

## Dean Andal - Director

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Dean was a former California Assemblyman who was the chief Republican budget negotiator and member of the Revenue & Taxation and Ways & Means committees. For eight years he served as a publicly elected Member at the State Board of Equalization where he served as chairman. He also served as a member of the three person California Franchise Tax Board. In these roles, he ruled on over 4,000 sales,



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#### practice areas

Tax

Tax Controversy & Litigation State & Local Tax Services

#### bar admissions

California

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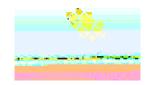
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## Mike Hauswirth

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Annette Nellen is a professor in and director of San José State University's Masters of Science in Taxation (MST) program. She teaches courses on tax research, accounting methods, high technology tax matters, property transactions, individual taxation, state taxation, ethics, and tax policy and reform. She chairs the SJSU Athletics Board and was



was appointed Chief Consultant to the Assembly Committee on Revenue and Taxation in the spring of 2008. In this role, Ms. Jaffe provides technical assistance to Assembly Members on tax law, analyzes legislation, provides tax counsel in connection with the annual budget process, organizes periodic hearings to provide a forum for reviewing tax issues, and acts as a liaison between the California Assembly and various state tax agencies. Ms. Jaffe represents the Committee on Revenue and Taxation as an advisor to the Franchise Tax Board and the Executive Committee of the Tax Section of the California State Bar.

Before joining the Committee, Ms. Jaffe served as a deputy Legislative Counsel at the Legislative Counsel Bureau for more than six years, specializing primarily in state and local tax law. Ms. Jaffe started her professional career as an international tax associate with the Los Angeles office of Deloitte LLP and then served as a tax attorney with Howard Rice, San Francisco, where she practiced international and federal corporate tax law for several years. Ms. Jaffe received a B.A. and M.A. in Philosophy from Kiev National University in Ukraine, a J.D. from Rutgers University School of Law, and a LL.M. in Taxation from New York University School of Law.

### M. David Ruff

M. David Ruff serves as Principal Consultant to the Assembly Committee on Revenue and Taxation, where he analyzes legislation relating to income taxes, sales and use taxes, and various special taxes administered by the State Board of Equalization. David was previously an attorney in the Sacramento office of McDonough Holland & Allen PC and, before that, a Special Deputy District Attorney in Marin County. David earned his law degree in 2002 from the University of California's Boalt Hall School of Law. He received his undergraduate degree in political science, *summa cum laude*, from the University of California, Davis in 1999.