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# Rick Berge (Talent & Reward) Executive Director – Human Capital

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- ▶ Rick is an Executive Director in the West region National Tax Talent and Reward practice with significant experience in the areas of employee compensation and benefits.
- ▶ Rick is a core member of the EY Affordable Care Act (ACA) National Team. As part of his role on this cross-functional team, Rick is tasked with helping to develop the EY point of view with respect to the ACA implications to EY clients. Rick primarily serves clients with helping them to understand the economic and other organizational implications of the ACA, including compliance activities, Day 1 readiness, potential tax exposures and assessing strategic alternatives presented by each client's unique employee demographics.
- ▶ Rick has a wide variety and depth of experience, including merger and acquisition due diligence in transactions ranging from \$5 million to \$35 billion, post-acquisition transition issues, IRC section 280G "golden parachute" analysis, section 83 and 162(m) matters, section 409A deferred compensation matters and state and federal securities issues. Rick also advises clients on employment and separation agreements and annual and long-term incentive plans. He also advises clients on ERISA, defined benefit and defined contribution plan matters and on tax and accounting issues related to equity compensation plans and grant practices, including extensive experience with ASC 718 (Share-based Payment).
- ▶ Prior to joining Ernst & Young, Rick was an attorney in the employee benefits and executive compensation practice of an international law firm for four years. Before practicing law, Rick began his public accounting experience in the audit practice of a Big Five accounting firm; after several years in audit, Rick transferred to the Human Capital practice, focusing on compensation benchmarking and strategy, equity incentives, employee benefits, and related tax and accounting technical issues. He then joined another Big Four firm, where he was a Senior Manager in the Employee Benefits Tax practice.
- ▶ Rick is a California CPA. Rick is also a member of the California State Bar. He is admitted to the United States Tax Court and the United States District Court for the Central District of California. Rick received his B.S. degree in Accounting from California State University Long Beach, and his Juris Doctor degree from Southwestern University Law School.

## State & Local Tax Practice

SACRAMENTO



**Bob Reynolds, CPA**

PARTNER

### Professional Experience

Bob has been in public accounting since 1991, helping clients with California income and franchise tax dispute resolution and tax planning issues. Prior to joining Moss Adams, he was a senior audit manager with the California Franchise Tax Board where he oversaw the examinations of Fortune 500 companies throughout the United States.

Bob serves many of the largest technology, manufacturing, telecommunications, financial services, and retail companies in the world, and he has successfully represented clients before the State Board of Equalization. He also serves on the California Society of Certified Public Accountants' Government Relations Committee and Committee on Taxation.

### Professional Affiliations

Member, American Institute of Certified Public Accountants

Member, California Society of Certified Public Accountants

Member, Advisory Board, California Franchise Tax Board

### Education

BS, accountancy, California State University, Sacramento

## **Lynda R. Boman**

LYNDA R. BOMAN, C.P.A., M.S. in Taxation, is the founder of Boman Accounting Group, Inc.. Her area of expertise is individual tax preparation and planning, as well as specializing in non-profit accounting and auditing. She is the current state chair of the Management of an Accounting Practice committee for the California Society of Certified Public Accountants, as well as serving as the board secretary for the California Society of Certified Public Accountants (San Jose Chapter). She also teaches “*Income Tax Accounting*” for U.C. Santa Cruz-Extension.

## **Brenda Voet**

Brenda Voet has been with the Franchise Tax Board (FTB) for more than 25 years. Prior to becoming a technical assistant to the Taxpayers' Advocate, she worked in the Public Affairs Office for two years and more than 20 years as an auditor, hearing officer, and subject matter expert with the FTB. Brenda has worked in various audit programs including taxation of California non-residents, and flow-through entities. She was awarded a Master of Science in Taxation from California State University, Hayward (now known as East Bay). Brenda earned her undergraduate degree from California State University, Sacramento, in business administration with concentrations in accounting and management information systems. She also earned a Certification in Public Relations from the Specialized Studies Program at the University of California, Davis Extension program.

## **Patricia C. Chaback**

Executive Director

Ernst & Young LLP

A 30-year veteran of the Internal Revenue Service (IRS), *Patricia Chaback* joined the EY National Tax practice in 2013, focused on tax controversy and risk management. She was a member of the Senior Executive Service at the IRS and for the past six years held the position of Industry Director, Communications, Technology and Media for the Large Business and International Division. She brings firsthand knowledge of the IRS organization, people, processes and current initiatives to help clients effectively manage their IRS experience. Chaback is based in San Francisco. {Source: [EY Announcement](#)}

Chaback holds a Bachelor of Science degree in accounting from Elmira College, in New York, and a Master of Arts degree in industrial and organizational psychology from the University of New Haven, in Connecticut.

# *Michael Chinn, PwC Tax Partner*



## **Michael Chinn**

### **Tax Partner**

Michael has over 16 years of experience practicing tax in public accounting, and the last 14 years in the Silicon Valley working with technology companies on U.S., state and foreign tax issues. Michael has experience in managing large scale engagements, as well as extensive background in a broad array of tax matters, including accounting for income taxes (ASC 740), internal controls related to tax, stock based tax accounting issues, accounting methods, and R&D tax credits.

Michael earned both his Bachelor's degree in accounting (1996) and Master's in taxation degree from the University of Washington (1997) before beginning his career in Public Accounting.

