

Executive Core Qualifications

LEADING CHANGE

A key component of the IRS Commissioner's annual business plan has been combating abusive tax schemes to recover millions in lost tax revenue, enforce the tax laws, and build the nation's confidence in the federal tax system. I took on the responsibility of leading the agency's charge against one such abusive scheme, the Roth IRA Abusive Scheme. Under this scheme, taxpayers with taxable income from pre-existing and profitable businesses shift that income to a Roth IRA account either in their own name or a relative's to secure improper tax benefits. These taxpayers seek to avoid paying income tax on profits previously recognized by their businesses and themselves as business owners. Compounding the abuse is that left unchecked these abusive transactions would allow taxpayers to avoid the statutory annual contribution limits placed on Roth IRA accounts.

A massive nationwide litigation program of this magnitude, where we ask the courts to re-characterize the form of these transactions to reflect their true, taxable substance would have repercussions in many other transactional contexts for almost every Division and Associate Chief Counsel Office. Initially, I worked with an existing cadre of managers and attorneys to gain a deeper technical and factual understanding of these cases. Armed with this knowledge, I decided that a global strategy with organizational support was needed. In developing an overarching strategic vision, my first step was to identify and coordinate with stakeholders beyond my Division and tap into these pockets of institutional knowledge. I partnered with the Tax Exempt Government Entities (TEGE) Associate Chief Counsel and Field Counsel, to form dynamic and balanced trial teams to effectively prepare these cases for litigation. Likewise, I expanded upon the pre-existing Issue Management Team (IMT) to include two additional Associate Chief Counsel Offices with expertise in corporate and international tax entities. I routinely called meetings for our most important cases in which multiple technical Branch Chiefs, litigators, and other subject matter experts helped me weigh alternative legal theories and strategies so the government could put forth its best arguments. I built consensus, as divergent views often existed. In addition, I provided regular status updates to SBSE executives to ensure the program had all the resources it needed.

Next I established procedures, processes, and resources to effectuate that plan. Finding a lack of good data, I directed a technical specialist in the creation of a "script" to capture, through a series of reporting systems, information vital to the success of such a large coordinated litigation effort. The ability to identify cases in litigation, and the status of those cases was an operational imperative. For example, with the ability to identify cases with common themes or fact patterns, I fostered collaboration among the many trial teams, ensuring uniformity and preventing unnecessary duplicative effort. Armed with data on these cases, I personally led many litigation team meetings on our most important cases, which ensured these cases stayed on track with thorough trial development necessary for their success. I implemented procedures published on the SBSE Counsel Website for national coordination across Chief Counsel of these cases, developed a case-opening information form for attorneys to complete, allowing me to quickly identify the key issues and facts in cases for guidance, and expanded upon a pre-existing SharePoint site that now includes a library of valuable information so that attorneys have the necessary tools to succeed in litigation. Most importantly, I designed and put into place follow-up mechanisms to ensure accountability and provide a "big picture" snap shot of the litigation landscape.

Under my leadership the Office of Chief Counsel has successfully tried multiple Roth IRA cases in the United States Tax Court, setting new judicial precedence and securing several favorable opinions. We have also obtained several injunctions in Federal District Courts against promoters and tax preparers of this abusive scheme, thereby protecting hundreds of taxpayers, preserving federal government enforcement resources, and penalizing the most egregious promoters. This required extensive

collaboration among IRS, Appeals, and our functions to selectively target more ideal cases for litigation, spread our newly formulated positions across our organizations, ensure our clients received the legal advice they deserved, and help them efficiently work through their case inventories. When I took the lead over the litigation program two years ago, IRS Exam and the Office of Appeals combined had about 200 cases in the program, and we have helped them bring that number to about 50 cases, in large part because of the aggressive litigation positions taken and the favorable judicial precedence secured.

