



U.S. Department of Justice

Tax Division

Civil Trial Section, Eastern Region

DAH:DSM:JSPeyton
DJ 5-16-5135
CMN 2021100026

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March 5, 2021

Via Email Only

Katherine Anderson
American Oversight
Washington, D.C. 20005
Katherine.Anderson@americanoversight.org
Counsel for Plaintiff

Re: *American Oversight v. Department of Treasury, et al.*
No. 1:20-cv-2787-EGS (D.D.C.)

Dear Ms. Anderson:

The Internal Revenue Service has instructed the U.S. Department of Justice Tax Division to release the following records bearing the control numbers AM 0001- AM 0013, subject to the exemptions from disclosure under Freedom of Information Act ("FOIA"), 5 U.S.C. § 552(b). The exemptions asserted by the IRS are contained in the redactions on the released records.

The password will be sent to you separately via a contemporaneous email. If you have any questions, please contact me at Joycelyn.S.Peyton@usdoj.gov or my co-counsel Benton Morton at Benton.T.Morton@usdoj.gov.

Sincerely yours,

JOYCELYN
PEYTON

JOYCELYN S. PEYTON
Trial Attorney
Civil Trial Section, Eastern Region

Digitally signed by
JOYCELYN PEYTON
Date: 2021.03.05 14:41:17
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Enclosures

cc:
Helene.R.Newsome@irs.gov
Andrew.C.Keaton@irs.gov



Charles P. Rettig, Esq.

Hochman, Salkin, Rettig, Toscher & Perez, PC, Beverly Hills, CA

Direct (b)(6) / Cell (b)(6)

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For more than 36 years, Chuck Rettig has been with Hochman, Salkin, Rettig, Toscher & Perez, P.C. representing clients before the Internal Revenue Service, the Tax Division of the U.S. Department of Justice, before numerous state taxing authorities and in federal and state court litigation and appeals. As a strong supporter for the integrity our system of tax administration, he has long been appointed by various Federal and state taxing authorities to their Advisory Boards and has often been invited to lecture to IRS and other government representatives regarding the accountability of both government and private tax practitioners to the public as well as to our tax system. His ongoing efforts have earned him tremendous respect throughout the government and private tax practitioner communities.

Chuck Rettig has served as Chair of numerous national, state and local professional organizations, is a frequent lecturer before such professional organizations, and is a regular columnist and author in various national tax-related publications. He is a Certified Specialist *both* in Taxation Law and in Estate Planning, Trust & Probate Law (The State Bar of California, Board of Legal Specialization) admitted to practice law in California, Hawai'i and Arizona (inactive), specializing in Federal and state civil tax and criminal tax controversy matters and tax litigation, including tax-related examinations and investigations for individuals, business enterprises, partnerships, limited liability companies, and corporations.

REPRESENTATIVE EXPERIENCE

On two separate occasions, Chuck Rettig headed a group of approximately 150+ private tax practitioners in discussions and negotiations with the IRS resulting in the announcement of IRS settlement initiatives bringing thousands of U.S. taxpayers into compliance and literally billions of dollars of revenue into the government. More recently, he has actively participated in numerous similar discussions regarding the offshore voluntary disclosure programs of the IRS and certain States as well as coordinating a venue for the dissemination of information to numerous taxpayer representatives and others around the world.

Mr. Rettig routinely represents and advises U.S. taxpayers in foreign and domestic voluntary disclosures, sensitive issue civil tax examinations where substantial civil penalty issues or possible assertions of fraudulent conduct may arise, and in defending criminal tax fraud investigations and prosecutions. He is internationally respected for his expertise and judgment in handling matters arising from the U.S. government's ongoing enforcement efforts regarding undeclared interests foreign financial accounts and assets, including various methods of participating in a timely voluntary disclosure to minimize potential exposure to civil tax penalties and avoiding a criminal tax prosecution referral.

As stated in the *Chambers USA: America's Leading Lawyers for Business*, "According to peers, Charles Rettig of Hochman Salkin Rettig Toscher & Perez is 'phenomenal, just phenomenal.' Further, he 'is regarded by market sources as a 'brilliant and gifted lawyer . . . a real star and a national leader'" who "enjoys a superb reputation and benefits from 'great presence.'" Chambers USA has further stated "Fantastic controversy tax lawyer" Charles Rettig is "knowledgeable and very intelligent . . . a force to be reckoned with . . . a driving force in policy making at the national level with great client skills when it comes to sensitive matters."