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#### ***Telephone:***

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#### ***Mobile:***

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Michael is a Certified Public Accountant licensed in the State of California

## **Nicholas Connors**

Nicholas Connors, Special Enforcement Program (SEP) Group Manager, began his career with the Internal Revenue Service in 2001 as an SBSE general program Revenue Agent in San Jose.

In 2006, he moved to Special Enforcement which is a small, National Program that investigates individuals involved in illegally-sourced businesses. Common investigated activities include political corruption, narcotics, racketeering, organized crime and high-profile white collar criminals. SEP agents function as expert witnesses in criminal trials brought by the Department of Justice.

While in SEP, Nick provided testimony in criminal tax cases in the 9<sup>th</sup> District as well as civil tax cases in Tax Court.

Nicholas Connors is a Certified Public Accountant and a Certified Fraud Examiner. He holds a BA in economics from UC San Diego and a MS Accountancy from San Diego State University.

## ***James C. Counts II, CPA CTFA***

James Counts II, a CPA and CTFA practitioner in Hemet, CA, specializing in income tax returns for individuals and businesses along with estate and fiduciary tax returns and preparing accountings. I assist clients in estate planning and working with clients to identify terms and conditions they wish in their estate plan. I serve as a trustee on trusts and assist others that serve as a fiduciary. I consult and represent businesses in payroll and income tax audits before IRS, FTB and EDD from referrals received from tax practitioners.

**Chair of Committee on Taxation** of the Citrus Belt Chapter from 1985 to 1987 - As the Chair I planned and conducted committee meetings along with an annual Chapter Tax Night. At one Tax Night had Gerry Goldberg, Executive Director of FTB as keynote speaker with about 250 in attendance.

**Member of the Board for the Citrus Belt Chapter.**

**Member of the State Committee on Taxation (COT)** from 1985 to present

- Part of the COT mission is to maintain a liaison with tax agencies representing the CPA Society. As a member of State COT I have:

- Instituted a liaison to the California Employment Development Department (EDD) in 1995 and continue to serve as the liaison since 1992 to present

- As part of this liaison I continue to serve on the Small Business Employer Advisory Committee (SBEAC) that is a advisory group to EDD of representatives of small businesses on matters affecting small businesses. We usually meet four times a year. The SBEAC began May 1993 by EDD.

- I began a listserv in September 1999 for the State COT for CPAs called TaxTalk which currently has about 1,100 subscribers. The listserv is to discuss tax questions and issues affecting CPAs in the tax area.

**Member of the State Technology Committee** (since about 2000)

**Presentations to various CPA groups.** I have made presentations on tax issues to various discussion groups, chapters and for the education foundation conferences.



## **Angie Dang**

### Internal Revenue Service

Angie has twelve years of experience with the Internal Revenue Service including the past four years as a Revenue Agent Group Manager. She has a BA in Mathematics and is a Certified Public Accountant. Previous careers include experience as a Franchise Tax Board Auditor and engineer.

**Christine Decker**  
**Senior Tax Manager**  
**Seagate Technology**

Christine Decker is Senior Tax Manager of Tax Audits and Planning at Seagate Technology. For the past 15 years, her focus has been on federal and state corporate income tax audits and she has worked with federal and state auditors at both the Examination and Appeals levels. During this time, and throughout her 22 years in corporate taxation, Ms. Decker has also managed all aspects of tax compliance from global tax provision through federal and state return filing. Prior to her career in industry, she was a Tax Manager in the San Jose office of PricewaterhouseCoopers with a client base of high tech start-up companies and high-wealth individuals.

Ms. Decker is a California CPA (active license) with a BS in Accounting from California State University, East Bay and a MS in Taxation from San Jose State University. She has been a member of the Santa Clara Valley Chapter of Tax Executives Institute since 1995.

**Malcolm E. Ellerbe**  
**Tax Partner**  
**Armanino**

Malcolm E. Ellerbe has more than 25 years of experience in multistate sales/use taxes. Malcolm's primary focus is assisting high-growth Software as a Service (SaaS) and other cloud service providers in identifying, quantifying and resolving potential sales/use tax liabilities prior to an S-1 filing or other liquidity event. Malcolm's technology client base, although concentrated in Silicon Valley, extends to technology centers nationwide. Malcolm is a frequent speaker and course instructor in the area of sales/use taxation of cloud-based services. Malcolm is a California CPA and a member of the American Institute of Certified Public Accountants.

Armanino<sup>LLP</sup>

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# Biography



## Emily M. Lam

*Partner*  
*Skadden, Arps, Slate, Meagher & Flom LLP*  
*Tax*

Emily M. Lam advises clients on diverse tax issues, including tax controversy, exempt organizations, tax accounting, partnership and energy tax matters.

Ms. Lam, previously an attorney at Skadden, rejoined the firm in 2010 after serving as an attorney adviser in the Office of Tax Policy at the U.S. Department of Treasury, where she handled matters related to exempt organizations and charitable giving, as well as issues involving partnerships, other pass-through entities and section 1031 like-kind exchanges. While at the Treasury Department, Ms. Lam worked closely with the Internal Revenue Service on administrative guidance, consulted with Congressional staff regarding legislation and interfaced with other government agencies on various tax policy matters.

On the strength of her professional and civic achievements, Ms. Lam has been recognized several times as a leading California lawyer, including by the *Daily Journal* in its 2013 “Top Women Lawyers” supplement and by the *Silicon Valley Business Journal* in its 2013 “Women of Influence” list.

