on policy, practice, and administration in 2013.

Full Text Published by **taxanalysts**

Last year was a struggle for the IRS. The effects of years of frozen or cut budgets began to take their toll on tax administration. The agency had a tough tax season because of the late passage of the American Taxpayer Relief Act of 2012. Guidance for the Foreign Account Tax Compliance Act and the Affordable Care Act was slow in coming. And, of course, the IRS spent the last eight months dealing with a major controversy involving the handling of exempt organization applications.

While many of the Service's problems were not necessarily its own fault, the exempt organization scandal was an almost entirely self-inflicted wound. No one personifies that scandal more than Lois Lerner.

Lerner ignited a political and media firestorm when she confessed in May that the exempt organizations unit of the IRS Tax-Exempt and Government Entities Division inappropriately handled many Tea Party groups' exemption applications.

The now former exempt organizations director's admission and subsequent refusal to testify before Congress contributed to her becoming the public face of the scandal. Although Lerner does not bear sole responsibility for the IRS's missteps in processing conservative groups' exemption applications, the publicity of her role in one of the year's biggest news stories earns her the distinction of being *Tax Notes*' 2013 Person of the Year.

Lerner's confession came May 10 during the question-and-answer portion of the Exempt Organizations Committee session of the American Bar Association Section of Taxation meeting in Washington. She said that between 2010 and 2012, the IRS received a large number of applications from Tea Party groups seeking section 501(c)(4) status and that

"low-level" employees in the exempt organizations determinations unit in Cincinnati inappropriately referred applications for further review because the organizations used the words "Tea Party" or "patriot" in their names.

The mishandling of the applications was not a result of political bias but was a streamlined way for the Cincinnati employees to refer to the cases, Lerner said. "They didn't have the appropriate level of sensitivity about how this might appear to others," she said.

Lerner was immediately criticized for blaming the matter on low-level employees, but the disapproval only increased as congressional investigations revealed that officials at the IRS National Office in Washington were also involved.

At a May 17 hearing before the House Ways and Means Committee, then-acting IRS Commissioner Steven Miller admitted that Lerner's admission was planned as a way for the IRS to preemptively defend itself in anticipation of a Treasury Inspector General for Tax Administration report , released May 14, that found the IRS used inappropriate criteria to screen Tea Party and other organizations' applications for extra review, delayed processing some applications, and issued unnecessary information requests. Lerner had called Celia Roady of Morgan, Lewis & Bockius LLP the day before the ABA meeting and asked her to pose the question about the IRS's handling of Tea Party groups' applications.



Lois Lerner, former exempt organizations director, IRS Tax-Exempt and Government Entities Division (KEVIN DIETSCH/UPI/Newscom)

But the most attention Lerner received following her admission came May 22, when she declined to testify at a House Oversight and Government Reform Committee hearing by asserting her Fifth Amendment right against self-incrimination. The Oversight Committee later voted that Lerner waived her Fifth Amendment right by providing an opening statement at the hearing that touched on matters the committee wanted to question her about.

"I have not done anything wrong," Lerner said in her opening statement. "I have not broken any laws. I have not violated any IRS rules or regulations, and I have not provided false information to this or any other congressional committee."

Amid calls from both Republican and Democratic lawmakers for Lerner to resign, the IRS placed Lerner on administrative leave on May 23. She was paid until she retired on September 23. Lerner reportedly resigned after the IRS's internal Accountability Review Board finished its review and was about to propose she be removed for neglect of duties.

However, Lerner wasn't the only IRS official to depart in the wake of the scandal. President Obama announced May 15 that he had instructed Treasury Secretary Jacob Lew to obtain Miller's resignation; Miller complied and soon thereafter departed the agency after testifying before Congress on the Tea Party matter. TE/GE Commissioner

Joseph Grant retired June 3, less than a month after officially being named commissioner after serving in an acting capacity since 2010.

As the congressional investigations continued into the summer, Lerner's involvement in the controversy became clearer. Three witnesses from conservative organizations testifying at a June 4 hearing before the House Ways and Means Committee said their groups received letters from Lerner.

