



The State Energy &  
Environmental Impact Center  
NYU School of Law

## **Making Cents of the IRA**

*Thursday February 9, 2023*

### **Speaker Bios**

#### **Chye-Ching Huang** (*Moderator*)

*Executive Director*

*Tax Law Center at NYU Law*

Chye-Ching Huang is the Executive Director of the Tax Law Center at NYU Law. Before starting the Tax Law Center, Huang was senior director of economic policy for [the Center on Budget and Policy Priorities](#), where she worked on the analysis and design of a wide range of federal tax, fiscal, and economic policy proposals, in collaboration with tax academics, practitioners, analysts, and advocates.

Huang has [written](#) on a wide range of federal tax and fiscal and economic policy issues, testified several times before Congress on tax issues, and appears regularly in the media.

Previously, Huang was a tax academic at the University of Auckland in New Zealand, where she published research on tax law, policy, and regulation, and taught graduate and undergraduate tax law. She also practiced in tax for New Zealand commercial law firm Chapman Tripp. She has consulted for the International Budget Partnership on fiscal policymaking processes and institutions. Huang holds an LLM from Columbia Law School, where she was a Sir Wallace Rowling/Fulbright and James Kent Scholar, and a Bachelor of Law (Honours) and a Bachelor of Commerce in Economics from the University of Auckland in New Zealand.

#### **Seth Hanlon**

*Deputy Assistant Secretary for Tax and Climate Policy*

*U.S. Department of the Treasury*

Seth Hanlon serves as Deputy Assistant Secretary for Tax and Climate Policy in Treasury's Office of Tax Policy. He was previously a senior fellow at the Center for American Progress focusing on tax and economic policy. Prior to rejoining American Progress in 2017, he served as special assistant to the president for economic policy at the White House National Economic Council, where he coordinated the Obama administration's tax policy. He has also served as senior tax counsel for the House Budget Committee Democratic staff under former ranking member Rep. Chris Van Hollen (D-MD) and as tax counsel for Sen. Debbie Stabenow (D-MI), a senior Finance Committee member, among other Capitol Hill roles. He was the Director of Fiscal Reform during a prior stint at American Progress and an associate attorney at Caplin & Drysdale, Chartered, where he advised corporations, individuals, and non-profit organizations on tax law.

**Chris Castro**

*Chief of Staff, Office of State and Community Energy Programs  
U.S. Department of the Treasury*

Chris Castro is the Chief of Staff for Office of State and Community Energy Programs at the U.S. Department of Energy. Castro previously served as the Senior Advisor to Mayor Buddy Dyer and Director of Sustainability & Resilience at the City of Orlando, Florida. Castro is well known for his entrepreneurial efforts prior to coming to the City, including being the Co-founder and President of several companies and organizations, including the global sustainability nonprofit, IDEAS For Us, a clean energy consulting firm, Citizen Energy, and a renowned urban farming social enterprise, Fleet Farming. In 2020, Chris also joined partners as a Founding Director to launch Climate First Bank, the first B-Corp community bank in Florida working to advance ESG and local investing for sustainability and decarbonization solutions. Originally from Miami, Florida, Castro holds a B.S. in Environmental Science and Policy from the University of Central Florida.

**Michael Kaercher**

*Senior Attorney Advisor  
Tax Law Center at NYU Law*

Mike Kaercher is a Senior Attorney Advisor and Director of the Climate Tax Project at the Tax Law Center at NYU Law. He has over a decade of experience on a broad range of complex federal tax issues. Kaercher currently focuses on leading the Tax Law Center's work on the implementation of the climate tax provisions of the Inflation Reduction Act, as well as contributes to the Center's work across a range of other issue areas. Prior to joining the Tax Law Center, Kaercher spent two years on detail to the House Ways and Means majority tax staff. While there, he designed and advanced tax policy in various substantive areas, including green energy tax policy, excise taxes, and COVID relief. For seven years, he was an employee of the Office of Associate Chief Counsel (International) at the IRS, where he advised the IRS on interpretation, administration, and enforcement of various international tax regimes, including the Foreign Account Tax Compliance Act (FATCA), the Global Intangible Low-Taxed Income (GILTI) regime, and the Subpart F regime. In that role, he also drafted certain regulations and other guidance related to these regimes. Prior to joining the government, Kaercher was an associate at Ivins, Phillips & Barker, and at WilmerHale, where he advised large corporations and universities, primarily on employee benefits matters. Kaercher holds a JD from Harvard Law School, and a BA from Colgate University. Kaercher is admitted to practice law in Washington, DC and Maryland.