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## 38th Annual TEI/SJSU High Tech Tax Institute: Speaker List and Bios

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### **Kristen Bauer**

Tax Controversy Lead/President  
Stripe, Inc./Silicon Valley TEI Chapter

<https://www.linkedin.com/in/kristen-bauer-4b495b3/>



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### **Ray Beeman**

Principal and Co-Leader  
EY

Ray Beeman leads EY's Washington Council EY practice, which provides clients with strategic advice and representation on issues and developments involving tax, health and budget policy.



#### Professional background

Prior to joining EY, Ray was Tax Counsel and Special Advisor for Tax Reform with the US House Committee on Ways and Means, where he helped guide the development of the Tax Reform Act of 2014, a comprehensive tax reform plan proposed by Chairman Dave Camp (R-MI). Ray also has served Congress as Legislation Counsel for the Joint Committee on Taxation, where he was involved in several tax legislative proposals that were passed by Congress and signed into law by the President, including the American Jobs Creation Act of 2004. In addition, Ray played a significant role at JCT in the ratification of income tax treaties by the US Senate and the development of tax policy reports to congress relating to tax simplification and the investigation of the Enron Corporation. These reports included several tax legislative recommendations that later were enacted into law.

Ray began his Washington career with the National Tax Department of EY, where he was a member of the Financial Services Industry practice group. Ray has taught the taxation of debt instruments as an adjunct member of the faculty at the Georgetown University Law Center.

**Educational background**

Ray is a graduate of the University of California at Berkeley and received a J.D. from the Pepperdine University School of Law, as well as an LL.M. in taxation from the Boston University School of Law. Ray is a member of the State Bar of California and the DC Bar

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**Peter Blessing**

Associate Chief Counsel (International)  
IRS



Mr. Blessing is the Associate Chief Counsel (International) in the office of Chief Counsel, Internal Revenue Service, Department of the Treasury. He oversees an office of approximately 95 attorneys and other professionals responsible for legal advice, guidance, and support to the IRS, Treasury, and the public on international tax issues in all procedural postures. Prior to joining Counsel, he practiced at Shearman & Sterling LLP for many years and subsequently at KPMG LLP.

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**Lonnie Brist**

Managing Director  
Andersen



Lonnie Brist is a Managing Director in the US National Tax practice in the Silicon Valley office. Lonnie has over 25 years of experience in economics and several tax areas including tax planning, compliance, controversy management and financial reporting for transfer pricing matters.

Lonnie advises clients in the areas of transfers of intangible property, trading company activities, manufacturing functions, distribution services and cost-sharing arrangements. He is a subject matter expert with intangible property, technology processes, strategic management, digital transactions and social networks. Lonnie also has extensive experience working with clients in the telecommunications industry.

Prior to joining Andersen, Lonnie was a Principal at EY in the Transfer Pricing practice.

Education: Montana State University, BS (Economics) University of Oregon, MA (Economics) University of Oregon, PhD (Economics)

**Spencer Brock**

Partner  
Grant Thornton LLP



As a Tax Partner of Grant Thornton’s San Francisco Office, Spencer advises businesses to minimize tax risks, identify tax savings, meet all tax reporting obligations and plan for future corporate life events including global expansion and acquisitions.

Prior to joining Grant Thornton in 2022, Spencer was a senior manager in Deloitte’s business tax services. Having spent 2 years in a national corporate tax group and 5 years advising private equity firms and large corporations working through acquisitions, legal entity restructuring, and related tax reporting matters, Spencer brings unique insights and cutting-edge solutions to his clients, especially during significant corporate transactions.

Spencer has served clients for over 16 years focused on accounting for income taxes and corporate tax reporting and advisory services. Spencer concentrates on serving businesses in the technology, financial services and asset management industries.

Professional qualifications and memberships  
CPA - California Education

Spencer received a Masters of Accounting with a tax emphasis from Brigham Young University.

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**Greg Broome**

Partner  
Wilson Sonsini Goodrich & Rosati



-Complex Tax Transactions Expertise

Greg has represented solar and wind developers in tax-equity financings using pass-through lease, flip partnership, sale-leaseback structures, initial coin offerings; buyer and sellers in cross border mergers.  
- Works with Leading Technology, Life Sciences and Fintech Companies

Greg has represented the likes of Bungie, Seagate, OsiSoft, Arcellx SunRun, SolarCity, GoDaddy, KLA Tencor and Bitwise in key transactions.

EXPERIENCE: Greg Broome is a partner in the San Francisco office of Wilson Sonsini Goodrich & Sonsini, where his practice focuses on partnership and corporate taxation matters, including significant experience in mergers and acquisitions, emerging company financings,

initial public offerings, equity compensation (particularly for partnerships and limited liability companies) and renewable energy and project development and finance. More recently, Greg has devoted a significant portion of his practice to tax issues related to initial coin offerings transaction in cryptocurrency. Greg has also represented Latin American companies (primarily in Brazil) seeking to raise capital in the United States.

Prior to joining the firm, Greg was a partner at Thelen Reid Brown Raysman & Steiner in San Francisco.

**SELECT SPEAKING ENGAGEMENT:** Greg is a frequent speaker at conferences on the topics of mergers and acquisitions, utility financing, cryptocurrency and the use of partnerships and limited liability companies.

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**David Carl**

IRS Office of Chief Counsel, Small Business / Self-Employed Division  
IRS

David M. Carl is a Senior Counsel with the IRS Office of Chief Counsel Small Business / Self-Employed Division. He has a Bachelor's of Art in Political Science from U.C. Riverside, a Juris Doctorate from U.C. Davis, and an LL.M. in Taxation from New York University. David was an extern for the Chief Justice of the California Supreme Court, the Honorable Tani Cantil-Sakauye. He joined the IRS Office of Chief Counsel as an Honors Hire in 2015 where he tries cases before the United States Tax Court, provides legal advice to IRS agents conducting examinations, and coordinates with the Department of Justice on tax matters in federal district and bankruptcy courts. David's work is focused in bankruptcy, partnership, and international tax issues. He is an IRS Office of Chief Counsel Foreign Bank Account Reporting (FBAR) coordinator and partnership coordinator.

