



## **MONTE A. JACKEL**

June 30, 2023

### **PERSONAL INFORMATION**

1. Home Address: 1000 Woodside Parkway, Silver Spring, MD 20910
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5. Business email: [monte@jackeltaxlaw.com](mailto:monte@jackeltaxlaw.com)
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8. SSRN: <https://ssrn.com/author=5717022>

### **PROFESSIONAL BACKGROUND**

1. [Jackel Tax Law](#), July 2019 to present and January 2019 to April 2019. Independent Consultant and federal tax advisor. Contributing columnist, Tax Notes (Tax Analysts, Arlington, VA).
2. Adjunct Professor of Law, [CUA Law](#), August 10, 2022 to December 2022.

3. Leo Berwick, January 2021 to August 2022. Advised on partnership tax matters.
4. Special Counsel to the IRS Chief Counsel, April 2019 to July 2019. Special advisor to the IRS Chief Counsel on significant domestic and international matters.
5. Akin Gump Strauss Hauer & Feld, 1333 New Hampshire Ave., N.W., Washington, D.C. July 2016 to December 2018. Senior tax counsel focusing on partnership, international and corporate tax issues relating to funds, as well as advice on general tax matters.
6. Independent Consultant and Federal Tax Law Advisor; Jackel Tax Law, August 2014 to June 2016. Consulted on various aspects of federal tax law.
7. Tax Consultant and Author, October 1, 2012 to August 2014; Monte A. Jackel Federal Tax Advisory Services LLC, Silver Spring, MD, providing federal tax consulting and advisory services, and IRS practice and controversy services. Author, *Jackel Tax Law*, <http://www.jackeltaxlaw.com>, a website and blog, providing analysis and commentary on key items of tax news and policy developments of importance to the tax community; Counsel, Law offices of Michael J. Desmond, October 2012 to March 2013. Assisted in litigation support and advisory services.
8. PricewaterhouseCoopers LLP, M&A Managing Director, National Tax, Washington, D.C.; August 2008 through September 2012. Member of the M&A national office group specializing in partnership taxation.
9. McKee Nelson LLP, Washington, D.C., Counsel; July 2005 through June 2008. Served in a counsel capacity, specializing in partnership, international, financial products and other tax matters.
10. Internal Revenue Service, National Office, Office of Chief Counsel, Special Counsel P&SI, Washington, D.C.; June 2004 through May 2005. Acted as a special counsel specializing in partnership taxation.
11. Deloitte Tax LLP, Director, Partnership and Joint Venture Group, Washington, D.C.; April 2002 through April 2004. Member of the national office, specializing in partnership and international taxation.
12. Arthur Andersen LLP, National Director, Office of Federal Tax Services, Washington, D.C.; November 2001 through March 2002. Served as a partner in the national office as part of the knowledge management and development group.
13. Ernst & Young LLP, Principal, National Tax Office, Washington, D.C.; October 1998 through October 2001. Served in the national office specializing in

partnership taxation and member of the strategic solutions group concentrating on high end market transactions.

14. Arthur Andersen LLP, Principal, Office of Federal Tax Services, Washington, D.C.; May 1995 through September 1998. Member of the national office, specializing in partnership taxation.
15. Internal Revenue Service, national office of the Office of Chief Counsel, Washington, D.C., Deputy Associate Chief Counsel, Domestic-Technical; April 1994 through March 1995. Acted as chief technical advisor to the then Associate Chief Counsel, Domestic, overseeing projects in the pass-thru, corporate, financial products and income tax and accounting divisions.
16. Office of Tax Policy, U.S. Treasury Department, Attorney-Advisor, Washington, D.C.; August 1992 through March 1994. Member of the staff of the Office of Tax Policy working on partnership, financial products, corporate and general tax regulations, rulings and similar matters.
17. Broad and Cassel, Miami, Florida, Partner; May 1985 through June 1992. Served as an associate and then a partner in this multi-city Florida law firm, specializing in partnership, corporate, international and estate planning matters.

Prior Employment History: Available upon request.