Chuck Rettig is listed by Chambers USA as the *only* Eminent Practitioner in the Chambers Category "Tax: Fraud – Nationwide." He was recently selected by his peers as *the* 2016, 2017 and 2018 Tax "Lawyer of the Year" (Litigation and Controversy, Los Angeles) for Best Lawyers' and was included Nationwide in *both* "Litigation and Controversy – Tax" and "Tax Law" by Best Lawyers in America.

Throughout his career, Mr. Rettig has represented thousands of individual, business and corporate taxpayers involved in civil examinations and tax collection matters as well as criminal tax investigations at every administrative level within the IRS. He has litigated tax cases in the U.S. Tax Court, the U.S. District Court, the Court of Federal Claims and various U.S. Circuit Courts of Appeal. He continues to provide tax advice to taxpayer's and their advisors throughout the world.

LEADERSHIP EXPERIENCE

FEDERAL AND STATE GOVERNMENT ADVISORY BOARDS - In 2010-2011, Chuck Rettig was appointed by the IRS to serve as Chair of the IRS Advisory Council (IRSAC), having been an active and contributing Member of the IRSAC since 2008. The IRSAC serves as an advisory body to the IRS Commissioner providing an organized public forum bringing IRS executives and officials together with representatives of the public to discuss relevant tax administration issues. The IRSAC reviews existing tax policy and recommends policies regarding both existing and emerging tax administration issues. In addition, the IRSAC suggests operational improvements, conveys the public's perception of professional standards and best practices for IRS activities and tax professionals, offers constructive observations regarding current or proposed IRS policies, programs, and procedures, and advises the IRS Commissioner and senior IRS executives on substantive tax administration issues.

The IRSAC, the successor to the Commissioner's Advisory Group established in 1953, is divided into four separate subgroups mirroring the IRS Operating Divisions (Large Business and International – LB&I; Small Business/Self Employed – SBSE; and Wage and Investment – W&I) and the IRS Office of Professional Responsibility (OPR). The policy and operational recommendations set forth in the 2011 IRSAC Public Report were coordinated and reviewed by Mr. Rettig and included six recommendations relating to the LB&I, nine recommendations relating to SBSE, four recommendations relating to W&I, and five recommendations relating to OPR. Since 1998, Chuck Rettig has served in a similar capacity with the California Franchise Tax Board and, from 2011 to 2014, with the California State Board of Equalization (each position at the request of the California Franchise Tax Board and the California State Board of Equalization, respectively).

PROFESSIONAL ASSOCIATIONS AND CONFERENCES - Chuck Rettig has served as Chair of numerous professional organizations and is currently Vice-Chair, Administration for the Section of Taxation of the American Bar Association having previously served as a Council Director. He has also Chaired the Tax Section's Civil and Criminal Tax Penalties Committee, which addresses issues relating to all aspects of criminal and civil tax controversy throughout the country and served on the Section's Committee on Appointments to the U.S. Tax Court as well as serving as Vice-Chair, IRS Liaison of the Section's Continuing Legal Education (CLE) Committee.

Mr. Rettig previously served as Chair of the 4,000+ member Taxation Section of the State Bar of California, responsible for overseeing numerous technical tax subcommittees, an annual conference as well as meetings with staff representatives of the Joint Committee on Taxation, Judges of the U.S. Tax Court and various tax policy and legislative representatives in Washington, D.C. He is the Institute Co-Chair of the ABA 34th Annual National Institute on Criminal Tax Fraud and Tax Controversy (beginning as Co-Chair in 2010 and expanding the annual conference to approximately 300+ attendees from the judiciary, government and private tax practice communities throughout the United States); since 1997, he has served as the Institute Chair for the UCLA Extension 33rd Annual Tax Controversy Institute (unilaterally coordinating an annual conference focused on tax controversy attended by approximately 75 representatives of various government taxing authorities together with approximately 200 private tax practitioners); is the Founder and Co-Chair of the AICPA Tax Planning, Compliance and Controversy Conference; since 2003, has served as a Planning Committee Member for the USC School of Law, 58th Annual Institute on Federal Taxation (Institute Chair for the Subcommittee on Ethics, Compliance and Enforcement); and in 2007, founded and continues to serve as the "Tax Controversies" Chair for the 76th NYU Institute on Federal Taxation ((and served as Institute Co-Chair in 2009 and again in 2017). He is a Past-Member of the Board of Trustees for the California CPA Education Foundation.

