

Panelist biographies



Pierre Gramegna
Minister of Finance of the Grand-Duchy of Luxembourg

Pierre Gramegna was born on 22 April, 1958. He is married and has two children.

After finishing high school in Luxembourg, he studied law and economics at the University of Paris II (Panthéon-Assas) where he graduated with a degree (Maîtrise) in civil law in 1981 and a degree (Licence) in economics in 1982. Pierre Gramegna also holds a Master of Advanced Studies in European Community Law.

Since December 2013 Pierre is Minister of Finance of the Grand-Duchy of Luxembourg.

He was the Director of the Chamber of Commerce of Luxembourg from September 2003 to December 2013. From 2002 to 2003 he was the Director of International Economic Relations at the Ministry of Foreign Affairs of the Grand-Duchy of Luxembourg.

From 1996 until 2002, he was Ambassador Extraordinary and Plenipotentiary of Luxembourg to Japan.

He is a dedicated amateur of tennis and photography. Pierre is fluent in English, French, German, Italian and Luxembourgish.

Panelist biographies, continued



Jay Nibbe

Ernst & Young LLP (UK)
London

Phone +44 20 7951 7503

Email jnibbe@uk.ey.com

Jay is the EY Global Vice Chairman – Tax and a member of the Global Executive at Ernst & Young Global Limited, the global organization. As Global Vice Chairman – Tax, he is responsible for strategic development and leadership of the Tax service lines, which include more than 35,000 Tax professionals located throughout the world.

Jay chairs the Tax Executive Committee, which is responsible for the growth and development of the the Tax and Law practices. Additionally, he oversees Tax business performance and is responsible for strategic investment in new services development, methodology and tools. He is active in identifying and fostering of acquisition of strategic targets.

Prior to his current EY role, Jay was the Europe, Middle East, India and Africa (EMEIA) Markets Leader, responsible for delivering the EY Markets agenda in EMEIA. He sponsored the EMEIA Market Leadership plans across the EMEIA practice in 2010, focusing on advancing the EY market position, including market share,

brand and people. Additionally, Jay has been the executive sponsor of various EMEIA investment plans, including Africa, the Middle East, India, Turkey and the Commonwealth of Independent States (CIS). He continues his participation as a member of the EY Emerging Markets Committee.

Before joining the EMEIA practice, Jay was the EY Americas Vice Chair – Tax and Americas Tax Managing Partner – Markets at Ernst & Young LLP, the US EY member firm. Jay also was based in Moscow from 1995 to 1999, where he led the CIS Tax practice for four years, developing EY practices in Russia, Kazakhstan, Azerbaijan and Ukraine.

Jay's client service covers a broad range of experience. He remains active in client service and is currently Senior Advisory Partner on several significant multinational accounts.

Jay holds an Accounting and Finance degree from Minnesota State University and a master's degree in Business Taxation from the University of Minnesota.





Kathryn J. Barton

*Ernst & Young LLP (US)
EY Americas Vice Chair – Tax Services
New York*

Phone +1 212 773 8762
Fax +1 866 854 9928
Email kate.barton@ey.com

Kate is the EY Americas Vice Chair – Tax Services for the Americas Tax practices at Ernst & Young, the global EY firm. These practices consists of more than 14,000 tax professionals at EY member firms in North, South and Central America and Israel. Kate is involved in all aspects of the Americas Tax practices, including strategy and operations, people development, client relations, quality control, risk management, thought leadership, knowledge and learning as well as innovation efforts to bring new services to market. Kate is a member of the Americas Operating Executive, the US Board, the Global Practice Group and the Global Tax Executive Committee. Kate remains active in client service, serving as senior tax advisory partner on numerous priority accounts.

Kate is a recognized leader in the tax field and named by the *New York Business Journal* as a Women of Influence. As one of the few women in a senior client service leadership position in the Big Four, she is dedicated to diversity. Kate is an executive sponsor for the EY Black Professional Network, is actively involved in Women Fast Forward, the EY initiative focused on gender parity in the workplace, and recently joined the EY Global Diversity and Inclusiveness committee. She is a recipient of City & State's Corporate Socially Responsibility for Law, Consulting & Business Services Award. Kate was named 2015 Woman of the Year – Business Services in the 12th annual Stevie Awards for Women in Business and was also named 2016 Female Executive of the Year by the Women World Awards®.

Kate received a BS from Boston University, a JD from Boston College, and an LLM in Taxation from Boston University. She is a certified public accountant licensed in New York, New Jersey and Massachusetts. She is a member of Massachusetts Society of Certified Public Accountants, American Institute of Certified Public Accountants, American Bar and Massachusetts Bar Associations.



Jeffrey M. Michalak

*Ernst & Young LLP (US)
EY Americas Director – International Tax Services
Detroit/New York*

Phone +1 313 628 8460 (Detroit)
+1 212 773 1864 (New York)
Fax +1 866 717 6950
Email jeffrey.michalak@ey.com

Jeffrey is EY Americas Director of International Tax Services at Ernst & Young LLP, the US EY member firm. Previously, Jeff was the Director of National International Tax Services and in charge of Ernst & Young LLP's US National international tax resources. Jeff was also head of Ernst & Young LLP's Global Tax Analysis Group, which assisted clients on US international tax planning, including foreign tax credit capacity management, tax-efficient cash repatriation, US tax deferral of low-taxed foreign earnings and management of offshore US tax attributes.

With more than 31 years of experience working with US multinational companies, Jeff serves as the international tax service line leader for a number of EY's priority clients. He has extensive experience working with multinational clients in the areas of international merger and acquisition planning, US foreign tax credit planning, repatriation strategy development, Subpart F deferral planning, foreign holding company structuring and offshore supply chain planning. His experience covers a broad range of sectors including manufacturing, automotive, energy and financial services.

He began his career with another accounting firm, where he was in charge of the international tax practice in Michigan, Ohio, western Pennsylvania and upstate New York, joining Ernst & Young LLP in 2002. Jeff received a Bachelor of Science in Accounting from the University of Toledo and a Master of Business Administration from the University of Michigan. He is a certified public accountant licensed in Michigan and a member of the American Institute of Certified Public Accountants.

Panelist biographies, continued



Matt J. Andrew

*Ernst & Young LLP (US)
Chicago*

Phone +312 879 4887
Fax +312 879 6229
Email matthew.andrew@ey.com

Matt is a member of the International Tax Services, National Operating Model Effectiveness (OME) practice at Ernst & Young LLP, the US EY member firm. With 18 years of global OME and transfer pricing experience, he assists with a wide range of clients practicing in the area of business restructuring, into and out of Asia, chiefly from the United States. Included in his practice are the use of principal structures in jurisdictions such as Singapore, Hong Kong, Netherlands, Switzerland and Ireland and, increasingly, specific hybrid models designed to manage the growing trend toward manufacturing for domestic consumption in countries such as China, India and Indonesia. Matt is a Barrister and Solicitor of the New Zealand High Court, a member of the Singapore Institute of Taxation Professionals, and the Taxation Institute of Australia.



Stephen Bates

*Ernst & Young LLP (US)
San Francisco*

Phone +1 415 894 8190
Fax +1 415 894 8099
Email stephen.bates@ey.com

Stephen is a member of the National Tax Department of Ernst & Young LLP, the US EY member firm. He provides tax advice to multinational corporations in various industries, including software, life sciences, consumer products, manufacturing and services sectors, on transactional and controversy matters. He practices in the areas of intellectual property planning, international restructuring, transfer pricing, digital business models and supply chain management. Stephen is a frequent speaker on international tax matters and has authored numerous articles, with topics including cross-border services, contract manufacturing planning, technology sector developments, computer software royalties sourcing, offshore e-commerce and corporate agent activity attribution.



Rebecca Attwell

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 0519
Fax +1 212 977 9359
Email rebecca.attwell@ey.com

Rebecca is a member of the International Tax Services group at Ernst & Young LLP, the US EY member firm. She has more than 15 years of public accounting tax experience advising clients on international tax matters. Rebecca advises US and non-US multinational corporations across various industries, including retail, media, technology, manufacturing, aerospace and defense. She practices in the areas of tax issues associated with complex multijurisdictional mergers and acquisitions, foreign tax credit optimization, repatriation planning, intellectual property (IP) planning, tax treaty analysis, income tax accounting, taxable and tax-free reorganizations, and cross-border and domestic financial instruments. Prior to her assignment in New York, Rebecca spent two years in London co-leading the Ernst & Young LLP (UK), US Tax Desk as part of the EMEA Global Tax Desk Network.



Lynlee Brown

*Ernst & Young LLP (US)
San Diego*

Phone +1 858 535 7357
Fax +1 866 682 6985
Email lynlee.brown@ey.com

Lynlee is a member of the Global Trade practice at Ernst & Young LLP, the US EY member firm. Lynlee practices in the areas of customs valuation, transfer price planning for customs purposes, tax effective supply chain planning/operating model effectiveness and planning for duty reduction programs. She is a certified public accountant, licensed in the state of California, and is a member of the California Society of Certified Public Accountants.





