

BIOGRAPHIES

WILLIAM D. ALEXANDER, ESQ. BIOGRAPHY

William D. Alexander, is of counsel to Skadden, Arps, Slate, Meagher & Flom LLP, where he focuses on the tax aspects of corporate transactions, including U.S. and cross-border mergers and acquisitions, spin-offs, corporate restructurings and other business transactions. Before joining Skadden in 2015, Mr. Alexander served as Associate Chief Counsel (Corporate) of the Internal Revenue Service's Office of Chief Counsel. He had been with the Office of Chief Counsel since 1990, serving as Associate Chief Counsel (Corporate) since November 2001. In this role, he was the chief adviser to the IRS on interpretations of the corporate tax laws, such as provisions dealing with corporate mergers and acquisitions, spin-offs, corporate-shareholder relationships, the use of corporate losses and consolidated returns of corporate groups. Mr. Alexander played a major role in the government's development of published and private guidance, and in developing and implementing the IRS' enforcement positions in these areas. Mr. Alexander is a frequent speaker on corporate tax issues at bar association programs and other tax conferences.

KIMBERLY S. BLANCHARD, ESQ.

BIOGRAPHY

Kim Blanchard is a partner in Weil's Tax group whose practice encompasses a variety of largely international transactions involving corporate M&A, internal restructurings, business formations and joint ventures. Kim is the immediate past President of the International Tax Institute and a former Chair of the New York State Bar Association Tax Section. She is a "Leading Practitioner Contributor" to the *Tax Management International Journal* and a member of Practical Law Company's U.S. advisory board. In addition, Kim is a member of the Board of Trustees of the American Indian College Fund and of the Board of Directors of the Girl Scouts of Greater New York.

She has consistently been recognized as a leading Tax lawyer by ***Chambers USA***, ***Chambers Global***, ***Legal 500 US***, ***Best Lawyers in America*** and ***The Best of the Best US***.

MEGAN L. BRACKNEY, ESQ. BIOGRAPHY

Megan L. Brackney concentrates her practice in the areas of civil and criminal tax controversies. Ms. Brackney received her J.D. from the University of Kansas School of Law and her LL.M. in Taxation from New York University. Prior to joining Kostelanetz & Fink, LLP, Ms. Brackney was an Assistant United States Attorney for the Southern District of New York. Ms. Brackney is a member of the New York State Bar Association Tax Section's Executive Committee, a Fellow of the American College of Tax Counsel, and the incoming Vice Chair of Committee Operations for the American Bar Association Section of Taxation. Ms. Brackney annually contributes to the two-volume ABA publication, *Effectively Representing Your Client Before the IRS* and is a regular columnist for the "Tax Controversy Corner" of *The Journal of Passthrough Entities*, and serves on the editorial board of the *Journal of Taxation* and *The Tax Lawyer*. Ms. Brackney has been recognized by New York Super Lawyers' since 2012.

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.

TIJANA J. DVORNIC, ESQ.

BIOGRAPHY

Tijana J. Dvornic is a Partner in Wachtell, Lipton, Rosen & Katz's Tax Department.

Ms. Dvornic focuses on tax aspects of U.S. and cross-border mergers and acquisitions, reorganizations, carve-outs, spin-offs and other dispositions, leveraged buy-outs, joint ventures, equity investments and other financing transactions.

Ms. Dvornic received a B.B.A. with highest distinction from the University of Michigan. Ms. Dvornic completed a J.D. *magna cum laude* from Harvard Law School, where she was the articles editor for the *Harvard Civil Rights-Civil Liberties Law Review*. Following law school, she was a law clerk to the Honorable Judge Priscilla R. Owen in the United States Court of Appeals for the Fifth Circuit. Ms. Dvornic received an LL.M. in taxation from New York University School of Law in 2016 and was awarded the David H. Moses Memorial Prize.

Ms. Dvornic is a member of the Tax Sections of the New York State Bar Association and the American Bar Association.

KATHLEEN L. FERRELL, ESQ.

