

Speaker Biographies

PAUL R. COMEAU, ESQ.

BIOGRAPHY

PAUL R. COMEAU, Chairman Emeritus and current Senior Partner at Hodgson Russ LLP, has been with the 200-year-old law firm since 1973. He has practiced New York law since 1974 and Florida law since 1975. Early in his career, he gained valuable experience in federal and international taxation, as well as merger and acquisition projects for private and publicly traded companies. He focuses on high-net-worth clients, tax planning for individuals and businesses, and multistate tax issues.

Paul began working on state and local tax matters in the 1970s and founded the Hodgson Russ State & Local Tax Practice at that time. His client projects helped to shape the laws and interpretations in New York and impacted such industries as computer software, direct mailing, transportation, fuel, publishing, catering, nonprofits, emerging technologies, tax incentives, credits, marketing, temporary help, real estate, manufacturing, information services and numerous others through group lobbying efforts, legislation, litigation and contributions toward the publication of regulations and other guidance.

When New York State began conducting residency audits in the late 1980s, Paul handled some of the first cases and authored Bar Association reports and articles that were subsequently reflected in detailed audit guidelines which continue to serve as a model for other states.

Paul's speeches on residency, as well as his reports, were instrumental to the historic 1996 North Eastern State Tax Official Association (NESTOA) agreement, which called for greater uniformity in residence audits in the Northeastern States.

In recent years, Paul has split his time between his tax practice and high-end estate planning, working with sophisticated clients and their advisors on cutting-edge solutions, often with state, federal or international tax benefits.

In 1996, Paul founded and chaired the New York State Bar Association's annual New York State and City Tax Institute. Paul is Editor of CCH's New York Tax Analysis, and a co-author of the New York Residency and Allocation Audit Handbook (2016) published by CCH. It was first published in the 1990s. He also co-authored Contesting New York State Tax Assessments and the New York chapter of the Sales and Use Tax Handbook published each year by the American Bar Association. Paul is a Board Member and Tax Committee Co-Chair of the New York State Business Council; Co-Chair of the New York Tax Committee of the New York State Bar Association Tax Section; and has served on numerous college, community and other boards.

Honors

- Listed, Best Lawyers in America, (Tax Law, Trusts and Estates), 1988 - 2019
- ALM South Florida Top AV Rated Lawyer, 2016
- Listed, New York Metro Super Lawyers, 2007-2009, 2011 - 2018
- Best Lawyers Buffalo Trusts and Estates "Lawyer of the Year", 2014
- Buffalo Business First/ Buffalo Law Journal's Legal Elite of Western New York, 2016
- Best Lawyers Buffalo Tax Law "Lawyer of the Year", 2012
- Listed, The New York Area's Best Lawyers, 2008 - 2016
- Business First/ Buffalo Law Journal Who's Who in Law
- Burton Award for excellence in legal achievement, 2004

Areas of Practice

State & Local Tax
Trusts & Estates
Business Tax
Private Wealth
Planning
Government
Relations
Accountant
Professional Food
& Beverage
International Tax
New York State
Residency
Opportunity Zones
Opportunity Zones

Admissions

New York
Florida

Education

B.A., cum laude,
University at Buffalo,
State University of New
York
J.D., magna cum laude,
University at Buffalo School
of Law

ERIK H. CORWIN, ESQ.

BIOGRAPHY

Erik H. Corwin is a principal in the corporate group of KPMG's Washington National Tax practice. He advises clients on tax aspects of domestic and international business transactions, including mergers and acquisitions, dispositions, financings, restructurings, and investment structures. Mr. Corwin's practice focuses in particular on working with clients in the asset management industry, including private equity funds, other alternative investment funds, and regulated investment companies.

Prior to joining KPMG in April 2016, Mr. Corwin served for four-and-a-half years as Deputy Chief Counsel (Technical) at the Internal Revenue Service. In that role, he oversaw the Chief Counsel offices responsible for corporate tax, international tax, financial institutions and products, income tax and accounting, and partnership tax, among others. He also led the IRS's published guidance program.

Before his IRS tenure, Mr. Corwin was a partner at Ropes & Gray LLP, where he served as tax counsel to mutual funds; represented private equity funds and public companies with respect to federal tax aspects of mergers, acquisitions, dispositions, and financings; and advised creditors and debtors regarding federal tax aspects of workouts and bankruptcy. He was also a previously a partner at Wilmer Cutler Pickering Hale and Dorr LLP. Mr. Corwin also served as a clerk for Judge James L. Buckley on the U.S. Court of Appeals for the District of Columbia Circuit from 1992 to 1993. He is a member of both the District of Columbia and Massachusetts bars.

