Prof. Caroline Bruckner
Executive-in-Residence, Accounting and Taxation
Managing Director, Kogod Tax Center
Kogod School of Business
American University

Caroline Bruckner joined the Kogod School of Business from her most recent position as Senior Counsel to the U.S. Senate Committee for Energy and Natural Resources (the "Committee"). In that role, she advised the Committee and its Chair, Sen. Mary Landrieu (D-LA), on tax, finance, budget, and labor issues. She previously served as Chief Counsel to the U.S. Senate Committee for Small Business and Entrepreneurship ("SBC") during Sen. Landrieu's Chairmanship (2009-2014). As counsel for the SBC, she worked with U.S. policy makers and small businesses stakeholders across the political spectrum on small business tax legislation and to develop the tax title to the *Small Business Jobs Act of 2010* (P.L. 111-240).

Prior to her public service, Caroline was a Senior Associate with the international tax services group of Pricewaterhouse Coopers, LLP - Washington National Tax Services (PwC-WNTS), where she advised clients on both inbound and outbound U.S. taxation issues generally, international contract manufacturing arrangements, corporate inversion transactions, and IRS filing requirements related to ownership of U.S. real estate, foreign corporations and offshore bank accounts.

Before joining PwC-WNTS, Caroline served as an associate in the employee benefits group of Paul, Hastings, Janofsky & Walker, LLP advising clients on executive compensation and employee benefit matters.

Caroline earned a Master of Tax Laws (LLM) from the Georgetown University Law Center, a Juris Doctor from George Mason University School of Law, where she was a Writing Fellow and articles editor for *The Civil Rights Law Journal*, and is a graduate of Emory University with a B.A. in Political Science.

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.

Greg Turner is Special Counsel in the Tax and Estate Planning Practice Group in the Firm's San Francisco Office, though he spends most of his time in Sacramento.

Areas of Practice

Mr. Turner brings more than twenty years of state and local tax expertise to Sheppard Mullin from both inside and outside of state government. His areas of practice cover all manner of state and local tax including corporate and personal income tax, sales and use taxes (including local allocation), property tax (including complex change in ownership structures), business license taxes, as well as other taxes and fees administered by state and local governments.

Mr. Turner represents clients in controversy matters from audit through litigation, but also has extensive experience engaging policy makers in the State Capitol, state administrative agencies, and national organizations engaged in tax policy such as the Multistate Tax Commission, the Federation of Tax Administrators, and the National Conference of State Legislators.

Mr. Turner is a sought after speaker on state and local tax matters and has a recurring column in Tax Analyst's *State Tax Notes*, "Turner's Point," providing critical analysis on current topics in the state and local tax arena. Greg is a regular speaker at conferences across the country sponsored by the Council on State Taxation (COST), the California State Bar, Tax Executives Institute (TEI), the Federation of Tax Administrators (FTA), the Institute of Professionals in Taxation (IPT), the Western States Association of Tax Administrators (WSATA) and San Jose State University's "High Tech Tax Institute."

As a principal drafter of Proposition 26, he has been extensively engaged in California's recurring struggles concerning state and local tax authority and the demands of voters for a role in that process.

Rohit Kumar

Washington National Tax Services

Principal and Co-Leader of the Tax Policy Services practice

Mr. Kumar is a principal and co-leader of PwC's Tax Policy Services practice within the Washington National Tax Services practice. In his role, Mr. Kumar advises clients on all aspects of domestic policy including tax policy. His insights and knowledge enable companies to assess critical policy issues more effectively and develop legislative strategies to address those issues from both a technical and political perspective.

Prior to joining PwC, Mr. Kumar served as the Domestic Policy Director and Deputy Chief of Staff in the Office of Senate Republican Leader Mitch McConnell.

He served 11 consecutive years in the Office of the Republican Leader, having previously been Director of Policy and Senior Counsel to Senate Majority Leader, Bill Frist and Senior Policy Advisor and General Counsel for Senate GOP Leader, Trent Lott. In all of these roles, Mr. Kumar worked in close collaboration with Senate leaders in developing and implementing all aspects of domestic policy including tax, trade, budget, and health care. Mr. Kumar also held positions in the Office of Senator Phil Gramm as Legislative Director and Chief Counsel, the Senate Committee on Banking, Housing and Urban Affairs as Deputy Chief Republican Counsel and clerked in the United States Court of Appeals for the Fourth Circuit.

Mr. Kumar has been named in *Roll Call* as one of the fifty most influential staffers for mastery of policy and procedure and access to decision makers at key times. He was described in the Washington Post publication *Who Runs Gov* as, "an expert in both politics and policy" and also listed in the Almanac of the Unelected as an expert in tax, trade, banking/financial services and immigration.

Mr. Kumar received his J.D. from the University of Virginia. He graduated magna cum laude with a B.A. from Duke University.

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Professor Annette Nellen
San Jose State University

Annette Nellen, CPA, CGMA, Esq., is a professor in and director of San José State University's graduate tax program (MST), teaching courses in tax research, accounting methods, property transactions, employment tax, ethics, and tax policy.

Annette serves on the AICPA Tax Executive Committee and the AICPA Tax Reform Task Force. She is a past chair of the AICPA Individual Taxation Technical Resource Panel. Annette is a monthly contributor to the AICPA *Tax Insider* e-newsletter. Annette was the lead author of the AICPA tax policy concept statement #1, *Guiding Principles of Good Tax Policy: A Framework for Evaluating Tax Proposals* (2001), still in use today. Annette is the recipient of the 2013 Arthur J. Dixon Memorial Award given by the Tax Division of the AICPA, the highest award given by the accounting profession in the area of taxation. In fall 2013, Annette completed a three-year term on the Executive Committee of the Taxation Section of the California Bar. Annette is a former chair of the ABA Tax Section's Sales, Exchanges & Basis Committee.