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**Sirsha Chatterjee**

Partner/Principal, Transfer Pricing  
EY

Sirsha is a Principal in EY's Transfer Pricing and Economics group.

She has worked in our Austin, Detroit/Chicago/Pittsburgh and Silicon Valley practices. She has more than ten years of specialized transfer pricing experience in the technology, media and telecom industry as well as varied experience around high valued services and intangible property (IP) in the retail, automotive, consumer products and pharmaceutical industries.



Sirsha serves in several national thought leadership roles including the leading operating model effectiveness for the TMT sector, BEPS 2.0 and IP alignment issues within Ernst & Young. Sirsha regularly consults with internal teams on TP aspects of IP alignment in various industries and has extensive experience in delivering IP alignment projects across a wide spectrum of industries. Experience includes post-merger integration, acquisition due diligence, transfer pricing analyses with respect to operating model changes, supply chain changes with IP migrations. Sirsha received a PhD in Economics, with specialization in International Economics from Purdue University, Indiana.

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**Vivian Cheng**

Revenue Agent/Subject Matter Expert for High Technology and Telecommunications Industries  
IRS

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**George M. Clarke**

Partner  
Baker & McKenzie LLP



George Clarke is a partner in the Firm's North America Tax Practice Group in Washington, DC and chair of the Firm's North American Tax Dispute Resolution Group. His practice focuses on tax litigation and he is nationally-known for his work in civil and criminal tax matters. George has authored several articles on tax law and is a contributor to various blogs and publications. He is consistently recognized by Legal 500 as a leading adviser in tax controversy. George also lends his talent to pro bono matters and has successfully represented non-enemy combatants unlawfully detained by the US in Guantanamo Bay, Cuba among many other matters. He is a certified public accountant (inactive). Before becoming a lawyer, he served in the US Marine Corps.

George routinely advises and represents multinational corporations, financial institutions, and high-net-worth individuals on complex international and federal tax matters. His practice covers all facets of the tax dispute resolution process, including litigation of civil and criminal tax matters and governmental investigations. He also defends clients in non-tax federal criminal procedures, including allegations of misconduct under the Foreign Corrupt Practice Act (FCPA), the securities laws, various sanctions regimes, and other criminal laws of the US. George has substantial experience advising clients on the defense of foreign tax and non-tax criminal investigations and the effect those investigations have in the US including with respect to tax deductibility.

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**John Clausen**

Managing Director, State and Local Tax  
Moss Adams LLP



John has consulted with clients on state and local income and franchise tax matters since 2004. He has served businesses ranging from startups to Fortune 500 companies in the technology, professional services, financial, manufacturing, energy, and retail industries. Prior to joining Moss Adams, he practiced public accounting in the San Francisco Bay Area for 20 years.

John assists clients in identifying and implementing state tax planning opportunities, managing state tax filing requirements, and managing audits by tax authorities. He has worked closely with clients in interpreting and applying state apportionment rules as they relate to companies with multi-jurisdictional business operations.

External Publications "State-By-State Apportionment Schedules Could Help Businesses Better Comply with State Laws" (Journal of Multistate Taxation and Incentives, June 2018)

Professional Affiliations Member, American Institute of Certified Public Accountants Member, California Society of Certified Public Accountants

Education BS, business economics, University of California, Santa Barbara MS, taxation, Golden Gate University

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**Paul Coates**

IRS:LBI:Enterprise: General Business Credit Practice Network  
IRS

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**Bryan Collins**

Managing Director  
Andersen Tax



Bryan Collins is a Managing Director in the Andersen US National Tax (USNT) practice in the Washington, D.C. office. Bryan has over 30 years of experience in corporate tax consulting including spin-offs, mergers and acquisitions, bankruptcies, consolidated returns, corporate restructurings and S Corporations.

Prior to joining Andersen, Bryan was a Partner at Deloitte, specializing in mergers and acquisitions in their National Tax office. Bryan also formerly worked at Arthur Andersen. For the prior 19 years, Bryan was also an adjunct professor at Georgetown University Law School.

Bryan is a speaker at various conferences for organizations such as the Tax Executives Institute and Practising Law Institute.

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**Tony Coughlan**

WNT Credits & Incentives Leader  
RSM US LLP

Tony is a Senior Manager in RSM’s Washington National Tax Practice. Prior work experience includes Senior Tx Counsel for the U.S. Senate Finance Committee, and Tax Director at Oracle. Tony has a Bachelor’s degree in Mathematics and History from Virginia Tech, a JD from the University of Virginia School of Law and an LLM in Taxation from Georgetown University Law Center. Tony has published several articles including:

- An Early 21st Century History of IRS Efforts to Police the Research Credit (co-author), THE TAX ADVISER (April 2022)
  - Biden’s Proposal to Swap FDII for R&E Expenditure Support, 103 TAX NOTES INT’L 10 (Sept. 20, 2021)
  - Research Credit Election Considerations, 164 TAX NOTES FED’L 193 (Jul. 8, 2019)
  - Section 174 R&E Deduction Upon Statutory Stock Option Exercise, 58 TAX LAW. 435 (2005)
  - R&D Credit Regulations Considered (co-author), 2003 TAX NOTES TODAY 213-23.
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**Paul DiSangro**

Partner  
Mayer Brown LLP

Paul DiSangro is a trusted advisor to CFOs and tax directors in San Francisco and Silicon Valley. He has 25 years of experience across a range of industries including software, technology, financial services (including fintech), insurance, energy, media, pharma, biotech and retail. He prides himself on delivering value with practical solutions. Paul’s experience includes:

- Exams, administrative appeals, and litigation with federal and state agencies Transfer pricing, cost sharing and the movement and licensing of intangible property
- Audit and due diligence readiness
- R&D credits
- Foreign-derived intangible income (FDII) and global intangible low-tax income (GILTI)
- Section 199 Domestic Production Activity Deduction
- Qualified Small Business Stock (QSBS) and tax optimization
- Cross-border M&A and US outbound and inbound investment



- Worthless stock, bad debt, reorganizations and deemed dividends Independent contractor classification
- Stock-based compensation
- Employment tax and fringe benefits
- Partnership and joint venture issues

Paul is recognized as a leading tax controversy adviser in the International Tax Review Tax Controversy Leaders guide and led the federal tax team that advised on a transaction named an “Impact Deal of the Year” by International Tax Review (ITR) at its 2021 Americas Tax Awards. He has authored several important works on US and international tax issues and is widely sought as a speaker and presenter at professional tax seminars and symposia. With the Tax Executives Institute, Paul organizes the annual Tax Controversy Seminar in Silicon Valley. In addition to sharing his knowledge at professional programs, he has taught international tax classes as an adjunct professor at the LLM level. Prior to joining Mayer Brown in 2003, Paul practiced in Washington DC and San Francisco with two other prominent international law firms.

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### **Candace Ewell**

Principal

PwC

Candace is a Principal with PwC's Washington National Tax Services Practice, where she leads specialist in information reporting and withholding matters. Since joining the firm, Candace has worked with established and startup technology clients (fintech, platforms etc.) to establish processes and policies that enable a compliant U.S. tax information reporting and withholding function. She has also guided clients after discovering compliance issues to remediate the regulatory gaps, and when warranted engages with the IRS to resolve the matter. Candace's areas of expertise cover the broad range of U.S. tax information reporting and withholding issues related to payments made to US and non-US payees (Forms 1099-B, 1099-MISC, 1099-K, 1042 and 1098s), foreign bank account reporting, and specified foreign financial asset reporting.



Candace has been a frequent speaker on information reporting matters. She is the primary author of thought leadership pieces that cover a range of information reporting topics which include the Foreign Account Tax Compliance Act (FATCA), as well as other current issues. She is a former member of the IRS Information Reporting Program Advisory Committee (IRPAC). Candace worked with the IRS through IRPAC to resolve regulatory issues related to the FATCA, 6050W and other information reporting requirements.



Prior to joining PwC, Candace served two years as Assistant Chief Counsel for tax matters at the U.S. Small Business Administration (SBA). In that role, Candace worked extensively with IRS and Treasury personnel, trade associations, and congressional staff to ensure that the views of small businesses were considered in the regulatory and legislative process. Prior to joining the SBA, Candace spent four years as an Attorney Advisor in the IRS Office of Associate Chief Counsel (Corporate), focused on corporate tax issues.

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**Michael Fiore**

Area Counsel Office of Chief Counsel  
IRS

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**David Forst**

Partner  
Fenwick & West LLP



David focuses on international corporate taxation. David has been named 2021 Tax Leaders by the International Tax Review's Tax Leaders Expert Guide and is ranked in the highest tier for Tax law in Northern California by Chambers and Partners in 2022. David is included in Euromoney's Tax Advisors Expert Guides (World's Leading Tax Advisors, World's Leading Transfer Pricing Advisors and was named one of the Top 30 U.S. Tax Advisors). He is also in The Legal 500 Hall of Fame and is regularly recognized in the Law and Business Research's International Who's Who of Corporate and Tax Lawyers. David is listed in Chambers USA America's Leading Lawyers for Business, and has been named a Northern California Super Lawyer in Tax by San Francisco Magazine.

David is a lecturer at Stanford Law School and UC Berkeley Law School where he focuses on international taxation. He is an editor of and regular contributor to the Journal of Taxation, where his publications have included articles on international joint ventures, international tax aspects of mergers and acquisitions, the dual consolidated loss regulations, and foreign currency issues. He is a regular contributor to the Journal of Passthrough Entities, where he writes a column on international issues. David is a frequent chair and speaker at tax conferences, including the NYU Tax Institute, the Tax Executives Institute, and the International Fiscal Association.

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**Josh Grossman**

Tax Principal  
Grant Thornton LLP



Joshua “Josh” is a State and Local Tax (“SALT”) Principal in the San Francisco office of Grant Thornton LLP. Mr. Grossman specializes as a subject matter expert in California Corporation Income or Franchise Tax matters.

Mr. Grossman’s practice focuses heavily on California consulting and controversy advisory services such as audit defense, assessment protests, FTB settlement negotiations, and appeals before California’s administrative Office of Tax Appeals and its predecessor, the State Board of Equalization. Additionally, Mr. Grossman’s SALT practice frequently contemplates multistate nexus studies, anonymous VDA negotiations, California apportionment/market-based sourcing studies, California refund reviews, and refund claim filing and defense.

Josh has focused for many years on meeting the needs of clients operating in the banking, insurance, financial services, mutual fund advisory, and investment management sectors, and he has assisted numerous clients with navigating the complex special industry apportionment and sourcing rules that many states apply to taxpayers operating in these sectors.

Before joining Grant Thornton, Mr. Grossman worked in both accounting firms and law firms in San Francisco and New York City where he advised clients in a wide variety of SALT issues.

Mr. Grossman received his undergraduate degree from UC San Diego where he studied mathematics and economics, his J.D. from the University of Arizona, and his LL.M from New York University School of Law. When he is not working, Josh enjoys playing tennis, cooking with his wife, wine tasting, sci-fi literature, and working on classic cars.

Professional qualifications and memberships  
California Bar

Presentations and publications  
Economic Nexus Threatens Water’s-Edge Elections: A Legislative Proposal for Relief, California Tax Lawyer Vol. 26, Number 2 (June, 2017).