In addition, I analyzed every settlement offer that we received in this program, coordinating some of them with the IMT and providing case briefings and recommendations to our executives. In these recommendations, I made calculated risk assessments of the hazards of litigation, assessed the importance of a case toward our strategic goal of deterring similar abusive schemes through judicial precedence, and made well-reasoned predictions on whether there might be a more favorable offer if we deny the one on the table. Through this process, we have successfully negotiated a series of very favorable settlements for the government worth millions of dollars, and we have secured a series of precedential judicial opinions, restoring to the public an estimated \$200 million.

I led one of the most important and broadly recognized technology changes in how the entire management team of the largest division within the Office of Chief Counsel, SBSE Division Counsel, does business. My greatest innovation is a SharePoint site unlike any other previously used in the Office of Chief Counsel, which I led in design and implementation, and which has radically changed how the entire SBSE Counsel Division conducts daily business. After becoming the Deputy Area Counsel, I observed a great deal of wasted time and resources derived from the outdated use of a shared folder system to conduct division-wide business, the relentless use of emails as the exclusive platform to exchange information and impose deadlines, the lack of a uniform calendar system, and the scattering of information across so many locations that it had become unmanageable. Moreover, the collaboration that took place between SBSE Division's management teams was exclusively through meetings and emails. As a result, only the meeting participants had any real awareness of what transpired in those meetings, transparency down to the first line manager was often sacrificed, and those outside those meetings often had no awareness and voice in the direction our Division's teams were headed until it was too late to change actions already set in motion.

After my positive experience with the use of Microsoft SharePoint for trial preparation in Roth IRA litigation, I questioned whether this same software (and its cutting edge features) could be used in a more dramatic way to remedy inefficiencies in how our managers ran their daily business. My first challenge was to learn more about Microsoft SharePoint. I assembled a team of SharePoint users and Chief Counsel IT Specialists to explain and demonstrate to me everything this program had to offer, particularly in the context of what I envisioned needed to be in a "one stop" shop where all of SBSE Counsel's division-wide business could be conducted. After learning enough to become a "semi expert" on SharePoint, I knew that my next challenge was to persuade SBSE Counsel's leaders to adopt the SharePoint platform as our new way of doing business. I realized that changing their mindset would prove difficult considering there had been resistance to migration over to SharePoint in the past, but I was convinced it was due to a lack of understanding of the program and how user friendly it is after a minimal amount of training and careful planning of its design on the front end.

I organized and led a team, which included an IT Specialist with expertise in SharePoint, that provided a live demonstration of SharePoint's features to lead SBSE Counsel executives. This presentation targeted features that would dramatically improve the most important tasks that SBSE Counsel managers share in common. In a climate of tight budgets and the need to do more with less, I convinced these executives that we could no longer afford to operate using outdated management tools. I demonstrated how SharePoint's Calendar feature could integrate all of the meetings, events, due dates, and related

documentary material that our managers are engaged in so that they would only need to look at one calendar, rather than multiple emails, to instantly determine what division-wide business needed to be done or was on the horizon. I showed how a complimentary combination of SharePoint's Announcement and Automated Alert features could be used to both replace the need for widespread emails and allow for the historical filing and quick retrieval of important announcements on a variety of legal issues, procedural changes, and other activities striking at the core of our managerial functions. Finally, I demonstrated how SharePoint could be used in a totally new way. In the past it was used within Chief Counsel simply as a library to organize and store information later retrievable through an onsite search engine. Now it could be used collaboratively allowing multiple people to work on the same document in one location, to turn in reports and other documents driven by deadlines into one central location rather than by different people through multiple emails, to exchange ideas and solve managerial issues through the program's Discussion Board, and serve as an essential management reference and learning tool for our managers through the development of an expansive library of Presentation Materials and regularly posted Managerial Tips.