#### **PROFESSIONAL LICENSES/AFFILIATIONS**

1. Admitted to Practice Law: District of Columbia, Washington, D.C.; State of New York.
2. Member, District of Columbia Bar Association; New York State Bar Association (NYSBA); American Bar Association (ABA); National Tax Association; Federal Bar Association.
3. Member, American College of Tax Counsel (ACTC)
4. Member, American Law Institute (ALI)

#### **EDUCATION BACKGROUND**

1. LL.M., Taxation, New York University School of Law, 1981.
2. J.D., Hofstra University School of Law, 1977.
3. B.A., Queens College, City University of New York, 1973.

#### **REPRESENTATIVE PUBLICATIONS**

[Tax Notes Cumulative List of Publications](#)

## [Procedurally Taxing Blog Posts](#)

### [SSRN](#)

1. The Use of Debt Basis to Claim Worthlessness Deduction, Tax Notes (Sept. 2, 2013).
2. Sun Capital: The Demise of Private Equity?, Tax Notes (August 26, 2013).
3. What Should the Chief Counsel Be Held Accountable For?, Tax Notes (August 5, 2013).
4. Respect for the Law: Cultural Problems at the IRS and Treasury, Tax Notes (July 8, 2013).
5. Becoming a Partner: Doing What It Takes, But At What Cost?, Tax Notes (June 24, 2013).
6. Property Issued For Services: The Saga Continues, Tax Notes (June 10, 2013).
7. Transactions Done to Fit the Tax Strategy: We Should Know Better, Tax Notes (May 20, 2013).
8. Exploiting Tax 'Loopholes', Tax Notes (May 6, 2013).
9. Tax-Motivated Transactions: The Black, the White and the Gray, Tax Notes (April 22, 2013).
10. Confusion Galore: Subject to, Secured by, or Encumbered, Tax Notes (April 8, 2013).
11. An Initial Look at Camp's Small Business Proposals, Tax Notes (Mar. 18, 2013).
12. Replacing the Ugly: Alternative Proposals to Carried Interests, Tax Notes (Mar. 11, 2013).
13. Why The Tax Law is Dysfunctional, Tax Notes (Feb. 18, 2013).
14. Speaking 'On Your Own Behalf'-When Is Enough Enough?, Tax Notes (Jan. 28, 2013).
15. IRS Issues Final Regs on Partner De Minimis Rule, Tax Notes (Jan. 28, 2013).
16. Saying No in a Yes World, Tax Notes (January 14, 2013).
17. Proposed Regulations on Net Investment Income Tax, Tax Notes (December 17, 2012).
18. A Short Journey Into Some Needed Reforms in the Partnership World, Tax Notes (December 3, 2012).
19. Aggregate View of Partnerships in May Company Proposed Regs, Tax Notes (Nov. 5, 2012).
20. Proposed Regs Change Landscape of Tax Practice, Tax Notes (October 22, 2012).
21. The Aggressive and the Meek, Tax Notes (October 1, 2012).
22. Aggregate and Entity in the Partnership World, Tax Notes (July 30, 2012).
23. What's Next After Codification Fails, Tax Notes (May 7, 2012).
24. Perpetually Proposed: May Company Regs Revisited, Tax Notes (April 2, 2012).