Roger M. Brown

*Ernst & Young LLP (US)
Washington, DC*

Phone +1 202 327 7534
Fax +1 866 667 3359
Email roger.brown@ey.com

Roger is a member of the International Tax Services – Financial Services practice at Ernst & Young LLP, the US EY member firm and is the sector leader responsible for advancing EY’s international tax services to banking and capital markets clients. With more than 25 years of experience with a broad range of complex tax and regulatory issues in international tax issues, Roger assists a client base that includes some of EY’s largest US and non-US banking and insurance clients. Prior to joining the firm, Roger held numerous positions in the Internal Revenue Service (IRS) national Chief Counsel’s office, including Special Counsel to the head of the international tax division. He also has worked with other law and accounting firms and as an adjunct professor of international tax at the Georgetown University Law Center. Roger is a frequent lecturer at numerous trade associations, including the International Institute of Bankers, Wall Street Tax, Federal Bar Association, IRS training, EY training and legal bar conferences.



Jay L. Camillo

*Ernst & Young LLP (US)
Atlanta*

Phone +1 404 817 5035
Fax +1 404 817 4301
Email jay.camillo@ey.com

Jay, a member of Ernst & Young LLP, the US EY member firm, is the EY Americas Operating Model Effectiveness Leader. He has more than 22 years of experience working with clients in a diverse range of industries, including consumer products, food and beverage, electronics, retail, computer software, biopharmaceutical, and automotive sectors. Jay has managed numerous large global transfer pricing, planning and documentation projects. Additionally, he has been involved with intellectual property planning, including cost sharing and buy-in payment calculations and transfer pricing issues in the context of advance pricing agreements (APAs). Prior to joining the firm, he was a consultant with the Washington, DC-based Advisory Board Company focusing on the financial services industry and was also an international trade specialist with the US International Trade Administration’s Office of the North American Free Trade Agreement (NAFTA) and was active in all phases of negotiation and implementation.



Jose Antonio (Jano) Bustos

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 9584
Fax +1 212 977 9359
Email joseantonio.bustos@ey.com

Jano is a member of the Global Tax Desk Network at Ernst & Young LLP, the US EY member firm. He has more than 16 years of international tax and transfer pricing experience advising multinational enterprises on inbound and outbound investments. Previous to joining the private sector, he held several important positions with the Spanish Tax Administration. He also has extensive delegate experience with several international organizations including the OECD (Committee on Fiscal Affairs in working groups on Double Taxation Agreements, Transfer Pricing and Cooperation and Tax Avoidance), European Union (Tax Commission and Counsel Meetings) and the United Nations (Ad Hoc Group of Tax Experts). In 2012, Jano was designated by the European Commission as an independent expert for the EU Arbitration Convention. Additionally, he is the author of several books on international taxation and transfer pricing and has led training courses on these subjects.



David J. Canale

*Ernst & Young LLP (US)
Washington, DC*

Phone +1 202 327 7653
Fax +1 866 216 9039
Email david.canale@ey.com

Dave is the EY Americas Leader of Transfer Pricing Controversy Services and a member of Ernst & Young LLP, the US EY member firm. With more than 20 years of transfer pricing experience, he advises a broad range of clients on transfer pricing controversy and risk management, planning and structuring, assisting them with transfer pricing policies, controversy resolution (including audit dispute resolution), advance pricing agreements (APAs), mutual agreement procedures (MAPs) and monitoring tax treaties and competent authority. Dave works with companies encompassing a diverse group of industry sectors, including pharmaceutical, medical device, electronics, computer, telecommunications, energy, automotive, heavy manufacturing, food and beverage, consumer goods, apparel, publishing and information services, entertainment, retail, and chemical.

Panelist biographies, continued



Beth Carr

*Ernst & Young LLP (US)
San Jose*

Phone +1 408 947 5426
Fax +1 866 602 9256
Email beth.carr@ey.com

Beth is the International Tax Services practice leader for the West Region at Ernst & Young LLP, the US member firm. With more than 20 years of experience in international tax, she practices primarily in the areas of technology and retail industries. Beth has extensive experience in cross-border restructurings development and implementation, international mergers and acquisitions, foreign tax credit planning, foreign currency management, and supply chain planning. She also has significant experience with US tax accounting and compliance for foreign operations. Beth has written several articles for tax publications and is a frequent speaker on international tax matters at client seminars, tax executive organizations and EY tax conferences.



Ela Choina

*Ernst & Young LLP (US)
Chicago*

Phone +1 708 351 8223
Fax +1 312 879 4029
Email ela.choina@ey.com

Ela is a member of EY's VAT practice and the Midwest VAT Leader at Ernst & Young LLP, the US EY member firm. With more than 13 years of experience, her practice focuses on large multinationals and their value-added tax (VAT) issues. Additionally, she actively assists US-based multinationals in developing and improving their global VAT functions. Ela has extensive experience with supply chain planning project VAT considerations, finance transformations (including migrations of shared service centers) and M&A projects. She has been involved in numerous VAT planning projects, as well as VAT risk, process and controls reviews or VAT workshops and trainings. Ela has many years of practical experience with tax functionalities of enterprise resource planning (ERP) systems. She is co-author of the commentary to the *VAT Directive* and an author of numerous tax articles, and she is a frequent speaker at tax seminars and conferences.



J Russell Carr

*Ernst & Young LLP (US)
Chicago*

Phone +1 312 879 4684
Fax +1 312 879 4029
Email russell.carr@ey.com

Russell is a member of the International Tax Services – National Tax Office practice at Ernst & Young LLP, the US member firm. He has more than 20 years of extensive experience structuring acquisitions and post-acquisition integrations in the international context, including subchapter C with a particular emphasis on Section 367; establishing international holding company structures intended to facilitate tax-efficient deployment of cash; and, structuring acquisitions and post-acquisition integrations to enhance cash mobility. Russell has written and co-authored many articles regarding cross-border combinations. He is a frequent speaker on international merger and acquisition issues for organizations including the Practising Law Institute, the Alliance for Tax, Legal and Accounting Seminars, and the Council for International Tax Education.



Marlies de Ruiter

*Ernst & Young Belastingadviseurs LLP
Rotterdam*

Phone +31 65 544 2384
Fax +31 88 407 8900
Email marlies.de.ruiter@nl.ey.com

Marlies has assumed the role of Global International Tax Services (ITS) Policy Leader. Prior to joining the firm, Marlies was Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division at the Centre for Tax Policy and Administration of the OECD. She has vast experience with international tax policy, specifically with BEPS. Under her leadership, the Transfer Pricing, Tax Treaties and Financial Transactions Division of the OECD developed 7 of the 15 actions of the BEPS Action Plan, in particular the actions on tax treaties and transfer pricing. Before working with the OECD, Marlies was with the Dutch Ministry of Finance in various roles, among which were transfer pricing expert and later as Deputy Director on International Tax Policy and Legislation.



**Larry Eyinla***Ernst & Young LLP (US)
Atlanta*Phone +1 404 541 7923
Fax +1 404 817 4305
Email larry.eyinla@ey.com

Larry leads the Southeast region transfer pricing services group at Ernst & Young LLP, the US EY member firm. With more than 19 years of transfer pricing experience, he has provided transfer pricing and economic valuation services to a broad range of multinationals and domestic corporations in various industries, including apparel, consumer goods, media and entertainment, telecommunications, technology, and healthcare. Larry's clients include large apparel companies, food and beverage companies with global operations, software companies, healthcare management companies, large supermarket chains, and logistics companies. He is a practicing member of the National Association of Certified Valuation Analysts (NACVA) and National Association of Business Economist (NABE).

**Min Fei***Ernst & Young LLP (US)
New York*Phone +1 212 773 5622
Fax +1 866 207 6001
Email min.fe@ey.com

Min leads EY's China Tax Desk – Global Tax Network at Ernst & Young LLP, the US EY member firm. She has a broad range of experience both in the US and abroad including assisting US multinational companies with overseas operations and investments. Previous to her New York assignment, she was an International Tax Services partner at Ernst & Young (China) Advisory Limited, Shanghai, and a key member of the Operations Efficiency Management (OEM) team, providing client advice on tax and regulatory issues arising from operations in China and the Asia-Pacific region. With extensive experience navigating the evolving China tax and regulatory environment, she provides advice to a broad range of international companies on holding structures, financing arrangements and intellectual property planning, and mergers and acquisitions and reorganization transactions involving China transactions.

**David M. Farhat***Ernst & Young LLP (US)
New York*Phone +1 212 773 7260
Fax +1 212 773 9359
Email david.farhat@ey.com

David is a member of the Financial Services International Tax Services practice at Ernst & Young LLP, the US EY member firm. Prior to joining the firm, he was with the advance pricing and mutual agreement (APMA) program at the IRS, practicing in the area of financial services APAs and MAP cases. As an APMA team leader, David developed and negotiated bilateral and multilateral APAs and MAP cases with several treaty partners, including the UK, France, Japan, Canada and Switzerland. He also served as the UK country coordinator assisting with management of the country relationship. Additionally, David led efforts to explore opportunities for US-UK joint audits of financial services industry taxpayers. His participation as an APMA team leader and his previous role as General Attorney (International) with IRS Large Business and International (LB&I) Division Counsel provided him with extensive experience coordinating with LB&I Exam and Chief Counsel.