Ms. Lam is a frequent speaker and panelist before private bar and industry professionals, including the American Bar Association’s Section of Taxation (Tax Accounting and Exempt Organizations Committees) and the American Bar Association’s Real Property, Trust and Estate Law Section.

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### **Education**

LL.M., Georgetown University Law Center, 2004 (Thomas Bradbury Chetwood, S.J. Prize)

J.D., Yale Law School, 2000

B.A., Yale University, 1997 (*summa cum laude*; Phi Beta Kappa)

### **Bar Admissions**

California

District of Columbia

### **Government Service**

Attorney Adviser, Office of Tax Legislative Counsel, Office of Tax Policy, Department of Treasury (2007-2010)

# Biography

**Kelly Gaffaney**

**Business Tax Partner**

**Technology Sector Leader - West**

Deloitte Tax LLP

Phone: (408) 704 4094

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## Professional experience:

Kelly has over 17 years of public accounting experience with an emphasis on serving clients in the technology industry. She primarily serves large, multinational, publicly-traded companies and specializes in accounting for income taxes, consolidated tax returns, corporate reorganizations, and accounting methods. Kelly works with several multinational companies and teams within Deloitte's international worldwide tax network to identify and implement tax efficient strategies. Kelly has extensive experience supporting her clients' efforts to mitigate their overall effective tax rates and improve operating cash flow.

The majority of Kelly's career has been spent serving clients in Silicon Valley with the exception of two years where Kelly served in Deloitte's National Tax Office in Washington, D.C. While in DC, Kelly collaborated with various firm national tax specialists in developing innovative tax planning opportunities and alternatives for clients' business needs.

## Professional Qualifications and Affiliations

Kelly received her Bachelor of Science in Accounting from Saint Mary's College of California and her Masters in Taxation from Golden Gate University. Kelly is a licensed CPA in California and is a member of the AICPA and the California Society of CPAs.



# Grant Thornton

## Scot Grierson



### **Partner, State & Local Taxes**

Scot is a partner in Grant Thornton's State and Local Tax practice in Irvine.

### **Experience**

Including more than 20 years of experience, his expertise includes litigating tax matters, advising on tax planning activities, and managing audit disputes for clients in the manufacturing, insurance, retail, travel, transportation, real estate, e-commerce and financial services industries. He also worked as a litigator in a private law practice and served as a law clerk to judges at the U.S. Tax Court and the California Court of Appeals.

With regards to litigation, his experience includes commercial litigation, bankruptcy, intellectual property and tax matters at administrative and trial court levels. His expertise extends to franchise tax, income tax, sales and use tax, property tax, city business license tax, employment tax, statutory credits and negotiated incentives. In tax planning matters, Scot has specialized experience in the insurance, financial services, telecommunications, entertainment, and transportation industries, as well as manufacturing businesses and high net worth individuals.

### **Professional qualifications and memberships**

- Bar Membership: California, Nevada, and Washington, D.C.
- Certified Public Accountant: California
- Board Member, California Taxpayer Association

### **Education**

Scot holds a B.S. degree from the University of Hawaii, a Juris Doctor, magna cum laude, from California Western School of Law, and an LL.M. in Taxation from the Georgetown University Law Center.

### **Contact details**

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# John Hauser



## **John Hauser**

Executive Director  
San Jose, California  
Direct: +1 408 947 5467  
E-mail: john.hauser1@ey.com

### **Background**

John Hauser is a member of Ernst & Young LLP's Business Tax Services practice in San Jose.

John has a Masters of Business Taxation degree from Golden Gate University in San Francisco and a Bachelors degree in Business Administration (Accounting) from the University of California, Berkeley's Haas School of Business. He also served as an adjunct professor of Accounting (Advance Business Tax Topic) at Santa Clara University from April 2000 - June 2011. He is a CPA in California.

### **Experience**

John has extensive experience advising a diverse clientele including software, on line and mobile media, entertainment, semiconductor, and consumer retail industries.

John has eighteen years experience providing tax and business advisory expertise in: accounting for income taxes, accounting periods and methods, corporate acquisitions, tax planning , and tax strategy development for multinational corporations.



## DAVID P. HERING

Partner, Corporate  
Washington National Tax

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### Function and Specialization

Cross-border M&A, cash repatriation planning, consolidated returns, subchapter C issues.

### Education, Licenses & Certifications

- M.A., accounting, University of Missouri-St. Louis, 1993
- B.A., accounting, Eastern Illinois University, 1989
- Certified public accountant (California, Missouri, and the District of Columbia)
- Member of the American Institute of Certified Public Accountants – Tax Division

### Professional and Industry Experience

David is a partner in KPMG LLP's Washington National Tax Corporate practice and is currently based in Silicon Valley. He has more than 20 years of experience in corporate domestic and cross-border M&A. He specializes in corporate acquisitions/dispositions/restructurings, business integration, cash repatriation planning, and legal entity rationalization.

David served two years (1999-2000) on the staff of the Joint Committee on Taxation. While there, he advised the congressional tax writing committees on international and corporate tax issues, drafted tax shelter-related reports, prepared committee reports, and assisted in the development of tax proposals and statutory language.

Prior to serving on the Joint Committee staff, David was a senior manager in Washington National Tax where he concentrated on consolidated return and Subchapter C issues. He also served KPMG LLP's U.S. Corporate Tax Practice in London for two years (1995-1996), where he advised clients on acquisitions and reorganizations involving multiple tax jurisdictions. David began his career with KPMG LLP's Manufacturing, Retail, & Distribution Practice in St. Louis.