Mr. Corwin earned his J.D., magna cum laude, from Harvard Law School in 1992. While at Harvard Law School he was a member of the Harvard Law Review. Prior to earning his J.D., Mr. Corwin received an A.M. degree in Government from Harvard University in 1988, and an A.B., magna cum laude, from Harvard College in 1985

DIANA S. DOYLE, ESQ.

BIOGRAPHY

Diana Doyle is the Local Chair of the Latham & Watkin's Chicago Tax Department, where her practice focuses on tax planning for multinational companies with an emphasis on private and public company mergers and acquisitions. She has advised domestic and international companies on such matters as structuring taxable and tax-free stock and asset acquisitions and dispositions, cross-border migrations, tax-free reorganizations and spin-offs, securities offerings, limited liability company agreements, and partnership tax. Ms. Doyle also has significant experience with tax audits, administrative appeals, and litigation.

Ms. Doyle serves as a member of and is the immediate past Chair of the planning committee for the University of Chicago Tax Conference and is a frequent speaker on a variety of tax topics, including the following recent presentations:

- “Cross-Border Acquisitions” at Practising Law Institute’s International Tax Issues Conference (2017)
- “Back in Time: In Search of a Coherent Theory of Transactional Retroactivity” at the University of Chicago Federal Tax Conference (2016) (paper published in March 2017 edition of TAXES)
- “International Joint Venture Issues” at Practising Law Institute's Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances Conference (2017)
- “Update on Cross-Border Migrations” at Tax Executives Institute Chicago Chapter Fall Meeting (2015)
- “Incorporations and Liquidations of Foreign Entities” at ABA Section of Taxation Fall Meeting (2015)

Chambers USA consistently ranks Ms. Doyle for her efforts in the tax practice and she was recognized by *The Legal 500* for her work in the US Taxes: Non-Contentious practice. She chairs Latham & Watkins' Brexit Task Force and is a member of its global strategic Initiatives Committee. Ms. Doyle is recognized as the 2018 and 2019 Chicago Tax Law Lawyer of the Year by *The Best Lawyers in America*. Ms. Doyle also has a particular interest in issues concerning women in the law and is a past board member of the Chicago-based Coalition of Women’s Initiatives in Law and a past Advisory Board member of Latham’s Women Enriching Business (WEB) initiative.

Bar Qualification

Illinois

Education

JD, University of Chicago Law School, 1996
With Honors

BS, Northwestern University, 1988
With Distinction

PAMELA LAWRENCE ENDRENY, ESQ.

BIOGRAPHY

Pamela Lawrence Endreny represents clients in a range of federal income tax matters, including domestic and international mergers, acquisitions, joint ventures, spin-offs, financings and restructurings. She has particular experience in transactions involving publicly traded partnerships (PTPs), master limited partnerships (MLPs), real estate investment trusts (REITs), regulated investment companies (RICs), structured finance and derivatives. She advises on the formation and operation of private equity and hedge funds and their investments, as well as transactions involving fund managers and sponsors. She has obtained private letter rulings from the Internal Revenue Service on spin-offs and other transactions and has represented clients in tax controversies with the Internal Revenue Service.

Ms. Endreny, a member of the team named 2018 White Collar/Regulatory Litigation Department of the Year by *The American Lawyer*, has advised financial institutions, asset managers and others on cross-border tax controversies and compliance issues, including representation of Swiss banks participating in the Department of Justice settlement program. She regularly advises on tax reporting, disclosure and withholding requirements, including foreign bank account reporting (FBAR) and the Foreign Account Tax Compliance Act (FATCA). Her experience includes developing policies and guidelines and leading training programs for financial institutions with respect to tax reporting, disclosure and compliance.

Ms. Endreny was selected for inclusion in *Chambers USA: America's Leading Lawyers for Business 2018*. She is a co-author of the private equity treatise, "Private Equity Funds: Business Structure and Operations."

Education

J.D., Columbia University School of Law, 1994

B.A., Brown University, 1986 (*magna cum laude*)

Bar Admissions

New York

Massachusetts

Associations

Member, Executive Committee, New York State Bar Association Tax Section

Vice Chair, Financial Transactions

Committee, American Bar Association

Member, Tax Forum

Member, Private Investment Fund

Tax Forum

PETER A. FURCI, ESQ.

BIOGRAPHY

Peter Furci is co-chair of Debevoise & Plimpton's global tax practice. He specializes in M&A, investment fund formation and general corporate transactions. He works closely with Debevoise's Private Equity, Family Enterprise, Corporate M&A and Latin America Groups, and is proficient in Portuguese, Spanish and Italian.

A frequent writer and speaker on tax and private equity topics, Peter is an adjunct professor of tax law at New York University Law School and serves on the Executive Committee of the New York State Bar Association Tax Section. Peter is a fellow of the American College of Tax Counsel.