On July 17 the Oversight and Ways and Means committees released select testimony from joint interviews they had conducted with IRS employees. According to testimony from Michael Seto, an EO Technical supervisor, Lerner instructed that the Tea Party applications go through a multilayered review that included her senior adviser and the IRS Office of Chief Counsel.

Carter Hull, a Washington IRS tax law specialist who worked under Seto's supervision and who was involved in the early review of Tea Party groups' applications, told investigators he was informed of the plan to elevate the applications sometime in the winter of 2010-2011. The testimony revealed that Lerner was involved in the Tea Party matter before June 2011, which is when the TIGTA report said she learned of the inappropriate criteria being used to screen conservative groups' applications.

Lerner was also in hot water for failing to inform Congress that the IRS was flagging conservative applications for extra review in her responses to various lawmaker inquiries from 2011 and 2012. Oversight Committee Chair Darrell E. Issa, R-Calif., and member Jim Jordan, R-Ohio, warned Lerner in a May 14 letter that "providing false or misleading information to Congress is a serious matter, with potential criminal liability."

On August 2 Issa issued a subpoena to force the IRS to release various documents, including all communications Lerner sent or received since January 1, 2009. In an August 13 letter to Lerner about her sending documents related to her official duties from her IRS e-mail account to her personal e-mail account, Issa and Jordan requested the work-related e-mails housed in her personal account. Lerner gave the committee more than 1,600 pages of those e-mails, almost 30 pages of which contained confidential taxpayer information, Issa and Jordan wrote in a September 30 letter to acting IRS Commissioner Daniel Werfel.

The Ways and Means Committee on September 12 released select e-mails Lerner and other IRS employees exchanged during 2011 and 2012.

In a partially redacted e-mail dated February 1, 2011, Lerner responded to an e-mail containing a monthly report with a note calling the Tea Party matter very dangerous. "This could be the vehicle to go to court on the issue of whether Citizen's United overturning the ban on corporate spending applies to tax exempt rules," she wrote, adding that the IRS counsel and her technical adviser should be alerted and that the determinations unit in Cincinnati probably shouldn't handle those cases. She added in a later response that "it would be great" if employees issuing determinations could avoid citing political activity as

the only reason for denying Tea Party groups 501(c)(3) status.

*Citizens United v. FEC*, 558 U.S. 310 (2010), struck down restrictions on corporate spending in federal election campaigns, but section 501(c)(3) and 501(c)(4) organizations remain subject to the rules on political activity outlined in the IRC. Lerner's comments indicate that she believed the IRS's decisions on whether to grant exemption status to groups that engage in political activity would be closely monitored following *Citizens United*, and possibly used by individuals or groups petitioning courts to find that the corporate spending restrictions the case struck down should also be eliminated for tax-exempt groups.

Congressional committees' investigations of the exempt organization scandal were ongoing at the end of the year, and Issa has said that Lerner could be called back before his committee to testify.

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## J. Russell George

The planted question at the May ABA meeting will probably remain the stuff of legend for years, but lesser known is why Lerner and Miller decided to do it in the first place.

TIGTA, headed by J. Russell George for almost a decade, was about to publish a report that would confirm the fears of many about the IRS's handling of exempt organization applications. Miller and Lerner hoped to stem a tide of criticism that has since overwhelmed them both.

Arm-waving members of Congress grabbed many of the subsequent headlines, but George's testimony before their committees, delivered calmly and backed by meticulously drafted audit reports and investigations, provided much of the initial fuel.



J. Russell George

TIGTA's work is a relentless probing of the IRS's systems and operations, scrutinizing everything from questionable training practices (the infamous *Star Trek* and *Gilligan's Island* videos) and the struggle against identity theft, to poor controls on software license management and the processing of foreign currency check payments.

A college Democrat turned Republican (by way of former Kansas Sen. Bob Dole), George was criticized by some because TIGTA's exempt organizations audit report made it seem as if the IRS targeted only conservative groups when liberal and progressive applications

had been singled out as well. George said TIGTA knew of but did not investigate the possibility that nonconservative groups had been targeted because his instruction from Congress asked only about conservative applications.