Education  
LL.M, New York University School of Law  
J.D., University of Arizona James E. Rogers School of Law  
B.A., Joint Degrees in Mathematics and Economics, UC San Diego

**Aureon Herron-Hinds, Esq.**

Partner  
RSM US LLP

Aureon is a partner and National Leader of International Tax for RSM US LLP. She is national leader of Foreign Account Tax Compliance Act (FATCA) and Global Information Reporting Services in the firm's international tax practice where she specializes in advising clients on U.S. tax information reporting and withholding requirements for complex cross border and domestic transactions. She has over 20 years of experience advising some of the world's largest multinational companies on strategies for managing risk associated with U.S. back-up, non-resident alien, FATCA and Common Reporting Standard (CRS) withholding and reporting requirements on Internal Revenue Service (IRS) Forms 1099, 1042, 8966 and other information returns. Aureon has facilitated several withholding tax risk assessments and FATCA and CRS implementation projects and specializes in development and implementation of withholding tax systems, testing and design of internal controls for tax withholding and reporting processes and drafting policies and procedures for global tax reporting and withholding functions for companies in the financial services and various other industries.

Prior to joining RSM, Aureon was an IRS Revenue Agent and a Director of global information reporting and national tax controversy services for a Big Four accounting firm where she represented clients in tax disputes and examinations involving withholding tax issues. A frequent author and lecturer, she has published articles in several professional journals, including The Tax Advisor, Corporate Business Monthly and The Mergers and Acquisitions Journal. She also co-authored a chapter on tax information reporting for several years in the Lexis-Nexis published treatise, Collier on Bankruptcy.

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**Andy Howlett**

Member  
Miller & Chevalier

Andy Howlett employs a results-oriented approach to help businesses and individuals meet their federal income and excise tax challenges. He delivers value by helping taxpayers anticipate, plan for, and navigate the vagaries of the Internal Revenue Code.

With respect to federal income taxes, Mr. Howlett has experience on a wide range of domestic and cross-border transactions. He has advised clients on asset and stock purchases, joint ventures, mergers, recapitalizations, and spin-offs. He has helped clients understand and



plan for the tax consequences of these transactions through drafting operative documents as well as through providing informal and formal advice (including written tax opinions). Mr. Howlett has worked with taxpayers to navigate key changes brought about by the Tax Cuts and Jobs Act (2017), including with respect to the 20 percent passthrough deduction under section 199A and the interest deduction limitation under section 163(j). He has also represented taxpayers in federal income tax proceedings in front of IRS appeals and has negotiated favorable resolutions of disputed complex federal tax issues with the IRS.

A significant part of Mr. Howlett's practice involves federal tax planning and administrative controversy issues that arise with trusts. In recent years, Mr. Howlett has helped a domestic non-grantor trust navigate the transfer and sale of closely held stock in a tax efficient way; ensured that foreign trusts with U.S. investments and beneficiaries complied with their reporting requirements (including Foreign Bank Account Reporting (FBAR), the Foreign Account Tax Compliance Act (FATCA), and Form 3520); and assisted trusts, their grantors, and their beneficiaries in planning for potential federal tax changes proposed by the Biden administration. On the controversy side, Mr. Howlett has represented trusts in voluntary disclosures as well as in administrative controversies before IRS's Independent Office of Appeals on a variety of issues, including the imposition of reporting penalties and the applicability of the Passive Foreign Investment Company (PFIC) rules.

In addition, Mr. Howlett has represented individual taxpayers on federal income tax matters and has substantial experience helping taxpayers "come into compliance" through the IRS's voluntary disclosure programs.

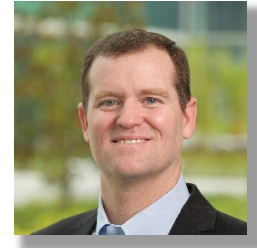
Mr. Howlett also has substantial experience with a broad spectrum of federal excise taxes. He has assisted taxpayers in understanding their excise tax obligations, structuring their affairs to minimize their excise tax liability, and taking advantage of various excise tax credits. He has represented taxpayers in controversy matters with respect to excise tax disputes with the IRS.

Mr. Howlett has been providing taxpayers advice relating to investments in and dispositions of cryptocurrency, including with respect to cryptocurrency investment trusts, reporting and disclosure issues, and proposed legislation.

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**Jared Huish**

Tax Partner  
KPMG



Jared Huish is a KPMG Tax Partner in the Seattle business tax services practice with over 20 years of tax experience. He consults with companies on US corporate tax and income tax accounting under both ASC 740 and IAS 12. Throughout his career, Jared has served clients in a variety of industries including technology, SaaS, telecom, retail, hospitality, life science, insurance, real estate, financial services, manufacturing, and private equity.

Prior to joining KPMG, Jared worked in the National Office of Deloitte in the Financial Reporting for Income Taxes group. Jared also did a long-term rotation in London providing accounting for income tax advice often in connection with the preparation of filings for US or UK public equity and debt offering transactions under US GAAP and IFRS working with clients across Europe, Africa, Australia, and South America. Jared graduated with a Masters in Accounting in 2002 and outside of the above rotations worked in both the US business tax and international tax services groups throughout his career.

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**Robert Kovacev**

Miller

Rob Kovacev is a Member of the law firm Miller & Chevalier in Washington, D.C. Rob's practice is devoted exclusively to tax litigation and other tax controversy matters. He represents clients on federal income tax issues during audit, before IRS Appeals, and in court. He has litigated tax cases in the Tax Court, U.S. District Courts and the Court of Federal Claims. In both government and private practice, Rob has served as lead trial counsel in some of the most complex, high-stakes tax cases in the nation. was awarded the John Marshall Award, the Department of Justice's top award for trial of litigation, as well as the Mitchell Rogovin Award, the IRS's top award for DOJ Tax Division attorneys. Rob's practice also focuses on innovation tax incentives such as the research tax credit, as well as the taxation of robotics and AI. He is a frequent author and speaker at conferences and seminars on tax and technology issues, including the use of AI and data analytics in tax enforcement. A member of the California Bar for the past 25 years, Rob maintains an active tax practice in California federal and state courts as well as before the FTB.