Peter joined Debevoise in 1995 and became a partner in 2003. He has a B.A. *cum laude* from Dartmouth College and a J.D. *magna cum laude* from New York University, where he was a member of the Order of the Coif and the Tax Law Review. He received his LL.M. in Taxation from New York University in 1999.

LAWRENCE M. GARRETT, ESQ.

BIOGRAPHY

Larry is a member of the Ernst & Young National Transaction Tax Group of the Transaction Advisory Services service line, and is based in Washington, DC. He has over 28 years of experience in transactional tax planning. Larry's responsibilities include providing firm-wide consultation regarding mergers, acquisitions, dispositions, spin-offs, financings, corporate restructurings, cross-border transactions, and consolidated return issues.

Prior to joining Ernst & Young LLP, Larry was a Participating Principal in another major accounting firm. Before that, Larry was an associate at the Washington office of an international law firm. In both of these capacities, Larry focused on the domestic and international tax aspects of business transactions.

From March 1990 to October 1992, Larry served as an Attorney-Advisor and as Associate Tax Legislative Counsel at the U.S. Treasury Department, where he was responsible for developing and drafting regulations, revenue rulings, and briefing materials on a number of corporate and acquisition-related issues, including limitations on losses and credits following stock ownership changes and the treatment of discharge of indebtedness income.

Larry is currently Co-Chair of the Committee on Spin-Offs, Tax Section, New York State Bar Association. He formerly was Co-Chair of the Committee on Corporations, the Committee on Consolidated Returns and the Committee on Bankruptcy and Net Operating Losses. He also previously served as Chair of the Committee on Corporation Tax, Tax Section, District of Columbia Bar Association.

Larry graduated from Harvard College in 1982 and from Harvard Law School in 1986. He is a member of the New York State and the District of Columbia Bar Associations.

LAFAYETTE “CHIP” G. HARTER, III, ESQ. BIOGRAPHY

Chip Harter was appointed US Deputy Assistant Secretary (International Tax Affairs) in September 2017. In this role, Harter provides advice and counsel to the US Assistant Secretary (Tax Policy) related to international tax policy and tax treaties. He officially represents the Administration’s interests in international settings.

Harter is former a principal in the PricewaterhouseCoopers LLP Washington National Tax Practice where his practice focused on advising multinational corporations and financial institutions on international tax planning and on tax issues arising with respect to financing transactions and financial instruments. As a senior technical review partner within PwC's national tax office, he participated in the review of the tax provisions of many financial institutions and multinational corporations. Prior to joining PricewaterhouseCoopers in 1999, he practiced tax law at Baker & McKenzie for 18 years. From 1989 through 1994, he was an Adjunct Professor of Taxation in the Graduate Tax Program of IIT Chicago-Kent College of Law.

Mr. Harter is a past Chair of the Financial Transactions Committee of the American Bar Association Section of Taxation. His recent publications include: "The Devil is in the Details: Problems, Solutions and Policy Recommendations with Respect to Currency Translation, Transactions and Hedging," Vol. 89, No. 3 Taxes, p. 199 (March 2011) (with John D. McDonald, Ira G. Kawaller, and Jeffrey P. Maydew); "Inherently Hedgeable: Hedging Foreign Currency Exposures Arising From Branch Operations of a CFC," Vol. 37, No. 5 International Tax Journal, p. 11 (Sept. - Oct. 2011) (with Rebecca Lee and David Shapiro); and "Hedges of Foreign Currency Risk Associated with Debt Instruments Held as Capital Assets," Vol. 36, No. 6 International Tax Journal, p. 5 (Nov. - Dec. 2010) (with Michael J. Harper).

Education:

J.D., University of Chicago Law School (1980)

B.A., Harvard College (1977) magna cum laude

DEBORAH R. LIEBMAN, ESQ.

BIOGRAPHY

Deborah Liebman is Deputy Counsel in the Office of Counsel of the Department of Taxation and Finance. She oversees the Legislation and Guidance services provided by the Office of Counsel. These services include drafting legislation, including budget bills and departmental proposals, responding to requests for legal advice from other divisions of the Department and governmental agencies, and preparing the advisory opinions requested by taxpayers. Deborah graduated from Albany Law School in 1980 and from Binghamton University in 1977. Deborah is the recipient of the New York State Bar Association's Award for Excellence in Public Service.

DANIEL M. MCCALL, ESQ.

BIOGRAPHY

Daniel McCall joined the Internal Revenue Department in 2005. He currently serves as Deputy Associate Chief Counsel International (Technical) at the Internal Revenue Service Chief Counsel. Prior to this, he served as Special Counsel, IRS Chief Counsel (International), the department he began his career in before departing in 2009 for four years to work at Skadden Arps. He received his J.D. from Georgetown University Law Center.