Annette is the author of Bloomberg BNA Tax Portfolio #533, *Amortization of Intangibles*. She is also the author of Bloomberg BNA Internet Law Resource Center's portfolio, *Overview of Internet Taxation Issues*. She is an editor for two of the Southwestern Federal Taxation textbooks. She is a monthly columnist (Moving Forward?) for Tax Analysts' *State Tax Notes*.

Annette has testified before the House Ways & Means Committee, Senate Finance Committee, California Assembly Revenue & Taxation Committee, and tax reform commissions and committees on various aspects of federal and state tax reform. In 2000, Annette served on the academic panel that advised the Joint Committee on Taxation staff for the tax law simplification study submitted to Congress in 2001. In 2015 she was appointed to the California Board of Equalization Executive Director's Advisory Council for a two-year term.

Annette maintains the 21st Century Taxation website and blog (http://www.21stcenturytaxation.com), as well as several websites on tax reform, state tax nexus, e-commerce taxation, worker classification, virtual currency taxation, and tax and ethical issues for marijuana businesses and tax advisers.

Annette is a graduate of CSU Northridge (BS Accounting), Pepperdine (MBA), and Loyola Law School (JD). Prior to joining SJSU in 1990, Annette was with Ernst & Young and the IRS (revenue agent and lead instructor).

Roger Royse

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Roger Royse, the founder of the Royse Law Firm, works with companies ranging from newly formed tech startups to publicly traded multinationals in a variety of industries, including technology, entertainment and new media, sports, real estate and agri-business. Roger regularly advises on complex tax structuring, high stakes business negotiations and large international financial transactions. Practicing business and tax law since 1984, Roger'sbackground includes work with prominent San Francisco Bay area law firms as well as Milbank, Tweed, Hadley and McCloy in New York City.

Roger is active in leadership roles with several bar associations, including the following:

- President of the Palo Alto Area Bar Association;
- Chair of the Taxation Committee of the ABA Business Law Section;
- Vice Chair of the Tax Policy and Simplification Committee of the ABA Tax Section;
- Fellow of the American Bar Foundation;
- Member of the California Bar Tax Section Policy Committee; and
- Member of the California Bar Business Law Section Agri-Business Committee.

Roger is the author of Dead on Arrival: How to Avoid the Legal Mistakes That Could Kill Your Startup and sits on the boards of advisors and mentors to several funds, accelerators and tech companies and takes an active role in the strategic planning decisions of his clients.

Roger is a participating instructor of corporate law for the Center for International Studies (Salzburg Austria) and has been an adjunct Professor of Taxation (Property Transactions and International Taxation) for Golden Gate University. Roger is the founder of the philanthropic organization "Team Motion to Dismiss Cancer" which conducted high profile auctions of meetings with venture capitalists to raise money for charity and has been recognized for his efforts on behalf of The Leukemia & Lymphoma Society by being named the 2012 San Francisco Bay Area Chapter Man of the Year.

Roger is a Northern California Super Lawyer, is AV Peer-Rated by Martindale Hubbell, has a " 10.0 Superb" rating from Avvo.

Education:

- J.D., B.S. (Accounting), University of North Dakota
- LL.M. (Taxation) New York University School of Law

Admitted To Practice:

- Nevada, California, New York, Minnesota, South Dakota and North Dakota
- U.S. Tax Court
- United States District Court, Northern District of California

Affiliations:

- American Bar Association
- State Bar of California
- Palo Alto Area Bar Association
- ND Society of Certified Public Accountants

For more information on Roger Royse, please email to: rroyse@rroyselaw.com

Kirk J. Stark

UCLA School of Law

Kirk Stark is the Barrall Family Professor of Tax Law and Policy. He teaches *Federal Income Taxation, Taxation & Distributive Justice, State and Local Taxation*, and the first-year *Property* course. In addition, he regularly serves as faculty coordinator of the UCLA Colloquium on Tax Policy & Public Finance, an interdisciplinary workshop designed to explore leading research on taxation. Professor Stark was elected Professor of the Year by the law school graduating classes of 1999, 2002, and 2009. He received the University Distinguished Teaching Award in 2003 and the Law School's Rutter Award for Excellence in Teaching in 2008.

Professor Stark's research focuses on taxation and public finance, with an emphasis on state and local tax policy and U.S. fiscal federalism. His work has examined fiscal disparities among the states, the federal government's role in state tax reform, and the question of how best to allocate fiscal responsibilities among federal, state and local governments. In addition, Stark is the author of *War and Taxes* (with Steve Bank and Joe Thorndike), a political history of U.S. tax policy during wartime, as well as two leading casebooks, *Federal Income Taxation* (with Joseph Bankman and Daniel Shaviro) and *State and Local Taxation* (with Walter Hellerstein, John Swain and Joan Youngman).

Professor Stark regularly testifies on state and local tax policy before the California state legislature and has also served on the Board of Directors of the National Tax Association, a nonpartisan organization founded in 1907 to promote the study of tax policy and public finance. In 2008, he was a visiting professor at Harvard Law School, and he served as Vice Dean for Faculty Development at UCLA School of Law from 2010-2013.

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