Chuck Rettig founded and Chairs the Legal Tax Advisory Board for Wolters Kluwer Law & Business (CCH); is Treasurer and an Elected Regent (formerly Chair, Nominating Committee) and an Elected Fellow of the American College of Tax Counsel; since 1999, has served on the

National Board of Advisors for the Graduate Tax Program (LL.M. in Taxation) at New York University School of Law; since 2007, has served on the Board of Advisors for the CCH Journal of Tax Practice and Procedure; authors the Practice Column for the CCH Journal of Tax Practice and Procedure, authors the Tax Controversy and Litigation Report for Tax Notes and recently co-authored the “Tax Practice & Procedure” treatise for the CCH Expert Treatise Library. For the past several years, Mr. Rettig has been invited by the IRS to speak to thousands of tax advisors throughout the country at IRS Tax Forums and is often invited to attend the U.S. Tax Court Judicial Conference.

PROFESSIONAL HONORS

- Chambers USA, the only *Eminent Practitioner* in the category “Tax Fraud – Nationwide.”
- 2016, 2017 and 2018 Tax “Lawyer of the Year” (Litigation and Controversy, Los Angeles) by Best Lawyers.
- 2015 Partner Appreciation Award, Steller Member, ABA Center for Professional Development.
- IRS District Director’s Award, Los Angeles District, 1998.
- UCLA Extension Award for Extraordinary Efforts Enhancing Government and Private Tax Practitioner Partnership’s in the Tax Community for Continuing Education and Professional Development, 2005.
- 2009 Tax Person of the Year (Top 10), Tax Notes / Tax Analysts.
- Top 50 IRS Representation Practitioners for 2008, CPA Magazine, 2008.
- Presidents Award for Outstanding Contributions to CPA’s in Hawai’i, Hawai’i Society of CPA’s, 2003 - 2004.
- V. Judson Klein Award for Outstanding Achievement in Taxation, Taxation Section, State Bar of California, 2003.
- Conference Speaker of the Year Award, California CPA Education Foundation, 2000.
- Instructor of the Year Award, Graduate Tax Program, Golden Gate University, 2002.
- Commencement Speaker, Graduate Tax Program, Golden Gate University, 2003.
- Keynote Conference Speaker, Hawaii Society of CPA’s 42nd Annual Conference, 2002.
- Top 100 Super Lawyers (Los Angeles County), Los Angeles Magazine / Southern California Super Lawyers Magazine, 2005 and 2019.
- Top Tax Super Lawyers (Los Angeles County), Los Angeles Magazine / Southern California Super Lawyers Magazine, 2004-2019, inclusive.
- The Best Lawyers in America, 2004-present.

- Strathmore's Who's Who, Lifetime Member.
- Certified Specialist, Taxation Law, The State Bar of California, Board of Legal Specialization.
- Certified Specialist, Estate Planning, Trust & Probate Law, The State Bar of California, Board of Legal Specialization.
- Martindale-Hubbell AV Preeminent Rating (Highest possible rating)

PROFESSIONAL ACTIVITIES AND MEMBERSHIPS

- IRS Advisory Council (IRSAC)
 - Chair, 2010 - 2011
 - Vice-Chair, 2009 - 2010
 - Member (Small Business/Self-Employed Division Subgroup), 2008 - 2010
- California Franchise Tax Board, Advisory Board, 1998 - present
- California State Board of Equalization, Advisory Council, 2011 - 2014
- American College of Tax Counsel
 - President, 2018 - present
 - Vice-President, 2016 - 2018
 - Treasurer, 2015 – 2016
 - Chair, Nominating Committee, 2012 - 2015
 - Elected Regent, 2009 - present
 - Elected Fellow, 2000 - present
- New York University School of Law, Graduate Tax Program, National Board of Advisors, 1999- 2008
- New York University School of Law, Weinfeld Associate
- New York University School of Law, Wallace-Lyon-Eustice Associate
- New York University Institute on Federal Taxation
 - Chair, Tax Controversies, 2007 - present
 - Advisory Board Member, 2007 - present
 - Institute Co-Chair, 2009 and 2017
- UCLA Extension Annual Tax Controversy Institute -
 - Institute Chair and Planning Committee Member, 1998 - present
- USC Institute on Federal Taxation
 - Executive Committee Member, 2003 - present
 - Subcommittee Chair - Ethics, Compliance and Enforcement, 2004 - present
- California CPA Education Foundation, Board of Trustees, 2007 - 2011