JOHN J. MERRICK, ESQ.

BIOGRAPHY

John Merrick is a Senior Level Counsel to the Associate Chief Counsel (International) in the Office of Chief Counsel. Prior to joining Chief Counsel, Mr. Merrick practiced international tax in the national offices of two accounting firms in Washington. He also practiced international and corporate tax in Chicago with an accounting firm and a law firm. Mr. Merrick holds a Bachelors in Business Administration in accounting from Loyola University Chicago, *summa cum laude*, where he also earned his J.D., *cum laude*, and was a member of the Loyola Law Journal. He obtained an LL.M. in Taxation from the De Paul College of Law. He also passed the Certified Public Accountant exam.

KARA L. MUNGOVAN, ESQ.

BIOGRAPHY

Kara L. Mungovan is a partner in Cravath's Tax Department. Her practice focuses on advising clients on the tax aspects of complex mergers and acquisitions, capital markets transactions and bank financings, both domestically and internationally. Ms. Mungovan's clients have included Altra, Anheuser-Busch InBev, Avon, AXA, Banco Santander, Cigna, Conduent, Crown Castle, Eurazeo, GKN, Hertz, IBM, JBS, Johnson & Johnson, Lazard, Linde, Martin Marietta, Mylan, Shire, Stanley Black & Decker, Time Warner, US Foods, Weyerhaeuser, Xerox and Zale.

In 2018, Ms. Mungovan was named a "Next Generation Lawyer" in international tax by *The Legal 500* and received Euromoney Legal Media Group's Americas Women in Business Law Award for "Rising Star: Tax." She was also named a "Rising Star" by *Law360* in 2018, recognizing her as one of five outstanding tax lawyers in the nation under the age of 40. Ms. Mungovan is currently a member of the Executive Committee of the New York State Bar Association Tax Section.

Ms. Mungovan is from Toronto, Ontario. She received an A.B. *magna cum laude* in 2004 from Harvard College and a J.D. in 2008 from Harvard Law School, where she was a senior editor of the Negotiation Law Review and a member of the Harvard Defenders. Ms. Mungovan joined Cravath in 2008 and became a partner in 2017.

Ms. Mungovan's recent transactions include representing:

- US Foods in its pending \$1.8 billion acquisition of SGA Food Group;
- Stanley Black & Decker in its investment in MTD Products, its acquisition of the Craftsman brand from Sears Holdings and in its \$1.95 billion acquisition of the Tools business of Newell Brands;
- Conduent in the sale of its commercial vehicle operations business to Alinda Capital Partners and the sale of its U.S.-based human resource consulting and actuarial business to H.I.G. Capital;
- Mylan in its acquisition of global marketing rights to GA Depot through an investment in and partnership with Mapi Pharma; its \$9.9 billion acquisition of Meda; its \$750 million acquisition, through its Indian subsidiary Mylan Laboratories Limited, of certain female healthcare businesses from Famy Care; and its \$5.6 billion inversion acquisition of Abbott's non-U.S. developed markets specialty and branded generics business;
- GKN in the £8.1 billion unsolicited offer from Melrose and the proposed \$6.1 billion combination of its Driveline business and Dana;
- Altra in its \$3 billion combination with four operating companies from Fortive's Automation and Specialty platform;
- AXA in its \$15.3 billion acquisition of XL Group;
- Linde in its \$70 billion merger of equals with Praxair.

MARGARET (PEG) O’CONNOR, ESQ.

BIOGRAPHY

Margaret (Peg) O’Connor is Acting Deputy Chief Counsel (Operations and International Programs) in the Office of the Associate Chief Counsel (International) in the Office of Chief Counsel. Prior to joining Chief Counsel, Ms. O’Connor was the Senior Advisor to the Director of Cross Border Activities, Large Business and International. Prior to joining the IRS, Ms. O’Connor was a partner in the national office of Ernst and Young LLP for nearly 20 years advising on issues relating to international tax. Ms. O’Connor holds a BA from Bryn Mawr College, a JD from the University of Maryland and a MLT from Georgetown University.

BRENDAN T. O'DELL, ESQ.

BIOGRAPHY

Brendan T. O'Dell is an Attorney-Advisor at the United States Department of the Treasury (Office of Tax Policy). Prior to joining the office at the beginning of 2016, he was a Tax Litigation and Controversy Associate at Skadden Arps in Washington DC for over seven years and before that was employed at Wilmer Hale.

LEAH S. ROBINSON, ESQ.