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**Kathleen Kruchten**

Director, Western Compliance  
IRS



Kathy currently serves as the Director, Western Compliance Practice Area (WCPA) in the Large Business and International (LB&I) Division of the Internal Revenue Service. In this role, Kathy provides leadership on the full range of pre-filing, filing, and post-filing programs and activities for large and mid-size businesses in Washington, Oregon, Alaska, Hawaii, Idaho, Montana, Wyoming, California, Nevada, Utah, Colorado, Arizona, Kansas, Texas, Louisiana, Nebraska, Oklahoma, and New Mexico. The WCPA also has nationwide responsibility for the Computer Audit Specialist Program.

Kathy graduated from the University of California, Berkeley and began her IRS career in 1984 in the legacy San Francisco District. She was selected as a Revenue Agent Group Manager in Los Angeles in 1990. During her tenure in Los Angeles she was responsible for establishing the first Entertainment Market Segment Specialization group in the country. Kathy made a tour through the National Office and then returned to California serving as a Financial Products Manager, Planning & Special Programs Branch Chief, General Program Branch Chief and Acting Coordinated Examination Program Branch Chief. Kathy became a LMSB (now LB&I) Territory Manager in the Natural Resources Industry in Glendale, California in 2000. In 2006 she moved to Houston, Texas where she continued as a Territory Manager for Natural Resources and Construction until the reorganization of LB&I in 2016 when she became the Program Manager for the Central Compliance Practice Area. In 2017 she became the Senior Manager in the Program Management Office in the Compliance Integration function in LB&I. In 2020 she began serving as the Director of Field Operation – South Central in WCPA.

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**Michael Lebovitz**

Partner  
Mayer Brown



Michael Lebovitz is a partner in Mayer Brown's Tax practice and a co-leader of the International Tax & Transfer Pricing team. Mike advises on the tax aspects of international joint ventures, cross-border mergers and acquisitions, post-transaction integration, international corporate finance, capital market transactions and general international tax planning matters across multiple industries including life sciences, media and entertainment, telecom, technology, oil and gas, and industrial and consumer products.

Mike has successfully led teams advising multinationals restructuring in advance of a sale or spin-off of a division, as well as designing and

implementing integration plans following a global merger or acquisition. Mike has led integration teams in over 100 countries.

Mike advises multinational companies on intellectual property and supply chain planning in connection with transactions, US and Global Tax Reform and overall business operations. He has led global transfer pricing teams in connection with planning and documenting transfer pricing strategies.

A frequent speaker on international tax matters, Mike has lectured throughout the United States, Europe and Asia for organizations including the Tax Executives Institute, IFA, IBFD, IBA, Bloomberg/BNA, the Association of Corporate Counsel, the American, California and Los Angeles County Bar Associations and the California Society of CPAs. Mike has written frequently on international tax topics, and his articles have appeared in numerous publications in the US and Europe. Mike is ranked by Chambers USA in the Tax – Southern California category. Chambers states, "He has a fantastic ability to provide a big-picture view on extremely complex structures." He has also been recognized in Legal 500 as a leading international tax advisor.

Mike also focuses on international philanthropy matters advising international nonprofits and foundations on cross-border fundraising and governance issues. Mike participates extensively in international pro bono matters. His notable projects include leading a global team to prepare an international report on legislative and judicial processes to combat the illegal trade in wildlife on behalf of the United for Wildlife Coalition. He also designed and led the instruction of a course on international taxation for the law school at Addis Ababa University in Ethiopia.

Mike joined Mayer Brown in 2018 and has over 35 years of international tax experience working in both the Big-4 and global law firm environments. Mike earned his BS (cum laude) in Accounting from California State University Long Beach and his JD (cum laude) from Loyola Law School Los Angeles. Mike is a member of the Bar in California and is licensed as a Solicitor in England and Wales. He is also a Certified Public Accountant.

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**Eileen Marshall**

Partner  
Cooley

Eileen Marshall's practice includes all aspects of domestic and cross-border mergers, acquisitions, divestitures, restructurings, tax-free reorganizations, taxable and tax-free spinoffs, incorporations, and partnership formations. She also has significant experience advising on



tax issues in connection with public and private equity and debt financings and restructurings.

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**Andy Mattson**

Partner  
Moss Adams



Andy has been providing tax solutions to start-ups and other technology companies in Silicon Valley since 1985. His specialties include corporate, partnership, and individual tax and compensation planning; stock option taxation and planning; and international taxation.

Andy has been nationally recognized for his involvement with and contributions to the American Institute of Certified Public Accountants to help shape tax policy and rules. Andy also heads the Brazil Practice for Moss Adams and is the winner of the Moss Adams 2014 Technical Excellence Award in the Partners Category.

**Professional Affiliations**

Appointed Chair, AICPA IRS Advocacy & Relations Committee  
Chair, AICPA International Financial Reporting Standards Tax Task Force  
Immediate Past Chair, AICPA Passive Foreign Investment Company Task Force  
Member, AICPA Foreign Asset Disclosure Task Force  
Member, American Institute of Certified Public Accountants  
Member, California Society of Certified Public Accountants

**Education**

BS, business administration (emphases in finance and accounting),  
University of Southern California

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**Mindy Mayo**

Managing Director  
KPMG



Mindy is a Managing Director in KPMG's Silicon Valley office. She has over 30 years of employment tax experience and has assisted clients through a myriad of payroll issues encountered during a company's life cycle.

**Professional and industry experience**

Mindy has worked with companies of all sizes, assisting with employment tax matters from start of business through branch or company closure. She began her career as a payroll tax auditor with the State of California, Employment Development Department, paving the way for her future as a payroll consultant.



Mindy specializes in independent contractor determinations as well as payroll tax audit assistance, leveraging her experience as an auditor to assist clients who are undergoing either a federal or state payroll tax review. Mindy also has expertise with the US employment tax issues encountered by inpatriate and expatriate employees.