25. Castle Harbour Rides Again, Tax Notes (February 20, 2012).
26. Contributions to No Net Equity Partnerships, Tax Notes (January 30, 2012).
27. General Principles of Law and the Debt for Equity Final Regs, Tax Notes (January 9, 2012).
28. Regulatory Antiabuse Rules and U.S. Supreme Court Precedent, Tax Notes (November 15, 2010).
29. Intangibles Basis Adjustments After a Technical Termination, Tax Notes (October 25, 2010).
30. IRS Guidance Conundrum, Tax Notes (October 25, 2010).
31. Subchapter K and the Codified Economic Substance Doctrine, Tax Notes (July 20, 2010).
32. IRS Notice Wrongly Treats Domestic Partnership as Foreign, Tax Notes (June 2, 2010).
33. Dawn of a New Era: Congress Codifies Economic Substance, Tax Notes (April 20, 2010).
34. Do -Overs: Transaction Rescissions in a Partnership World, Tax Notes (March 23, 2010).
35. Partnerships in the Courts: Case Law Update, Tax Notes (January 19, 2010).
36. Transfer of the Use of Property: Time for Clarification, Tax Notes (November 30, 2010).
37. Musings on Partnership Contributions, Tax Notes (December 1, 2009).
38. Castle Harbour Strikes Again, Tax Notes (November 2, 2009).
39. A Response to Notice 2009-70, Tax Notes (September 14, 2009).
40. CFC Stock Held by Foreign Partnerships: Confusion Galore, Tax Notes (August 17, 2009).
41. Partnership Conversions: Making Something Out of Nothing, Tax Notes (July 20, 2009).
42. Son-of-BOSS Revisited, Tax Notes (June 23, 2009).
43. Partners' Varying Interests Under Proposed Regulations, Tax Notes (May 19, 2009).
44. IRS Deviates From Single Partnership Interest Basis Approach, BNA Daily Tax Report (April 23, 2009).
45. Partnership Deferred Compensation and Carried Interests, Tax Notes (April 21, 2009).
46. New COD/AHYDO Legislation: Needed Relief Adds Complexity, Tax Notes (April 14, 2009).
47. Farming For Economic Substance: Codification Fails To Bear Fruit, Tax Notes (April 7, 2008).
48. Disguised Sales Revisited, Tax Notes (January 15, 2007).
49. Partnership Dispositions Of Stock In Controlled Foreign Corporations, Tax Notes (March 20, 2006).
50. Partnerships Under The Proposed Domestic Production Activities Deduction Regulations, Tax Notes (January 16, 2006).
51. For Better or For Worse: Codification of Economic Substance, Tax Notes Today (May 18, 2004).
52. Section 751(b): Uncharted Territory, Tax Notes (March 10, 2003).

53. Complexity In A Conundrum: Transfers to Exchange Funds, Tax Notes (March 25, 2002).
54. Reflection on Liabilities, Tax Notes, May 28, 2001.
55. Contributions and Distributions of Debt Instruments To and From Partnerships, Taxes Magazine, University of Chicago Tax Institute (March 2000).
56. The Mysterious Case of Partnership Inside Basis Adjustments, Tax Notes (October 23, 2000).
57. New Rulings Address One-To-Two and Two-To-One Entity Conversions, Tax Notes (February 22, 1999).
58. Final Regulations Offer New Approach To Partnership Terminations, Tax Notes (June 2, 1997).
59. The Proposed Amortization Of Intangibles Regs: Partnership Provisions, Tax Notes (May 5, 1997).
60. Income Taxation Of Foreign Trusts After Tax Reform, Tax Notes (Sept. 16, 1996).
61. Indirect Ownership Through A Partnership: What Does it Mean?, Tax Notes (January 1, 1996).
62. Proposed Regs Offer New Approach to Partnership Terminations, Tax Notes (June 17, 1996).
63. Installment Sale Of Partnership Interests: Aggregate Or Entity, Tax Notes (October 17, 1995).
64. Various articles published in Tax Notes and Tax Notes Today, 2015-2017, and 2019 to the present under the columns entitled "Practice, Policy And Partnerships" and "Government Watch".
65. Author of *Jackel Tax Law*, a website and blog that was devoted to tax news insights, commentary and debate. (<http://www.jackeltaxlaw.com>).
66. I have also authored numerous outlines and articles published in the Practising Law Institute (PLI), the New York University (NYU) Tax Institute, the University of Southern California (USC) Tax Institute, the Federal Bar Association, the American Institute of Certified Public Accountants (AICPA), and the Tax Executives Institute (TEI). I have participated in preparing comment letters on IRS proposed guidance and proposed Congressional legislation on behalf of the American Bar Association (ABA) Section of Taxation, the D.C. Bar Association Section of Taxation, and the New York State Bar Association (NYSSA) Section of Taxation. I am a frequent speaker and lecturer at various other tax conferences and institutes.

