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Shruti Raja
San Jose State University

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Tax Maven

The *Contemporary Tax Journal's* Interview of Eli Dicker

By: Shruti Raja, MST student

Eli J. Dicker is Executive Director of the Tax Executives Institute, Inc. He previously served as TEI's Chief Tax Counsel. Prior to joining TEI, Mr. Dicker led the Tax Accounting and Reporting function at Capital One Financial Corporation, overseeing federal and state tax accounting, reporting and compliance. Mr. Dicker's prior experience also includes service as a tax principal with KPMG LLP and as an attorney-adviser and trial attorney in the Office of the Associate Chief Counsel (International) and Miami District Counsel office of the Internal Revenue Service.

Mr. Dicker holds BA, magna cum laude, and MA degrees (political science) from Queens College, City University of New York, a JD from Northeastern University School of Law and an LL.M. (Taxation) from New York University School of Law.

I had the pleasure of interviewing Mr. Dicker on November 9, 2015 during the two-day 31st Annual TEI-SJSU High Technology Tax Institute. During our conversation, Mr. Dicker shared a few of his experiences in the tax field and offered advice for MST students. Below are the questions asked and a summary of Mr. Dicker's responses.

1. SJSU CTI: *How did you get involved in the tax field? Was that your plan when you started law school?*

My attraction to the tax field was a natural extension of my elementary and secondary religious school education where I was regularly challenged to study Biblical texts and commentaries and then build cogent reasoning and persuasive conclusions often grounded on incomplete and even ambiguous statements or principles. I learned very early to "grapple with the gray," and that exposure led me to the tax field.

2. SJSU CTI: *What led you to the IRS and then to KPMG? What were your specialty areas?*

I became interested in international tax while in the LLM program at NYU. What ultimately became the Tax Reform Act of 1986 and its emphasis on the new foreign tax rules appealed to me. Around this time, the IRS Office of Chief Counsel created a new division devoted exclusively to international tax matters (regulations, rulings, examination support and litigation). The timing for me was perfect and I was fortunate to be hired. Over time, my interest in international tax expanded to international tax-related litigation. Again, I was fortunate to have an opportunity to work for then-International Special Trial Attorney Cindy Mattson, who was based in Washington. Subsequently, when I recognized the need for more seasoning in the courtroom, I was fortunate to secure a transfer to the IRS's Miami District Counsel office, where I worked (under the tutelage of Ellen Freiberg and Dave Smith) to further develop my tax litigation skills.

My transition to KPMG (and back to Washington) came at a time when professional service firms (the major accounting firms, primarily), looking to expand their tax controversy-related capabilities, were seeking practitioners with experience in this area. I joined the tax controversy practice in KPMG's Washington National Tax practice.

3. SJSU CTJ: *How did you come to be Chief Tax Counsel and then Executive Director of TEI?*

I was looking for an opportunity to combine my public and private sector tax practice experiences in the service of clients. Serving as Chief Tax Counsel and now as Executive Director, provides me with a unique opportunity to serve in-house tax professionals and focus on tax policy and legislative developments.

4. SJSU CTJ: *What do you think is the biggest challenge facing tax professionals today?*

For in-house tax professionals, my current client base, the overriding challenge is keeping current with all of the compliance, reporting and disclosure obligations that are coming at them from all sides, while still keeping in mind why they became tax professionals in the first place: the intellectual challenge of interpreting and applying complex and ever-changing taxing regimes.

5. SJSU CTJ: *What advice do you have for students preparing for a career in the tax field?*

Aspiring tax professionals will have spent a great deal of time in their academic programs focusing on the “case, Code and reg.,” aspects of their tax educations. However, non-technical skills, such as communication (in writing and orally), leadership, facilitation, teaming, among others, often do not get the attention that they deserve in formal curricula. Young professionals should look for ways to develop and refine these skills, whether as part of or outside of their employment situations.

Fun Questions:

6. SJSU CTJ: *If you could have dinner with anyone, who would it be?*

Anyone who knows me knows how much I love baseball, both as a spectator sport as well as a window into our country's history. So, if I could, I would love to have dinner with Josh Gibson and Jackie Robinson. Gibson died on January 20, 1947, just three months before Robinson became the first black player in modern major league history. Historians consider Gibson to be among the very best power hitters in the history of any league, while Robinson, when he started at first base on April 15, 1947 for the Brooklyn Dodgers, ended racial segregation in major league baseball.

7. SJSU CTJ: *What is the most unusual item in your office or something in it that has special meaning to you?*

Again, I return to my passion for baseball; the baseball containing the autographs from the '69 Miracle Mets is especially meaningful to me, a kid from Flushing, Queens.



Shruti Raja and Eli Dicker