David serves as a member of the AICPA's Corporation and Shareholders tax resource panel and has served as a member of Eastern Illinois University's Accountancy Advisory Board.

### Publications and Speaking Engagements

David is a frequent lecturer and regularly serves as an instructor in continuing professional education courses. He has co-instructed the graduate-level corporate income tax class at American University. He has written articles and lectured for tax publications and organizations including the *Corporation Taxation*, *The Journal of Taxation*, *The Tax Adviser*, *Corporate Business Taxation Monthly*, *Practical US/Domestic Tax Strategies*, Tax Executives Institute – Local chapters, Executive Enterprises, and Bank Tax Institute.





***Alan Jones***  
***Partner***

San Francisco, California

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Alan is a Partner in Transaction Services' Capital Markets and Accounting Advisory practice with over fifteen years of experience servicing a wide range of clients across North America, Europe and Asia with deep specialization in the technology sector.

Alan advises and assists clients in connection with both initial public offerings and continuing registration statements with the Securities and Exchange Commission; divestitures, carve-outs and spin-offs; cross border transactions; US GAAP convergence; GAAP conversions; IFRS and US GAAP accounting advisory; US GAAP convergence; and evaluation of systems and procedures required to become a publicly-traded company in the United States.

Alan is recognized both internally and externally as a technical expert in revenue recognition, US GAAP convergence, initial public offerings, carve-outs and divestitures, and IFRS conversions. Alan has deep technical expertise in several complex areas, particularly revenue recognition, SEC reporting, equity instruments, stock-based compensation and business combinations. Alan is a regular speaker at external forums, including the UC Berkeley Executive Accounting Program, SEC Institute and CPE Inc. programs.

Alan began his career in the Silicon Valley spending six years as an auditor before joining the Capital Markets practice in London. Alan worked throughout Europe servicing several foreign private issuers ongoing reporting and specialized transaction needs before relocating back to the Bay Area. Alan is an Honor's Program graduate of Santa Clara University, holds a B.S.C. in Accounting, B.S. in Economics, is a Certified Public Accountant and is a member of the AICPA.

## **John Kachmanian**

Customer Service Supervisor  
City of Santa Clara  
Finance Department

John Kachmanian has ten years of customer support experience, with nine years managing customer and technical support teams. Currently, in the City of Santa Clara's Finance Department, he manages a team of customer service representatives in support of City utilities, business tax, and cash management functions. Prior to his current role, John directed a global customer support team at CashEdge, which was later acquired by Fiserv. CashEdge/Fiserv provides online wealth management, funds transfer, and account software and services to leading U.S. financial institutions. Previous to CashEdge/Fiserv, John managed a customer support team at SuccessFactors, a Human Capital Management (HCM) SaaS firm later acquired by SAP.

John earned a Bachelor of Science Degree in Business/Management Information Systems from San José State University in 1995.

**Karman Wong**  
**Electronic Arts Inc.**

Karman Wong is Senior Director, M&A Tax & Special Projects at Electronic Arts Inc. Her responsibilities include leading and executing mergers and acquisitions tax projects for the entire deal's life cycle - due diligence, purchase agreement negotiations, acquisition structuring, post-closing integration, as well as other special projects as needed. In addition, Karman works on various matters such as IP and international tax planning, as well as legal entity structuring. Karman also supports the Corporate Development team and advises senior business executives regarding the value-add of tax planning on M&A deals.

Karman has over 13 years of experience in mergers and acquisitions. Prior to joining Electronic Arts in 2010, Karman was a Tax Director at Deloitte & Touché, where she provided M&A tax advice to global private equity clients with a particular emphasis on topside tax structuring, as well as acquisition and exit strategies.

Karman earned an Master in Taxation degree from University of Denver, and a Bachelor of Business Administration degree from University of Wisconsin-Madison.

Toni L.Lewis  
Director, Multistate Tax Services  
Deloitte Tax LLP  
San Jose, California

Toni Lewis is the Practice Leader of our Multistate Tax Services practice in San Jose, California. She is also responsible for our Multistate Tax Merger's & Acquisition's practice for the firm's West Coast Practice, focusing on due diligence, transaction structuring and post merger integration. Toni brings over 27 years of experience in the area of multistate tax consulting. Toni specializes in multistate income, franchise and sales and use tax issues and tax structuring. She has broad industry experience and has served clients in the life sciences, manufacturing, retail/distribution, technology, and software industries. She leads the Multistate Tax Services Sector of our National Technology Industry Group. She is currently or has served as the Lead Multistate Tax Client Service provider on clients in the technology, life sciences, media, consumer products, automotive and oil and gas industries as well as several large private equity investors.

She received her BS in Accounting from Illinois State University and is a Certified Public Accountant in both California and Illinois. Toni is a member of the American Institute of CPAs and the California Society of CPA's. She has served as a speaker at various tax conferences and seminars including the California Society of CPA's, the National Multistate Tax Symposium, the Committee on State Taxation, the Tax Executives Institute and the Institute for Professionals in Taxation. She has authored numerous articles and has co-authored the BNA Multistate Portfolio "Income Taxes: Computation of State Taxable Income".

