Representative Mike Carey (R-OH)
Committees: Ways and Means, House Administration

Rep. Mike Carey represents Ohio's 15th Congressional District, encompassing all of Madison County and parts of Clark, Fayette, Franklin, Miami and Shelby Counties.

During his first year in office, Rep. Carey distinguished himself as an effective member and was appointed to serve on the prestigious House Committee on Ways and Means as well as the Committee on House Administration. Additionally, Rep. Carey serves as Chairman of the House Communications Standards Commission, Deputy Majority Whip and as Co-Chair of the National Republican Congressional Committee.

In the 118th Congress, Rep. Carey introduced Roundtable-backed legislation, the *Revitalizing Downtowns and Main Streets Act* (H.R.9002), which would create a temporary and capped market-based tax incentive to convert older, under-utilized office and other commercial buildings to residential use. Modeled on the historic rehab tax credit, the bill will help revitalize communities, boost local tax revenue, and increase the supply of housing where it is needed most.

(Marion Military Institute (AA); Ohio State University (BA))

The Real Estate Roundtable

Michael Gould
Tax Counsel, Republican Staff
U.S. Senate Committee on Finance

Michael Gould is a tax counsel for Senate Finance Committee Chairman Mike Crapo (R-ID) and the Committee Republicans. His areas of responsibility include pass-through taxation, real estate, domestic business issues, as well as others.

Before joining the Finance Committee, Mr. Gould was a senior attorney in the IRS Office of Chief Counsel for over a decade, advising on corporate and pass-through taxation.

Mr. Gould is also an Adjunct Professor of Law at Georgetown University where he teaches courses on S Corporation and LLC Taxation. He has degrees from the University of Kansas (B.A. and J.D.) and Georgetown University Law Center (L.L.M.)

The Real Estate Roundtable

Scott Greenberg
Tax Counsel, Republican Staff
U.S. House Committee on Ways and Means

Scott Greenberg is a tax counsel for House Ways and Means Committee Chairman Jason Smith (R-MO) and the Ways and Means Committee Republicans. His areas of responsibility include pass-throughs, real estate, cost recovery, capital gains, and other domestic business issues.

Prior to his current position, Mr. Greenberg worked as an associate at Skadden, Arps, Meagher & Flom in Washington, DC.,and as a senior analyst with the Center for Federal Tax Policy at the Tax Foundation.

He has degrees from Yale University (B.A.) and the New York University School of Law (J.D.).

Andrew Grossman
Chief Tax Counsel, House Ways and Means Committee Democratic Staff

Andrew Grossman serves as the Chief Tax Counsel for the Committee on Ways & Means. He comes to the Committee by way of the Joint Committee on Taxation, where he served as Legislation Counsel for the seven years. In that role, he was the Joint Committee's primary attorney on all matters related to the individual income tax. He also advised Members of Congress and congressional staff on matters related to tax incentives for higher education, a variety of Federal excise taxes, tax-related disaster relief provisions, and taxpayer compliance.

Prior to joining the Joint Committee staff, Andrew was an associate at Skadden, Arps, Slate, Meagher & Flom LLP, where he worked for four years, advising clients on a wide variety of tax matters.

He has spoken widely on Federal tax issues, and the legislative process generally, for industry associations, at colleges and law schools, and at the District of Columbia Bar Association (where he previously served as a member of the tax section's steering committee).

Andrew received his law degree, and an LLM in tax, from New York University School of Law, a BA from Amherst College, as well as a Masters of Education from George Washington University. Prior to attending law school, he worked as a middle and high school math teacher for three years, in Boston and New York City.

Dr. Milena Petrova
Professor of Real Estate & Finance
Syracuse University

Dr. Petrova is a Professor of Real Estate & Finance and Academic Director of the Real Estate Program at Syracuse University's Whitman School of Management.

Her areas of expertise are commercial real estate valuation, real estate asset pricing, portfolio management, and corporate finance, with a focus on corporate restructuring and corporate governance.

She has published over 30 articles in leading international journals like *Real Estate Economics* and *Journal of Banking and Finance*, and has gained recognition for her contributions. She has also received several national and international awards for her research and teaching, along with multiple research grants.

