

FNAME LNAME, CPA, JD, MBA

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STATE AND LOCAL TAX (SALT) DIRECTOR

Federal Taxation ✧ State Taxation ✧ Tax Strategies ✧ Audits

Accomplished Tax Professional poised to contribute a unique blend of leadership, management and negotiation skills in State and Local Taxation, including sales and use, corporate income, gross receipts and property. Manages issues in compliance, research and planning, FAS-109 calculations, due diligence, FIN48 and audits. Proven track record in diverse industries such as manufacturing, retailing, telecommunications, energy, media and financial services, with additional experience gained in federal taxation, accounting and Sarbanes-Oxley compliance. Confident, decisive, with strong interpersonal skills. Tenacious negotiator, successful in securing state and federal audit settlements producing significant refunds or minimal tax liabilities. Designs tax strategies producing millions of dollars in savings. Extremely competent at including the human element when assessing policies, issues and processes. Juris Doctor, member of the New York State Bar and admitted for practice before the U.S. Supreme Court. MBA with a New York CPA license. Advanced skills in In-Source and Corptax compliance software, MS Word, Excel and FRx.

KEY ACCOMPLISHMENTS

- ✓ Developed over \$6 million in tax refunds and reduced outside accounting/legal expense \$150,000 by bringing tax compliance functions in-house while at BXenergy.
- ✓ Generated over \$2 million in refunds through a sales tax audit/protest while at Thompson's Investors Service.
- ✓ Recovered over \$25 million in tax refunds from tax audits and protests at The Boston Globe.
- ✓ Created a state tax strategy for the Times that saved \$3 million on an annual basis.
- ✓ Designed employment tax strategies resulting in over \$1 million in savings.

PROFESSIONAL EXPERIENCE

Local Net, Brooklyn, New York

2008 – Present

MANAGER, STATE AND LOCAL TAX

Local Net, an international electricity and gas company is one of the largest investor-owned energy companies in the world. Recruited to resolve all state and local income tax issues for the entire company. Accomplishments included:

- ◆ Implementation of the first ever company state tax compliance/audit function.
- ◆ Delivery of legal/accounting advice to business units on a wide array of state and local tax issues.

BXenergy, Inc., Stamford, Connecticut

2007 – 2008

DIRECTOR OF TAX

MXenergy provides natural gas and electricity in North America, serving approximately 500,000 customers. Retained to develop an in-house tax function prior to the company being sold.

- ◆ Reduced outside accounting/legal expense \$150,000 by bringing all tax compliance functions in-house.
- ◆ Prepared and filed federal and state tax returns and developed over \$6 million in tax refunds.
- ◆ Achieved a significant favorable revision in the FAS109 provision calculation by proper implementation of FIN48.
- ◆ Delivered over \$300,000 in tax savings by changing company internal policies.

Direct Energy, Boston Massachusetts

2005 – 2006

TAX MANAGER

Direct Energy Services is the largest competitive retailer of energy and related services in North America. Retained to direct state and local tax matters throughout the United States, with a concentration on sales/use and gross receipts taxes.

- ◆ Recruited, hired and trained staff for the creation of a new tax compliance department.
- ◆ Initiated a tax advisory role to monitor and support several business units, including HR, legal and marketing.
- ◆ Contributed to the organization of new business units in multiple states.

PROFESSIONAL EXPERIENCE (CONTINUED)

Thompson's Investors Service, New York, New York

2001 – 2005

TAX MANAGER

Thompson's Investors Service is a leading provider of credit ratings, research, and risk analysis, contributing to transparent and integrated financial markets. Charged with directing state, local and federal income tax research and planning; elevated to additionally manage international issues, special projects, mergers/acquisitions, earnings/profit studies, transfer price studies and compliance oversight. Launched the company's charitable foundation.

- ◆ Developed over \$2 million in refunds through a sales tax audit/protest, additionally discovered and filed for various federal and foreign tax refunds.
- ◆ Initiated a review under FAS 109 and favorably revised the tax provision.
- ◆ Created significant tax savings by revising compliance filing position; researched and advised the Chief Financial Officer and foreign offices on critical tax issues.
- ◆ Counseled executive management during the acquisition of a major subsidiary.
- ◆ Maintained direct oversight of the Federal form 1120 consolidation, as well as state and local compliance.
- ◆ Authored tax sharing and cost allocation agreements; assisted HR, accounting and business planners on tax-related issues.
- ◆ Developed new analyses increasing the accuracy of 'effective tax rate' reconciliations.

The Boston Globe Company, New York, New York

1996 – 2001

SENIOR TAX ANALYST

The Boston Globe Company currently publishes two national and 16 regional newspapers, owns eight network-affiliated television stations, two *New York* radio stations and maintains more than 40 web sites. Hired to manage all federal, state and local income tax audits. Assumed additional responsibilities including management of research and planning, special projects, employment taxes and direct oversight of outside consultants.

- ◆ Recovered over \$25 million in tax refunds from tax audits and protests.
- ◆ Created a state tax strategy that saved \$3 million on an annual basis.
- ◆ Designed employment tax strategies resulting in well over \$1 million in savings.

PREVIOUS PROFESSIONAL EXPERIENCE

CPA Firm LLP, Stamford, Connecticut, 1995 – 1996

State and Local Tax Manager

CPA Firm LLP, New York, New York, 1990 – 1995

State and Local Tax Manager

CPA Firm, New York, New York, 1990

Supervising Senior Tax Specialist

Computer Corporation, 1980 – 1990

State and Local Tax Analyst / Accounting Analyst / Accountant

EDUCATION

J.D., Dean's List

ST. JOHN'S LAW SCHOOL, Cincinnati, OH

Admitted to the New York State Bar

Admitted to practice before the U.S. Supreme Court

M.B.A., Finance; Class Rank: top 10%

B.S., Accounting, Summa cum Laude

Los Angeles/GRADUATE SCHOOL OF BUSINESS, Los Angeles, CA

Received the NYS C.P.A. license

OTHER PROFESSIONAL ACHIEVEMENTS

Lectured on tax and accounting at:

*Tax Executives Institute, Cornell Group, SUNY Graduate and
The Council on International Tax Education (CITE)*

*Published articles in "The Journal of New York Taxation" and "The CPA Journal"
Co-authored the Ernst and Young Tri-State Personal Income Tax Guide (1st edition)*

Taught college and graduate school classes on taxation, finance and accounting