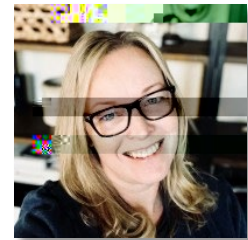




38th Annual TEI/SJSU High Tech Tax Institute: Speaker List and Bios

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

<https://www.linkedin.com/in/kristenbauer4b495b3/>



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.

comprehensive tax reform plan proposed by Chairman Dave Camp (R MI). Ray also has served Congress as a Senior Counsel for the Joint

Committee on Taxation, where he was involved in several tax legislative

proposals that were passed.

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 EY, where he was a member of the Financial Services Industry practice group. Ray has taught the taxation of debt instruments and is 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

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.

Lonnie Brist

Managing Director
Andersen

Lonnie Brist is a Managing Director in the US National Tax practice in 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.

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

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.

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

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 ~~proetger~~ 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, ~~India~~ ~~India~~.

Vivian Cheng

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

George M. Clarke
Partner

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 -7.9 (a81.5 (n)-5.1 (e)0.7 (5)-1.2 (0)-6.7 (e)t (o)-4.1 (n)-6.1 (s)-3.5 (t)0.1 (nme

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

Tony Coughlan
WNT Credits & Incentives Leader
RSM US LLP

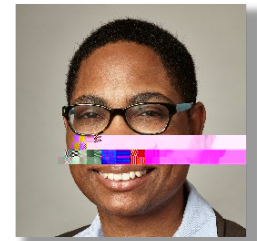
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- Worthless stock, bad debt, reorganizations and deemed dividends Independent contractor classification
- Stockbased compensation
- Employment tax and fringe benefits
- Partnership and joint venture issues

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) 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.

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, 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 engaged 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.

Michael Fiore
Area Counsel Office of Chief Counsel

Josh Grossman
Tax Principal
Grant Thornton LLP

Aureon HerronHinds, 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

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

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 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 unique 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.

Eileen Marshall

tax issue

Chris Murphy
Partner

United States v. G 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.

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 memb-0.6 (d)-0.6 (i)-1.5 (v)-2.6 (i)-1.5 (d)i(c)4.3 (f9 (nfD

Education

B.A., Accounting, Grand Valley State University

Matt

Zak Perryman
Sr. Manager
EY

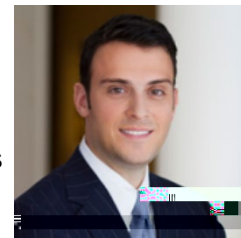
Zak is a Managing Director in EY's International Corporate Tax Advisory

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 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.

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