BIOGRAPHY

Ms. Ferrell is a partner in Davis Polk's Tax Department. She frequently advises corporate and private equity fund clients on federal income tax matters, including mergers, acquisitions, spinoffs and other major U.S. domestic and cross-border corporate transactions. She also advises domestic and international clients on capital markets transactions, joint ventures, bankruptcy and workouts, and tax legislative and administrative matters.

She served in the Treasury Department's Office of Tax Policy from 1987 to 1990, as an Attorney-Adviser in the Office of Tax Legislative Counsel and as the Special Assistant to the Assistant Secretary of Tax Policy.

RECOGNITION

Ms. Ferrell is recognized as a leading tax lawyer in various industry publications:

- *Chambers USA*
- *PLC Cross-border Tax on Corporate Transactions Handbook*
- *Who's Who Legal – International Who's Who of Business Lawyers and Who's Who Legal – International Who's Who of Corporate Tax Lawyers*
- *Corporate Counsel: Best Lawyers Annual Guide to Tax Law*
- *Tax Directors Handbook*

She is recognized as a leader in the legal industry:

- *International Tax Review – "Women in Tax Leaders": United States*
 - Elected as a Fellow of the American College of Tax Counsel
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OF NOTE

- Frequent speaker on M&A tax topics
 - Member, Executive Committee, Taxation Section, New York State Bar Association
 - Member, International Fiscal Association USA Branch
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PROFESSIONAL HISTORY

- Partner, 1997-present
- Associate, Davis Polk, 1990-1997
- Attorney-Adviser, Office of Tax Legislative Counsel; Special Assistant to the Assistant Secretary of Tax Policy, Treasury Department's Office of Tax Policy, 1987- 1990
- Law Clerk, Hon. Andrew A. Caffrey, U.S. District Court, Massachusetts, 1981- 1982

EDWARD E. GONZALEZ, ESQ.

BIOGRAPHY

Edward Gonzalez handles the tax aspects of a variety of transactions, including mergers and acquisitions, U.S. and non-U.S. financial instruments, leveraged buyouts, private equity investments, cross-border financial transactions, debt restructurings, asset-based financings, derivatives and tax controversies at Skadden Arps.

Mr. Gonzalez has advised investment banks, corporations and investment partnerships in the structuring of various acquisitions, financings and refinancings. He also has represented Australian, Japanese, Latin American and European corporations in structuring their investments in the United States, and non-U.S. issuers in raising capital in the United States.

Mr. Gonzalez has worked in the development of innovative financial products such as "tracking stock" (General Motors Class E Stock), 100-year debt, trust preferred securities, financial institution regulatory capital products for both U.S. and non-U.S. financial institutions, and "basket D" securities. He has worked on issues raised by offshore funds investing in the United States, and he has worked extensively with real estate investment trusts (REITs) including the development of the first timber REIT.

Mr. Gonzalez repeatedly has been selected for inclusion in *Chambers Global: The World's Leading Lawyers for Business*, *Chambers USA: America's Leading Lawyers for Business* and *The Best Lawyers in America*. He was named a "BTI Client Service All-Star 2014" by The BTI Consulting Group.

Transactions include representing:

- Bank of America Merrill Lynch (as part of a consortium which also includes Prologis, Inc. and NRG Energy, Inc.) in securing a conditional \$1.4 billion commitment from the U.S. Department of Energy's Loan Programs Office to help finance the largest distributed rooftop solar generation project in the world;
- Cementos Argos S.A. (Colombia) and its subsidiary, Argos USA Corp., in the \$760 million acquisition of the southeastern U.S. cement and ready-mix businesses of Lafarge S.A. (France);
- Endurance Specialty Holdings Ltd. (Bermuda), a provider of property and casualty insurance and reinsurance, in its \$230 million offering of 7.5% non-cumulative preferred shares, Series B;
- National Australia Bank Limited in its acquisition of a 35 percent stake in AREA Property Partners, a real estate fund manager and affiliate of Apollo Management, L.P.;

JOHN T. LUTZ, ESQ.

