

## ◆ TAX DIRECTOR ◆

Seasoned tax professional experienced in U.S. Federal, State and International tax compliance of Corporate, Partnership and Individual income tax returns. Background includes broad range of complex income tax returns requiring legal tax research, strategic planning, and deep knowledge in tax compliance.

Subject matter expert for senior management on tax impact of major decisions and business planning. Additional expertise in intellectual property, patents, royalties, litigation support and taxation of IP.

## CORE COMPETENCIES

Federal/State/Int'l Income Tax	IRS & State Audits	Business Analysis & Plans
Tax Planning & Research	Internal Tax Department Best Practices	Patents & Licenses
Tax Law	International Private Equity Placements	Litigation Support
Regulatory Compliance	Tax Cost Savings Strategies	Intellectual Property
Financial and Tax Research	Tax Base Valuation	Market Analysis
Dispute Resolution	Financial Statement Interpretations (FASB)	Contract Audits
Work Papers & Returns	Royalty Rates	Intangible Valuations

## PROFESSIONAL BACKGROUND

NAME, CPA, San Francisco, CA

2005 – Present

CONFIDENTIAL, INC., San Francisco, CA

Global leader in mobile entertainment, games and services

**DIRECTOR OF TAX** | Contract | 2006 – Present

Manages global tax compliance, strategy and structure for 15 controlled foreign corporations and nexus in 4 states. Company's business is 40% international in Asia and the UK. Prepares Forms 1120, 5471, 5472, 8858, Schedule M-3, FTC, and FAS 109 tax provisions. Trued up for tax years 2003 – 2006.

- Researched and directed tax impact of 2 international entities with sales price over \$30M.
- Successfully concluded state audit where no assessment was issued on \$700K potential liability.

NAME, CPA, San Francisco, CA | Part-Time | 2005 – Present

Provides tax, assurance and regulatory consulting and compliance services to C-Corps, S-Corps, LLC's, Partnerships and offshore corporations for financial institutions, hedge funds, manufacturers and retailers.

- Delivers advanced tax research, tax provision schedules, multi-state tax returns, and filings of foreign controlled corporation tax forms, 5471, 8621, FTC, and M-3s. Manages dispute resolution with various taxing authorities.

HOOD & STRONG, LLP, San Francisco, CA

**CONSULTANT** | Staff of 3 | Contract | 2007

Managed advisory and compliance engagements for multi-national C-corporations, domestic corporations, flow-through entities and high net worth individuals.

- Completed corporate filings and returns of flow-through entities. Prepared 1120-F, 5471, 5472, 8858, FTC and other international compliance filings.
- Reviewed federal and multi-state returns, including tax provisions and extensions.

PRICE WATERHOUSE COOPERS, San Jose, CA

**SENIOR TAX ASSOCIATE** | Contract | 2005

Worked within transfer pricing group to perform tax-base valuation services for M&A, international private equity placements, and determination of inside basis studies for \$1B+ market size deals.

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IPC, LLC, Madison, WI and San Francisco, CA  
Valuation and corporate financial planning

2002 – 2004

**CONSULTANT**

Gave valuation and litigation support on intangible valuations for a Fortune 500 company, a national intellectual property law firm, a valuation practice, and a State Department of Revenue.

- Estimated royalty rate for the State to negotiate a resolution by Kohl's intangible holding company under audit. Royalty rate was reduced by 2% with no further litigation.

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WISCONSIN ALUMNI RESEARCH FOUNDATION, Madison, WI  
Patent and licensing organization for intellectual property derived from research at UW-Madison

2000 – 2002

**SENIOR RESEARCH ANALYST**

Established Intellectual Capital Management (ICM) group to provide financial & competitive intelligence.

- Applied tax law to the value of business entities based on intellectual capital such as patents, trades secrets, human capital, business processes, and distribution channels.
- Created advanced valuation models to determine the value of the technology royalty rates. Average royalty rate increase was .5%, and increase in upfront licensing fee was 25%.

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RAYOVAC CORP., Madison, WI  
Global consumer products company with lines such as batteries, garden care, pet supplies and grooming

1998 – 2000

**TAX SUPERVISOR | Staff of 4**

Managed international, federal, multi-state compliance & strategic tax planning, including Forms 5471, 5472 and 8858.

- Handled complex IRS audit plus subsequent amended returns, which resulted in \$2.8M+ refund.
- Reduced Wisconsin taxable income by \$50K+ by incorporating an intangible holding company in Nevada where royalties were paid to a state with no income taxes.
- Made Waters Edge election in California which changed income allocations to lower state taxes.
- Directed international filings for foreign subsidiaries in ROV-Europe and China. Lead tax person on the re-acquisition of ROV-South America.

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CLIFTON GUNDERSON, LLC, Madison, WI  
Nationwide firm of certified public accountants and consultants

1997 – 1998

**IN-CHARGE TAX ACCOUNTANT | Staff of 6 for tax and audit**

Handled tax planning and research for individual, partnership, multi-state corporations and cooperatives. Became firm's primary in-house resource for complex tax research issues. Performed international tax research for all firm's regional offices.

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GRANT THORNTON, LLP, Madison, WI

1995 – 1997

**TAX SPECIALIST**

Prepared corporate, partnership, fiduciary, individual, nonprofit, & Foreign Sales Corporation returns.

- Wrote IRS revenue ruling request for tax-exempt status for an executive education center. All activities are now tax exempt, allowing issuance of tax-exempt bonds to finance building construction. Ruling set precedent for similar university-related executive education centers.

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**EDUCATION, CERTIFICATION & MILITARY**

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Certified Public Accountant, California, *active* ♦ AICPA, *member*

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University of Wisconsin

Masters of Science, *Taxation* ♦ Masters of Business Administration, *Finance*  
Applied Securities Analysis Program (ASAP), *Portfolio Management*

Bachelor of Arts, *Accounting*

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United States Army, 1993 – 2005 ♦ Led company of 110 soldiers using equipment valued at \$40M+.