George testified before Congress on exempt organization applications and other issues more than a half-dozen times in fiscal 2013. TIGTA completed 115 audits over the same period, down slightly from 117 in 2012. The inspector general had 689 investigations with all actions completed in fiscal 2013, also below 2012's pace, which had 1,023 investigations.

A native of New York City, educated at Howard University and Harvard Law School, George worked as a prosecutor in the Queens County district attorney's office before moving to the Office of Management and Budget. In 1995 he left a private law practice to join the House Government Operations Committee, directing a staff that conducted more than 200 hearings on federal legislative and oversight issues ranging from procurement policies and government use of technology to the performance of financial officers and inspectors general. He was nominated to head TIGTA by President George W. Bush and confirmed by the Senate in November 2004.

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### **Jesse Eggert and John Sweeney**

Numbering more than 500 pages, the final regulations for FATCA, released in January, show the hard work of many professionals at the IRS and Treasury. Leading the effort was John Sweeney, chief of branch 8 in the IRS Office of Associate Chief Counsel (International).

In moving from proposed to final regulations, Sweeney and his team considered hundreds of comments from a wide variety of stakeholders. They had to consider how the regulatory regime would coordinate with rapidly evolving intergovernmental agreements. Keenly aware of industry's need for certainty as soon as possible, Sweeney's team was able to finalize the guidance in less than a year.

Practitioners were generally pleased with the regulations, noting that they reduced some administrative burdens, provided necessary detail about the operational aspects of FATCA, and clarified the interaction of the regulatory regime with IGAs.

Sweeney was instrumental in the 2013 release of additional guidance that followed the final regulations. He oversaw the development of technical correction amendments,



John Sweeney (Tax Analysts/Derek Squires)

several updated forms, and a draft foreign financial institution agreement. His work isn't done yet -- several important guidance projects are expected soon.

After the release of the final regulations came the questions, and Treasury dispatched Jesse Eggert to answer many of them. Although his role was officially associate international tax counsel, Eggert served as a sort-of ambassador for FATCA guidance. He traveled the world to publicly address questions from practitioners and financial institutions. At OECD briefings in Paris, conferences in Qatar, and luncheons with the District of Columbia Bar Association, Eggert proved adept at explaining the minutiae of the rules. During this period, he also found time to participate in the development and negotiation of several IGAs.



Jesse Eggert

Uncertainty caused by unanswered questions on the regulations, IGAs, and the registration process drew the ire of financial institutions. Growing skilled at responding to public criticism, Eggert calmly appealed for patience in the midst of a changing environment. He acknowledged concerns and assured stakeholders that the government was working diligently to address them.

In August Eggert's tenure as the face of FATCA ended when he left Treasury for a position at the OECD. He now serves as a senior adviser for the organization's base erosion and profit-shifting project.

Before joining Treasury, Eggert worked at LeBoeuf, Lamb, Greene & MacRae LLP and at Winston & Strawn LLP. He is an adjunct professor at Georgetown University Law Center and received his JD from Cornell University Law School.

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## **David Kirk**

David Kirk, branch 2 attorney, IRS Office of Associate Chief Counsel (Passthroughs and Special Industries), spent much of 2013 constructing a workable set of rules for the net investment income tax under section 1411 following the release of proposed regulations in 2012.

The release of extensive final regulations and supplementary proposed regulations in early December substantially concluded a three-year project involving dozens of tax professionals from multiple IRS units, including all the chief counsel divisions, and the Treasury Office of Tax Policy. The lead attorneys were Kirk and his coauthor, Adrienne Mikolashek, branch 2 attorney, IRS Office of Associate Chief Counsel (Passthroughs and

Special Industries).

As one of two principal authors of the final regulations on the NII tax and the proposed regulations that preceded them, Kirk considered numerous issues raised by practitioners regarding the 3.8 percent tax on unearned income for years beginning after December 31, 2012. Practitioners were generally pleased with the final product.