**Chris J. Finnerty***Ernst & Young LLP (US)
New York*Phone +1 212 773 7479
Fax +1 866 411 8369
Email chris.finnerty@ey.com

Chris leads EY's Asia-Pacific Tax Desk – Global Tax Desk Network, International Tax Services practice, at Ernst & Young LLP, the US EY member firm. With more than 27 years of extensive experience in the US and Asia, he is a leading international tax practitioner in Asia-Pacific taxation. Chris assists numerous global companies with international tax consulting services, among which are Asia-Pacific mergers and acquisitions (M&A) transactions, tax structuring, comprehensive tax planning strategies that include global and regional holding company structures, tax-efficient financing, cash repatriation, redeployment structures, and intellectual property management. Chris is a frequent speaker at EY-sponsored global events, and events sponsored by prestigious organizations including the International Bureau of Fiscal Documentation and the Tax Executives Institute. Chris co-authored the book *Fundamentals of International Tax Planning* and numerous articles on international tax planning and structuring in Asia-Pacific.

Panelist biographies, continued



Arlene Fitzpatrick

*Ernst & Young LLP (US)
Washington, DC*

Phone +1 202 327 7284
Fax +1 202 327 6221
Email arlene.fitzpatrick@ey.com

Arlene, a member of the National Tax Department, Ernst & Young LLP, the US EY member firm, practices in the area of international tax issues, principally in inbound and tax treaty matters. Prior to re-joining the firm in October 2014, she served as an attorney-adviser with the Office of the International Tax Counsel at the US Department of Treasury, assisting to formulate international tax policy, draft international tax guidance, and negotiate income tax treaties. Additionally, Arlene served as a Treasury representative on several OECD working parties and was engaged in the OECD's base erosion and profit-shifting (BEPS) project. She also is a presenter at industry events and has served as an adjunct professor at Georgetown University Law Center.



Hiro (Hiroaki) Furuya

*Ernst & Young LLP (US)
Dallas*

Phone +1 214 754 3404
Fax +1 844 425 8191
Email hiroaki.furuya@ey.com

Hiro is a member of the transfer pricing group at Ernst & Young LLP, the US EY member firm. He regularly advises clients on all aspects of transfer pricing planning, documentation, and controversy. Hiro has many years of experience handling complex competent authority (CA) cases and APA negotiations in various tax jurisdictions. Prior to joining the firm, Hiro was a member of a major US law firm, where he advised many Japanese, US and European companies on APA, CA and other transfer pricing matters. Earlier in his career, he was a founding member of a major accounting firm's transfer pricing practice.



Tracee Fultz

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 2690
Fax +1 212 773 6350
Email tracee.fultz@ey.com

Tracee, a member of Ernst & Young LLP, the US EY member firm, is the leader of the Northeast Region Transfer Pricing practice. She practices in the area of intercompany pricing for Fortune 500 and Financial Times Stock Exchange 100 companies. Tracee is active in numerous transfer pricing advisory projects, including legislative reform, transactions, treasury planning and controversy defense. She is the published author of many articles appearing in tax and life science industry publications. Tracee is a frequent speaker and presenter regarding tax reform and transfer pricing at EY and industry conferences and seminars.



Sayantani Ghose

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 0390
Fax +1 866 551 2113
Email sayantani.ghose@ey.com

Sayantani, a member of the Financial Services Transfer Pricing group at Ernst & Young LLP, the US EY member firm, is co-leader of the Treasury Capital Markets initiative. She provides transfer pricing advisory services to many of the world's largest financial services companies, including engagements with major multinational investment banks and insurance and reinsurance companies. Sayantani has extensive experience preparing transfer pricing studies to meet documentation requirements in various jurisdictions, assisting multinational companies in tax planning projects involving their intercompany transactions, and advising clients on strategies related to controversial transfer pricing audits. Additionally, she is actively involved in EY's global treasury transfer pricing offering and initiative concerning pricing of changes in risk assumption. Her published articles include those on applied financial economics and other financial services transfer pricing issues. She also is a frequent presenter at EY conferences.





Kevin J. K. Glen
Ernst & Young LLP (US)
Chicago

Phone +1 312 879 6257
 Fax +1 312 879 4029
 Email kevin.glen@ey.com

Kevin is a member of Ernst & Young LLP Financial Services – International Tax Services practice in the US EY member firm. With more than 19 years of international tax experience, including 16 years with EY, he assists a broad range of multinational companies in the asset management, insurance, and banking and capital markets sectors. Kevin has extensive experience with international entity reorganization and business transformation, including cross-border acquisitions and dispositions. Additionally, he is experienced with hedge fund, private equity fund and real estate fund international tax issues.



Peter B. Griffin
Ernst & Young LLP (US)
Minneapolis

Phone +1 612 371 6932
 Fax +1 866 375 3468
 Email peter.griffin@ey.com

Peter is the EY Americas Transfer Pricing Leader and is a member of Ernst & Young LLP, the US EY member firm. Prior to this role, he was the Ernst & Young LLP Midwest sub-area’s Tax Managing Principal and served as the Ernst & Young LLP National Director of State and Local Transfer Pricing. Peter has a broad range of transfer pricing experience spanning more than 18 years. He advises industry clients on all aspects of transfer pricing, including planning, documentation, controversy and operating model effectiveness. Additionally, he practices in the areas of litigation support, economic impact studies, statistical sampling and other quantitative analysis and has extensive experience with the medical device and consumer products industries. Peter is a frequent presenter at EY and industry seminars and conferences.



David A. Golden
Ernst & Young LLP (US)
Washington, DC

Phone +1 202 327 6526
 Fax +1 202 327 6721
 Email david.golden@ey.com

David is the Director of the Capital Markets Tax practice at Ernst & Young LLP, the US EY member firm. His practice includes the tax aspects of domestic and international treasury activities and financial products, transactions and structures. David advises a wide variety of US and foreign-based groups that deal, hedge, trade and invest in equity and fixed income securities, derivatives, foreign currencies and commodities. Additionally, he advises taxpayers on issuing debt and equity in public and private markets, efficient use of intragroup capital and cash pooling, in-house banking, centralized treasury and risk management systems. David is a frequent speaker at events presented by professional and industry organizations and has authored numerous articles on capital markets tax topics.



Gerrit Groen
Ernst & Young LLP (US)
New York

Phone +1 212 773 8627
 Fax +1 212 773 6883
 Email gerrit.groen@ey.com

Gerrit is the Global Tax Desk Network Leader at Ernst & Young LLP, the US EY member firm. Prior to his assignment in New York, he was a member of the International Tax Services practice in the Amsterdam Ernst & Young Belastingadviseurs LLP office. In addition, he led the Foreign Tax Desks in London for Ernst & Young LLP, the UK EY member firm. Gerrit has more than 20 years of experience serving multinational companies in a broad range of industries. With his extensive knowledge of the Dutch and European tax aspects of international corporate restructurings, he assists his multinational clients with design and implementation of financing structures, corporate reorganizations and spin-offs, mergers and acquisitions, and fund structures. Gerrit has served as assistant professor of graduate studies in income tax and international tax at the University of Amsterdam. He is a frequent contributor to international taxation publications.

Panelist biographies, continued



Cornelius Grossmann

*Ernst & Young Law
Berlin*

Phone +49 30 25471 25050
Fax +49 181 3943 25050
Email cornelius.grossmann@de.ey.com

Cornelius leads the EY Law practices covering more than 70 countries globally. With more than 20 years of experience in providing advisory services to business, Cornelius has been lead legal counsel in numerous international and domestic reorganizations, especially with multidisciplinary cross-border projects in close cooperation with his colleagues from EY Tax and other EY service lines. His wide range of experience includes large domestic and international reorganization projects, post-merger integration, and financial and operational management. Prior to his current role, Cornelius led the Donahue & Partners law practice in New York, advising EY clients on international corporate and business reorganizations. Prior to this, he worked with other legal firms both in the US and abroad.



Craig Hillier

*Ernst & Young LLP (UK)
London*

Phone +44 20 7197 7930
Fax +44 20 7951 1345
Email chillier@uk.ey.com

Craig leads EY's UK and Ireland International Tax practice at Ernst & Young LLP, the UK EY member firm. He assumed this role in September 2015, previously having led the Ernst & Young LLP, the US EY member firm's Northeast Region International Tax practice. Craig advises US and non-US multi national corporations and investment funds across various industries, including life sciences, media and publishing, technology, and manufacturing. He practices in the areas of tax issues associated with cross-border mergers and acquisitions, supply chain restructuring, group financing structures, foreign tax credit planning, IP planning, tax treaty planning, taxable and tax-free reorganizations and cross-border and domestic financial instruments. Craig also has advised clients in IRS controversy matters and represented clients in administrative hearings with IRS Appeals. Craig is a frequent presenter and speaker at both EY and industry seminars and events.