**Samuel M. Maruca**  
**Director, Transfer Pricing**  
**Large Business and International Division**  
**Internal Revenue Service**

Sam Maruca was appointed as the first IRS director of Transfer Pricing Operations for the Large Business and International (LB&I) Division of the Internal Revenue Service (IRS) in May 2011. In that position, he is responsible for the development and coordination of LB&I's overall transfer pricing strategy and resourcing. Sam has jurisdiction over the Advance Pricing and Mutual Agreement program and, through the newly-formed Transfer Pricing Practice, provides direction on significant transfer pricing disputes arising in Examination.

Sam had been in private practice in the Federal income tax field in Washington, D.C. since 1982. For the past 20 years, he has specialized in large-case dispute resolution, focusing primarily in the international tax and transfer pricing areas. During his career, Sam has assisted in the successful resolution of many complex and contentious cases, at the audit level, in Appeals, in competent authority, in the APA program, and in the courts. These matters have arisen in a broad range of industries, including pharmaceuticals, information technology, heavy manufacturing, communications, media and entertainment, homebuilding, specialty materials, and retail. Sam has written and spoken extensively on transfer pricing topics during his career.

Sam holds a BA degree from Yale College and a JD degree from Georgetown University Law Center, where he served on the Georgetown Law Journal.



**Michael Locascio**  
**Director – Multistate Tax, Credits & Incentives**  
**Deloitte Tax, LLP**  
**Office Phone: 415 783 6041**

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### **Profile**

Michael, a director in our Multistate National Credits & Incentives practice, manages all aspects of statutory credit and negotiated incentive reviews and other similar projects. As a Western region practice leader and National leader for WOTC services he and his team advise clients on the nuances of the various credits and incentives found in the western states, including extensive consultation about the California Enterprise Zone program.

Seven years of Federal tax experience and 15 years of multistate tax experience, combined with a strong knowledge of Deloitte's tax technical resources from a national perspective, enables Michael to efficiently identify, develop, and implement opportunities that result in the reduction of state and local income and franchise tax as well as the maximization of negotiated incentives. His projects have been with Fortune 1000 companies from the retail, life sciences, technology, manufacturing, alternative energy, and service industries.

Prior to joining the firm in 1992, Michael earned a BS in Accounting from New York University's Stern School of Business. He also has an MS in Taxation from Seton Hall University, is a licensed CPA in the states of Maryland and California, and is a member of the AICPA.

**KATHARINE P. MOIR**

Partner, Palo Alto Office

Katharine P. Moir is a Partner at Simpson Thacher & Bartlett in the Firm's Tax Department. Ms. Moir represents clients in a broad range of transactions, including mergers, acquisitions, joint ventures, and public and private offerings of securities. She also advises private equity fund sponsors and limited partners.

Ms. Moir's representations include, without limitation, the following notable transactions:

- Oaktree Capital Group's public offering of Class A Units;
- Silver Lake Partners in its investment in William Morris Endeavor Entertainment;
- Fast Retailing in its acquisition of J Brand Holdings, LLC;
- Hellman & Friedman in its sale of Getty Images, Inc.;
- KKR in its acquisition of Academy Sports & Outdoors;
- Hellman & Friedman in its acquisition of Associated Materials;
- Silver Lake & Warburg Pincus in their acquisition of Interactive Data Corporation;
- AOL in its acquisition of TheHuffingtonPost; and
- Google in its acquisition of YouTube.

Ms. Moir has also advised many private equity sponsors including Advantage Partners, Centerbridge Capital Partners, New Horizon Capital, Platinum Equity, Riverwood Capital, Silver Lake Partners, Siris Capital and Zelnick Media. In addition, Ms. Moir has advised private equity fund investors, including university endowments, private foundations and funds-of-funds.

Ms. Moir received her B.A. with honors from Princeton University in 1992 and her J.D. with honors from the University of Chicago in 1996. She is admitted to practice in California, New York and Illinois.



## Stacey Montes

Senior Manager, Sensiba San Filippo LLP

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With over 14 years of experience in tax planning and compliance, Senior Manager **STACEY MONTES** specializes in multi-state tax reporting, S corporations, corporate income tax provisions and tax consulting for high net worth individuals.

Stacey works extensively with clients in real estate, manufacturing and technology. She is an expert in pass-through entities, S corporations, real estate partnerships, tax planning for privately held businesses and their owners, and IRS/Franchise Tax Board audit representation.

Stacey received her bachelor's degree in Accounting from Gonzaga University in 1998. She is a licensed CPA in the state of California. Outside of work, Stacey enjoys spending time with her family and scrapbooking.



## **ANNETTE NELLEN**

### **San Jose State University**

Annette Nellen, CPA, ESQ., is a professor in and director of San Jose State University's graduate tax program (MST), teaching courses in tax research, accounting methods, property transactions, state taxation, employment tax, ethics, tax policy, tax reform, and high technology tax issues. Annette is the past chair of the AICPA Individual Taxation Technical Resource Panel and is a member of the Executive Committee of the Tax Section of the California Bar. Annette is a regular contributor to the AICPA *Tax Insider* and *Corporate Taxation Insider* e-newsletters. She is the author of BNA Portfolio #533, *Amortization of Intangibles*. Annette has testified before the House Ways & Means Committee, Senate Finance Committee, California Assembly Revenue & Taxation Committee, and tax reform commissions on various aspects of tax reform. She maintains the 21st Century Taxation website and blog ([www.21stcenturytaxation.com](http://www.21stcenturytaxation.com)). Prior to joining SJSU, Annette was with Ernst & Young and the IRS.

