

Biographies

The US perspective on Pillar one and Pillar two: a conversation with key American actors

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Jennifer Acuña is a Principal in the Federal Legislative and Regulatory Services (FLRS) in KPMG’s Washington National Tax Office. The FLRS practice gives clients immediate notification about breaking developments in tax legislation or federal tax regulations; coordinates the early identification of specific client issues concerning legislation, regulations, rulings, and other administrative pronouncements; helps clients prioritize responses to proposed legislation and regulations; provides insight and advice to clients in anticipation of possible legislative or regulatory changes and the impact of such changes on client tax planning; assists clients in the legislative and regulatory process; and conducts “roundtable” briefings and discussions. Ms. Acuña joined KPMG in 2019. Prior to joining KPMG, Ms. Acuña was Chief Tax Counsel and Senior Tax Counsel and Policy Advisor for the U.S. Senate Committee on Finance, testifying before the Committee during its consideration of the Tax Cuts and Jobs Act, as the lead drafter of the TCJA. Ms. Acuña also served as Tax Counsel for the Committee on Ways & Means in the U.S. House of Representatives. Ms. Acuña’s principal responsibilities with the Committees focused on issues involving international taxation, tax administration, and regulatory matters.



Viva Hammer has practiced tax law in New York and Washington DC. Most recently, she was at the Joint Committee on Taxation, a non-partisan committee advising Congress on tax policy. She was a lead advisor on the international provisions of the Tax Cuts and Jobs Act in 2017. Viva specializes in international tax, derivatives and complex financial transactions, and consumption tax. She was a partner at a Big Four accounting firm and a major Washington DC law firm. Prior to those positions, she was at the Office of Tax Policy in the U.S. Treasury Department. Viva graduated from the University of Sydney in Economics Law with first class honours. She has written over 120 articles and book chapters and is currently at Brandeis University, writing a book about her experience during tax reform. Viva can be found at vhammer@brandeis.edu and at www.vivahammertax.com



Doug Poms is a principal in the International Tax group of the Washington National Tax office of KPMG LLP. Doug focuses on a wide variety of international tax issues including those involving subpart F income, the GILTI, FDII and BEAT regimes, cross border transactions (including repatriations, reorganizations and inversions), foreign tax credits, PFICs, foreign currency, cross border financial products, and income tax treaties. Previously, Doug served as international tax counsel in the U.S. Department of Treasury. In this role, Doug oversaw the work of the Office of International Tax Counsel, including the implementation of the international provisions of the Tax Cuts and Jobs Act. He also was a lead U.S. Treasury delegate to the OECD’s Working Party 11 addressing four of the 15 action items for the OECD BEPS projects (hybrid mismatch, interest expense, CFC, and mandatory disclosure rules) and more recently the Pillar 2 global minimum tax proposals. Doug earned both his B.S. Commerce and J.D. from the University of Virginia and an M.B.A. in International Finance from George Washington University.