

## Coping With A Pandemic: Morgan Lewis' Jennifer Breen

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As society continues to adapt to COVID-19, Law360 is sharing reactions from around the business and legal community.

Today's perspective comes from Washington, D.C.-based Jennifer Breen, a partner at Morgan Lewis & Bockius LLP focusing on tax controversy and planning matters.



Jennifer Breen

### What challenges has the pandemic created in your specific area of work?

The greatest challenge has been keeping up with the volume of new guidance out of the IRS and U.S. Department of the Treasury that has been issued implementing the coronavirus relief packages and administratively to address the challenges taxpayers are facing due to the pandemic.

Since the president's declaration on March 13 through the end of the first full week of May, the IRS has issued 10 revenue procedures, nine notices, 15 sets of FAQs with over 400 subparts, 32 new releases, and more comes out every day. Not only has the federal tax system been massively impacted by the pandemic — even the quintessential Tax Day of April 15 was postponed — the federal tax system is being utilized as a way to deliver relief to taxpayers, through law changes to permit greater deductions and faster refunds, as well as the delivery of relief checks to individuals.

In order to advise our clients who are making daily decisions about their operations, it's critical that we keep up with the guidance in real time and communicate it as quickly as possible. Just when you think you know the state of the law, something new comes out, which can totally evolve your thinking and the approaches you may be recommending.

### How are you and your family adapting at home?

I have a daughter in the second grade and a 5-year-old son who was in preschool until the pandemic. As my husband and I are both working remotely, we've had to get creative about how we do that and keep our kids learning and engaged (and not on their electronics 24 hours a day!).

After a couple of days that I can only describe as unmitigated disasters, I think we've found our groove. I block off each morning from 8 a.m. to noon to work alongside my daughter as she does her distance learning, using that time to tackle administrative tasks and field emails that came in overnight.

I schedule all of my videoconferences and conference calls, as well as allow for the time I need to give uninterrupted thought and work, after noon.

While it doesn't always work, as client needs come up and I need to deviate from this schedule, it has brought a much needed routine to our home. I think we've also had to give ourselves a healthy dose of grace — if we finish our homework for the week over the weekend, so be it!

**What is the most creative or productive response to the crisis you've witnessed so far?**

The collaboration I've experienced in my firm's COVID-19 task force has been an amazing example of a productive response to this crisis. At the outset of the pandemic, Morgan Lewis formed a multidisciplinary COVID-19 task force, which has expanded into 30 subject-specific task forces, to think about issues arising out of this pandemic from all vantage points, practice areas and industries served by our lawyers.

As soon as a COVID-19-related question comes in, and often these are novel issues, we are able to field it through the task force, identify the right resources across our practices to respond immediately, and then provide those answers more broadly on our external resource page.

As far as creativity goes, a group of three other partners across the firm and I have a small virtual group that meets for happy hour twice a week. We invite others to join us to talk about our practices and brainstorm business development ideas.

We have even planned a "llama happy hour" with our kids and invited our clients and their kids to join us on a virtual tour of an animal farm in California. Just seeing them each week on our video chats has helped to keep my spirits up and is a constant reminder that we are not alone, but in this together.

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