Information on SJSU's MST Program - <http://www.sjsu.edu/lucasschool/prospective-mst/index.html>.



### Sadler Nelson

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#### Ernst & Young LLP

Assurance | Tax | Transactions | Advisory  
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## Sadler Nelson

- ▶ Sadler Nelson is a partner in Ernst & Young LLP's International Tax Services practice for the West Region. He is based in San Jose, California, and regularly advises clients on a wide variety of international tax matters. Sadler has extensive experience in the development and implementation of cross-border restructurings. Sadler is also currently the partner-in-charge of the firm's San Jose office tax practice.
- ▶ Sadler began his career in the technology, communication and entertainment industry group of Ernst & Young LLP's National Tax Department in Washington, D.C. He has substantial experience performing in-depth quantitative analysis and modeling for clients, including the tax and ASC 740 (Accounting Standard Codification 740) implications of global tax structures and cross-border transactions. His diverse client experience includes post-merger integration and implementation, acquisition and disposition planning, repatriation planning, foreign tax credit planning and Subpart F planning. He also assists clients with offshore cash management, such as foreign currency hedging, supply chain restructuring, tax accounting for foreign operations using ASC 740-30-25 (formerly, APB 23), and tax compliance reporting for cross-border transactions and foreign operations.
- ▶ Sadler received a Bachelor of Science in Accounting and a Master of Science in Accounting, with a concentration in Taxation, from Brigham Young University. He is a certified public accountant licensed in the states of California and Maryland. He frequently speaks on international tax matters for Tax Executives Institute; Alliance for Tax, Legal and Accounting Seminars; Council for International Tax Education; EYU Tax; and private and public universities.

**Tiffany Phan**  
**Business Taxes Specialist I**  
San Jose District Office  
Sales and Use Tax Department

**Length of Board Service: 13 years**

**Responsibilities:**

- Perform monthly review of collection accounts
- Render advice to staff
- Develop, revise, and maintain training course materials for the Department
- Prepare replies to issues of tax law and compliance function policies and procedures
- Serve on special project committees
- Training coordinator
- Review and approve vehicle use tax clearance
- Teach basic Sales and Use tax seminar both in English and Vietnamese

**Education Highlights:** Graduated from San Jose State University  
B. S. in Business Administration – Finance





## J. Pat Powers

Partner

Palo Alto, USA

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Tax

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USA

### Practice description

Pat Powers is a partner in the San Francisco/Palo Alto office of Baker & McKenzie where he leads the West Coast SALT practice. He assists companies in planning to minimize their state tax burdens and also represents companies in state tax controversies. He has extensive experience in all types of California tax matters as well as multistate tax planning and experience in unclaimed property (escheat). Mr. Powers brings to state tax planning a wealth of experience developed in international planning where he developed many of the leading techniques to reduce worldwide tax burdens. He has long been a recognized pioneer in the entity classification area and sparked the adoption of the check-the-box regulations. He also has successfully resolved several difficult ongoing issues through appropriate legislation.

### Practice focus

State and Local Tax; Global Tax Minimization; General Tax Planning; Controversy and Litigation

### Representative clients, cases or matters

Mr. Powers has done global tax planning for a wide range of clients from midsize public and private companies up to Fortune 100 companies in industries ranging from high-tech, biotech and pharmaceuticals to financial services and transportation. He has handled successfully a wide variety of cases at the audit, appeals, and administrative level, as well as working case as counsel or amicus curiae at all levels from trial courts to the U.S. Supreme Court. He has also drafted and successfully urged legislative solutions for state tax problems not amenable to adequate judicial resolution.

### Publications, presentations and articles

For more than thirty years, Mr. Powers has practiced in the tax area and lectured frequently on a variety of tax subjects at programs sponsored by groups such as the American Electronics Association, American Management Association, ATLAS, FSC-DISC Association, Georgetown State and Local Tax Institute, Northwest Center for Continuing Professional Education, Santa Clara Valley World Trade Association, World Trade Institute, the State and Local Tax Institute, and Tax Executives Institute. Mr. Powers has also authored tax articles published in [Intertax](#) and [The Recorder](#).

### Professional affiliations

American Bar Association, Section on Taxation, Committee on State and Local Taxes; State Bar of California

### Education and admission

Mr. Powers received a J.D. degree from the University of California, Berkeley, Boalt Hall School of Law in 1974. At Boalt, he served as an editor of the California Law Review. Upon graduation he was elected to Order of the Coif (an honorary legal society). He received a B.A. degree in English in 1970 from the University of California, Berkeley.

## G. Kenneth Robinson, III

**National Tax Director - Health Plans**  
**US Tax Health Plans Sector Leader**  
**Life Sciences and Health Care**  
**Deloitte Tax LLP**



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**Segment:** Health Plan and Insurance

**Specialty Area:** Managed Care

**Job focus:** Tax

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G. Kenneth Robinson, III, National Tax Director – Health Plans, is the U.S. Tax Health Plans Sector Leader for Deloitte’s Health Sciences & Government Industry and brings over fourteen years of practical and technical experience in tax, treasury, statutory and financial planning to Deloitte’s health plan clients. In addition, he has another 15 years of financial reporting experience as a Controller and CFO of privately held organizations. Mr. Robinson currently serves clients such as UnitedHealth Group, Premera BlueCross, WellCare Health Plans, WellPoint, CIGNA, Promedica/Paramount, Humana and other Blue Cross Blue Shield health plans. Furthermore, he is a frequent presenter at BCBS industry tax conferences.

