

Dan Kostenbauder is Vice President – Tax Policy at Hewlett-Packard Company, Palo Alto, California, where he is responsible for tax legislative and regulatory matters. His career at HP has included an assignment as European Tax Manager based in Geneva, Switzerland and many years of managing the worldwide transaction tax area for HP.

Dan was Chair of the California Taxpayers Association for 2002. He also served as Chair of the American Electronics Association (AeA) and Information Technology Industry Council (ITI) Tax Committees among many leadership roles he has played in industry trade associations. He has testified before the House Ways and Means Committee and Senate Finance Committee on several occasions.

Dan received his B.A. from Yale University (Economics) and both his J.D. and L.L.M. (in Taxation) from New York University School of Law. He has also attended the Harvard Business School Advanced Management Program.

Outside of the tax area, Dan has served on the Board of Trustees of Palo Alto University (formerly Pacific Graduate School of Psychology) since 1984 (as Chair from 1987 to 1995). He also served on the Board of Directors of Gifts-In-Kind International from 1989 to 1997 (as Chair from 1995 to 1997) and on the Executive Committee of the Association of Independent California Colleges and Universities from 2002 to 2007. Dan was elected to the Board of the Texas Taxpayers and Research Association in 2010.

Dean Andal – Director

PwC

Dean was a former California Assemblyman who was the chief Republican budget negotiator and member of the Revenue & Taxation and Ways & Means committees. For eight years he served as a publicly elected Member at the State Board of Equalization where he served as chairman. He also served as a member of the three person California Franchise Tax Board. In these roles, he ruled on over 4,000 sales, income, property, and specialty tax appeals. He was a strong advocate for tax reform, governmental efficiency and taxpayer service - receiving the Friend of Taxpayers award from the California Taxpayers Association. Dean was appointed by the speaker of the US House of Representatives to the U.S. Advisory Commission on Electronic Commerce to develop national policy regarding the taxation of electronic commerce - he was the author of the majority report of the commission.

Dean's focus is assisting clients on California tax matters where his expertise from his many years at the State Board of Equalization can be applied to sales and use tax, income tax controversy, and enterprise zone matters.

Eric Ryan concentrates in international tax planning, transfer pricing, post merger integration of legal entities, and operations and tax controversy.

Eric has over 25 years of experience, both as a tax partner advisor and an internal corporate tax director, on key international tax structuring issues. His clients are primarily in the high technology industry, including software, hardware, semiconductors and life sciences companies.

Eric's experience includes advising clients in choice of location for their operations; conducting direct negotiations for tax holidays in countries such as Switzerland, Singapore and others; advising on intercompany arrangements that minimize Subpart F and similar tax issues; and advising on intercompany economic terms that seek to maximize profits in appropriate jurisdictions. He advises on the use of holding companies, the valuation of transfer of tangible and intangible property, and the establishment of cost-sharing operations. Eric is experienced in developments of advice pricing agreements (APA's) and intercompany debt and equity.

Eric is a Pro Bono Coordinator for the East Palo Alto office.

Fred Block



Research Professor

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Office Hours for Spring 2015 :

- Wednesday 2:00-4:00 when I am not traveling.

Education:

1. Ph.D., University of California, Berkeley

Biography:

[Curriculum Vitae](#)

Research Interests

- Economic and Political Sociology
- Sociological Theory
- Sociology of Welfare

Current Research Projects

The Hidden Developmental State in the United States

Funded by the Ford Foundation

For the last seven years, I have been researching the activities of the U.S. government in support of the commercialization of new technologies. In a series of papers, I have documented that these efforts are far more widespread and more successful than most analysts have recognized. The programs are “hidden” because they are rarely discussed by journalists or academics, they run counter to the prevailing “free market” ideas, and they operate in a decentralized fashion that makes it difficult to track their impact. With a group of collaborators, I have published an edited book on these programs. It is called ***State of Innovation: The U.S.***

Government's Role in Technology Development, edited with Matthew R. Keller, and published by Paradigm Publishers.