Kirk and Mikolashek coordinated with every other division in chief counsel to update many different forms, publications, and instructions. Kirk has participated in nearly 30 panels, speeches, and webinars since the release of the 2012 proposed regulations in an effort to educate taxpayers and tax practitioners about the tax and its hidden complexities (usually with a healthy dose of dry humor). One of Kirk's regular themes conveyed in his public talks on the NII tax was that the IRS, taxpayers, and tax practitioners are all in this together, with a collective responsibility to build a new system that is fair and administrable to all participants.



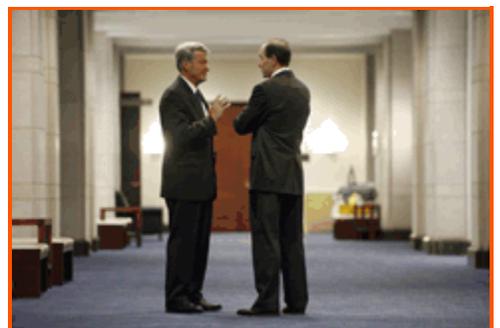
David Kirk (Tax Analysts/Derek Squires)

Before joining the IRS, Kirk was a tax associate at Arnold & Porter LLP. He worked in the private client advisers group at Deloitte Tax LLP in Pittsburgh and Washington. He is a CPA and certified financial planner. Kirk teaches income taxation of estates and trusts (subchapter J) and financial planning and income taxation of individuals at Georgetown University Law Center, and he is on the advisory board of WG&L's *Business Entities* journal and the American Institute of Certified Public Accountants' *Journal of Accountancy*. He earned his accounting degree from Syracuse University, his JD from the University of Pittsburgh, and an LLM in taxation from Georgetown University Law Center.

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## Max Baucus and Dave Camp

Senate Finance Committee Chair Max Baucus, D-Mont., and House Ways and Means Committee Chair Dave Camp, R-Mich., started 2013 hoping that their individual committees could move comprehensive tax reform bills by the end of it. Instead, they ran out of time. From the government shutdown in October eating up valuable time on the legislative calendar, to the White House's nomination of Baucus to serve as ambassador to China, tax reform seemed to stop in its tracks.



Max Baucus and Dave Camp (Tom)

Baucus and Camp spent the year trying to build bipartisan relationships. Between July and September, they made several trips on their Simpler Taxes for America tour, visiting with business owners and others to promote their tax reform work. The first stop on their tour was in the Twin Cities area, with a visit to 3M's headquarters and Baldinger Bakery. Later visits were to Philadelphia, California, and Tennessee. They started a website, <http://www.taxreform.gov>, and a joint Twitter account called Max & Dave, with @simplertaxes as the account's handle.

In February Camp and Ways and Means Committee ranking minority member Sander M. Levin, D-Mich., set up 11 bipartisan working groups to discuss tax reform. The groups were not tasked with making proposals, but the project served as a way to educate members on the issues. Months after the working groups wrapped up, Reps. Diane Black, R-Tenn., and Danny K. Davis, D-Ill., House taxwriters and chairs of the education working group, introduced a bipartisan bill to consolidate education tax credits.

Baucus and his GOP counterpart, Orrin G. Hatch of Utah, released 10 option papers on tax reform and set up a "blank slate" approach by asking for input from their fellow senators. The process called for erasing all of the tax code's existing tax expenditures and urging lawmakers to justify the tax breaks they wanted in the new tax code. In an attempt to encourage participation, Baucus and Hatch promised to keep submissions confidential for the next 50 years. Baucus ended the year with four discussion drafts on reforming the international system, tax administration, cost accounting recovery, and energy. Hatch did not sign on to those drafts.

While it's unclear what comes next for tax reform, there will be new heads of both taxwriting committees by 2015. At the end of 2013, the White House announced it was nominating Baucus to become ambassador to China, while Camp will vacate the Ways and Means Committee chair at the end of 2014. Sen. Ron Wyden, D-Ore., is expected to take over the Finance Committee. House Budget Committee Chair Paul Ryan, R-Wis., told *The Wall Street Journal* that he will pursue the Ways and Means Committee chair opening. Fellow Ways and Means member Kevin Brady, R-Texas, has also expressed interest in claiming the spot.