Dr. Petrova holds a PhD in Finance from the University of Florida and master's degrees in Business Administration from the Helsinki School of Economics and Finance from Hofstra University, NY. She has also completed post-graduate programs in Industrial Engineering at Helsinki University of Technology, Fintech at Oxford University, and Machine Learning at Columbia University, NY.

Beyond academia, Dr. Petrova is a recognized expert in real estate and corporate finance and has consulted for investment professionals worldwide for the past 20 years.

The Real Estate Roundtable

Dr. Michael Simkovic
Professor of Law
University of Southern California Gould School of Law

Michael Simkovic is a Leon Benwell Professor of Law at the University of Southern California Gould School of Law.

Michael Simkovic's research focuses on the intersection between law and finance, with a particular emphasis on credit markets, financial regulation, and taxation. His work has been published in top journals like *The University of Chicago Law Review* and *The Journal of Corporate Finance*.

A recipient of the American Law Institute's Young Scholars Medal (2015), Simkovic has been named among the most influential in legal education by *National Jurist Magazine* for four consecutive years.

He has also testified before the U.S. House Judiciary Committee and served as an expert on consumer and corporate finance issues.

Previously, Simkovic practiced law at Davis Polk & Wardwell and worked as a strategy consultant at McKinsey & Company.

His forthcoming article in the *Cornell Law Review* discusses the benefits of partnership-like governance structures, suggesting they may improve risk management. His article *Limited Liability and the Known Unknown*, published in the *Duke Law Journal*, discusses how much investors might be willing to pay for limited liability protection.

The Real Estate Roundtable

James Sowell
Principal, Passthroughs Group
KPMG Washington National Tax Practice

Jim Sowell is a Principal with KPMG, and his practice focuses primarily on tax issues relating to partnerships, REITs, and debt workouts with respect to these entities. He leads the Real Estate practice for Washington National Tax.

Mr. Sowell is the former chairman of the Real Estate Committee of the American Bar Association (Tax Section) and is a former vice chairman of the Tax Policy Advisory Committee of the Real Estate Roundtable. He is a member of Nareit, where he is an active participant on the Government Relations Committee.

Before joining KPMG, Mr. Sowell was with the national tax offices of other major accounting firms. Prior to that time, Mr. Sowell was with the U.S. Department of Treasury (Office of Tax Policy) where he served first as an attorney advisor and then as an associate tax legislative counsel. While at the Treasury Department, Mr. Sowell was primarily responsible for administrative guidance and legislation involving partnerships, real estate investment trusts, like-kind exchanges, and other issues.

Mr. Sowell has degrees from the University of Florida (B.A., J.D) and the New York University School of Law (L.L.M.).

Donald Susswein
Principal, Washington National Tax Office
RSM US LLP

Don Susswein is a principal in RSM’s Washington National Tax Office, and is the National Leader of the firm’s Partnership Tax Consulting Group, which deals with the full range of partnership and pass-through issues for all industries and sectors operating in pass-through form. He is also a Member of the Real Estate Roundtable’s Tax Policy Advisory Committee.

Don was previously a tax partner in the Washington National Tax offices of KPMG and PWC, a tax partner in a major Wall Street law firm where he focused on tax issues related to mortgage and asset securitization and other financial products, and also served in government at the Tax Division of the U.S. Justice Department, arguing the government's position in tax cases before the U.S. courts of appeals, and the majority tax staff of the U.S. Senate Committee on Finance under the chairmanship of Senator Robert J. Dole.

Don is a graduate of Columbia University and the Yale Law School.

The Real Estate Roundtable

Isaac J. Wheeler
Partner
Sullivan & Cromwell LLP

Isaac Wheeler is the co-head of Sullivan & Cromwell's Tax Group and a Member of the Real Estate Roundtable's Tax Policy Advisory Committee.

He represents a wide range of clients, including financial institutions and other multinational corporations, asset managers, real estate developers, and private individuals. Mr. Wheeler works on M&A, real estate, joint venture, hedge fund, private equity, and partnership transactions. He also regularly works with Sullivan & Cromwell's Estates and Personal Group in advising families and individuals in connection with their estate planning transactions and their worldwide investments.

He is a Member of the New York Bar and has degrees from the University of Michigan (B.A.) and New York University School of Law.