Publications

- Block, Fred and Margaret Somers. 2014. *The Power of Market Fundamentalism: Karl Polanyi's Critique*. Harvard University Press.
- Block, Fred. 2014. "Democratizing Finance." *Politics & Society*, March.
- Block, Fred. 2013. "Explaining the Transformation in the U.S. Innovation System: The Impact of a Small Government Program." (with Matthew R. Keller), *Socio-Economic Review*.
- Block, Fred. 2012. "Varieties of What? Should We Still be Using the Concept of Capitalism." *Political Power and Social Theory*, vol. 23.
- Block, Fred. 2011. "Reinventing Social Democracy for the 21st Century," *Journal of Australian Political Economy*.
- Block, Fred. 2010. "Crisis and Renewal: The Outlines of a 21st Century New Deal," *Socio-Economic Review*.
- Block, Fred. 2008. "[Swimming Against the Current: The Rise of a Hidden Developmental State in the United States.](#)" *Politics & Society*.

Grace Chu

B.S.C. Santa Clara University; CPA in California and Hawaii

Senior Director, Tax

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Professional Organizations

California Society of CPAs; Hawaii Society of CPAs; Tax Executives Institute; San Francisco Foreign Tax Club

Background

Public accounting and corporate tax management. Current responsibilities include managing the Company's worldwide corporate tax function.

Company Profile

From enterprise data centers to the service provider core, Brocade® develops extraordinary networking solutions that connect the world's most important information. Delivered directly and through global partners, these solutions help today's data-intensive organizations operate more efficiently and maximize the business value of their data.

Lance C. Martin

Baker & McKenzie LLP

[Palo Alto](#)

Local Date and Time: Tuesday, 12 January 2016
08:32:16a.m. (GMT -08:00)

Partner

[Email: Lance Martin](#)

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 [V-Card](#)

Related Local Practices

- [Tax](#)

Related Legal Services

- [Tax](#)

Global Areas of Practice

- [General Tax Planning](#)

Previous Offices

- San Francisco

Languages

- English

Lance Martin has been practicing in the area of international tax planning since he joined Baker & McKenzie in 1998. He previously served as an international tax attorney for Agilent Technologies and was a tax accountant in the San Francisco office of Deloitte & Touche from 1993 to 1995. Mr. Martin is a member of the American Bar Association and the State Bar of California.

Practice Focus

Mr. Martin works with multinational companies on international tax issues, focusing on planning. He has assisted companies to structure and implement intangible property development arrangements; structure manufacturing, distribution, and services supply chains; develop and document transfer pricing positions; reorganize through spin-offs, divestitures, and joint ventures; integrate acquired companies and assets; repatriate and borrow funds to meet US cash needs; structure and implement intercompany financing arrangements; utilize losses; seek foreign tax incentives for foreign business investments; evaluate and operate under foreign parent company structures; and develop and implement solutions for a wide variety of US and international tax issues.

Professional Associations and Memberships

- American Bar Association - Section on Taxation
- State Bar of California

Admission

California~United States (1999)

Education

University of California at Berkeley (Boalt Hall) (J.D.) (1998)

University of Illinois at Urbana-Champaign (B.S. summa cum laude) (1993)

ANNETTE NELLEN

San Jose State University

Annette Nellen, CPA, ESQ., is a professor in and director of San Jose State University's graduate tax program (MST), teaching courses in tax research, accounting methods, property transactions, state taxation, employment tax, ethics, tax policy, tax reform, and high technology tax issues. Annette is the past chair of the AICPA Individual Taxation Technical Resource Panel and is a member of the Executive Committee of the Tax Section of the California Bar. Annette is a regular contributor to the AICPA *Tax Insider* and *Corporate Taxation Insider* e-newsletters. She is the author of BNA Portfolio #533, *Amortization of Intangibles*. Annette has testified before the House Ways & Means Committee, Senate Finance Committee, California Assembly Revenue & Taxation Committee, and tax reform commissions on various aspects of tax reform. She maintains the 21st Century Taxation website and blog (www.21stcenturytaxation.com). Prior to joining SJSU, Annette was with Ernst & Young and the IRS.

