

## **GORDON M. CLAY**

Gordon Clay is legislation counsel with the Joint Committee on Taxation of the United States Congress. Mr. Clay participates in the development of tax legislation affecting exempt organizations and charitable giving. He also works on legislation in the areas of estate, gift, and generation-skipping taxation.

Prior to joining the Joint Committee staff, Mr. Clay was Of Counsel in the Washington, D.C. office of Steptoe & Johnson LLP, where he specialized in tax-exempt organization issues. Before attending law school, Mr. Clay worked for KPMG LLP, in Washington, D.C.

Mr. Clay graduated from Georgetown University Law Center, where he served as Executive Editor of *The Georgetown Law Journal*. Mr. Clay is co-author of the *Charitable Giving Answer Book* (Wilkinson, Clay & Rhee (CCH)) and a contributing author of the *Complete Guide to Nonprofit Organizations* (Lieber & Levy eds. (CRI)). Mr. Clay is a member of the District of Columbia and Maryland Bars. He is also a member of the Exempt Organizations Committee of the American Bar Association's Tax Section, where he previously served as co-chair of the subcommittee on precedential guidance and as a member of the Committee's task force on joint ventures involving tax-exempt organizations.

### **Nikole Clark Flax**

Nikole Flax is Legislation Counsel for the Joint Committee on Taxation. She joined the staff of the Joint Committee on Taxation in May 2001. She focuses primarily on pension and benefits, compensation, and health care issues.

Prior to joining the staff of the Joint Committee on Taxation, Nikole was an associate with Strasburger & Price, L.L.P. in Dallas, Texas. She received her LL.M. (Taxation) from Georgetown University Law Center, J.D. from Southern Methodist University School of Law, and B.S. (Accounting) from Louisiana State University. Nikole is also a Certified Public Accountant.

## **DAVID L. LENTER**

David Lenter is legislation counsel with the Joint Committee on Taxation. Mr. Lenter works on legislative matters in the areas of international tax, the taxation of financial instruments, and estate and gift taxation.

Before joining the Joint Committee staff, Mr. Lenter was an associate in the tax group of Wilmer, Cutler & Pickering (now Wilmer Cutler Pickering Hale and Dorr LLP); research attorney with the Office of Tax Policy Research at the University of Michigan Business School; and an associate in the tax groups of two large Detroit, Michigan law firms.

Mr. Lenter graduated from Harvard Law School and holds a tax LL.M. from the New York University School of Law. He has an A.B. in American history from Brown University.

Mr. Lenter is co-author, with Douglas Shackelford and Joel Slemrod, of "Public Disclosure of Corporate Tax Return Information: Accounting, Economics, and Legal Perspectives," 56 *National Tax Journal* 803 (December 2003).