Realizing that we could ill afford to be left behind, SBSE Counsel executives approved my plan and sanctioned the creation of a design and implementation team under my leadership. This team included a cross section of executives, managers, attorneys, IT Specialists, a contractor, and a paralegal. I developed an action plan for the team and hosted regular meetings to keep us on schedule for our February 2012 "roll out" date. This process proved to be an extraordinary and rewarding collaborative effort by which we collectively fine-tuned a prototype site and improved its features well beyond what was originally thought possible. Additional features that came out of this "think tank" included: an exhaustive list of SBSE Counsel subject matter experts and litigation project cadre leaders who could now be readily identified and consulted, a list of litigation team volunteers who were seeking litigation experience in either leading or joining teams both inside and outside their geographical Areas, and multiple links to manager reference and training materials.

After the prototype was completed, I hosted another LiveMeeting presentation of the site to the entire SBSE Counsel executive team and its Deputy Area Counsels. The site proved to be a big hit, and everyone wanted to know how they could contribute toward the site's completion before it was rolled out to all of our first line managers. After some minimal training, all of these executives and Deputy Area Counsels were encouraged to test the site's features and provide their feedback. After we fine-tuned the site, I organized and personally delivered a presentation to all SBSE Counsel managers to highlight the site's main features through a live demonstration viewable on their computer screens. Soon after, the site was rolled out on schedule to our entire management team. The members of my team and I all received awards and many accolades in appreciation of our tremendous contributions. As a result, SBSE Counsel's Managers SharePoint Site is currently the centerpiece of our business and the jewel of the management tools available to our managers.

Subsequent to the rollout a year ago, I continue to lead a team of Associate Area Counsels and others to keep the site's content current. I lead regular meetings with this team to discuss their progress. Through the collaborative environment that I have fostered with this team, we continue to push the envelope and explore new ways to improve the site. Our managers can now conduct their work quicker and better in one location, thereby freeing up precious time for them to devote to many other important responsibilities. The entire SBSE Counsel management team is now more organized, efficient, and positioned for the future. Finally, recognizing the great utility of such a site, many other Chief Counsel Divisions are using our site, in conjunction with IT Specialists, as a model to help build their own SharePoint sites. They have borrowed various aspects of our site to likewise improve their business activities and to the benefit of the agency as a whole.

Leading People

Another example I am particularly proud of is my leadership in the area of EEO and diversity in the workplace. As a minority myself, I am keenly aware of the importance of diversity and inclusion, and I have successfully led others in this context by modeling my commitment to these values by word and deed. I am recognized as an advocate of gender equality, and I make sure that all our attorneys and paralegals are provided developmental opportunities and assignments. As a result, employees feel comfortable approaching me about issues of conscious and unconscious bias in the office.

In addition to my involvement in hiring and mentoring female and minority employees, and routinely encouraging my employees to participate in diversity programs and activities, I seek out opportunities to have a positive impact on the professional development of females and minorities in our organization on a wide scale. Across the agency, women comprise 75 percent of our paralegal workforce. The paralegal workforce includes 36 percent minority employees. While the agency devotes considerable resources to the continuing legal education of nearly 1600 attorneys, as the lead instructor for SBSE Counsel Paralegal School I discovered we lacked formal training for the paralegals who support our attorneys. I assembled a talented and diverse instructor cadre of attorney managers and specialists on legal writing and research. Next, I led a collaborative effort to develop an ambitious, yet practical, curriculum; no easy task as no one could remember a prior program of this type. Our program expanded to include paralegals from other divisions within Chief Counsel. Based on the success of this program, two years later, I was asked to co-chair SBSE Counsel's 2010 CLE Paralegal Curriculum Committee. My committee was tasked with developing a multi-course curriculum for paralegals, which would benefit junior attorneys too. I provided the executives on the CLE Steering Committee progress reports and shepherded our recommendations forward for their consideration and adoption. Working with another SBSE Counsel Area and several committee members, I secured Contracting Officers Representative accreditation for each of these courses with a different federal agency. Once again, in light of my previous successes with SBSE Counsel paralegal training programs and my familiarity with computer technology, I was asked to co-lead SBSE Counsel's 2012 Paralegal CLE program. I created and led a task force in formulating a three month modular curriculum. I assembled a talented and diverse instructor cadre to deliver training to each SBSE Counsel paralegal's desktop in real time. The program was such a huge success, that other agencies have asked to borrow components of it for their own training and continue to refer to the training materials. While I was honored to have received awards for my leadership, I found most gratifying the high marks received in post surveys from this formerly underserved segment of our workforce.