Mindy has assisted clients with mergers and acquisitions, downsizing, rectifying reporting issues, and penalty abatements to name a few. Recognized nationally as an expert in the field of payroll and worker classification issues, Mindy is a frequent presenter for the American Payroll Association at both local and national events and is a member of the APA's National Speaker's Bureau. Mindy has presented to tax professionals on the topic of stock option taxation, the payment of inpatriate and expatriate employees, the issues encountered with a mobile workforce, and the due diligence process for payroll when undergoing a merger or acquisition to name a few.

Publications and speaking engagements

- Author of Payroll Tax and the Affordable Care Act
- American Payroll Association Annual Congress
- California Payroll Conference
- Local Chapters American Payroll Association
- National Association of Stock Plan Professionals

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**Wayne Monfries**

Sr. VP Global Tax  
Visa

<https://www.linkedin.com/in/wayne-monfries-042a56/>

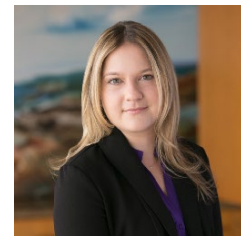


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**Sarah-Jane Morin**

Partner  
Morgan, Lewis & Bockius LLP

Sarah-Jane Morin's practice encompasses a variety of transactions with a focus on representation of public and private companies, private equity funds, venture capital funds, real estate funds, portfolio companies, and alternative investment vehicles in the tax aspects of complex business transactions and fund formations, including domestic and cross-border investment strategies, sponsor investment strategies, limited partner investment strategies, mergers, acquisitions, integrations, buyouts, recapitalizations, debt and equity restructurings, and ongoing operations and tax compliance issues.



**Chris Murphy**

Partner

Skadden, Arps, Slate, Meagher & Flom LLP



Mr. Murphy's substantive experience includes a wide range of complex tax issues, including economic substance and business purpose, foreign tax credits, debt/equity, transfer pricing and a variety of partnership issues.

Mr. Murphy also has represented various pro bono clients in tax and non-tax matters, including securing disability benefits for a pro bono client in a Social Security appeal.

His representative cases while at Skadden include the following:

*Amazon.com, Inc. v. Commissioner* (U.S. Tax Court). In 2017, victory in the U.S. Tax Court involving one of the largest transfer pricing cases in decades and the first involving e-commerce;

*Athene USA Corp. v. United States* (U.S. District Court, Southern District of Iowa). Settlement reached in refund case involving the IRS' disallowance of a change in method of accounting related to Athene's treatment of the cost of options purchased to hedge its fixed-indexed annuity products;

*Eaton Corporation v. Commissioner* (U.S. Tax Court). In 2017, victory in the first case involving a court's review of an IRS decision to retroactively cancel an advance pricing agreement that had settled taxpayer's transfer pricing dispute;

*Santander Holdings USA, Inc. v. United States* (U.S. District Court, Massachusetts; U.S. Court of Appeals for the First Circuit). Case involving the IRS's disallowance of foreign tax credits in context of a cross-border financing. In 2016, the U.S. Court of Appeals for the First Circuit overturned an earlier \$234 million victory by Santander in the U.S. District Court for the District of Massachusetts; and *Mylan v. Commissioner* (U.S. Tax Court). In 2017, settlement reached with the IRS in a sale versus license dispute.

His representative cases prior to joining Skadden include the following:

*Salem Financial, Inc. v. United States* (BB&T), (foreign tax credits, economic substance challenge);

*Chemtech v. United States*, (partnership economic substance, debt/equity);

United States v. G-I Holdings Inc., (partnership, economic substance, debt/equity, disguised sale, statute of limitations); and

TIFD III-E INC. v. United States, (partnership economic substance, debt/equity).

Mr. Murphy has been recognized in The Legal 500 U.S. and as a leading tax attorney in International Tax Review's Tax Controversy Leaders guide.

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**Annette Nellen**

MST Program Director/Professor  
San Jose State University



Annette Nellen, CPA, CGMA, Esq., is a professor in and director of San José State University's graduate tax program (MST), teaching courses in tax research, accounting methods, individual tax, property transactions, employment tax, ethics, leadership, and tax policy.

Annette is a past chair of the AICPA Tax Executive Committee (October 2016 to May 2019). She is a former chair of the ABA Tax Section's Sales, Exchanges & Basis Committee and the AICPA's Individual and Self-Employed Technical Resource Panel, as well as a past member of the California Bar Taxation Section's Executive Committee. She is a member of CalCPA's Accounting Education Committee. Annette is the recipient of the 2013 Arthur J. Dixon Memorial Award given by the Tax Division of the AICPA, the highest award given by the accounting profession in the area of taxation.

Annette is the author of Bloomberg BNA Tax Portfolio #533, Amortization of Intangibles. She is an editor and author for the Southwestern Federal Taxation textbooks, and a regular contributor for Tax Analyst's State Tax Notes (Moving Forward? column). She is a frequent speaker on tax updates, various individual and property transactions tax rules, virtual currency taxation, tax reform, and tax policy. Annette sponsors the 21st Century Taxation website and blog ([www.21stcenturytaxation.com](http://www.21stcenturytaxation.com)), as well as several websites on tax reform, tax regulations, state tax nexus, and cryptocurrency taxation.

Annette has testified before the House Ways and Means Committee, Senate Finance Committee, Senate Small Business and Entrepreneurship Committee, California Assembly Revenue & Taxation Committee, and tax reform commissions and committees on various aspects of federal and state tax reform and tax policy.

Annette is a graduate of CSU Northridge (BS Accounting), Pepperdine (MBA), and Loyola Law School (JD). Prior to joining SJSU in 1990, Annette was with Ernst & Young, and the IRS.