BIOGRAPHY

John T. Lutz advises clients on federal and state taxation, particularly the taxation of structured finance, derivative, structured products and hedge funds. He also counsels clients on matters related to tax examinations and controversies, insurance products, investment tax credits, conventional US and cross-border securities offerings, and corporate mergers and acquisitions. John is partner-in-charge of the New York office of McDermott Will & Emery LLP.

John handles all aspects of developing derivatives products and new structures for financings and other capital market transactions, including the structuring of cross-border tax-advantaged financings and asset-backed securities. He represents banks and investment managers in connection with collateralized loan obligations, structured notes and repackagings.

John is a recognized leader in the tax aspects of municipal derivatives and tax-exempt bond securitizations. He provides tax advice to derivative products dealers in the domestic and cross-border contexts, advising on US and international tax issues related to equity swaps, repurchase agreements, structured notes and offshore structured finance vehicles.

Internationally, John provides advice to banks, insurance companies, hedge funds, investment managers, sponsors and other market participants in a wide variety of investment transactions.

Previously, John served as chief counsel to US Senator Jeff Chiesa.

WILLIAM L. McRAE, ESQ.

BIOGRAPHY

William McRae's practice focuses on U.S. federal income tax matters, including the taxation of financial products, corporate transactions, and international mergers and acquisitions. He regularly speaks on tax matters at conferences.

William joined Cleary Gottlieb in 1996 and became a partner in 2005.

Practice Areas

U.S. federal income tax matters, including the taxation of: corporate transactions, bankruptcies and debt restructurings, international and domestic mergers and acquisitions, international tax planning for corporate groups, and financial products. Recent clients include Citigroup, Goldman Sachs, iCapital, INSW, J.P. Morgan, McDonald's, Synchrony Financial, TPG, Verizon, Warburg Pincus and various sovereign wealth funds.

Professional Memberships

New York Bar; New York State Bar Association, where he serves on the Tax Section Executive Committee.

Education

LLM in taxation, New York University; JD, cum laude, Harvard Law School (1996); BA, magna cum laude, Williams College (1991).

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.

JOSE E. MURILLO, ESQ.

BIOGRAPHY

- José is the leader of the International Tax Services (ITS) practice, Washington, DC at Ernst & Young LLP, the US EY member firm. He also serves as the National Director of Technical Services for ITS. José practices primarily in the area of cross-border acquisitions, dispositions and restructurings.
- Prior to his current role, José was a member of the Treasury Department's Office of Tax Policy, where he assisted in the development of international tax policy, Treasury regulations and other guidance and in negotiating income tax treaties.
- Before serving with the Treasury Department, he was a member of Ernst & Young LLP's International Tax Services practices in Houston and Washington, DC.

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José is a frequent contributor to tax publications and a presenter at internal and external international tax seminars and conferences.

ANDREW W. NEEDHAM, ESQ.

BIOGRAPHY

Andy Needham is a partner in Cravath's Tax Department. His practice concentrates on tax advisory work in mergers and acquisitions, spin-offs, partnership taxation and general tax planning for the preservation of net operating losses and other tax attributes.

Andy has been recognized as a leading tax practitioner by *Chambers USA: America's Leading Lawyers for Business* from 2008 through 2017; *Chambers Global: The World's Leading Lawyers for Business* from 2014 through 2017; *The Legal 500* from 2007 through 2017; *The Best Lawyers in America* from 2011 through 2018; and *Who's Who Legal: Corporate Tax* from 2011 through 2016. In 2017, he was named to *The Legal 500* Hall of Fame in the International Tax category.

In 2012, Mr. Needham served as Chair of the New York State Bar Association Tax Section and is currently a member of its Executive Committee. He is a frequent speaker at various tax conferences and the author of many published articles.

Mr. Needham received a B.A. from the University of Arizona in 1982, a J.D. and an LL.M. from Georgetown University Law Center, in 1986 and 1990, respectively, and an M.B.A. from the University of Pennsylvania's Wharton School in 1992.

AMANDA H. NUSSBAUM, ESQ.