A prime example of my ability to lead people is the success I have achieved developing managers and forging within them a mindset of teamwork and cooperation. When I first became Deputy Area Counsel, I discovered that the managers I had inherited, while experienced, did not work in concert as a team sharing a common goal. Many were underperforming, some due to lack of motivation and challenge, others from lack of direction and accountability. Most disturbing was that rather than proactive and innovative, the prevailing managerial culture was a reactive one. Then, shortly within my first year, the makeup of my management "team" drastically changed after several key retirements and transfers, leaving me a management group of which half had between zero and five years of management experience.

With such disparate personalities and experience levels, a "one-size-fits-all" approach would not do. To create a unified and cohesive team I recognized the need to truly understand each individual in my group, I travelled the Area visiting each personally establishing rapport, learning their challenges, and gaining a better understanding of what motivates them. Then to effectively build and lead this geographically dispersed team, I instituted regular monthly meetings, utilizing technology such as Microsoft Office Communicator (OCS) and video-conferencing. I used these meetings to effectively communicate Area and organizational goals and objectives, and to foster teamwork through collaboration in an environment

encouraging the free exchange ideas. I regularly formulated management sub-teams to address broader operational or personnel challenges. One team developed procedures for our Denver office to assume work on an ongoing basis from our understaffed Las Vegas office; these procedures have become a model throughout the organization. Under my leadership my managers are now highly engaged and work together as a complementary and well-functioning team.

I became aware that few, if any, made their own professional development a priority. In addition to mentoring my new managers in individual sessions twice a month for one year, I worked with all my managers to develop unique strategies to leverage strengths, identify skills that needed to be honed, and help them achieve their professional goals. In the process, we aligned their various strengths and aspirations toward the goals of both the Area and organization. Partnering in their professional development, I worked with each manager to establish an Individual Development Plan (IDP). I solicited the services of the Office of Chief Counsel's Attorney Career Development Advisor to assist my management staff, including presentations custom-tailored for them on topics ranging from Myer-Briggs Testing and Interpretation to creating an IDP. I also challenged them to encourage and work with their attorneys and staff in creating their own IDPs. Many attorneys and paralegals took them up on these offers and it was gratifying to see my managers enthusiastically embrace the opportunity to emulate what I had done with them.

Leadership also requires resolving conflicts by considering all points of view in a fair and balanced manner. One recent example required a careful balancing of individual rights against infringement on the rights of others, when I was confronted with a conflict involving a part-time attorney in our Denver office claiming a medically acute sensitivity to fragrances. Although working in the office for several years without ever having expressed difficulty, she now complained of excruciating headaches and severe breathing problems caused by others wearing perfumes. She blamed specific co-workers for being the primary cause of her symptoms and requested large amounts of flexiplace to work from home part-time. I advised the attorney's manager to contact Labor Relations (LR) for guidance, who suggested we also seek legal advice from General Legal Services (GLS). We determined that the attorney was entitled under labor laws to reasonable accommodations to address her medical condition, even if those accommodations infringed on her co-worker's personal rights. On the other hand, there were limits on the extent of what needed to be provided to her in order to provide reasonable accommodations.