Maria Hevia Alvarez

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 3000
Fax +1 212 977 9359
Email maria.heviaalvarez@ey.com

Maria is a member of the VAT practice at Ernst & Young LLP, the US EY member firm. With more than 16 years of experience with indirect tax issues, she has extensive knowledge and experience as a tax advisor for large multinational US companies facing indirect tax issues worldwide. Maria leads national initiatives on VAT automation, assisting companies with the global implementation and VAT design of ERP and tax engines, as well as covering finance transformations, centralization of functions/shared services centers, and operational readiness. Prior to her assignment in the US, Maria worked in the VAT practice in EY member firm offices in Madrid, as well as in the EMEIA, TESCM and ERP VAT teams in Amsterdam. She is a frequent presenter and speaker at EY and external VAT seminars.



Karen Holden

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 5421
Fax +1 866 301 7143
Email karen.holden@ey.com

Karen is a member of the International Tax Services – Northeast Region group at Ernst & Young LLP, the US EY member firm. She has more than 25 years of tax advisory experience practicing in the areas of cross-border mergers, acquisitions and dispositions and tax-effective supply chain planning, with a focus on life sciences. Karen started her career with the Department of Treasury's Office of Chief Counsel in Washington, DC, working in both the Corporate Reorganizations and International Tax divisions. During her time with EY, Karen has had several roles, including a rotation with the EY member firm in the Netherlands as the US Tax Desk there.





Maren Holtz

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 5820
Fax +1 212 977 9359
Email maren.holtz@ey.com

Maren leads EY's EMEIA Transfer Pricing Desk, International Tax Services – Global Tax Desk Network at Ernst & Young LLP, the US EY member firm. She has more than 14 years of extensive experience assisting a broad range of clients in areas such as transfer pricing, international taxation and accounting. Maren assists clients with global transfer pricing projects from an EMEIA/ German transfer pricing perspective. She has extensive experience in various transfer pricing projects undertaken by US multinational corporations encompassing all phases of the transfer pricing life cycle, including planning idea development, relevant documentation preparation and tax audit defense/dispute resolution.



Miles Humphrey

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 1425
Fax +1 866 343 3451
Email miles.humphrey@ey.com

Miles is the Europe, Middle East, India, and Africa (EMEIA) Financial Services (FS) Tax Desk – New York leader at Ernst & Young LLP, the US EY member firm. In 2009, he helped establish the EY EMEIA FS Tax Desk to provide clients in the Americas with real-time access to EMEIA tax professionals from France, Germany, Ireland, Luxembourg and the UK. Miles has extensive experience in the provision of UK tax advice in the banking & capital markets and asset management sectors, particularly in the areas of reorganizations and financing. He advises both EMEIA inbound and outbound clients with a particular focus to help clients understand the tax implications of doing business in EMEIA, including helping them navigate recent developments in the taxation of financial institutions such as bank levies and transaction taxes.



Christopher J. Housman

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 6490
Fax +1 866 362 1575
Email chris.housman@ey.com

Chris is Director of the International Tax Practice – Financial Services at Ernst & Young LLP, the US EY member firm. He has more than 23 years of experience in international tax planning and structuring transactions for public and privately held clients. Chris leads the international tax services delivery for many of the firm's largest banking and asset management clients. Before joining the firm, Chris served as head of the international tax group for a major financial institution advising multiple business units on various tax matters. Chris has extensive experience with the active banking and finance rules of subpart F, planning around deferred tax assets and regulatory capital, the foreign tax credit, tax efficient holding company structures, repatriation, and cross-border financing. Chris is a frequent speaker at internal and external conferences on international tax matters relevant to the financial services industry.



Stephen F. Jackson

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 8555
Fax +1 866 384 5435
Email steve.jackson@ey.com

Steve is a member of the International Tax Services practice at Ernst & Young LLP, the US EY member firm. With more than 30 years of experience, he exclusively advises companies investing into the US and is the lead Ernst & Young LLP tax person for a number of multinational clients, assisting them with acquiring or divesting US operations and related financing and repatriation planning. Prior to joining Ernst & Young LLP's National Tax practice in 2007, Steve led the US Corporate Tax Advisory practice at Ernst & Young LLP, the Canada member firm. He has authored or co-authored many articles, including periodic US tax treaty updates in CCH's *Corporate Business Taxation Monthly*, "Inbound Tax Cloud Considerations" in *Tax Notes International*, and "Foreign Broadcasters, US Activities – US Trade or Business?" in *Transfer Pricing International Journal*. Steve is a frequent presenter at EY and industry events.

Panelist biographies, continued



Karla M. Johnsen

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 5510
Fax +1 866 276 5199
Email karla.johnsen@ey.com

Karla is a member of the Capital Markets practice, International Tax Services, at Ernst & Young LLP, the US member firm. She practices in the area of associated cross-border financing issues, such as currency gain or loss, debt/equity questions, and cash management techniques, including hedging foreign exchange, interest rate and commodity price risks. She deals with financial products, such as options, forwards, futures and notional principal contracts, and tax accounting rules governing the recognition of interest income and expense on debt instruments, in both the domestic and international contexts. Karla is a certified public accountant (CPA) licensed in New York and a member of the American Institute of CPAs and the New York State Society of CPAs.



Amin Khalaf

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 6316
Fax +1 866 440 3016
Email amin.khalaf@ey.com

Amin is a member of the Business Tax Advisory (BTA) group at Ernst & Young LLP, the US EY member firm. He practices in the areas of economic analyses and structuring of a wide array of transactions involving domestic and cross-border partnerships/joint ventures and a variety of other structures. Amin's knowledge of finance and capital markets allows him to work closely with investment banks, credit rating agencies and borrowers on projects including analyzing terms and pricing of related-party and third-party debt issuances across a variety of industries and transactions. He assists clients with IRS challenges around debt vs. equity issues and has participated in various IRS Appeals Conferences. He also focuses on pricing and structuring of plain vanilla and exotic equity and fixed income derivatives instruments. Prior to joining the firm, he taught Economics at Columbia University and was a Visiting Assistant Professor of Economics at Vassar College.



Dinesh Kakwani

*Ernst & Young LLP (US)
Phoenix*

Phone +1 602 322 3316
Fax +1 602 322 3023
Email dinesh.kakwani@ey.com

Dinesh is a member of the National Tax Services group at Ernst & Young LLP, the US EY member firm. He practices in the areas of Accounting Standards Codification (ASC) 740 (income taxes) and US federal income tax implications of cash management and treasury matters, income tax aspects of intangible property management, cross-border acquisitions and dispositions, internal reorganizations, buy- and sell-side tax due diligence, supply chain management, transfer pricing and Internal Revenue Service controversy matters, as well as international tax matters. Dinesh has vast experience assisting a broad range of clients, including software, pharmaceutical, electronics, hoteling, real estate services, telecommunications, media and entertainment, financial services, insurance, alternative energy, and professional services industries. Dinesh is a frequent speaker at EY-sponsored internal and external training events on ASC 740 matters and acts as a national resource for the firm on ASC 740 technical topics.



Neeraj Khubchandani

*Ernst & Young LLP (US)
San Jose*

Phone +1 408 947 5600
Fax +1 844 519 6277
Email neeraj.khubchandani@ey.com

Neeraj leads EY's India Desk (West) – Global Foreign Tax Desk group, International Tax Services, at Ernst & Young LLP, the US EY member firm. He has more than 11 years of experience advising clients on Indian taxation, exchange control and regulatory matters for cross-border and domestic transactions. Neeraj has assisted a broad range of multinational and Indian corporations with supply chain restructuring, structuring of overseas acquisitions, intellectual property right holding structures, corporate restructuring, tax due diligence and foreign direct investment laws. Neeraj also represents clients in litigation matters before Indian tax and regulatory authorities. Prior to his assignment in the US, he was a member of the tax and regulatory services team in EY's Mumbai office of Ernst & Young LLP (India).



**Natan J. Leyva***Ernst & Young LLP (US)
Washington, DC*Phone +1 202 327 6798
Fax +1 866 244 4588
Email natan.leyva@ey.com

Natan is a member of the National Tax Department – International Tax Services practice at Ernst & Young LLP, the US EY member firm. He advises clients on all aspects of international tax planning, with a particular focus on internal restructurings, the use of partnerships in international structures, foreign tax credits, subpart F, and other aspects of outbound tax planning. Natan also has represented clients in connection with IRS challenges relating to foreign tax credits and other international tax issues. He is a member of the District of Columbia Bar and the New York Bar, and he is also a member of the ABA Section of Taxation's Committee on Foreign Activities of US Taxpayers.

**Marcelo Lira***Ernst & Young LLP (US)
New York*Phone +1 212 773 6080
Fax +1 212 977 9359
Email marcelo.lira@ey.com

Marcelo is a member of the International Tax Services group at Ernst & Young LLP, the US EY member firm. With more than 20 years of experience, he practices in the areas of international tax planning, supply chain restructuring, corporate reorganizations and other corporate matters such as value-added tax, customs, taxation of financial investments, local joint ventures, intellectual property, software. Marcelo has assisted with a large number of multinational enterprises across a broad range of industries, including foreign companies doing business in Brazil as well as Brazilian companies investing abroad. Marcelo was nominated by *International Tax Review* as a leading tax advisor in Brazil in 2011 and 2012. He is a council member of EY Americas Tax Innovation team representing South America.