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## **Steven M. Rosenthal**

Early in 2013, carried interest reform had stalled. Senate Democrats continued to pass up opportunities to recharacterize the returns of fund managers, Camp issued a proposal that would maintain the status quo of applying preferential capital gains rates to those returns, and tax practitioners had all but decided that carried interest legislation was dead.

But at the same time, Steven M. Rosenthal, then a visiting fellow at the Urban-Brookings

Tax Policy Center, published an article (*Tax Notes*, Jan. 21, 2013, p. 361) making the case that congressional action isn't required to change the tax treatment of carried interest. In his view, all of a private equity fund's profits stem from the trade or business of buying, fixing up, and reselling companies and should be taxed at ordinary income rates. He argued that fund managers and their advisers have been misinterpreting the law.

The article gained momentum. In May Rosenthal debated Andrew W. Needham of Cravath, Swaine & Moore LLP at the Investment Management Committee session of the ABA tax section meeting in Washington on May 10. Then in July, the First Circuit, in *Sun Capital Partners III LP v. New England Teamsters & Trucking Industry Pension Fund*, No. 12-2312 (1st. Cir. 2013), cited the article and adopted many of Rosenthal's arguments.



Steven M. Rosenthal

The court attributed the actions of fund managers to a private equity fund and found that the fund wasn't a mere investor but was in a trade or business for purposes of the ERISA multiemployer pension termination liability rules. In September a Treasury official indicated that *Sun Capital* may enable the government to rethink its position on the trade or business of private equity, and Rosenthal published a follow-up article (*Tax Notes*, Sept. 23, 2013, p. 1459). In November *Sun Capital* petitioned the Supreme Court for review of the case.

In the two years he's been at the Tax Policy Center, Rosenthal, who's now a senior fellow, has contributed to the tax reform proposals of both the Ways and Means and Senate Finance committees, testifying before Congress on Camp's financial product discussion draft. For much of the last year, he has been developing tax reform options for the District of Columbia as staff director of the D.C. Tax Revision Commission.

Before joining a think tank, Rosenthal was in private practice, most recently as a partner at Ropes & Gray LLP. He's the former chair of the District of Columbia Bar Taxation Section and recently completed a three-year term on the ABA tax section council. He received his JD and BA from the University of California, Berkeley, and his MPP from Harvard University.

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## Patricia A. Cain

The LGBT community had a monumental 2013 after the Supreme Court held in *United*

*States v. Windsor*, 133 S. Ct. 2884 (2013) 🏛️, that section 3 of the Defense of Marriage Act (DOMA), which defines marriage as between a man and a woman for purposes of federal law, violated the Fifth Amendment. A New Jersey state court later invalidated the state's civil union law in favor of same-sex marriage based in part on *Windsor*.

Also, five states during the year passed legislation permitting same-sex couples to marry, and same-sex marriage will be legal in 16 states and the District of Columbia after June 1, 2014.

Patricia A. Cain, a professor at Santa Clara University School of Law, has taken these victories in stride. As a nationally recognized expert in taxation and estate planning for same-sex couples, Cain has been consulted on challenges to DOMA.



Patricia A. Cain

When not teaching law courses in federal taxation, property, wills and trusts, and sexuality and the law, Cain speaks regularly on tax issues facing same-sex couples.

At a recent conference sponsored by the AICPA, Cain said the creation of joint returns in 1948 to equalize taxes paid by couples in community property and common law property states made married couples central to the tax law. DOMA became a problem only when the world began recognizing same-sex marriages, she said.

Cain -- a firm believer in marriage neutrality -- said that legal marriages should not create tax benefits or costs and that Supreme Court precedent will likely have to be overturned to remove the conflict between community property and common law property states. Cain said she has been working on the marriage penalty problem for 20 years and that she believes the real issue is the allocation of income and deductions -- not tax rates.