Once the attorney provided the requisite physician's medical diagnosis, I worked closely with the attorney's manager and others on her reasonable accommodations request. I led an effort through the cross-divisional matrix management process to bring greater sensitivity of the issue to the entire office through a combination of group meetings and informative emails. Employees were encouraged to voluntarily cease or limit wearing perfume or cologne. When the attorney accused others of intentionally wearing excessive perfume in retaliation, I arranged for her to move to the other side of the floor from them. Instructing my managers to enlist the help of the Denver Office Manager and an offsite EEO Specialist, we acquired an air purifier for the attorney's office. Claiming this series of accommodations was insufficient she requested full-time and permanent flexiplace. In consultation with LR, GLS, EEO, and Division executives, we concluded that she had been provided all reasonable accommodations she was entitled to and denied her request. Instead, we offered her a lenient, unprecedented part-time and regular flexiplace tour of duty. In response, she filed a formal grievance. Working with the attorney's manager and with the support of my Area Counsel, I arranged a series of meetings with the attorney's union representative, during which I proposed an alternative (vetted through EEO and LR) seeking to resolve the grievance. This proposal encouraged the attorney to file a permanent disability claim, which was granted, and she dropped her grievance and cordially separated her employment. By demonstrating fair and balanced leadership the rights of every employee were respected, morale did not suffer and the functioning of the office was not disrupted.

Results Driven

The Office of Chief Counsel's Mission Statement is to "Serve America's taxpayers fairly and with integrity by providing ... **the highest quality legal advice and representation for the Internal Revenue Service.**" SBSE Counsel, the largest Chief Counsel Division, is the primary legal advisor to and representative of the Commissioner of IRS (SBSE) and the Director of International Individual Compliance (LB&I). When I became Deputy Area Counsel, my review of the SBSE Counsel Annual Customer Service Survey results revealed an alarming chasm between our organizational goal of excellent client service and the actual performance of the Area attorneys and managers. I recognized the need to implement a results driven strategy to align first rate customer service with the agency's and the division's goals, and make certain that my Area would be more committed to making this a top priority.

Some of our customers, especially those in remote locations, reported dissatisfaction with the legal services received. Shortly before I arrived, the responsibility for several remote client groups had been transferred across offices. Unfortunately, that led to a greater disconnect as reflected in critical comments in the annual customer satisfaction survey. Recognizing that major change was swiftly needed, I devised a three-prong transformation plan: identify best practices, develop a strategic plan to implement those practices, and establish standards and systems to measure performance.

I began by engaging and challenging my management team to explore best practice client-service techniques. After raising awareness and communicating expectations of what constitutes excellence in customer service, I devoted a substantial amount of time and energy at these monthly meetings to this organizational goal. The best practices we identified included: reducing turnaround time, early contact with the client, informing the client of case statuses, and routinely following up after advice is rendered. With a shared understanding and enthusiastic buy-in from my management team, the next step was implementation Area wide through a strategic plan--one that included accountability for achieving results.

I required each manager to articulate to his or her group my heightened expectations and strategies to deliver better client service. I required them to institute regular group meetings to discuss client service, review successes, and explore what more could be done. Managers were required to report to me regularly on discussions with their group, whether new ideas surfaced, and identify specific client service actions taken. Similarly, I directed managers and attorneys to increase the number of client visits, so that at a minimum, every client group was visited 1 to 2 times per year. The most common client criticism was excessive turnaround time on requests for legal advice. To address this problem I required attorneys to contact the client within three business days of receiving the request for advice. While SBSE Division Counsel sets a 45 day deadline to provide advice, I recognized that attorneys were waiting too long to begin these assignments. Instead we expected our attorneys to complete their advice closer to 35 days. I reviewed weekly case suspense reports for all my offices to ensure timeliness on legal advice. Where advice seemed to be taking a protracted length of time, I requested explanations from my group managers and, where appropriate, discussed measures to improve turnaround time.

To gauge whether our legal advice was meaningful to the recipient, I required attorneys to regularly follow up with the client to: ensure the advice was understood and responsive to the question posed, provide the client an opportunity to ask follow up questions, and offer assistance in how to best implement the advice. Finally, each of my managers was required to contact higher levels of client management to offer their personal assistance, meet in person (including at client management meetings), align our goals with theirs, and participate in client training activities.