**Sue Lippe***Ernst & Young LLP (US)
Chicago*Phone +1 312 879 4254
Fax +1 866 459 9695
Email sue.lippe@ey.com

Sue, a member of the International Tax Services practice at Ernst & Young LLP, the US EY member firm and co-leads the EY National International Tax Quantitative Services Group, which has full time, dedicated resources focused on assistance with quantitative consulting, including modeling, earnings and profits and basis studies, foreign tax credit, and foreign currency issues along with international tax compliance and reporting. Sue has more than 25 years of experience assisting US multinational companies on a broad range of international planning and compliance matters including all aspects of outbound tax, including: foreign tax credit utilization and Subpart F, repatriation planning, foreign exchange issues, foreign data collection, earnings and profits and basis studies, and international reorganizations. Sue is a frequent speaker on international tax topics for EY training courses and client seminars, as well as various professional organizations. Additionally Sue is co-author of *6840 T.M. Reporting Requirements Under the Code for International Transactions and Foreign Assets*, which will replace *BNA 947*.

**Barbara J. Mace***Ernst & Young LLP (US)
New York*Phone +1 212 773 2502
Fax +1 866 580 9894
Email barbara.mace@ey.com

Barb, a member of Global Transfer Pricing at Ernst & Young LLP, the US EY member firm, is leader of Financial Services US Transfer Pricing practice. With more than 20 years of experience in financial services transfer pricing and economic consulting, she has assisted many of the largest global banks with numerous transfer pricing issues, particularly in global dealing operations, including global profit splits on complex derivative transactions to reward capital risk and functions such as trading and risk management and pricing of market and credit risks. Additional experience includes global cost allocations, investment banking income allocation, asset management, stock lending, custody and commercial lending. Given the current regulatory environment, Barb has considerable experience w/recovery and resolution planning, international holding companies, and Regulation W. Barb has been named as a leading transfer pricing advisor by *International Tax Review* and *Euromoney*.

Panelist biographies, continued



Heather Maloy

*Ernst & Young LLP (US)
Washington, DC*

Phone +1 202 327 7758
Fax +1 202 327 6721
Email heather.maloy@ey.com

Heather is a member of the National Tax Department at Ernst & Young LLP, the US EY member firm, where she is the Director of the Tax Policy & Controversy (TCP) group. She assists clients to work more effectively with the Internal Revenue Service (IRS) to achieve tax certainty by developing tax audit management strategies to resolve tax disputes and mitigate future controversy. Prior to joining Ernst & Young LLP, Heather had an extensive history of service at the IRS, lasting more than 18 years. Her most recent role was IRS Commissioner for the Large Business and International (LB&I) Division, where she was responsible for developing and driving innovative approaches for compliance resolution issues. Heather also has significant private sector experience, having represented clients in both examinations and appeals in IRS tax controversy matters regarding complex corporate, partnership, S corporation, individual and international tax issues.



Matthew Mealey

*Ernst & Young LLP (UK)
London*

Phone +44 20 7951 0739
Fax +44 20 7951 1345
Email mmealey@uk.ey.com

Mat, the leads the EY International Tax Services EMEIA Area practices is a member of Ernst & Young LLP, the UK EY member firm. With more than 20 years of wide-range experience, he assists a diverse client base across all industries, particularly with strategic global corporate income tax cost and risk management. Mat has led numerous inward investment transactions, including innovative inversion and intellectual property hubco projects, securing a number of ground-breaking clearances. He leads EMEIA-based EY teams that deliver strategies for multinationals in response to the OECD BEPS initiative. In an additional EY international tax matters policy role, Mat regularly attends meetings with UK government ministers, working closely with government on tax reform and its consequences. He co-authored the *EY DTR handbook* and is a contributor to the *EY CFC handbook* and *Tolley's Guide to the UK/US Tax Treaty*. Mat has been recognized by *International Tax Review* as a leading adviser in his field.



Andy Martyn

*Ernst & Young LLP (UK)
London*

Phone +44 20 7951 9539
Fax +44 20 7951 1345
Email amartyn@uk.ey.com

Andy, a member of Ernst & Young LLP, the UK EY member firm, is the EY Financial Services EMEIA Transfer Pricing leader. He provides client assistance with tax authorities, advance pricing agreements (APAs), competent authority matters, dispute resolution, transfer pricing methodologies, documentation and managing permanent establishment tax risks. Andy previously led the International Financial Services Group at HM Revenue & Customs, where he was responsible for financial services transfer pricing, permanent establishment issues and thin capitalization. He is recognized as a leading authority in transfer pricing and controversy resolution, having led negotiations on some of the most significant transfer pricing, APAs and permanent establishment settlements, and production of the 2007 rewritten UK Investment Manager Exemption guidance. Andy has considerable experience with structural reform and management of capital pricing challenges in capital markets and insurance. He is a frequent presenter at EY and industry conferences and seminars.



Michael Medley

*Ernst & Young LLP (US)
Iselin*

Phone +1 732 516 4462
Fax +1 732 516 4429
Email michael.medley@ey.com

Mike leads EY's International Tax Quantitative Services (ITqS) at Ernst & Young LLP, the US EY member firm. With more than 14 years of experience providing analytical consulting services to many industry sectors and Fortune 500 corporations, Mike has extensive experience with income tax model development and process design, foreign tax credit management and analysis, as well as international tax attribute studies, such as earnings and profits, stock basis, overall foreign loss and transaction modeling. Additionally, he has in-depth experience managing a broad range of Foreign Tax Credit (FTC) and Overall Foreign Loss engagement parameters and tax technical scenarios. Mike's earnings and profits, stock basis, foreign tax credit, and Section 987 engagement tools have become national ITqS engagement standards.



**Yvonne Metcalfe***Ernst & Young LLP (US)
New York*Phone +1 212 773 7040
Fax +1 866 509 5590
Email yvonne.metcalfe@ey.com

Yvonne is a member the National Operating Model Effectiveness (OME) practice at Ernst & Young LLP, the US EY member firm. She has more than 30 years of corporate international tax experience working both in Europe and in the United States, with the past 20 years focused on operating model planning. Yvonne has extensive technical and hands-on experience assisting global enterprises to align their global tax footprint with business transformation and IP management strategies as well as acquisition structuring and post-merger integration of operations. She regularly addresses issues arising from US subpart F, exit costs, permanent establishment, withholding taxes, indirect taxes, repatriation planning and qualification for treaty benefits. Yvonne also is a member of EY's Global Transfer Pricing OME group working on issues of the implications of the OECD projects including BEPS on operating models and IP alignment. She is a frequent presenter at EY and industry events.

**Michael Mundaca***Ernst & Young LLP (US)
Washington, DC*Phone +1 202 327 6503
Fax +1 866 235 5395
Email michael.mundaca@ey.com

Michael is the Co-Director of the National Tax Department at Ernst & Young LLP, the US EY member firm. Prior to joining Ernst & Young LLP, he served at the US Treasury Department as the Assistant Secretary for Tax Policy. Prior to his appointment as Assistant Treasury Secretary, Michael served during both the Bush and Obama Administrations as the Deputy Assistant Treasury Secretary for International Tax Affairs. He also served at the Treasury Department during the Clinton Administration. Prior to joining Treasury in 2007, Michael was a principal in the International Tax Services group of Ernst & Young LLP's National Tax Department in Washington, DC. Michael holds a BA from Columbia University, an MA from the University of Chicago, a JD from the University of California, Berkeley, and an LLM from the University of Miami.

**Ana Paola Mingramm***Ernst & Young LLP (US)
New York*Phone +1 212 773 9190
Fax +1 212 773 6350
Email ana.mingramm@ey.com

Ana currently leads the Latin American Business Center – International Tax Services at Ernst & Young LLP, the US EY member firm. Ana practices in the area of international tax planning and structuring of foreign investments in Mexico and other countries in Latin America. She has more than 17 years of experience assisting multinational corporations with the tax implications of cross-border acquisitions, financing structures and the establishment of foreign operations in Latin America. Ana is a frequent presenter at professional conferences and seminars in the US and Latin America. She has authored several articles about tax issues in Mexico and other Latin-American countries.

**Frank Muntendam***Ernst & Young Tax Advisory Services Sarl
Luxembourg*Phone +352 42 124 7258
Fax +352 42 124 57258
Email frank.muntendam@lu.ey.com

Frank leads the International Tax Services group and the Life Sciences sector at EY in Luxembourg. He has more than 25 years of experience advising multinational enterprises in cross-border tax matters, particularly in the areas of financing and intellectual property. Frank has extensive experience in life sciences industries and advises across a broad-range of major industry businesses, including from start-up biotech companies to global pharma groups. He is chairman of the Tax Committee of the Luxembourg-American Chamber of Commerce and a regular speaker at conferences in Luxembourg and abroad. Frank is also guest lecturer at the University of Maastricht with the LLM program International and European Tax Law.