Mr. Robinson consults on health plan tax and other issues arising from the Affordable Care Act, GAAP and SSAP tax accounting reporting, premium taxes and legal entity reorganizations.

Mr. Robinson served as Vice President – Tax, and as a member of the senior management team, for Coventry Health Care, Inc. (NYSE: CVH) from May 2005 – August 2008. Prior to that, he served as Director of Tax from October 1999 to May 2005 and Tax Manager from July 1998 through October 1999 for the company. Furthermore, he served as Assistant Treasurer for all Coventry Health Care subsidiaries as well as on the Board of Directors of several Coventry entities.

While at Coventry, Mr. Robinson was responsible for managing the effective tax rate, 10-K/10-Q SEC disclosures, Insurance Department tax issues, compliance function(s) and tax controversy issues. During his 10-year tenure, he was responsible for the tax due diligence for some 20 acquisitions, including First Health Group Corp (NASDAQ: FHCC), a \$1.6B merger in 2005 and three successful acquisitions during 2007 with a combined purchase price in excess of \$1.1B.

Mr. Robinson oversaw a department of ten professional staff members and interacted daily with corporate accounting, treasury, and the legal departments. Additionally, he was responsible for the Secretary of State and Annual Report compliance functions.

Mr. Robinson received a M.S. in Taxation from Georgetown University (1988), Washington, D.C., and a B.S. with Special Attainments in Commerce from Washington & Lee University (1983), Lexington, VA.

Mr. Robinson is an avid sports fan and was a four-year varsity letter winner in football as an undergraduate. He has contributed his time for many years as a volunteer coach for local soccer and baseball leagues. He is currently serving as the Chair of the Board of Trustees for the LAYC Career Academy Public Charter School, Washington, D.C. as well as a member of the Board of Directors for Latin American Youth Center, Washington, D.C.

# Alpana Saksena, Executive Director, KPMG, Tax Dispute Resolutions, (Transfer Pricing) India Director, Global Transfer Pricing Services, Silicon Valley, Santa Clara, USA



## ALPANA SAKSENA

Executive Director – Tax Dispute Resolutions Transfer Pricing , KPMG (India)

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### Function and Specialization

Alpana specializes in the tax dispute resolutions for transfer pricing

### Education, Licenses & Certifications

Ex IRS (Indian Revenue Service))

### Background

Alpana is a 'Executive Director' with the Tax Dispute Resolutions (Transfer Pricing) practice in India, and is presently on secondment to US KPMG LLP since January 2012 as Director with the Global Transfer Pricing Services. She joined KPMG India after her voluntarily retirement in April 2010 from the Indian Revenue Service where she was Commissioner of Income Tax.

### Professional Experience

- Rich experience of 25 years with Indian Revenue Service (1985 – 2010)
- She has vast experience of supervising and auditing 2000 Transfer Pricing Audits for Indian Revenue Service while serving as Commissioner of Transfer Pricing (Mumbai) -2008-2009 and Transfer Pricing Audit Officer – 2005-06. She also represented Revenue authorities before Mumbai Appellate Tribunal for all Revenue appeals including international tax and transfer pricing appeals in the period 2006-2007.
- During her term with the Indian Revenue Service, she worked as Commissioner of Income Tax (Appeals), Mumbai for international tax and transfer pricing appeals for 2 years.
- She has been twice awarded 'Certificate of Appreciation' (2008 and 2009) by Ministry of Finance, Government of India for work in sphere of Transfer Pricing and International Taxation.
- She is a regular Guest Faculty at various Government of India tax training institutes engaged in training of senior IRS officers in International Tax and TP and also contributes articles regularly.
- Amongst her international experience, she has been a Trainer (International Tax and Transfer Pricing) for Revenue officers of Tanzania and Sri Lanka. She is also a regular speaker at various International Tax and Transfer Pricing Conferences in India and USA.
- In US she works closely with US Competent authority on India US MAP cases of key clients., and with the Indian Tax authorities on Advance Pricing Agreements (APAs)
- She has been rated in Top 10 TP advisers in India in a survey carried out amongst Indian tax payers in January 2011 by ITR. The rating was based on the involvement in complex, creative and outstanding transfer pricing work including transfer pricing compliance and litigation.



### Craig Sharon

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#### Ernst & Young LLP

Assurance | Tax | Transactions | Advisory  
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## Craig Sharon