Building trust and lasting client relationships requires knowing the customer being served and actively participating in solving their challenges. Due to large turnover and many new employees, our client was in desperate need of training, I required that more hours be devoted to client training. Each attorney

group was expected to solicit training topics and pressing issues for discussion, and then develop presentations, conduct Q & A sessions, and meet with individual clients on particular cases during visitations. Finally, I recognized that structural changes were necessary to reach out to geographically remote clients not co-located with my Area's Counsel offices. I requested the attorneys assigned to these remote client groups immediately reach out to those group managers, step up their focus, and report back to me. I also moved attorneys with stronger customer service skills to some of these remote client groups. Similarly, to achieve a greater return on our limited human and financial resources, I required attorneys to combine their Tax Court calendar appearances at remote locations with client visitations. I encouraged everyone under my leadership to explore innovative ways to reach out to our client, which is increasingly more spread out, such as video conferencing technology or Microsoft Office Communicator. This has allowed our attorneys to gain virtual face time with the client on specific cases, at group meetings, or in training sessions at remote locations.

By defining customer service and establishing clear standards and accountability, my Area now earns high marks from our client and is widely recognized for its superb customer service. For instance, the extraordinary service we consistently provide to the Ogden Service Center is the model throughout Chief Counsel of how to deliver excellent client service. Subsequent customer survey results contain no negative comments and the positive comments for my Area have increased at least two-fold. Finally, under my leadership the Area's average turnaround time on legal advice has been reduced by 5 to 10 days and client training hours have doubled from 2.3% to 4.7% of our total direct time.

One of the most critical challenges I faced as an Associate Area Counsel was dealing with a paralegal staffing shortage that had reached a crisis level. In less than two years the number of paralegals in my office shrunk by over 70 percent, leaving case inventory inadequately attended to. Moreover, office morale had progressively deteriorated as the remaining paralegals and junior attorneys picked up the load. After mobilizing the fellow managers, I wrote and delivered a persuasive written report to executive management justifying the need for additional paralegals. Armed with statistical data, I demonstrated the staffing imbalances across the Area. For example, my office had nearly as many cases as the Los Angeles Office, but they had three times as many paralegals. Business as usual would no longer allow us to provide the high quality legal services in an office responsible for covering nearly 24 trials calendars per year, the highest in the agency. As a result of my efforts, I secured authorization for additional hiring.

Recognizing that further measures were needed to rectify this serious situation, I recommended remote management of paralegals with me at the forefront. With no precedence in Counsel, I quickly developed a strategy and a comprehensive set of written remote management procedures. To ensure that no important considerations were missed, I assembled a team of experienced managers, paralegals, and support staff. I led meetings several times per week to cultivate creative and practical ideas. I negotiated with managers in "lending offices" to ensure my procedures would lead to a successful transition and a constructive working relationship between the lending and borrowing offices. I recommended requesting volunteers from the lending office to serve on rotating details, two at a time. My procedures effectively utilized technology, such as shared computer drives and scanning software, so that case work could be easily reviewed remotely and case specific information retrieved instantly.

As a consequence of my careful planning and thorough remote management procedures, the program proved to be a great success and a win-win for everyone. The morale of the attorneys and paralegals increased, cases received the level of attention required to deliver high quality legal products, and caseload imbalances were corrected. Recognizing the impact they had on improving an Area-wide dilemma, the paralegals involved reported the experience personally rewarding. The agency recognized their contributions through awards and in their evaluations. I too earned accolades and awards from the highest levels of Division Counsel. The program continued for nearly three years under my leadership until the local staffing situation improved. The impact has been lasting, as the lessons learned and

procedures developed now serve as a model for remote management throughout the Office of Chief Counsel.

BUSINESS ACUMEN

As the Deputy Area Counsel for Area 5, I am responsible for managing the Area's budgets and finances including: expert witness expenditures, travel expenses, out-service training funds, quick hit awards, and performance awards. I created the Area 5 Managers' SharePoint Site to more effectively manage all of the Area's business, including its budgets and finances, by being able to instantly access important information.