BIOGRAPHY

Amanda H. Nussbaum is a partner in Proskauer's Tax Department and a member of the Private Investment Funds Group. Her practice concentrates on planning for and the structuring of domestic and international private investment funds, including venture capital, buyout, real estate and hedge funds, as well as advising those funds on investment activities and operational issues. She also represents many types of investors, including tax-exempt and non-U.S. investors, with their investments in private investment funds.

Amanda has significant experience structuring taxable and tax-free mergers and acquisitions, real estate transactions and stock and debt offerings. She also counsels both sports teams and sports leagues with a broad range of tax issues.

In addition, Amanda advises not-for-profit clients on matters such as applying for and maintaining exemption from federal income tax, minimizing unrelated business taxable income, structuring joint ventures and partnerships with taxable entities and using exempt and for-profit subsidiaries.

Amanda has been recognized as a leading tax practitioner by *Chambers USA* 2014-2018; *The Legal 500* for Tax 2013-2018, Investment Fund Formation & Management: Alternative/Hedge Funds 2011-2018 and Non Profit and Tax Exempt Organizations 2016-2018; *The Best Lawyers in America* 2013-2018; and *New York Super Lawyers* 2010-2017. In 2018, she was named by *Crain's New York Business* to the list of Leading Women Lawyers; she was named "Best in Tax" at Euromoney's 2017 Women in Business Law Awards. Amanda is a fellow of the American College of Tax Counsel and The American Bar Foundation.

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.

STEPHEN E. SHAY, ESQ.

BIOGRAPHY

Stephen E. Shay is a Senior Lecturer at Harvard Law School.

Before joining the Harvard Law School faculty as a Professor of Practice in 2011, Mr. Shay was Deputy Assistant Secretary for International Tax Affairs in the United States Department of the Treasury. Prior to re-joining the Treasury Department in 2009, Mr. Shay was a tax partner for 22 years with Ropes & Gray, LLP. Mr. Shay served in the Office of International Tax Counsel at the Department of the Treasury, including as International Tax Counsel, from 1982 to 1987, during which Mr. Shay actively participated in the development and enactment of international provisions in the Tax Reform Act of 1986.

Mr. Shay has published scholarly and practice articles relating to international taxation, and testified for law reform before Congressional tax-writing committees. He has had extensive practice experience in the international tax area and while in active practice was recognized as a leading practitioner in *Chambers Global: The World's Leading Lawyers*, *Chambers USA: America's Leading Lawyers*, *The Best Lawyers in America*, *Euromoney's Guide to The World's Leading Tax Advisers* and *Euromoney's, Guide to The Best of the Best*. Mr. Shay discloses certain related interests and activities not connected with his position at Harvard Law School on the Harvard Law School website.

Mr. Shay is President of the American Tax Policy Institute Board of Trustees and is the IBFD Professor in Residence for 2015. Mr. Shay serves on the Executive Committee of the New York State Bar Association Tax Section and has been active in the American Bar Association Tax Section as a Council Director and Chair of the Committee on Foreign Activities of U.S. Taxpayers, in the American Law Institute as an Associate Reporter and in the Taxes Committee of the International Bar Association. Mr. Shay is a 1972 graduate of Wesleyan University, and he earned his J.D. and his M.B.A. from Columbia University in 1976.

MICHAEL B. SHULMAN, ESQ.

BIOGRAPHY

Mr. Shulman is Head of the Tax Group at Shearman & Sterling. Mr. Shulman represents and advises clients on the tax aspects of a wide variety of business and financial transactions. Mr. Shulman works extensively in the areas of corporate acquisitions, dispositions and restructurings. He also represents regulated investment companies and onshore and offshore investment funds on a broad range of organizational and transactional matters.

Mr. Shulman is the former Chair of the Financial Transactions Committee of the American Bar Association Tax Section and is member of the Executive Committee of the New York State Bar Association Tax Section. Mr. Shulman joined the firm in 1996 and became a partner in 2001.

Education

New York University School of Law, LL.M., 1997

Vanderbilt University School of Law, J.D., 1993

University of Chicago, B.A., 1990

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.

KRISHNA P. VALLABHANENI, ESQ.