BIOGRAPHY

Leah Samit Robinson leads Mayer Brown's State & Local Tax group and is a member of the Tax Transactions & Consulting practice. A partner in the firm's New York office, she advises public and private business entities on state and local tax planning, controversy and litigation.

She provides national and state tax strategy and audit assistance for clients on a full range of tax matters, including nexus, combination and apportionment, and net operating loss issues. She is the co-author of the chapter on "Appeals" in *State Business Taxes* (Law Journal Press 2009).

Leah regularly advises on the sales tax characterization of goods and services, with a particular focus on digital services and software as a service issues. Leah has litigated a number of sales tax cases but is sensitive to most companies' preference to resolve matters without litigation.

She is particularly well-known for her advocacy in New York City and New York State, as well as for advising on the impact of the massive New York tax reform undertaken in 2014 and 2015. She was appointed to the New York City Department of Finance Commissioner's Advisory Board (2014–present) as well as to the city's Pass-Through Taxation Working Group (2014–present), a think tank formed by the Department of Finance to assist with bringing reform to the city's Unincorporated Business Tax. Leah has been a principal drafter of six reports issued by the New York State Bar Association Tax Section commenting on tax reform legislation and proposed draft regulations and one report issued by the New York City Bar Tax Section. She is the author of the "In a New York Minute" column published by *State Tax Notes*.

Leah is also well known for her advocacy in New Jersey tax disputes, covering income tax and sales tax matters. Leah was counsel or co-counsel in disputes related to New Jersey's now-defunct throwout rule (*Pfizer*), taxation of extraterritorial income (*IBM*), treatment of limited partners (*Preserve II*), taxation of partnerships (*Pulte Homes*), apportionment of income from securitized loan portfolios (*Capital One*), and sales taxation of temporary help services (*Labor Ready*) and electricity distribution charges (*Atlantic City Showboat*). She has been appointed to the New Jersey Supreme Court Committee on the Tax Court (2017–2018 term) and authors the *State Tax Notes* column, "The Jersey Short—Everything You Need to Know about New Jersey Tax." She is an editor of BNA's *Corporate Income Tax Navigator (New Jersey)*.

Previously, as a tax lawyer with the IRS Office of Chief Counsel in New York City, she was part of the strategic trial team handling the largest section 482 transfer pricing controversy in history.

MARJORIE A. ROLLINSON, ESQ.

BIOGRAPHY

Marjorie Rollinson was selected as the Associate Chief Counsel (International) at the Internal Revenue Service in the spring of 2016. She heads the office within counsel of 75 attorneys and other professional responsible for legal advice, guidance, and support to the IRS, Treasury and the public on international tax issues in all procedural postures. Before becoming the Associate, Ms. Rollinson served as the Deputy Associate Chief Counsel (International - Technical) from October, 2013 – March 31, 2016.

Prior to joining the IRS, Ms. Rollinson was a principal in EY's National Tax Department where she was also the National Director of International Tax Services – Technical and co-chaired the firm's International Tax Technical Committee.

Ms. Rollinson received her law degree from the University of Maryland in 1987. She received her undergraduate degree from Wellesley College in 1984.

Ms. Rollinson is a member in good standing of the Maryland Bar.

MICHAEL L. SCHLER, ESQ.

BIOGRAPHY

Michael L. Schler is Of Counsel in Cravath's Tax Department. He retired as a partner in the Firm on December 31, 2014. His practice includes corporate tax, corporate finance (including structured finance and securitizations), mergers and acquisitions and international transactions.

Mr. Schler is a former chair of the New York State Bar Association Tax Section, and he remains an active member of the Tax Section Executive Committee. He is a member of the American College of Tax Counsel, the chair of the New York Tax Forum, a trustee and the former president of the American Tax Policy Institute, a past Consultant in tax programs of The American Law Institute, the author of many published tax articles, and a frequent speaker at tax conferences. He was the co-chair of the annual merger and acquisition tax institute co-sponsored by Penn State Dickinson School of Law and the New York City Bar.

Mr. Schler has been repeatedly cited as one of the preeminent tax lawyers in the country by, among others, *Chambers USA: America's Leading Lawyers for Business* from 2007 through 2018; *Chambers Global: The World's Leading Lawyers for Business* from 2007 through 2017; *The Legal 500* from 2007 through 2018; *The Best Lawyers in America* from 2007 through 2015; *Expert Guides: The Best of the Best 2010 (Tax)*; and *Who's Who Legal: Corporate Tax* from 2007 through 2014. He was the winner of the *Chambers USA* Award for Excellence in Corporate Tax in 2006 and he was named to *The Legal 500* Hall of Fame in the International Tax category in 2017.