The Expert Witness Fee (EWF) program is particularly challenging to manage financially. This program involves the payments the Office of Chief Counsel makes to expert witnesses in exchange for their legal testimony. Requests for EWF funds can vary widely from year to year and throughout the year. My Area has the most extensive conservation easement valuation litigation program in the nation and often requires procuring an expert witness. With limited resources to fund these needs, EWF funds must be managed assiduously. This requires that I personally review each comprehensive EWF request, and coordinate contract pricing and work issues with the attorneys and Contracting Officer Representatives (CORs) who prepare the procurement requests. I pay close attention to the total contract price and the cost of comparable experts, and evaluate the need for the expert in light of the unique facts and issues of each case. I commonly question the attorney, managers, and COR about aspects of these contracts, sometimes rejecting them in place of less expensive, but more than adequate, alternatives such as less costly experts or IRS in-house valuation experts. I also consider the feasibility of Alternative Dispute Resolution, such as arbitration and mediation, as cost-saving alternative to trial.

Finally, I am responsible for reporting on all of my Area's expert witness contracts and projections during the EWF review process to determine if funds are being used per the awarded contracts or can be allocated differently. For example, if it appears a case might settle or be continued, funds can be de-obligated from the current fiscal year. This allows limited financial resources to be used for other cases in the current fiscal year.

Similarly, I am responsible for monitoring my Area's travel expenses to keep them to a minimum while still meeting our mission critical goals. This involves cost saving measures such as: transferring unresolved cases to fewer attorneys assigned to an out-of-state trial calendar, exploring less costly means of transportation and encouraging carpools, and doubling up case related travel with client visitations. Because the annual award and out-service training budgets are allotted to each Area are relatively small, I ensure that only the most outstanding achievements are rewarded and that we receive the best bang for our buck in local training.

I also have a proven track record of effectively balancing human resources, in tandem with my management team, with the demands of case litigation and the legal advice to our client. I speak regularly with my managers and review the resources of their offices to more efficiently meet our work demands. I review the workload of each office using reports summarizing cases by type, total inventory, and time-reporting data. This provides me a quick snapshot of the comparative workloads across offices and positions. During this review I also focus on meeting our client's priorities, specific cases and projects, and Tax Court and bankruptcy court trends. If my review suggests work is not appropriately distributed or targeted, I discuss my conclusions with managers to verify whether my assumptions are correct. I also regularly analyze case inventory statistics, staffing, and time reporting data throughout the Area to ensure that our workload is appropriately balanced and our staffing adequate. This, for example, allowed me to identify and confirm workload imbalances in our Las Vegas and Phoenix offices and work with my management team to develop a comprehensive plan to move cases to other offices.

I balance these statistics with personnel information to accurately project upcoming needs and potential staffing deficiencies. I also review weekly case activity suspense reports and semi-annual inventory review sheets submitted by my offices to ensure work is done timely and data is correct. Using this information, I worked with Area Counsel to conduct staffing projections and analyze the needs of each office with extraordinary detail. By identifying errors in the accuracy of some of these reports and taking measures to correct them, such as rectifying poor case time reporting practices in some offices that led to a severe underreporting of certain categories of hours, office efficiency has been greatly improved.

Building Coalitions

During my almost twenty year career with the Office of Chief Counsel, I have served on numerous committees, task forces, programs, and projects that required me to work collaboratively with various people or groups. Around the time I joined the Office of Chief Counsel, the U.S. Department of Justice delegated responsibility over representing the IRS on nearly all tax related claims in the U.S. Bankruptcy Courts to specially appointed attorneys in the Office of Chief Counsel. These attorneys, including myself, are appointed as Special Assistant U.S. Attorneys. This program, known as the SAUSA Program, has been highly successful and today is a model of interagency cooperation. As the leader of the SAUSA Program for almost ten years, I built a strong coalition between the SAUSAs in my office, the IRS Insolvency groups we served, the Los Angeles Tax Division of the U.S. Dept. of Justice, the U.S. Trustee's Office, and the federal judiciary of the U.S. Bankruptcy Courts in the Central District of California. This district carried one of the largest bankruptcy caseloads in the nation.