Cain predicts that a marriage equality test case will reach the Supreme Court within the next five years that will overturn state bans on same-sex marriage. She believes there are at least five votes on the current Court to strike down the bans.

Cain writes the Same Sex Tax blog and is the author of numerous books and articles on legal questions same-sex couples face. She received her JD from the University of Georgia and her undergraduate degree from Vassar College.

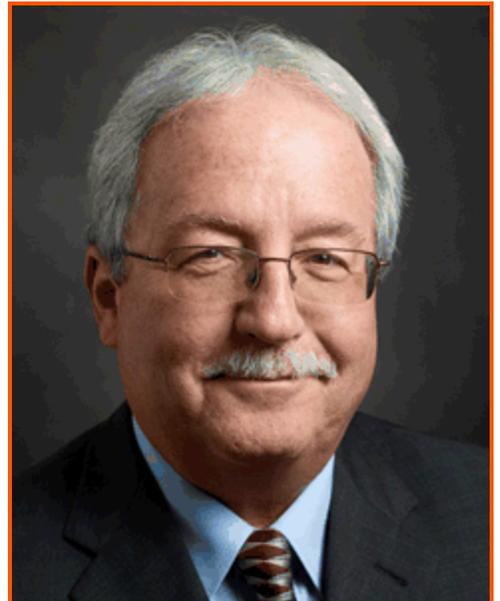
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**John L. Marien**

John L. Marien, director of litigation support at Andreozzi Bluestein Weber Brown LLP, played an important role in achieving taxpayer-friendly outcomes in significant tax litigation in 2013.

Challenging the IRS on its deficiency notices, his firm represented taxpayers who tried to take advantage of benefits from the U.S. Virgin Islands economic development program, including the plaintiffs in *Appleton v. Commissioner*, 140 T.C. No. 14 (2013) .

Relying on the sufficiency of the filing of a taxpayer's previous returns with the Virgin Islands tax authority, Marien was part of the legal team that successfully asserted a statute of limitations defense to the IRS's deficiency notice. He has assisted his firm in the preparation of district court and Tax Court challenges to the IRS's denial of Virgin Islands residency and the related credits. Since 2007, the IRS has examined more than 250 individuals and 16 entities for claiming Virgin Islands residency under the economic development program for purposes of avoiding U.S. taxes.



John L. Marien

"What [the IRS] has done by ignoring the returns that were filed with the U.S.V.I. is to convert it into this monstrosity," Marien said. "Let's say you've got half a million dollars in economic development credits. You would tend to think when it is all said and done, the IRS would come and say you owe us half a million dollars plus penalties and interest. But when the IRS gets all done with it, you end up owing as much as \$5 million because of duplicated income and delinquency penalties."

The large increase in liability would come from the IRS's insistence that the taxpayer failed to file a return with the agency, despite the lack of reasonable guidance on how the filing would be completed, Marien said, adding that the IRS "was doing everything it could to make it look like a failure to file."

Previously, Marien worked for 29 years as an IRS Large and Midsize Business Division revenue agent. He is an enrolled agent and earned his MBA at the University at Buffalo, State University of New York.

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## **Thomas F. Wessel**

In 2013 Thomas F. Wessel of KPMG LLP was able to get what some corporate tax practitioners thought was impossible: a private letter ruling approving the tax-free spinoff of a real estate investment trust by a C corporation. In 2001 Georgia-Pacific sought a similar ruling approving its section 355 spinoff of Plum Creek Timber, but the ruling never

materialized.

