

Former IRS Chief Counsel Michael Desmond Joins Gibson Dunn's Los Angeles and D.C. Offices

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Gibson, Dunn & Crutcher LLP is pleased to announce that Michael J. Desmond has joined the firm as a partner in the Los Angeles and Washington, D.C. offices. Desmond, who recently served as the Chief Counsel of the U.S. Internal Revenue Service and Assistant General Counsel in the U.S. Department of the Treasury, will focus on tax controversy matters.

"We are delighted that Michael has joined the firm," said Barbara Becker, Chair and Managing Partner of Gibson Dunn. "As a nationally prominent, deeply experienced tax litigator, he adds significant capability to our elite tax and litigation practices. Our clients will benefit from the invaluable insight that he gained during his tenure at the IRS, where he was involved in the agency's most important guidance and enforcement actions."

"Michael is extremely well-regarded in the tax world," said Peter Wardle, Co-Partner in Charge of the Los Angeles office. "With his stellar credentials and wealth of IRS, Treasury and Justice Department experience, Michael is in a unique position to work with our preeminent litigation and tax practices to help build a best-in-class tax controversy practice."

"Michael is an exciting addition to our tax practice," said Eric Sloan, Co-Chair of the firm's Tax Practice Group. "He is a luminary in the field of tax controversy. In addition to his deep government experience, he has extensive experience in private practice representing clients in a wide array of tax disputes from pre-filing through litigation in federal court, including many sizeable and high-profile tax controversy matters."

"I am thrilled to join Gibson Dunn," said Michael Desmond. "I look forward to working closely with the market-leading tax and litigation teams to grow the firm's tax controversy work across the U.S. and around the world."

About Michael J. Desmond

Desmond has a general federal tax practice with a focus on tax controversy matters, including pre-filing planning, administrative audits and appeals, and litigation in the United States Tax Court, federal refund forums and federal courts of appeal.

Prior to joining the firm, Desmond served as the presidentially appointed and Senate-confirmed 48th Chief Counsel of the U.S. Internal Revenue Service and as Assistant General Counsel in the U.S. Department of the Treasury, overseeing 1,500 attorneys in 47 offices around the United States. In this role, he was the chief legal advisor to the IRS Commissioner and was involved in all significant guidance and enforcement actions undertaken by Chief Counsel lawyers. During his tenure, he oversaw the publication of more than 100 sets of proposed and final regulations in addition to other published guidance implementing the 2017 Tax Cuts and Jobs Act (TCJA), the most comprehensive overhaul of federal tax law since 1986. He also coordinated input to Congress on and

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provided legal advice regarding the implementation of three significant pieces of tax legislation enacted in response to the pandemic.

Before that, Desmond was in private practice at his own firm from 2012 to 2018 and practiced at Bingham McCutchen LLP and its predecessor firm McKee Nelson LLP from 2000 to 2004 and 2008 to 2012. From 2005 to 2008, he served as Tax Legislative Counsel at the U.S. Department of the Treasury, Office of Tax Policy, where he was the principal legal advisor to the Treasury Secretary and Assistant Secretary (Tax Policy) on all domestic aspects of the federal tax law other than employee benefits. Earlier in his career he served as a trial attorney in the Tax Division of the U.S. Department of Justice from 1995 to 2000.

Desmond graduated *magna cum laude* in 1994 from The Catholic University of America's Columbus School of Law, where he served as Managing Editor of the *Catholic University Law Review*. He served as law clerk to Judge Ronald S.W. Lew in the U.S. District Court for the Central District of California.

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