Mr. Schler was born in New York, New York. He received a B.A. *magna cum laude* from Harvard University in 1970, a J.D. from Yale Law School in 1973 and an LL.M. in taxation from New York University in 1979. After a clerkship with Hon. Max Rosenn of the U.S. Court of Appeals for the Third Circuit, he joined Cravath in 1974 and became a partner in 1982.

DAVID SCHNABEL, ESQ.

BIOGRAPHY

Mr. Schnabel is a partner in Davis Polk's Tax Department. He advises clients on a full range of transactions, including mergers and acquisitions, spinoffs, financing, PIPEs, partnership and other flow through investments, joint ventures, fund formation and related issues, and inversions. He is Former Chair Tax Section, New York State Bar Association; Former Co-Chair of various committees of the NYSBA Tax Section; Member, Planning Committee, University of Chicago Law School Tax Conference; Fellow, American College of Tax Counsel; and frequent speaker on the tax aspects of M&A and private equity as well as a frequent writer on tax issues, and is the author of numerous New York State Bar Association Reports on tax issues.

DAVID R. SICULAR, ESQ.

BIOGRAPHY

A partner in the Tax Department at Paul, Weiss, Rifkind, Wharton & Garrison LLP, David Sicular maintains an active practice in the full range of corporate, partnership and international transactions, including public and private mergers and acquisitions, investment funds, financings, restructurings, financial products and general tax planning. He also has extensive experience in the tax aspects of bankruptcy and insolvency restructurings.

EXPERIENCE

David represents public and private companies in the United States and abroad, private equity and other investment funds, private investors and individual entrepreneurs. In recent years, he has acted as tax counsel for clients in a number of mergers, acquisitions and investments in public and private companies in a wide range of industries and structures, as well as in structuring and raising private equity, hedge and hybrid investment funds, numerous complex financing transactions and securities offerings for U.S. and non-U.S. issuers, international joint ventures, and personal and estate planning for the entrepreneurs that head many of these businesses.

David is recognized as a leading tax lawyer by *Chambers USA*, *The Legal 500*, *America's Leading Lawyers for Business*, and has also been listed in *The Best Lawyers in America* for Tax Law (New York City) since 2006. In the 2018 edition of *Chambers USA*, David is noted as being "extremely smart and technical, as well as client focused and responsive," and throughout the years he has been recognized as "a respected adviser across an array of transactional areas, including bankruptcy and restructuring as well as fund formation." *The Legal 500* acknowledges David as "knowledgeable and astute" and notes his "excellent" reputation for international tax work. In 2018, David was named to "The Legal 500 Hall of Fame" for being an elite leading lawyer for his domestic tax work for the seventh consecutive year.

David is the former Chair of the Tax Section of the New York State Bar Association. He has previously served as First and Second Vice Chair, Secretary of the Tax Section and as Co-Chair of the Tax Section's Committees on Corporations, Foreign Activities of U.S. Taxpayers, Consolidated Returns, Bankruptcy, and U.S. Activities of Foreign Taxpayers. He is a member of the Tax Forum and the Private Investment Funds Tax Forum.

EDUCATION

J.D., Harvard Law School, 1983

A.B., Harvard College, 1978

RECOGNITIONS

America's Leading Lawyers for Business

Chambers USA

The Legal 500

The Best Lawyers in America

Who's Who Legal

BRYAN C. SKARLATOS, ESQ.

BIOGRAPHY

For more than thirty years, **Bryan C. Skarlatos** of Kostelanetz & Fink, LLP, has represented individuals and corporations in sensitive matters, many of which involve negotiation or litigation with government agencies. He has significant experience in federal and state tax audits, appeals and litigation, criminal tax investigations and white collar criminal prosecutions. Mr. Skarlatos also has an active practice providing tax and estate planning advice.

He is an internationally recognized expert on reporting foreign assets to the Internal Revenue Service and has handled hundreds of voluntary disclosures, civil audits and criminal investigations involving alleged failure to report foreign assets. He also counsels individuals and corporations from around the world on how to come into compliance with U.S. tax law.

Mr. Skarlatos has been an adjunct professor at New York University School of Law for nearly twenty years where he teaches a class on Tax Penalties, Prosecutions and Procedures. He has developed an expertise in handling high stakes tax cases that could involve penalties or other sensitive issues. He is often retained by corporate taxpayers to evaluate the strength of tax positions for tax and financial reporting purpose and to advise on potential remedial actions, including corporate voluntary disclosures.

He is also very experienced in tax whistleblower matters and represents both taxpayers accused of wrongdoing by whistleblowers as well as whistleblowers themselves in claims before federal and state tax authorities. Mr. Skarlatos testified before the Internal Revenue Service regarding the IRS whistleblower law and was retained by Senator Charles Grassley, the drafter of the IRS whistleblower law, to write an amicus brief on behalf of the Senator in the D.C. Circuit Court of Appeals.