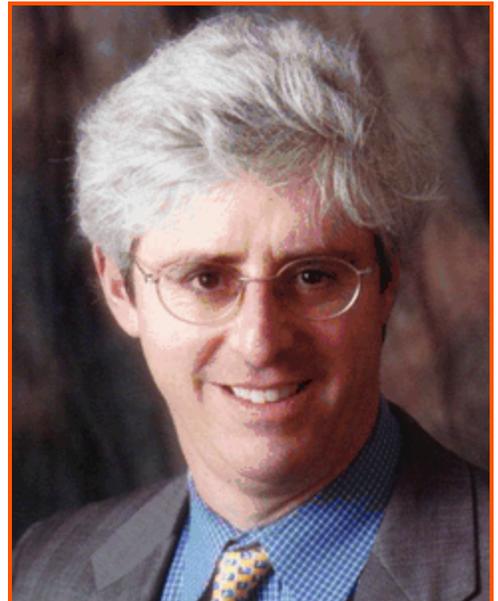
The Service had issued Rev. Rul. 2001-29, ruling that a REIT generating only rental income was active enough to satisfy the active trade or business requirement of section 355. At the time, observers speculated that the ruling would lead to countless REIT spinoffs by companies like McDonald's with significant real estate holdings.

But the years passed with essentially no REIT spinoff activity and no rulings. Practitioners may have feared that spinning off a real estate business so that it could convert to a REIT wouldn't satisfy the business purpose requirement of section 355.

But on September 13, the IRS released a redacted version of what's believed to be the private letter ruling (LTR 201337007 📄) issued to Penn National Gaming Inc. approving the tax-free spinoff of its real estate assets into a newly formed REIT. Wessel led the team at KPMG that secured the groundbreaking ruling for Penn National Gaming.

Wessel has spent the last 13 years at KPMG's Washington National Tax office, where he heads one of two corporate practice groups. He was a founding partner of McKee Nelson Ernst & Young LLP and spent time serving at both the IRS and Treasury.

Wessel received his LLM in taxation and JD from New York University School of Law, and his BSE from the University of Pennsylvania's Wharton School.



Thomas F. Wessel

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## **Dan Alban**

When the IRS announced new rules governing paid tax return preparers after years of preparation and development, it seemed to be a foregone conclusion that the regime would go into effect as planned despite grumbling from practitioners. But not to Dan Alban, an attorney with the Institute for Justice, a self-proclaimed libertarian public interest law firm based in Arlington, Va.

Alban brought suit in *Loving v. IRS* against the Service on behalf of three independent return preparers, arguing that the regulations were overly burdensome and that the IRS lacked the authority to license preparers. To the surprise of many in the tax community, a judge for the U.S. District Court for the District of Columbia agreed with Alban and in January struck down requirements that preparers pass a competency exam and meet annual continuing education requirements.

The district court's holding was a decisive blow to the IRS in a bad year. The Service appealed the decision, but the injunction prohibiting it from enforcing its new rules remained in place. The D.C. Circuit heard oral arguments in September, but has not yet announced its decision.

*Loving* was just the latest success for Alban, who joined the Institute for Justice in 2010. Previously, Alban practiced employment law in McLean, Va., and clerked for Chief Judge Royce C. Lamberth of the D.C. district court. He graduated from Harvard Law School in 2006.

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### **Donald Williamson**

One of the most significant guidance projects to be completed in 2013 was the final repair regulations. The package had been in the works since comments were requested on capitalization rules in 2003. The proposed regulations were not well received by taxpayers and practitioners, but the IRS responded to those concerns. And one of the leading individuals helping shape the final regulations was Donald Williamson.

Williamson testified at the IRS hearing on the proposed repair regulations. He discussed the issues that small and midsize businesses were facing with the rules as proposed. Over the past year, he has been a leading voice for those taxpayers and has written about their concerns (*Tax Notes*, Oct. 8, 2012, p. 207 📄). He has followed up with an article about the final repair regulations that will be published early in 2014.

In 2011 Williamson helped create the Kogod Tax Center at American University, which promotes nonpartisan research and discussion about tax policy and compliance issues affecting small businesses, entrepreneurs, and middle-income taxpayers.

Williamson is a professor of accounting and taxation at American University, where he also directs the MS in taxation program. He received his BA from Hamilton College, his MBA and JD from Cornell University, and his LLM from Georgetown University Law Center.



Dan Alban



Donald Williamson

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## Tax Analysts Information

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