Websites:

<http://www.sjsu.edu/people/annette.nellen/>  
<http://www.21stcenturytaxation.com>  
<https://www.linkedin.com/in/annette-nellen-7448824>

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**Keith Nickels**

Partner  
Grant Thornton LLP



Keith Nickels is a Tax partner and the national leader of Grant Thornton LLP's Research and Development (R&D) Tax Credit Services practice, which provides initial-year R&D credit analysis, annual R&D credit reviews, FIN 48 analysis and IRS and state audit support. In this role, Nickels is utilizing a data-forward strategy to transform the firm's R&D Tax Credit service delivery model for the digital age.

Nickels has nearly 25 years of public accounting experience with a focus on the R&D tax credit and accounting methods technical areas. He has worked across a large variety of industries, including technology, life sciences, media and entertainment, and aerospace and defense. He specializes in IRS exam controversy and has worked with Fortune 500 and middle-market companies.

Prior to joining Grant Thornton, Nickels was a partner in the Specialized Tax Services group and leader of the Life Sciences R&D credit practice at PricewaterhouseCoopers LLP, where he led and managed the pursuit and delivery of tax services related to the R&D tax credit and Section 174 expenditures. Before that, Nickels spent more than 20 years with Ernst & Young LLP's (EY) Tax practice. During that time, he spent eight years in the firm's national Tax department focused on the R&D tax credit and led EY's New York R&D Tax Credit practice.

Between January 2016 and December 2017, Nickels served as the chairperson of the Tax Policy Taskforce at the American Institute of Certified Public Accountants (AICPA).

Professional qualifications and memberships

CPA — New York, New Jersey, Illinois  
New York Society of CPAs  
AICPA

Community involvement

Supporter of the New York Ballet and Lincoln Center

Education

B.A., Accounting, Grand Valley State University

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**Matt Normington**

Partner  
Deloitte

<https://www.linkedin.com/in/matt-normington-028bb41/>



**Laura Olson**

Tax Partner  
Seiler LLP

Laura Olson is a Certified Public Accountant with more than 20 years of experience. She holds expertise in the following disciplines:

- Tax planning and compliance for partnerships, corporations, individuals and trusts
- Business and accounting services
- Tax and accounting clients include high-net-worth individuals and multi-generational family groups in various industries with an emphasis in real estate

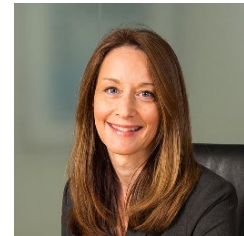
Laura joined Seiler in 2012, and became a Partner in 2020. She previously served as a Senior Tax Manager for Hood & Strong, LLP.

Education / Certification

- Master's degree in Taxation, Golden Gate University
- Bachelor's degree in English, University of California, Berkeley
- Certified Public Accountant, California

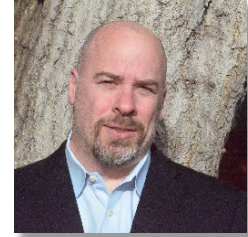
Community Affiliations

- Board Member, Art In Action
  - Former Member, Menlo College Advisory Board
  - Past President, Peninsula Chapter of CALCPA
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**Zak Perryman**

Sr. Manager  
EY



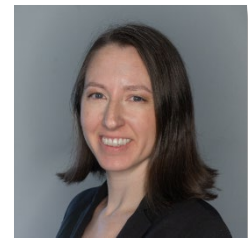
Zak is a Managing Director in EY’s International Corporate Tax Advisory practice and is based in San Francisco. Among his competencies, Zak is a subject matter expert on intangible property planning and related issues and operating model effectiveness. Zak advises clients in many sectors on a range of corporate transactional matters but with a focus on technology companies, including software and digital services companies. Zak is a member of EY’s IP Alignment and Industry Convergence Center of Excellence.

Zak began his tax career as a clerk for the Honorable Thomas Wells, Chief Judge of the United States Tax Court. Zak has a B.A. from the University of Vermont. He earned his J.D. from the University of North Carolina and his LL.M in Taxation from New York University.

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**Michelle Phillips**

Chief Counsel (International)  
IRS



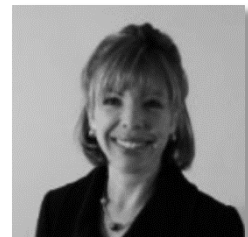
Ms. Phillips advises the IRS on a variety of issues, including in particular treaty-based exchange of information and acquiring foreign testimony. She also works with the IRS and FinCEN on beneficial ownership rules relating to IRS reporting and the recently enacted Corporate Transparency Act. Prior to joining the government, she practiced with Baker McKenzie for more than 7 years. Her work took her between Washington, D.C., and Switzerland, advising banks and individuals on the DOJ Swiss Bank Program and its fallout. She also has extensive experience with FATCA and in other tax controversy matters, including transfer pricing.

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**Wendy Punches**

PwC

<https://www.linkedin.com/in/wendy-punches-b6a11022/>



**Peter Rock**

IRS

<https://www.linkedin.com/in/peter-rock-30652b8a/>

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**Kris Russell**

Sr. Manager  
Armanino LLP

An experienced environmental consultant, Kris is recognized globally for implementing sustainability solutions that reduce costs, increase access to capital, improve resilience, enrich employee and community engagement and protect natural resources. As the former Environmental Program Manager of the Dallas Fort Worth Airport, Kris led DFW to become the first carbon-neutral airport in North America and won the 2020 United Nations Global Climate Action Award.

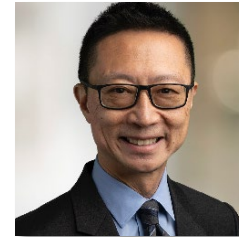
While helping clients meet their Environmental, Social & Governance (ESG) goals, Kris applies a systems mindset and helps organizations solve problems holistically to improve sustainability and drive positive impacts. His expertise includes creating enterprise sustainability programs that align with strategic plans.



**Steven Shee**

VP Global Tax  
Applied Materials, Inc.