- American Bar Association, Taxation Section
 - Vice Chair, Administration, 2014 - present
 - Council Director, 2012 - present
 - Civil and Criminal Tax Penalties Committee,
 - Chair, 2009-2011
 - Vice-Chair, 2007 - 2009
 - Chair, Subcommittee on Civil Penalties, 2002 - 2008
 - Standards of Tax Practice Committee
 - Liaison, IRS National Taxpayer Advocate, 2003- 2007
 - Court Procedure and Practice Committee, Member
 - Committee on Appointments to the U.S. Tax Court, 2006-2008; 2011-2013
- State Bar of California -
 - Chair, Taxation Section, 1999 - 2000
 - Chair-Elect, Taxation Section, 1998-1999
 - Vice-Chair and Member, Taxation Section Executive Committee, 1995 - 1997
 - Advisor, Taxation Section Executive Committee, 2002 - 2014
 - Immediate Past-Chair, Taxation Section Executive Committee, 2000 - 2001
 - Chair, Committee of Past-Chairs, 2001-2002
 - Chair, State and Local Tax Committee, 1998
 - Estate and Gift Tax Committee, Member
 - Tax Procedure and Litigation Committee, Member
- Beverly Hills Bar Association -
 - Chair, Taxation Section, 2001 - 2003
 - Vice-Chair, Taxation Section, 2000 - 2001
 - Executive Committee Member, Taxation Section, 2003 - 2014
 - Chair, Tax Procedure Committee, 2000 - 2001
 - Chair, State and Local Tax Committee, 1997 - 1999
- Los Angeles County Bar Association
 - Chair, Tax Procedure and Litigation Committee - 1997
 - State and Local Tax Committee
- AICPA Annual Conference on Tax Planning, Compliance & Controversy, Founder and Co-Chair, 2013.
- AICPA Annual Conference on Tax Controversy, Founder & Co-Chair, 2012.
- ABA National Institute on Criminal Tax Fraud and Civil Tax Controversy, Institute Chair, 2011 – 2013; Institute Co-Chair 2014 - present.
- ABA National Institute on Criminal Tax Fraud, Institute Co-Chair, 2010.

- Wolters Kluwer Law & Business (CCH) Legal Tax Advisory Board, Founder and Chair, 2012 - 2014.
- NYU 4th Annual Tax Controversy Forum, Co-Chair and Planning Committee Member, 2012
- NYU 1st, 2nd, 3rd and 5th Annual Tax Controversy Forum, Chair, Planning Committee Member, 2009-2013
- Society of Trust and Estate Practitioners (STEP), 2009- present
- American Tax Policy Institute, Life Member
- CCH Journal of Tax Practice and Procedure, Advisory Board, 1999 - present.
- CCH Journal of Tax Practice and Procedure, Tax Practice, Columnist, 2007-present
- The Tax Controversy & Litigation Report, Tax Notes, Columnist, 2009-2012
- IRS Watch - Tax Practice & Procedure, Forbes Blog <http://blogs.forbes.com/irswatch>
- United States Tax Court Judicial Conference, Invited Participant, 1999, 2005, 2007, 2009, 2015
- Golden Gate University, Graduate School of Taxation, Advisory Board, 2006-2015
- Chapman University School of Law, Graduate Tax Program, Advisory Board, 2004-2008
- Association of Tax Counsel, Los Angeles, CA 1997 - present
- U.S. Court of Federal Claims Bar Association
- Federal Bar Association (Taxation Section)
- San Fernando Valley Bar Association (Taxation Section)
- State Bar of Arizona (Taxation Section)
- State Bar of Hawaii (Taxation Committee)
- California CPA Education Foundation, Faculty of Lecturers, 1997 - 2009
- California CPA Education Foundation Tax Update and Planning Conference
 - Conference Co-Chair, 2001, 2002, 2006, 2007
 - Planning Committee, 1999 - 2014
- California CPA Education Foundation Tax and Financial Planning for High Net Worth Individuals Conference - Planning Committee, 2000
- California CPA Education Foundation Family Law Conference - Planning Committee, 1999 - 2000
- California CPA Education Foundation International Conference - 2004
- California CPA Education Foundation Financial Statements and Tax Fraud Conference