Information on SJSU's MST Program - <http://www.sjsu.edu/lucasschool/prospective-mst/index.html>.

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

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

Ronald D. Dickel Vice President, Finance
Director, Global Tax and Trade



Ronald Dickel is vice president of Finance and director of Global Tax and Trade at Intel Corporation. He directs the worldwide organization responsible for all tax, export licensing and customs planning and compliance.

Dickel joined Intel in 2010 as a vice president and director. He was previously vice president of Tax at Alcoa in Pittsburgh. Prior to Alcoa, Dickel had been executive director of International Tax for Sara Lee Corporation. While at Sara Lee, he was an adjunct professor at The John Marshall Law School in Chicago, where he taught "Taxation of Foreign Income" in the Master's of Law program. Prior to Sara Lee, Dickel was a tax associate at the law firm of Skadden, Arps, Slate, Meagher & Flom in Chicago.

Dickel is currently chairperson of the R&D Tax Credit Coalition, a director of the Tax Council and is involved in several other tax organizations. He is a member of the State Bar of Pennsylvania.

Dickel received a Juris Doctor degree from Northwestern University School of Law in Chicago in 1985 and a bachelor's degree in Business Administration from the University of Iowa in 1982.

PRACTICE/ORGANIZATION DESCRIPTION

Experience and Qualifications:

Over 30 years of experience in domestic and international tax planning and tax controversy matters.

Lead counsel in planning complex interactive game company structure.

Lead counsel in acquisition of internationally based wireless company.

Counsel to clients with both domestic and international income tax compliance issues, including asset protection problems; FBAR's; Voluntary Disclosures; bankruptcy tax planning;

Consultant for law firms and accounting firms on domestic and international income tax matters.

Expert Witness:

Testified as an expert before California State Senate Committee on Governmental Organizations on tax aspects of legalization of intrastate Internet gaming.

Expert witness in areas of closely held business formation, operation and reorganization and income tax compliance.

Representative Clients:

Domestic and international entrepreneurs with IRS or state tax compliance issues

Internet gaming companies

Non governmental organizations with international operations

Peer Review:

Mr. Millar is rated AV® Preeminent™ 5.0 out of 5 by Martindale-Hubbell, and named a Southern California Super Lawyer 2006–2014 (Los Angeles Magazine/Law & Politics Magazine).

Specialties: Certified Specialist, Taxation Law, State Bar of California Instructor, UCLA Extension; Previously Instructor USC Graduate School of Business; CSUN Graduate School of Business

BAR ADMISSIONS

Mr. Millar is a Certified Specialist in Taxation Law and is admitted to practice before all courts in the State of California.

EDUCATION

Mr. Millar obtained an A.B degree in 1971 from the University of Southern California in International Relations, a Juris Doctor from Southwestern University School of Law in 1974 and a Masters in Business Taxation from the University of Southern California, Graduate School of Business in 1982. He also attended post-graduate classes at the RAND Graduate School.

PROFESSIONAL ASSOCIATIONS & MEMBERSHIPS

International Masters of Gaming Law

Society for Trusts & Estate Planners (STEP)

National Business Aircraft Association (NBAA)

HONORS AND AWARDS

Commissioner, Taxation Law Advisory Commission, Board of Legal Specialization, State Bar of California

Past Chair, Tax Policy, Practice and Legislation Committee, Tax Section, State Bar of California

David Slater
Intel Corporation

David Slater is the State and Local Tax Director for Intel Corporation, headquartered in Santa Clara, California. He has been with Intel for 18 years where he has also held the roles of State Income Tax Manager and Expatriate Tax Manager. Prior to working for Intel, Dave served in private practice for 8 years in the areas of corporate, individual and partnership taxation. Dave is a California licensed CPA and has an undergraduate degree in Economics from UC Berkeley. Dave serves on the Tax Committees for CMTA, Cal Chamber and SVLG and he is a member on the Board and Executive Committee for the California Taxpayers Association. Dave also Chairs the Santa Clara Valley TEI SALT Committee and participates on the National TEI SALT Committee.