Panelist biographies, continued



Jose E. Murillo

*Ernst & Young LLP (US)
Washington, DC*

Phone +1 202 327 6044
Fax +1 866 588 1976
Email jose.murillo@ey.com

Jose 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. Jose practices primarily in the area of cross-border acquisitions, dispositions and restructurings. Prior to his current role, Jose 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. Jose is a frequent contributor to tax publications and a presenter at internal and external international tax seminars and conferences.



Sadler Nelson

*Ernst & Young LLP (US)
San Jose*

Phone +1 408 947 6523
Fax +1 866 421 7084
Email sadler.nelson@ey.com

Sadler, a member of the International Tax Services practice – West Region at Ernst & Young LLP, the US EY member firm, is the leader of the Bay Area International Tax Services practice. His background includes working with the technology, communications and entertainment industry sectors and he has extensive experience with cross-border restructuring, quantitative analysis and modeling, including tax and ASC 740 implications of global tax structures and cross-border transactions. Additionally, Sadler has in-depth experience with post-merger integration and implementation, and acquisition and disposition planning, repatriation planning, foreign tax credit planning, Subpart F planning and offshore cash management. He is a frequent speaker on international tax matters at private and public universities, Tax Executives Institute, Alliance for Tax legal and accounting seminars, Council for International Tax Education, and EY education seminars



Sushant S. Nayak

*Ernst & Young LLP (India)
Mumbai*

Phone +91 22 6192 2014
Fax +91 22 6192 1000
Email sushant.nayak@in.ey.com

Sushant, a member of the International Tax Service group, is the Tax Leader for Industrial, Infrastructure and Consumer (IIC), West Region business segment group, at Ernst & Young LLP, the India EY member firm. He has more than 16 years of experience with an extensive background providing assistance to multinational companies in all areas of international tax, including treaty interpretation, tax efficient supply chain structuring, transfer pricing and Indian exchange control regulations. Additionally, Sushant has led several teams on projects involving complex cross-border international tax issues, tax efficient funding, cash repatriation, cross-border transaction structuring including acquisitions, mergers, and greenfield setup.



Stephen K. O'Neil

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 5603
Fax +1 866 338 2871
Email stephen.oneil@ey.com

Stephen is the EY Americas Markets Leader for International Tax Services and a member of Ernst & Young LLP, the US EY member firm. He has practiced in New York, London and Paris in the areas of US domestic and international taxation. Stephen serves a wide range of US and non-US multinational corporations encompassing most major industry groups, including aviation, chemical, consumer product, defense, energy, entertainment, financial services, manufacturing, media, pharmaceutical and telecommunications industries. His in-depth experience includes cross-border structuring, mergers and acquisitions, post-acquisition integration, divestitures, operational planning, international finance, transfer pricing, corporate taxation, partnership taxation, and state and local taxation. Prior to his current role, Stephen led the Ernst & Young LLP (UK) Global Tax Desk Team in EMEA. He is a frequent speaker on international and US tax and business aspects of multinationals investing and operating on a global basis.





Colleen O'Neill

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 0189
Fax +1 866 212 4028
Email colleen.oneill@ey.com

Colleen is a member of the International Tax Services group at Ernst & Young LLP, the US EY member firm. With more than 20 years of experience, Colleen advises clients on tax-efficient global structures and analyzes US taxation of cross-border transactions, financing, reorganization, repatriation, supply chain and deferral strategies. She teams with foreign income tax professionals to provide a global view on tax planning and reporting. She also has experience auditing tax provisions for several Fortune 500 companies. Colleen has authored international tax articles and is a frequent speaker on international tax developments at conferences. She is also the Treasurer of the International Tax Institute, a member of the International Fiscal Association New York Region Steering Committee and a former member of EY's Americas Advisory Council.



Steve Patton

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 2827
Fax +1 212 977 9359
Email steve.patton1@ey.com

Steve Patton is a member of the US VAT practice at Ernst & Young LLP, the US EY member firm. He advises US multinationals on global VAT aspects of setting up, acquiring, selling or changing business activities, including supply chain reorganizations, tax due diligence and structuring advice, cross-border investments and reorganizations. Steve has advised multiple US multinationals on the VAT aspects of the purchase and integration of business units, integration of enterprise resource planning (ERP) platforms, supply chain reorganizations, global compliance centralization, setting up shared service center functions, and implementing a tax engine or new ERP systems. He also has assisted clients with litigation at the United Kingdom's High Court. Steve leads Ernst & Young LLP's US VAT practice's efforts to provide assistance to clients with new VAT regimes systems, including the Gulf Cooperation Council, Egypt and India.



Chris Ocasal

*Ernst & Young LLP (US)
Washington, DC*

Phone +1 202 327 6868
Fax +1 703 919 0195
Email chris.ocasal@ey.com

Chris, a member of the Financial Services group of Ernst & Young LLP, the US EY firm, heads the Ernst & Young LLP US International Insurance group. With more than 23 years of experience, Chris provides planning and transactional advice on transactions to US multinationals with international operations and foreign multinationals with US operations. He represents clients on tax controversy matters involving cross-border issues and transactions. Chris has extensive experience structuring cross-border investments for private equity, hedge fund and investment banking firms. He is a recognized thought leader and author on passive foreign investment companies and cross-border US international tax issues affecting multinational insurance companies.



Paul H. Phillips, III

*Ernst & Young LLP (US)
Chicago*

Phone +1 312 879 2898
Fax +1 312 879 4029
Email paul.phillips@ey.com

Paul is a member of the Financial Services Organization at Ernst & Young LLP, the US EY member firm. With more than 20 years of public accounting experience, he assists clients with financial statement disclosure matters, corporate reorganizations, private-letter rulings, international tax matters, tax technology improvements and automation, and examinations and audits by the Internal Revenue Service and state authorities, as well as the preparation and review of various governmental filing responsibilities (i.e., federal and state tax compliance services). Globally, Paul oversees engagements involving certain risk, treasury and capital management structures, including alternative risk transfers such as captive insurance and guarantee structures and cost-sharing arrangements. He has coordinated tax services for an extensive range of companies, including large global organizations, Fortune 1000 companies, regional and community banks, US domestic insurance companies and multiple captive insurance enterprises.

Panelist biographies, continued



Irina Pisareva

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 9349
Fax +1 866 494 7440
Email irina.pisareva@ey.com

Irina leads EY's Financial Services Cross-Border Tax Structuring for the Wealth and Asset Management Industry group at Ernst & Young LLP, the US EY member firm. She is also a member of its Global Asset Management team. Irina practices in the areas of asset management and private equity company investment acquisition and disposition, including cross-border due diligence, restructuring after an initial public offering, intellectual property migration and distressed debt investments, and investment management company setup in Asia and South America. She assists clients with international transaction tax structuring, including capital structure changes and business reorganizations for the financial services industry, new investment funds structuring and cross-border investments.



Christopher Sanger

*Ernst & Young LLP (UK)
London*

Phone +44 20 7951 0150
Fax +44 20 7951 1345
Email csanger@uk.ey.com

Chris leads EY's Global Tax Policy team, which advises clients on tax policy developments and design. He has deep experience in tax policymaking, both as an advisor to governments and as a policy advisor within governments. Prior to EY, Chris was a member of HM Treasury as Head of Business Tax Policy, where he advised the Chancellor of the Exchequer, Junior Ministers and Special Advisers on reforming business tax systems. Chris is Chair of the Tax Policy Committee of the Institute of Chartered Accountants in England and Wales and a member of the Tax Law Review Committee of the Institute of Fiscal Studies, the United Nations' Subcommittee on Extractive Industries Taxation Issues for Developing Countries and the Financial Secretary to the Treasury's Forum of Tax Professionals.



Lucas M. Rachuba

*Ernst & Young LLP (US)
San Francisco*

Phone +1 415 984 7217
Fax +1 415 894 8099
Email lucas.rachuba@ey.com

Lucas is a member of Financial Services Organization at Ernst & Young LLP, the US EY member firm. He has more than 15 years of experience providing tax services to sponsors of, and investors in, private equity, hedge and venture capital funds. His focus includes all aspects of US-international taxation – inbound and outbound – including ECI, FIRPTA, FATCA, and US and non-US withholding and tax treaty issues. Lucas advises major clients in the asset management industry with respect to fund structuring, management company operations, as well as portfolio company/investment issues throughout the investment life cycle. Prior to joining EY, Lucas was with an international law firm as lead partner in charge of its West Coast tax practice. His clients here included fund sponsors and managers, as well as funds of funds, sovereign wealth funds, non-US pension plans, university endowments, foundations and high-net worth individuals.