- Conference Chair, 2001, 2002
- Planning Committee, 2001 - 2014
- CSCP, Committee on Taxation, Los Angeles Chapter, 1998 - present
- CSCP, Associate Member, 1998 - present
 - Committee on Taxation, 1998 - present
 - Litigation Committee (Family Law Section, 2001)
- Hawaii Society of Certified Public Accountants (HSCP) - Taxation Committee
- California Society of Enrolled Agents, Professional Affiliate, 2006-present
- Coordinator, IRS Problem Solving Day - Pro Bono Program, LA District, 1998 - 2001
- Eagles Lodge West Conference, Taxation Section, State Bar of California
 - Co-Chair, Franchise Tax Board Issues, 1998-1999
 - Invited participant, 2001

REPRESENTATIVE PRESENTATIONS

Mr. Rettig has been a featured speaker and panelist at hundreds of tax conferences throughout the United States, in Europe and in Central America. These conferences include the New York University Institute on Federal Taxation, the Southern Federal Tax Institute, the ABA Taxation Section May/Mid-Year & Fall Meetings, the AICPA National Tax Conference, the UCLA Annual Tax Controversy Institute, the ABA National Institutes on Criminal Tax Fraud and Civil Tax Controversy, the ABA International Tax Enforcement Conference, the NYU Tax Controversy Forum, the AICPA Conference on Tax Controversies, ACAMS, the Heckerling Institute on Estate Planning, IRS Estate & Gift Tax Attorney CPE Conference, the IRS Western Region Appellate Conference, the IRS Compliance Division - New Employee Orientation, the IRS Fraud Technical Advisor Seminar, the Federal Bureau of Investigation (FBI) Corporate Fraud Conference, the USC Tax Institute, the Tulane Tax Institute, the IRS Tax Forums, the AICPA Conference on Tax Strategies for High Income Taxpayers, the Philadelphia Tax Conference, ALI-CLE, the Annual Hawaii Tax Institute, the Chaminade University Annual Non-Profit Organizations Conference, the Annual Western Conference on Tax Exempt Organizations, the Southern Nevada Estate Planning Council, the Estate Planning Council of Portland, the Estate Planning Council of Woodland Hills, the Annual Oregon Tax Institute, the Pacific Tax Institute, the Southwest Tax Conference, PLI, the Annual Tax Institute of the University of Texas, the Georgia Tax Forum, the California CPA Society Education Foundation Tax Update and Planning Conference and the Tax and Financial Planning for High Net Worth Individuals Conference, the Hemispheric Congress Anti-Money Laundering and Combating Terrorist Financing (AML/CFT) Conference in Panama, the Annual International AML Conference in Amsterdam, the CCH User Conference, the Annual ACAMS Anti Money-Laundering & Counter-Terrorism Financing Conference, the CSEA, the ASA International Advanced Business Valuation Conference, the Florida State Bar Taxation Section Annual Conference, the California Tax Policy Conference, and the Annual Meeting of the California Tax Bars.

A sample of recent presentations include Hot Topics In IRS Enforcement Tips from the Tax Trenches, 2017; Tax Preparer Obligations & Penalties - IRS Audit Issues & Hot Topics Tips from the Tax Trenches! 2015; International Tax Enforcement, 2014; Practical Tax Advice, 2014; Nuts and Bolts of IRS Audits, 2013; IRS Voluntary Disclosures Demystified, 2012; International Tax Enforcement, 2012; IRS Audit Issues of Interest to Estate Planners, 2012; Taxpayer Examination Representation 101, 2012; Documenting Your Tax File, 2012; Professional Considerations During an IRS Examination, 2011; Ethical And Professionalism Considerations In The Tax Controversy Setting, 2011; Understanding International Tax Evasion and How to Detect it Across Jurisdictions, 2011; Panamanian Bankers: FATCA Compliance and U.S. Reporting Obligations – Understanding the Individual and Institutional Liabilities and Responsibilities, 2011; Cash Reporting and Reporting Requirements for Foreign Financial Accounts, 2011-2012; The New IRS FBAR 2011 Offshore Voluntary Disclosure Initiative (OVDI), 2011; IRS Wealth Squad Examinations, 2010; IRS Enforcement Priorities, 2010; Reporting Foreign Financial Accounts, 2010; Regulation of Return Preparers, 2010; Practitioner Standards, Penalties & Enforcement Initiatives - Lessons for Estate Planners, 2010; Understanding the AML Department's Role in Detecting and Preventing Tax Evasion in the New Enforcement Climate, 2010; Taxpayer Representation: Basic Overview of the IRS Examination Process; 2010; IRS Appeals, 2010.