<https://www.linkedin.com/in/steven-k-shee-60bbb75/>



**Myra Sutanto Shen**

Partner  
Wilson Sonsini Goodrich & Rosati, PC

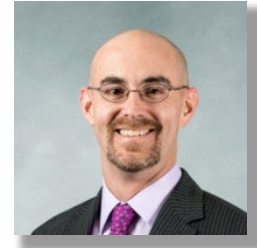
<https://www.linkedin.com/in/myra-sutanto-shen/>



**Benjamin Shreck**

Tax Counsel

Tax Executives Institute, Inc.



Benjamin R. Shreck is a Tax Counsel for Tax Executives Institute, Inc. (TEI). In this role, his responsibilities include supporting the activities of TEI’s U.S. International, European Direct, Canadian Income, and Canadian Commodity Tax Committees in their advocacy and educational efforts on behalf of the Institute. Ben has extensive experience in a wide range of U.S. international and multilateral tax issues. In his role as Tax Counsel, Ben has coordinated the Institute's advocacy efforts filing comments with the United States Department of the Treasury and Internal Revenue Service. Ben has also coordinated the submission of comments to the Organisation for Economic Co-Operation and Development regarding its base erosion and profit shifting (BEPS) project, including the OECD’s latest work on Pillars 1 and 2. Ben has spoken at several OECD public consultations in Paris on BEPS issues. Ben has also assisted the Institute in submitting comments to the European Union, United Nations, United Kingdom, Ireland, Australia, and the Government of India.

Ben joined the Institute’s legal staff in 2010. Prior to joining the legal staff, Ben was an associate with the Washington, D.C., offices of Paul, Hastings, Janofsky & Walker LLP, and King & Spalding LLP, where he practiced in the areas of international taxation and the taxation of financial products. Ben received his B.A. in Economics from Stanford University, his J.D. from the University of California, Berkeley School of Law, and his LL.M. in Taxation from Boston University, where he was the valedictorian. Ben is a member of the Advisory Board of the IRS and George Washington University Law School’s Annual Institute on Current Issues in International Taxation.

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**Angelita Thomson**

Acting Appeals Team Manager

IRS

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**Jacqueline Torres**

Large Business & International Territory Manager

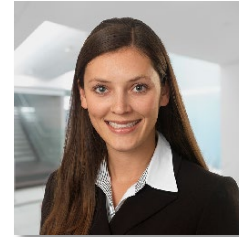
IRS

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**Julia Ushakova-Stein**

Partner/Adjunct faculty  
Fenwick & West LLP/SJSU MST Program



Julia advises on U.S. tax planning and tax controversy matters, with an emphasis on international tax planning (inbound and outbound), mergers and acquisitions, and transfer pricing. She represents clients from a diverse set of industries and geographic areas. She has represented a number of Fortune 500 companies in U.S. federal income tax matters and has successfully represented clients in federal tax controversies at all levels.

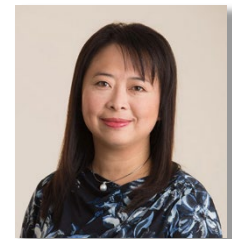
Julia was named as Tax Dispute Resolution Lawyer of the Year in 2021 and was shortlisted in the Tax Lawyer of the Year category in 2022 and 2020 by International Tax Review at the Americas Women in Business Law awards, and honored as one of the top 40 lawyers under 40 in the U.S. by the American Bar Association in 2018. She has appeared in Euromoney’s Expert Guides and International Tax Review’s Women in Tax Leaders.

In addition, Julia teaches international tax at UC Berkeley School of Law and in the Master’s Program at San José State University. Julia is an author of a monthly column in Tax Notes on international tax developments and regularly speaks at major tax conferences for professional tax groups, including for the International Fiscal Association, ITR, Pacific Rim Tax Institute, and Euromoney. Julia is also the co- President of the Northern California region for the International Fiscal Association.

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**Yu-Ting Wang**

Tax Partner  
Armanino LLP



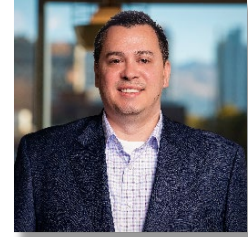
With 20 years of experience in public accounting, Yu-Ting Wang serves and advises a variety of clients, from privately-held business to high net worth individuals. She specializes in cryptocurrency and digital assets tax consultation, start-up advisory, tax planning and compliance for investment funds. She also has experience in cross border transactions and business succession planning. She works closely with financial advisors and estate planning attorneys to advise on family wealth transfer and general income tax planning.

She received her bachelor’s degree from Soo Chow University in Taipei, Taiwan and her Master of Science in Accountancy and Master of Science in Taxation from San Jose State University.

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**Cort Yoder**

Partner  
Deloitte Tax LLP

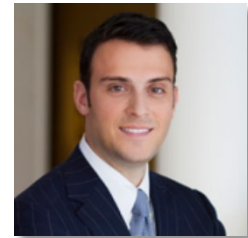


Cort Yoder is a tax partner in Deloitte’s Silicon Valley tax practice. He has over 15 years of public accounting experience including two years in Deloitte’s Washington National Tax Accounting for Income Taxes group. His professional experience includes working with clients from pre-IPO private companies to large multinational public companies in the technology sector. Cort received his Bachelor of Science in Accounting from Utah State University and a Master in Accounting with an emphasis in taxation from the University of Utah.

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**Cosimo Zavaglia**

Partner  
Morgan, Lewis & Bockius LLP



Cosimo A. Zavaglia advises corporations, partnerships, and individuals on state and local tax controversy, planning, and transactional matters. Cosimo routinely represents clients in high-stakes state and local tax audits, appeals, and litigations in matters throughout the United States, including defending clients in state False Claims Act cases and sales and use tax, individual residency, withholding tax, corporate income tax, and real estate transfer tax audits and disputes. He also advises clients on developing state and local tax planning strategies for corporate acquisitions, dispositions, restructurings, and mergers.

**Education**

New York University, 2013, M.S., Real Estate  
Syracuse University College of Law, 2008, J.D.  
Cornell University, 2005, B.S.

**ADMISSIONS**

New York  
Texas