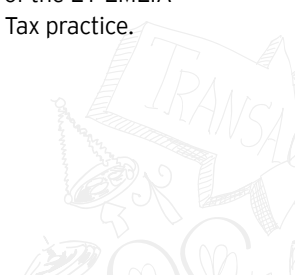


Jeroen Scholten

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 5983
Fax +1 212 977 9359
Email jeroen.scholten1@ey.com

Jeroen is a member of Indirect Tax – Global Trade, Operating Model Effectiveness (OME) practice at Ernst & Young LLP, the US EY member firm. Additionally, he is the EY global ITX account leader for consumer products and industrial services industries. He advises clients across a wide range of industries including oil and gas, chemicals, plastics, life science, industrial pharmaceutical, high-tech, apparel and consumer products. Jeroen's extensive experience includes leading feasibility, design and implementations of new operational models for US, Asian, Middle East and European multinationals on a regional/global scale, as well as large international global trade projects. Prior to his assignment in New York, he was based in Amsterdam and a member of the EY EMEIA Tax Center and leader of the EMEIA OME Indirect Tax practice.





Craig Sharon

*Ernst & Young LLP (US)
Washington DC*

Phone +1 202 327 7095
Fax +1 866 594 8348
Email craig.sharon@ey.com

Craig is a member of the National Transfer Pricing office of Ernst & Young LLP, the US EY member firm. With more than 25 year of extensive experience, he advises taxpayers on a wide variety of transfer pricing and related international tax issues, encompassing all aspects of transfer pricing planning, compliance and controversy. Craig has been involved in the planning and execution of principal restructurings and intellectual property migrations, retained to assess the transfer pricing risks associated with other particularly complex intercompany transactions, engaged in audit defense, and represented dozens of companies before the APA program and in competent authority proceedings. Prior to joining Ernst & Young LLP, Craig served as the IRS APA Director from 2008-11 and was a member of the senior executive team within the IRS Office of Associate Chief Counsel (International).



Donna J. Siemaszko

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 1908
Fax +1 855 329 1714
Email donna.siemaszko@ey.com

Donna is a member of the International Tax Quantitative Services (ITqS) National practice at Ernst & Young LLP, the US EY member firm. With more than 25 years of extensive experience, she advises US multinational clients on large-scale quantitative consulting projects, including E&P projects, basis studies, foreign tax credit (FTC) computations, FTC and repatriation modeling, subpart F and overall foreign loss computations. Donna companies standardize and streamline international reporting processes and computations, including using tax processes and technology to extract data efficiently, offline process conversion to online, manual activity automation and efficiency improvement in foreign reporting process. She has overseen several large multinational company conversions to Corptax and OneSource international reporting software. Donna has worked on and supervised large US multinational international compliance outsourcing projects including preparation of Form 1118 (foreign tax credit and related computations); Forms 5471, 8858 and 8865 reporting; and transaction analysis and disclosures.



Sharon Shulman

*Ernst & Young (Israel) Ltd
Tel Aviv*

Phone +972 3 568 7488
Fax +972 3 562 1484
Email sharon.shulman@il.ey.com

Sharon leads the Israeli Tax practice of Ernst & Young (Israel) Ltd., where he previously was Director of International Tax Services. He has extensive experience providing Israeli and international tax services to Israeli and multinational companies investing in Israel and abroad. Sharon assists clients with international merger and acquisition planning, repatriation strategy development, and cross-border investment structure and transactions, as well as leading some of the major mergers and acquisitions (M&As) involving Israeli and Israeli-related companies. Prior to joining Ernst & Young (Israel) Ltd., Sharon was the head of the venture capital division at the Israeli Tax Authority. In 1999, he founded the Israeli Tax Services Desk at Ernst & Young LLP's New York office and was granted EYs Making a Difference – ITS 2000 award for his contribution in this field. Sharon is a certified public accountant licensed in Israel.



Robert Smith

*Ernst & Young LLP (US)
Irvine*

Phone +1 949 437 0533
Fax +1 949 437 0590
Email robert.smith5@ey.com

Robert is leader of the VAT and US Global Trade practices at Ernst & Young LLP, the US EY member firm. With extensive experience in customs and global trade, he advises multinational companies in global indirect tax function management. Robert's indirect tax experience includes global trade cost savings initiatives; VAT risk management; indirect tax processes, compliance and controversy; and many other areas. He has worked closely with tax and customs authorities on VAT/GST and customs policy developments across the Asia-Pacific region. He assisted with the development of EY technical input and international perspective on important indirect tax technical matters to support authorities in making informed policy decisions. Robert is a frequent speaker and presenter on global VAT and customs issues and has written and been quoted extensively on China and Malaysia's VAT/GST regulatory developments.

Panelist biographies, continued



Manuel Solano

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 8114
Fax +1 212 977 9359
Email manuel.solano@ey.com

Manuel is the director of the Latin America International Tax Services group at Ernst & Young LLP, the US EY member firm. He was the Tax Managing Partner for the Mancera S.C. tax practices in Mexico and Central America. He has more than 20 years of extensive experience in international tax consulting, advising multinational corporations on the tax and legal implications of cross-border acquisitions and the establishment of foreign operations in Latin America as well as controversy matters. Manuel co-authored *Tax Management Portfolio – Doing Business in Venezuela* and *Tax Management Portfolio – Doing Business in Mexico*, as well as the *Tax Management Portfolio on Transfer Pricing*. He is a regular contributor to *Tax Notes International*, *BNA* and the *Journal of International Taxation*. Manuel is a member of the American Bar Association and the New York State Bar.



Steven M. Surdell

*Ernst & Young LLP (US)
Chicago*

Phone +1 312 879 4123
Fax +1 866 852 4391
Email steven.surdell@ey.com

Steven is a member of the International Mergers and Acquisitions practice – International Tax Services group at Ernst & Young LLP, the US EY member firm. He practices in the area of cross-border mergers, acquisitions and restructurings on US and foreign entities. Steven is also an adjunct Professor of Law at Northwestern University School of Law, where he teaches an advanced class on cross-border mergers and acquisitions. Steven consistently has been named one of the world's leading cross border M&A tax advisors by *International Tax Review* as well as one of the world's leading international tax advisors by *Euromoney*. He is a member of the Planning Committee of the University of Chicago Law School's Federal Tax Conference and is a frequent speaker before a variety of tax organizations including the American Bar Association, The Tax Executives Institute and the Practising Law Institute. Steven has authored (or co-authored) tax articles for the *Journal of International Taxation*, *TAXES: the Tax Magazine*, the *Practising Law Institute Handbook on Mergers and Acquisitions*, the *Journal of Taxation of Financial Products*, and *Tax Notes*.



Karen Gilbreath Sowell

*Ernst & Young LLP (US)
Washington, DC*

Phone +1 202 327 8747
Fax +1 866 239 8650
Email karen.sowell@ey.com

Karen is co-leads the National Tax – Mergers and Acquisitions group at Ernst & Young LLP, the US EY member firm. Prior to joining EY, Karen was the US Treasury's Deputy Assistant Secretary for Tax Policy. She worked closely with the leadership of the Treasury Department during the financial crisis. She participated in the legislative process for the Economic Stimulus Act of 2008 and the Emergency Economic Stabilization Act (EESA) of 2008, playing a leadership role in issuing important guidance directed at economic stabilization. She was co-leader of the Treasury Department's promulgation of standards for the executive compensation requirements of EESA. She received the Treasury Distinguished Service Award in recognition of her contributions. Karen is Second Vice Chair of the Executive Committee of the Tax Section of the New York State Bar Association and will be Chair of the organization in 2018.

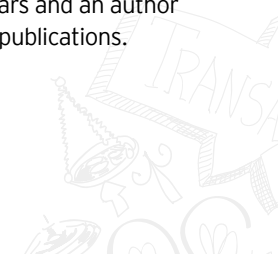


Henry Syrett

*Ernst & Young Solutions LLP
Singapore*

Phone +65 6309 8157
Fax +65 6535 7777
Email henry.syrett@sg.ey.com

Henry is ASEAN Leader for Operating Model Effectiveness (OME) at Ernst & Young Solutions LLP. He provides transfer pricing advice to a wide range of companies including apparel, automotive, consumer electronics, fast-moving consumer goods, logistics, oil and gas, pharmaceutical, and shipping. Henry assists clients with transfer pricing documentation preparation and defense of transfer pricing positions through audits, consultations and queries from tax administrations. Additionally, he advises on unilateral and bilateral APAs across industries involving the competent authorities from Singapore as well as Australia, Hong Kong, Indonesia, Japan, Malaysia, Switzerland, Thailand, the Netherlands and the UK. He has been recognized by *Euromoney* as a leading transfer pricing adviser. He is a regular speaker at associations and seminars and an author of articles on transfer pricing matters for various publications.





James A. Taylor
Ernst & Young LLP (US)
New York

Phone +1 212 773 5256
Fax +1 212 773 6883
Email james.taylor1@ey.com

James is the leader of the UK Tax Desk – International Tax Services, Global Tax Desk Network at Ernst & Young LLP, the US EY member firm. His practice focuses on assisting US outbound investors align their operations and substance. Additionally, James advises US outbound investors on structuring their UK trading operations, including corporate transactions and consideration of the UK’s forthcoming adoption of legislation to implement the various BEPS actions as well as the diverted profits tax. James works with a wide range of industries, particularly in relation to consumer and industrial products and services, including a range of IP and tangible asset-rich groups, oil and gas, and shipping sectors.