- ▶ Craig Sharon is a member of Ernst & Young LLP's Transfer Pricing practice. Based in Washington, D.C, but spends considerable time on the west coast.
- ▶ Craig specializes in all aspects of transfer pricing planning, compliance, and controversy and has particularly deep experience with advance pricing agreements (APAs) and competent authority proceedings. Prior to joining Ernst & Young LLP in May 2013, Craig served as the IRS APA director from 2008-11. As APA director, Craig was a member of the senior executive team within the IRS Office of Associate Chief Counsel (International) (ACCI), and in his last year with the IRS, Craig was intimately involved in the development of the restructuring plan that led to the creation of the IRS Large Business & International (LB&I) Division and the merged Advance Pricing Agreement and Mutual Assistance (APMA) Program.
- ▶ Before becoming APA director, Craig served as an APA Special Counsel and as APA deputy director from 2005-08. In these roles, he functioned, among other things, as an APA team leader on individual cases and as the coordinator of the APA program's automobile and automobile parts industry group. During his six years at the APA program, Craig worked on, reviewed, and/or approved bilateral APAs for a large number of foreign automobile manufacturers, including many involving Japan.
- ▶ Since leaving the IRS, Craig has advised taxpayers on a wide variety of transfer pricing and related international tax issues. As a sampling of matters, Craig has been involved in the planning and execution of principal restructurings and intellectual property migrations, been retained to assess the tax and compliance risks associated with particularly complex intercompany transactions, engaged in audit defense, and represented various companies before the APA program and in competent authority proceedings. Craig has been involved with transfer pricing for more than 20 years, including stints as a partner in two major law firms.
- ▶ Craig received his B.A. in Economics from the University of Idaho and his J.D. from Georgetown University Law Center. He has been an adjunct transfer pricing professor in the graduate tax program at Georgetown law since 2006.

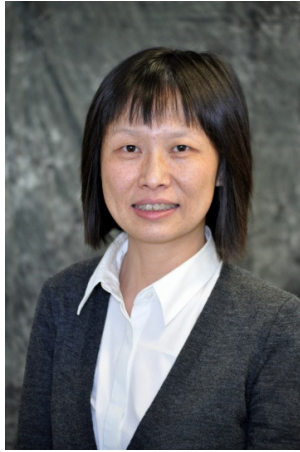
**David Slater**  
**Intel Corporation**

David Slater is the State and Local Tax Director for Intel Corporation, headquartered in Santa Clara, California. He has been with Intel for 18 years where he has also held the roles of State Income Tax Manager and Expatriate Tax Manager. Prior to working for Intel, Dave served in private practice for 8 years in the areas of corporate, individual and partnership taxation. Dave is a California licensed CPA and has an undergraduate degree in Economics from UC Berkeley. Dave serves on the Tax Committees for CMTA, Cal Chamber and SVLG and he is a member on the Board and Executive Committee for the California Taxpayers Association. Dave also Chairs the Santa Clara Valley TEI SALT Committee and participates on the National TEI SALT Committee.



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***Ying Tian***  
*Tax Director*



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Ying is a Tax Director with the PwC Tax Practice in San Jose. Ying has over 10 years of experience as a tax practitioner with a primary focus on technology companies.

Ying has extensive experience in helping a range of multinational corporations with tax initiatives ranging from merger integration planning to the implementation of new accounting literature and internal controls. As a tax generalist, Ying is able to help specialty teams identify and address the broader impacts of special projects on her client's overall tax environment. Ying also has extensive experience dealing with complex transactions ranging from business combinations to internal business transformation projects.

Ying holds a Master of Accounting from University of Kansas and a Bachelor of Economics from Beijing University of Posts and Telecommunications.

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**Jarron Villano**  
Manager



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Jarron is a Manager in PwC's San Jose Tax Practice. He has more than six years of experience serving multinational corporations. He currently helps several small to large multinational technology corporations with tax accounting services, tax consulting projects and federal/state tax compliance. Jarron has worked with the PwC network to successfully manage and coordinate complex compliance and consulting engagements among various teams located locally and abroad.

Jarron holds a Bachelors of Science, Business Administration - Corporate Financial Management from California State University - San Jose

## **Peter Waterstreet**

Director, International Tax

Synopsys

### **TEI, Santa Clara Valley Chapter**

- 2013-2014: Chapter President
- 2012-2013: 1st Vice President
- 2011-2012: 2nd Vice President
- 2010-2011: Secretary
- 2009-2010: Treasurer

### **Prior Experience**

- Xilinx - Sr. Manager, International Tax
- C-Cube Microsystems - Manager, International Tax Planning
- Deloitte - Tax Consultant

### **Education**

Brigham Young University



**Kent Wisner**

Managing Director

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- 📌 Kent Wisner is a Managing Director with Alvarez & Marsal Taxand LLC in San Francisco. He concentrates on international tax planning for multinational enterprises with multi-jurisdictional operations, as well as cross-border transactions and tax controversies involving international issues.
- 📌 With more than 25 years of international tax and M&A experience, Mr. Wisner has extensive experience in advising companies in the consumer business, computer hardware, software, semiconductor, e-business, pharmaceutical, private equity and transportation industries and has spent more than two decades focusing on international tax issues in the areas of supply chain planning, transaction structuring, intercompany pricing analysis, and advocacy in federal tax controversies at the audit and appellate levels. Mr. Wisner has also advised sovereign wealth funds on the tax aspects of their international investments.
- 📌 Mr. Wisner is also a member of the adjunct faculty at the Boalt Hall School of Law at the University of California at Berkeley, where he has taught the law school's courses in international taxation law since 2001.
- 📌 Prior to joining A&M, Mr. Wisner spent 10 years with Baker & McKenzie, where he was an International Partner and served on their North American Tax Practice Group Management Committee and another 10 years as a Principal providing international tax services in the Big Four environment.
- 📌 Mr. Wisner earned a bachelor's degree in International Relations and Russian from Stanford University in 1980, a master's degree from the Fletcher School of Law and Diplomacy at Tufts University in 1983, and a juris doctor degree from the University of Virginia School of Law in 1986, where he was a member of the Articles Review Board of the VA.L.REV.

*NOTE: Alvarez & Marsal employs CPAs but is not a licensed CPA firm.*

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