REPRESENTATIVE PUBLICATIONS

Chuck Rettig has authored or co-authored numerous tax-related articles. A representative sample include What to Expect from Newly Announced LB&I Compliance Campaigns, 2017; TIGTA Evaluation of the IRS Whistleblower Program, 2016; IRS High Wealth Industry Group, 2013; Why the Ongoing Problem with FBAR Compliance?, 2016; In a Tax Practice, Everything Is Fine, Until It's Not!, 2016; The Panama Papers and Lessons Learned from Years of Offshore Leaks, 2016; IRS Audit Selection and Classification Processes, 2016; Evaluating the IRS Wealth Squad, 2015; Basic Overview: The Kovel Accountant and Privileged Communications, 2015; Handling the Sensitive Issue IRS Audit, 2015; NEW IRS Guidance Limits FBAR Penalties! 2015; Determining "Reasonable Cause" for Nonwillful FBAR Violations, 2015; Overview: Trust Fund Recovery Penalty, 2015; Overview: IRS Examination Process, 2014; Overview: Indirect Methods of Determining Taxable Income, 2014; IRS LB&I Revised IDR Enforcement Process, 2014; GAO to IRS: Pursue Quiet Disclosures and First Time FBAR Filers, 2013; IRS Offshore Voluntary Disclosure Program: Opt-Outs, a Revised FBAR and Rescissions of Pre-Clearance Letters by Criminal Investigations, 2013; Whistleblower Awards and the Bank Secrecy Act: Mutually Exclusive?, 2013; Form 8300: Reporting Domestic Currency Transaction, 2013; A Temporary and Transitory Visit with California Residency, 2013; Innocent Spouse: Separating the Marital Liability, CCH Journal of Tax Practice and Procedure, August-September 2012; IRS Provides Updated Guidance Regarding Offshore Voluntary Disclosure Program, CCH Journal of Tax Practice and Procedure, June-July 2012; Overview of Tax Practice and Procedure, CCH Journal of Tax Practice and Procedure, April-May 2012; IRS Whistleblower Program: Making Money the Old Fashioned Way! CCH Journal of Tax Practice and Procedure, April-May 2012; Practice Tips from the Tax Trenches, CCH Journal of Tax

Practice and Procedure, December 2011 - January 2012; IRS Voluntary Classification Settlement Program, CCH Journal of Tax Practice and Procedure, October- November 2011; Evaluation of an IRS Undisclosed Offshore Account IDR, Tax Notes Column, November 2011; A Fresh Start for Struggling Taxpayers, CCH Journal of Tax Practice and Procedure, June-July 2011; Enhancing Voluntary Compliance Through the Administration of Civil Tax Penalties, CCH Journal of Tax Practice and Procedure, April-May 2011; The Last, Best Chance to Disclose Foreign Financial Accounts and Assets-The 2011 Offshore Voluntary Disclosure Program and Beyond!, CCH Journal of Tax Practice and Procedure, February-March 2011; Basic Audit Techniques: Taxpayer Interviews, CCH Journal of Tax Practice and Procedure, August-September 2010.

Additional articles include FOIA Requests, Tax Notes Column, August 2010; IRS Return Preparer Strategy: Leveraging Limited Tax Enforcement Resources Through the Registration and Education of the Return Preparer Community, CCH Journal of Tax Practice and Procedure, February-March 2010; Meet the New Director of the Office of Professional Responsibility: An Interview with Karen L. Hawkins, CCH Journal of Tax Practice and Procedure, August-September 2009; Practitioner Penalties: Potential Pitfalls in the Tax Trenches, Tax Notes, April 2009; Counseling Corporations Involved in Government Investigations and the Principles of Federal Prosecution of Business Organizations, Corporate Business Taxation Monthly, February 2009; Update: Estate Planners as Return Preparers - Increased Penalty Exposure and the New Final Regulations, CCH Estate Planning Monthly, February 2009; Currency Reporting Requirements: Everyone into the Pool! CCH Journal of Tax Practice and Procedure, June-July 2007; Civil and Criminal Tax Considerations in a Marital Dissolution, Hawaii State Bar Journal, July 2007; Tax Practitioners Guidebook: Picking Up Scraps From the Table, Tax Analysts - Tax Practice, 2007; Non-Fileers Beware: Who's That Knocking at Your Door? CCH Journal of Tax Practice and Procedure, October-November 2006; Identity Theft: Phishing on the Internet, KALA Hawaii Society of CPA's, July 2005.