James J. Tobin
Ernst & Young LLP (US)
New York

Phone +1 212 773 6400
Fax +1 866 862 1314
Email james.tobin@ey.com

Jim is a member of the International Tax Services practice at Ernst & Young LLP, the US EY member firm. He was also the EY Global Director of International Tax Services, responsible for coordinating international tax services for the global organization. Jim advises major audit and non-audit clients on international tax issues related to financing acquisitions, mergers, leveraged buyouts and foreign joint ventures. He is active in strategic international tax review assignments of major multinational companies. Jim has been consistently named one of the world’s leading tax advisors by *International Tax Review* magazine and other professional journals and has been named one of the 50 most influential tax professionals in the world by *Tax Business Magazine*. He has written and co-authored many articles on international tax topics. He is a frequent speaker at tax conferences and contributor to publications of organizations such as the Tax Executive Institute, the International Fiscal Association and the International Tax Institute, and journals such as *Tax Management International Journal*.



Jonathan Thompson
Ernst & Young LLP (US)
New York

Phone +1 212 773 4791
Fax +1 212 977 9359
Email jonathan.thompson2@ey.com

Jonathan is a member of the Financial Services Transfer Pricing (FSTP) team based at Ernst & Young LLP, the US EY member firm. Jonathan has extensive international FSTP experience having practiced in Europe, Asia and the US. This has provided an excellent understanding of the local transfer pricing regulations and insight into the key global transfer pricing audit challenges faced by multinational organizations. Jonathan’s experience includes documentation, audit defense, policy design and APAs spanning the full spectrum of financial services industries. These include global trading covering sales and distribution functions, sales-trading and execution and risk transfer arrangements; banking, including M&A, capital markets and loans businesses; asset management, including traditional and alternative managers; insurance and intercompany funding.



Jaime Vargas Cifuentes
Ernst & Young SAS
Bogota

Phone +57 1 608 6065
Fax +57 1 4847474
Email jaime.vargas.c@co.ey.com

Jaime is Tax Managing Partner and leader of the International Tax Services practice at Ernst & Young SAS, Colombia. With more than 25 years of extensive international tax experience, he offers a wide range of clients assistance with mergers and acquisitions, national and international tax planning, and taxes applied to the oil & gas industry. Jaime is professor of Tax Planning in the post-graduate Tax Program at the Universidad Externado de Colombia. He is also a lecturer in tax post-graduate studies of Universidad Javeriana and Universidad del Rosario and is a member of the International Fiscal Association and of the Colombian Institute of Tax Law. For many years, Jaime has been consistently recognized as one of the leading tax advisors in Colombia by publications such as *Chambers Law*, *International Tax Review*, *Euromoney*, *PIC Which Lawyer*, among others.

Panelist biographies, continued



Thomas A. Vidano

*Ernst & Young LLP (US)
Washington, DC*

Phone +1 202 327 7341
Fax +1 844 533 8123
Email thomas.vidano@ey.com

Tom is a member of the Transfer Pricing Controversy Services practice at Ernst & Young LLP, the US member firm. He has a broad range of experience with a diverse group of industry sectors, including pharmaceuticals, medical device, electronics, computer software, energy, heavy manufacturing, apparel, retail and chemical. Prior to joining the firm, Tom was an IRS Counsel with over 18 years of extensive experience in international tax and transfer pricing, including drafting Treasury regulations (Sections 482 and § 367(d)) and Technical Advice Memoranda, advising on IRS transfer pricing examinations and litigation, and leading teams working on advance pricing agreements (APAs). Tom most recently held the position as Deputy Division Counsel (International) in LB&I Division Counsel, serving as the legal advisor to IRS executives on international tax issues, as well as overseeing all significant international tax litigation, including cases involving transfer pricing.



Klaus von Brocke

*Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft
Munich*

Phone +49 89 14331 12287
Fax +49 18 13943 12287
Email klaus.von.brocke@de.ey.com

Klaus, a member of Ernst & Young GmbH, is the EU Tax Services leader at the EY EMEA Tax Center. Klaus practices in the area of international tax. He has broad, comprehensive experience with fiscal state aid issues; and with European tax law litigation with tax authorities, and he represented direct and indirect tax cases before European Court of Justice. Klaus has extensive experience with multinational tax project implementations and cross-border restructuring and has been lead on various EU tax law scanning projects for multinational companies. He is an honorary professor at the University of Saarbrücken (Europe-Institute) and frequent lecturer on international tax and EU Law matters at University of Regensburg and Bocconi University of Milan. Klaus is the author of numerous articles for various industry publications and a board member of IFA Bavaria.



Carter Vinson

*Ernst & Young LLP (US)
Boston*

Phone +1 617 585 0961
Fax +1 617 266 5843
Email carter.vinson@ey.com

Carter is EY's Director of International Tax Services for Asset Management Clients – Financial Services at Ernst & Young LLP, the US EY member firm. With more than 25 years of experience providing international tax advice to clients in the asset management industry, Carter assists clients in the private equity fund, real estate and alternative investment fund industries with tax structuring of new investment funds and fund managers, as well as US inbound and non-US investments. He also works with clients on tax structuring of retail and institutional investment management and distribution operations in North America, the European Union and in Asia. Carter is responsible for advising other EY asset management audit and tax professionals, as well as asset management clients, in connection with the identification and evaluation of non-US and certain US uncertain income tax positions under ASC 740 (FIN 48).



Anna Voortman

*Ernst & Young LLP (US)
Chicago*

Phone +1 312 879 3264
Fax +1 866 379 8660
Email anna.voortman@ey.com

Anna is a member of the International Tax Services practice at Ernst & Young LLP, the US EY member firm. She is responsible for coordinating international tax services for some of the firm's largest global accounts. Anna has more than 25 years of experience advising large, multinational companies on various tax matters. Her practice includes services related to international corporate restructuring, mergers and acquisitions, foreign tax credit management and repatriation planning, Subpart F, earnings and profits analysis, and transfer pricing. Additionally, Anna is an adjunct professor at Northwestern University School of Law. She is a frequent speaker at the Tax Executives Institute and EY-sponsored seminars and has been named one of the world's leading international tax advisors by *International Tax Review* magazine.





David A. Waimon

*Ernst & Young LLP (US)
Chicago*

Phone +1 312 879 5894
Fax +1 866 852 3903
Email david.waimon@ey.com

David is a member of International Tax Services (ITS) practice at Ernst & Young LLP, the US EY member firm. Additionally, he serves as the EY Associate Director of ITS Transaction Services and is responsible for coordinating the Cross-Border Transaction practice. David assists a wide-range of clients with transactional and international tax planning. He has been an adjunct professor at Northwestern University School of Law where he has taught Taxation of International Transactions. He is a member of the American Bar Association Section on Taxation, the Illinois State Bar Association, and the Chicago Bar Association. David is a frequent speaker for the World Trade Institute, the Tax Executives Institute, ATLAS, Council for International Tax Education, and Practising Law Institute, and the author of numerous articles regarding international taxation. He has been identified as a leading US tax practitioner by the *International Tax Review*.



Jurjan Wouda Kuipers

*Ernst & Young LLP (US)
New York*

Phone +1 212 773 6464
Fax +1 866 428 9527
Email jurjan.woudakuipers@ey.com

Jurjan leads the Luxembourg Tax Desk, National Tax Services, at Ernst & Young LLP, the US EY member firm. He practices in the area of international tax, advising US clients on tax aspects of centralizing European operations, holding, financing or licensing activities in Luxembourg, on fund structuring, and on tax implications of pan-European acquisition strategies, mergers and joint ventures. Jurjan has been advising on international tax for 28 years. He has been the US-based representative of EY's EU Tax Services Group since its inception in 2004. The group is a network of individuals from EY member firms who closely follow pan-European developments, such as State Aid, the Common Consolidated Corporate Tax Base proposals and the European Court of Justice cases and their impact. He is a frequent speaker on EU and Luxembourg tax matters and the author of several published articles.



Colleen Warner

*Ernst & Young LLP (US)
Chicago*

Phone +1 312 879 3633
Fax +1 866 296 4120
Email colleen.warner@ey.com

Colleen is a member of Ernst & Young LLP, the US firm, where she leads the Ernst & Young Central Region Transfer Pricing practice. With more than 25 years of experience providing transfer pricing consulting services, she has helped clients to manage risk associated with transfer pricing controversy with audit assistance through to resolution, including use of advance pricing agreements. Colleen has assisted several consumer brand clients in the development and/or assessment of their global transfer pricing strategy, including tangible good flows and intercompany service transactions as well as a more strategic evaluation of their IP strategy. She is an experienced global project team leader for projects ranging from documentation to planning. Colleen has been recognized as a top tax advisor in the transfer pricing arena by the *International Tax Review World Tax guides* and *The Legal Media Group Guide to the World's Leading Transfer Pricing Advisers*.