Mr. Skarlatos is often retained as an expert in tax reporting standards and tax penalties by professional firms and taxpayers accused of violating those standards. Mr. Skarlatos has been hired as an expert on criminal tax issues by a state prosecutor's office and a foreign government. He has also testified before the U.S. House of Representatives Ways and Means Committee as an expert on tax penalties.

Mr. Skarlatos has been recognized by Super Lawyers as one of the Top 100 Lawyers in New York and in Best Lawyers in America where he was named "Lawyer of the Year" (Tax Litigation, New York) in 2014 and 2017. He is also ranked Band One of Chambers USA: Americas Leading Lawyers for Business, which describes him as having a "smart reassuring presence with insight into the government...extremely knowledgeable and very well connected to the various tax authorities...Clients applaud him as being exceptionally brilliant at coming up with great outcomes."

DAVID J. SRETER, ESQ. BIOGRAPHY

David Sreter is based in New York, joined Warburg Pincus in 2015 and is responsible for coordinating global tax structuring across the firm's investment portfolio and related reporting matters. Prior to joining Warburg Pincus, Mr. Sreter was a Partner at Ernst & Young where he led the Global and Americas Transaction Tax business and specialized in structuring domestic and cross-border transactions for corporate and private equity clients. Mr. Sreter received a B.S. degree in accounting from the State University of New York at Albany and his J.D. / LL.M. (Taxation) degrees from the New York University School of Law. He is a member of the Tax sections of the American Bar Association and New York State Bar Association.

JACK TRACHTENBERG, ESQ.

BIOGRAPHY

Jack Trachtenberg is a Principal in Deloitte's Multistate Tax Controversy Services team in New York and a liaison to the Washington National Tax-Multistate practice as a New York controversy and technical lead. Jack focuses on all aspects of state and local tax controversy matters for corporations and pass-throughs, including income/franchise and sales and use tax, and has deep experience serving high-net-worth individuals in personal income tax matters, including residency.

Jack has extensive experience advising clients on New York State and New York City tax matters, having successfully litigated cases before the New York State Division of Tax Appeals, the New York State Tax Appeals Tribunal and the New York State Supreme Courts. Before joining Deloitte, Jack was a partner in the state tax practice at Reed Smith LLP. In 2009, the Governor of New York appointed Jack to serve as the first Deputy Commissioner and Taxpayer Rights Advocate at the New York State Department of Taxation and Finance. In this role, Jack created and implemented the state's Office of the Taxpayer Rights Advocate, which intervenes on behalf of taxpayers facing intractable tax disputes.

Jack is a frequent speaker on state tax issues. Jack is also an author, editor, co-author or publisher of many publications, including the "Multistate Corporate Tax Guide," the "Multistate Guide to Sales and Use Tax," the "New York State Sales and Use Tax Answer Book," and the LexisNexis "Tax Practice Insights: New York." He is also a frequent contributor to tax and accounting publications, such as State Tax Notes and The CPA Journal, and has taught State and Local Tax courses at Albany Law School.

Jack holds a master's and bachelor's degree in political science from Case Western Reserve University and a Juris Doctor from the University at Buffalo School of Law.

DANA L. TRIER, ESQ.

BIOGRAPHY

Dana L. Trier returned to Davis Polk in March 2018 as counsel in the Tax Department in New York.

Mr. Trier most recently served as Deputy Assistant Secretary for Tax Policy in the U.S. Treasury Department, where he oversaw the Office of the Tax Legislative Counsel, assisted in establishing and implementing the legislative goals of the Office, and coordinated the administrative guidance projects of the Office. He rejoined Treasury in 2017, having previously served as the Department's Acting Deputy Assistant Secretary for Tax Policy, Tax Legislative Counsel and Deputy Tax Legislative Counsel from 1988 to 1989.

From 1998 to 2008, Mr. Trier was a partner in Davis Polk's Tax Department. His practice focused on corporate finance, derivatives, structured finance and other complex financial transactions, as well as domestic and international tax planning for corporate mergers, acquisitions, joint ventures, spinoffs and private equity investments. He also advised clients with respect to novel executive compensation and employee benefits arrangements.

PHILIP R. WAGMAN, ESQ.

BIOGRAPHY

Philip Wagman is a Partner at Clifford Chance US LLP. Mr. Wagman is based at the New York office and has been a Partner at the firm since 2005. He advises clients on a range of domestic and international tax matters, including mergers and acquisitions, restructurings, joint ventures and leveraged buyouts, as well as structured finance and securitisation transactions, equipment leasing, securities offerings and other financing transactions.