BIOGRAPHY

Krishna P. Vallabhaneni serves as Deputy Tax Legislative Counsel in the U.S. Department of the Treasury's Office of Tax Policy. In that capacity he leads the Office of Tax Legislative Counsel staff in developing published guidance, proposed legislation, and tax regulations concerning corporations, passthrough entities, and financial institutions and products. Prior to November 2015, he served as the principal corporate tax advisor to the Assistant Secretary for Tax Policy.

Mr. Vallabhaneni was previously a senior manager in the Subchapter C group of Deloitte Tax LLP's Washington National Tax Office, where he advised corporate clients and their shareholders regarding the federal income tax consequences of a wide array of transactions, including taxable and tax-free mergers and acquisitions, reorganizations, and spin-offs.

Between 2001 and 2005, Mr. Vallabhaneni served as an attorney with the Internal Revenue Service's Office of Associate Chief Counsel (Corporate). He earned an LL.M. in Taxation from New York University School of Law, his J.D. from the George Washington University Law School, and a B.A. in Biology from Johns Hopkins University.

KARL T. WALLI, ESQ. BIOGRAPHY

Karl Walli worked at the IRS from 1986 to 1996. An original member of the Financial Institutions & Products division of Chief Counsel, he specialized in the taxation of derivatives and was one of the principal authors of the notional principal contract regulations. After transferring to the International Division in 1991, Karl worked on a variety of banking and financial product issues, including foreign currency, subpart F, and interest expense allocation. He joined the Washington, D.C. office of Weil Gotshal & Manges in 1996 and became a partner in the tax department in 2000. His work at Weil included advising clients on inbound and outbound issues concerning the application of U.S. tax rules to derivative financial instruments, capital market transactions, private equity transactions, and effectively connected income. He returned to the government in 2009, joining the Treasury Department as Senior Counsel (Financial Products) and now serves as Senior Counsel in the Office of Tax Policy.

LISA ZARLENGA, ESQ.

BIOGRAPHY

Lisa Zarlenga represents public and private companies on federal income taxation issues, with a focus on tax policy issues with respect to tax legislation and Treasury guidance as well as on corporate transactional and planning matters. Lisa serves as co-chair of Steptoe's Tax Group and leads the firm's tax policy practice. Drawing on her experience as Tax Legislative Counsel at the US Treasury Department's Office of Tax Policy, Lisa marries substantive tax knowledge with strong relationships at Treasury and first-hand insights on the guidance and other processes at Treasury. She helps clients advocate for and resolve tax policy issues before the Treasury Department and IRS involving proposed and pending regulations and other administrative guidance, and before Congress involving legislation.

Lisa also advises clients on structuring tax-free and taxable acquisitions and dispositions, tax-free spin-offs, and internal restructurings, including providing opinion letters and seeking advance rulings from the IRS. She also assists clients in restructuring financially troubled businesses and advises on the special rules governing consolidated groups. Lisa has combined her policy and transactional backgrounds to advise clients on tax issues relating to blockchain and digital currency. She advises clients on conducting digital currency transactions and conversions, token offerings, and different investment and entity structures. Her experience includes advising a coalition of the leading companies in the blockchain space that was engaging directly with the IRS and policymakers to develop workable policies at an industry-wide level.

As Tax Legislative Counsel at the Treasury Department, Lisa advised Treasury's Assistant Secretary for Tax Policy on a broad range of domestic tax policy issues, including corporate, partnership, healthcare, tax-exempt organizations, energy, income tax accounting, estate and gift, and procedure and administration. She oversaw preparation of regulations and other administrative guidance implementing the Internal Revenue Code and the president's annual revenue proposals in these areas.

Bar & Court Admissions

- District of Columbia
- Ohio
- Supreme Court of the United States
- US Tax Court
- US Court of Federal Claims

Clerkship

- Hon. Robert P. Ruwe, US Tax Court, 1994-1996

Education

- LL.M., Georgetown University Law Center, 1997, with honors, Taxation
- J.D., Ohio State University Moritz College of Law, 1994, Order of the Coif; Associate Editor, *Ohio State Law Journal*
- B.S., Ohio State University, 1991, *summa cum laude*, Beta Gamma Sigma, Accounting

