

## SOL PICCIOTTO – INSPIRATION

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I happened upon Sol's name when reading some now forgotten article in *Tax Notes International* about a decade ago. At the time, I had been writing and communicating on my own with people at the OECD who had just started up the initial BEPS process. I had the personal satisfaction of being listened to (including an hour's phone discussion), but definitely no satisfaction from seeing any of my golden thoughts reflected in the mid-2013 BEPS Action Plan.

After about a half year of corresponding on a few tax and other matters, Sol introduced the BEPS Monitoring Group (BMG) to me and asked whether I might be interested in joining the group. Being retired (though periodically teaching in a Tax LLM program as an adjunct), I responded:

Due to my retired status and our periodically being out of touch with things when we take off on our bicycles, I'm not sure how dependable I can be or how much I can contribute, but I am very happy to help out when I can.

That started my active participation in some high percentage of the BMG's output over the past decade. Prior to joining the BMG, as noted above, I had been involved individually corresponding and speaking with the OECD about the BEPS project's direction. Despite this prior involvement, I know that Sol, in getting me into the BMG for which he was the coordinator, provided me with the inspiration, guidance, and structure that I needed to be an active contributing participant throughout the entire past decade of the project, something that otherwise would never have happened. I'm sure that this is also true for some of the others that Sol inspired to join the BMG.

Has involvement in the BMG been free of pain and suffering? Think of the innumerable documents and public consultations that the OECD and the Inclusive Framework have issued, some of which have been massive. These have had to be read in detail...sometimes multiple times. Terrible. Sol has been immersed in both the big picture and all the detail throughout. Along with participating BMG members, Sol has consistently and tirelessly been at the centre of things throughout this decade discussing BMG positions and writing and reviewing the many submissions. If my counting is correct, Sol and the BMG have issued 87 reports as of the end of 2022. This achievement could not have been done without the inspiration that Sol has provided to others. I should add that numerous times I have seen or heard others refer favourably about the content of BMG submissions. Each such mention is a tribute to what Sol has created.

Regarding my own relationship with Sol, it has been a pleasure, though occasionally requiring some level of patience as we would hash things out either via email or phone. With my bean-counter background, we would on occasion have differing perspectives, though that only deepened our respective understandings and appreciation of the issues. My wife and I were even able to meet up with Sol and his wife during the 2016 end-of-year holidays. We were living near St-Jean-Pied-de-Port at the time and Sol and his wife were at a home they had in Donostia-San Sebastian in the Spanish Basque Country. So, not too far. As we had only bicycles and no car (plus short days with too much rain), Sol and his wife kindly drove the 100 kilometres so that we could get together.

As perhaps a scary statistic before I conclude this short item on Sol's inspiring nature, I just did a search in my far too large email library for emails from Sol. The result was 1,688 emails. I am sure

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that that statistic must have some esoteric meaning that is beyond me. In any case, Sol continues to be an inspiration for me and, I know, will continue for many years to inspire others.