Mr. Wagman was a Law clerk to Judge John S. Martin, Jr., US District Court for the Southern District of New York from 1994 -1995. He was admitted to the Bar of New York in 1995. Mr. Wagman has a B.A. in English from the Yale University. He received his J.D. in 1994 from Yale Law School; and an LL.M. in Tax from the New York University School of Law in 2001.

CLIFFORD M. WARREN, ESQ.

BIOGRAPHY

Cliff Warren is the Senior Counsel in the Passthroughs division of IRS' Office of Chief Counsel. Cliff was a tax leader at GE Capital, head of tax at a large NYC hedge fund and then head of tax at Kohlberg Kravis Roberts & Co. He was named by *Tax Notes* as a top ten tax lawyer in both 2016 and 2017. Cliff is a graduate of Middlebury College, New York Law School and NYU's LLM program.

ROBERT H. WELLEN, ESQ.

BIOGRAPHY

Bob Wellen is Associate Chief Counsel (Corporate) of the Internal Revenue Service. Before joining IRS, Bob practiced tax law for more than 40 years. His practice included planning and negotiating corporate acquisitions, joint ventures, financings, equity offerings and spin-offs and developing corporate structures. He also obtained IRS advance rulings; represented taxpayers in administrative tax controversies and litigation and advocated policy positions before the Treasury Department and IRS. He also served as an arbitrator in commercial cases involving tax issues, such as tax sharing agreements, and as an expert witness on tax issues.

Bob received his B.A. from Yale College (magna cum laude, Phi Beta Kappa) in 1968, his J.D. from Yale Law School in 1971 and his LLM (Taxation) from Georgetown University Law Center in 1974.

Bob served on active duty in the U.S. Navy Judge Advocate General's Corps. Thereafter, he joined Fulbright & Jaworski (now Norton Rose Fulbright) in 1975 and became a partner in that firm in 1979. He joined Ivins, Phillips & Barker as a partner in 1993. He joined the IRS Office Chief Counsel in May 2015.

He has written numerous articles for tax publications, including the Practicing Law Institute proceedings, TAXES, Tax Notes and The Journal of Taxation. He lectures frequently at professional education programs, including programs sponsored by the American Bar Association, the Practicing Law Institute, the American Law Institute, the Tax Executives Institute, the Federal Bar Association, the District of Columbia Bar, New York University, University of Chicago, Penn State University/Dickinson College of Law, University of California at Los Angeles, University of Miami, William & Mary Law School and the Southern Federal Tax Institute.

He is a member of the American Bar Association Tax Section, in which he served as chair of the Corporate Tax Committee. He is also a fellow of the American College of Tax Counsel and a member of the District of Columbia Bar Tax Section and the Federal Bar Association.

SARA B. ZABLOTNEY, P.C.

BIOGRAPHY

Practices

- Tax

Admissions & Qualifications

- 2003, New York

Education

- New York University School of Law, J.D., *cum laude*, 2002; Leonard J. Schreier Memorial Prize in Ethics
Norma Z. Paige Award Articles Editor, *Annual Survey of American Law*
- Duke University, B.A., Economics & History, *magna cum laude*, 1999

Sara Zabloutney is a tax partner in the New York office of Kirkland & Ellis LLP. She has a broad based practice, and handles all manner of complex transactions, focusing on the tax aspects of mergers, acquisitions, divestitures, joint ventures and spin-offs, both domestic and cross-border. She also advises clients on the tax aspects of securities issuances, bankruptcy and restructuring, and investment fund formation. Sara was recognized by *Chambers USA* for Tax [NY] from 2017–2018, as a *Law360* MVP for Tax in 2017, as a “Rising Star” by *Law360* for Tax Law in 2014, and is recommended by *The Legal 500 U.S.*

Representative Matters

Private Equity Matters

- Anastasia Beverly Hills in its strategic minority investment by TPG Capital.
- Apax Partners in numerous matters, including its \$4.4 billion sale of HUB International, its \$3.3 billion acquisition of Align Networks and One Call Care Management, its acquisition of Ideal Protein, its sale of Epicor Software Corporation to KKR and its acquisition of Dominion Marine Media.
- The Carlyle Group in its acquisition of Arctic Glacier Group Holdings, Inc. from H.I.G. Capital.
- Cerberus Capital Management in its acquisition of SubCom, TE’s Subsea Communications business.
- Cerberus Capital Management in its controlling equity investment in the carved-out North American business of Avon Products, Inc., its related preferred equity investment in Avon Products, Inc., and its acquisition of Staples’ European business.
- Epicor Software Corporation, a portfolio company of Apax Partners, in connection with its acquisition of Solarsoft, a software solution provider.