EDUCATION

- New York University (LL.M. in Taxation)
- Pepperdine University (J.D., cum laude)
- University of California at Los Angeles (B.A., Economics)

CIVIC INVOLVEMENT

- Founder of the UCLA Extension VETS COUNT Scholarship Fund - Vets Count provides scholarships for active and retired military personnel who are working to realize their career goals in tax, accounting, wealth management, and other areas of the financial services industry. <https://giving.ucla.edu/vetscount>
- Wounded Warrior Project, Advance Guard, 2011 – present
- UDT-SEAL Association (udtseal.org), Associate Member, 2010 - 2016

- PADI Foundation, a California Non-Profit Public Benefit Corporation, Founder, President/Chair, 1991 – present (grant-making organization supporting scientific and educational underwater science and environmental projects)
- Crespi Carmelite High School, Board of Directors 2006-2010
- Natural History Museum
- Greater Los Angeles Zoo Association
- Honolulu Zoo Association
- Santa Barbara Zoo Association
- Petersen Automotive Museum

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WILLIAM M. PAUL

(b)(6)

EMPLOYMENT:

Covington & Burling LLP, Washington, D.C., Partner, October 1987-April 1988, September 1989 - present; Associate, 1978-1987.

I have been a partner in the Tax Group at Covington & Burling LLP for the past 26 years. During that time, I have worked on a wide variety of tax matters, including representing industry groups and taxpayers before Congress, Treasury and the Internal Revenue Service; advising major multi-national corporations and financial institutions on sophisticated tax planning matters; representing corporations and individuals before the IRS at both the Exam and Appeals levels; and representing corporations and individuals in the Tax Court and other federal courts with respect to disputed tax matters. I have developed particular specialties in the areas of financial products taxation and the taxation of investment funds.

United States Treasury Department, Office of Tax Policy, Deputy Tax Legislative Counsel, April 1988 - August 1989.

As Deputy Tax Legislative Counsel in Treasury's Office of Tax Policy, I had responsibility for formulating tax policy recommendations, drafting tax legislative proposals, preparing and delivering testimony before Congress, and making and reviewing tax policy decisions for regulations and other published guidance. I supervised a staff of roughly 20 tax lawyers in the Tax Legislative Counsel's office and oversaw the coordination between the lawyers in that office and their counterparts in the Office of Chief Counsel at the Internal Revenue Service.

Judge Thomas Gibbs Gee, Fifth U.S. Circuit Court of Appeals, Judicial Clerk, 1977-1978

EDUCATION:

The University of Michigan Law School, J.D., magna cum laude, 1977

Michigan Law Review (Note Editor), Order of the Coif

The Johns Hopkins University, B.A., 1973

MEMBERSHIPS AND AFFILIATIONS:

American Bar Association Section of Taxation
Chair, 2011-2012
Vice Chair - Government Relations, 2005-2007
Chair, Tax Shelter Task Force, 2002 - 2005

D.C Bar Tax Section
Chair, Financial Products Committee, 2003 - 2005
American College of Tax Counsel
Fellow
American Law Institute
Member
American Tax Policy Institute
Member, Board of Trustees

AWARDS AND RECOGNITIONS:

Chambers USA: Guide to America's Leading Lawyers for Business
Legal 500 US ("Leading Lawyer" - Tax/Financial Products)
Best Lawyers in America, Who's Who in America, The International Who's Who of Business
Lawyers and other ranking services
Named "The Leading Lawyer in Tax" in Washington, DC by Legal Times (2005)

PRESENTATIONS AND SPEECHES:

A list of presentations and speeches is included in my web bio, available here:
<https://www.cov.com/en/professionals/p/william-paul>