Through regular meetings, strategy sessions, and training, I forged a close relationship with our Insolvency client, from Bankruptcy Specialists all the way up to the Program Manager level. This allowed us to develop a deeper understanding of our client's cases, goals, and needs, to better serve them in and outside of court. Together we developed dollar thresholds to better manage the body of cases referred to us to more effectively use our limited resources on the most important cases for setting judicial precedence and recovering tax revenue. This also led to a very satisfied client who greatly appreciated our legal services. Similarly, we invited attorneys from the Los Angeles Tax Division to meetings, with our client and others, to better define the scope of our responsibility and formulate effective litigation strategies. The bond cultivated through this process transcended into more constructive working relationships in many other contexts in which we interacted with the L.A. Tax Division, such as summons enforcement and foreclosure suits. In addition, I arranged and hosted meetings between SAUSA, our client, and attorneys for the local Chapter 13 Trustee's Offices to address issues of mutual interest, develop protocols and agreements on legal issues, work together more effectively, and foster lasting and constructive relationships. This coalition building has helped form professional relationships that have served the government well in many litigious cases in which the Trustee's Office stepped in to support the government's positions. Finally, my SAUSA team and I regularly attended local bankruptcy practitioner conferences at which bankruptcy judges in our district were keynote speakers, providing us an invaluable informal forum to discuss issues with the local judiciary and the bankruptcy practitioners we commonly dealt with.

Within the Office of Chief Counsel, I am a regular participant in the quarterly Appeals/Counsel meetings attended by over a dozen first and second level supervisors across multiple and cross-divisional Chief Counsel offices, several field Appeals offices, and several Appeals Campus offices. Through these meetings I have built stronger coalitions between our Counsel offices and the Office of Appeals, which has been mutually beneficial to us in pursuit of our program objectives. We have made substantial inroads in opening our lines of communication, addressing our innocent spouse and collection due process case inventories, and tackling an increasing inventory of unresolved cases through last chance letters to procrastinating taxpayers and formal training delivered by us.

I also have successfully built coalitions outside the agency. For example, while an AAC, I was responsible for leading SBSE Counsel's Cap Gemini litigation project against a large group of former Ernst & Young accountant partners who engaged in an elaborate scheme to skirt taxable capital gains when they exchanged old shares for new shares in their company. This project involved hundreds of tax cases across the nation, millions of dollars in overall tax revenue, and contentious refund litigation in the Federal Court of Claims, multiple District Courts, and several Federal Courts of Appeal. As the leader of this project, I worked closely not only with my field counterparts and SBSE Division Counsel Headquarters, but also with the Tax and Appellate Divisions of the U.S. Department of Justice. Together with an army of attorneys and paralegals from different offices and agencies we embarked on a roller coaster litigation ride. Coming from different federal agencies we brought different perspectives and priorities. I recognized that we needed to speak in a unified governmental voice. I quickly came up to speed on the legal and factual issues posed by these cases, working with everyone involved to develop a sound and consistent litigation strategy. My efforts to create an atmosphere of open communication and mutual respect allowed us to agree to an overarching strategy. Taking a tough stance in the pending Tax Court cases, we refused to settle, and entered into stipulations to be bound by the final outcome of several test cases pending in multiple Federal circuits. The greatest challenge came after the first appeal to one of our cases was filed in Federal Court, and the taxpayer made an enticing settlement offer. Thanks to the collaborative and respectful environment I established, we were able to work together to carefully balance our litigation hazards against our need to obtain appellate court precedence. We collectively decided to recommend against accepting the settlement, going on to prevail in every subsequent district court and appellate court case.