2016 ANNUAL CONFERENCE
SPEAKER BIOGRAPHIES

ANGELA ACOSTA, CPA, is STS – Senior Director, Detroit State & Local Tax Practice Leader and Southeast Region State & Local Tax Practice Leader for BDO USA, LLP in Troy, Michigan. Ms. Acosta has over 20 years of experience in all aspects of state and local taxation including: planning and restructuring of multi-state businesses, audit controversy and appeal, nexus studies, voluntary disclosure agreements, negotiated incentives, tax credits, FAS 109 review, FIN 48 implementation, litigation support, mergers and acquisition, sales and use tax consulting, outsourced engagements, unclaimed property and many others. She specializes in all areas of state and local taxes and has extensive experience in income and franchise taxes. Prior to joining BDO, Ms. Acosta practiced for almost five years at Grant Thornton, two years at PwC, and nine years at Arthur Andersen, as well as almost five years in industry focusing on state and local taxation at a large utility company with over 200 entities. Ms. Acosta earned a BA and an MBA from Michigan State University.

DAVID P. AMROZOWICZ, CMI, resides in Strongsville, Ohio. Prior to his retirement in 2009, Mr. Amrozowicz was Property Tax Manager for Nestle USA in Solon, Ohio. During his 31 years with Nestle, he was responsible for the implementation and overall management of the property tax function for numerous Nestle companies and subsidiaries. A certified member of the Institute of Property Taxation, he served on IPT’s Board of Governors from 1982-1985, was president for the 1989-1990 term, and received IPT’s Distinguished Service Award in 1985. Mr. Amrozowicz was a member of IPT’s first Education Committee and also the committee to establish the CMI in Property Tax. He also held memberships with IAAO, the National Association of Review Appraisers, and the International Real Estate Institute during his career in Property Taxes.

MART ARMSTRONG is the Founder and President of The Armstrong Company in McKinney, Texas. His career in the property tax field began in 1979, as a commercial appraiser with Southwest Appraisal Company, a firm hired by the newly formed Appraisal Districts throughout Texas to establish the fair market value for all property within an appraisal district’s jurisdiction. In 1982 Mr. Armstrong became a consultant for Property Tax Service, where he maintained one of the highest reduction ratios in the company. In 1985, he helped open the Houston, Texas office for Ducharme, McMillen & Associates. Mr. Armstrong began The Armstrong Company in 1987 where he could implement a different approach to representing Industrial taxpayers. He is a licensed Senior Property Tax Consultant in the State of Texas and an active member of the Institute for Professionals in Taxation.

ZACHARY (ZACK) ATKINS, ESQ., is an Associate in the firm of Sutherland Asbill & Brennan LLP in Atlanta, Georgia, and is a member of the firm’s State and Local Tax Group. Mr. Atkins’ practice focuses on tax controversy, tax planning, and tax policy matters. He advises clients both large and small across industries, including the communications, energy, manufacturing, and retail industries, on complex matters involving property taxes, corporate income taxes and transaction taxes. Mr. Atkins earned a BA degree from the University of California at Los Angeles, a JD degree from Emory University School of Law, and an LLM in Taxation from New York University School of Law. He is admitted to both the Georgia and New York State Bars.

BRENT AUBERRY is a partner with Faegre Baker Daniels’ law firm in Indianapolis where he focuses on state and local taxation. For more than 15 years, Mr. Auberry has represented property taxpayers across Indiana in real property tax assessment appeals and economic development/abatement matters involving office buildings, apartments, manufacturing facilities, and other commercial and industrial properties, as well as riverboat casinos. He has advised clients on personal property tax matters and counseled taxpayers on property tax
exemptions and tax legislation. Brent has also represented taxpayers before the Indiana Department of Revenue and Tax Court on sales and use, income, gaming and other taxes. He is the creator and author of TaxHatchet.com. The blog analyzes, discusses and summaries state and local tax (SALT) issues, including rulings, determinations and policy initiatives by courts and administrative agencies, as well as tax legislation. Mr. Auberry, who writes and speaks on a variety of state and local tax topics, has been Regional Editor for the American Bar Association's Property Tax Deskbook and is co-author of its Indiana Chapter. Serving on the Indiana Fiscal Policy Institute’s Board of Director since 2011, he is currently Chair Elect. Brent graduated magna cum laude from Indiana University Robert H. McKinney School of Law in Indianapolis where he was articles editor of the Indiana Law Review.

CHAD B. BAILEY, CPA, is Director - Sales Tax for Target Corporation in Minneapolis, Minnesota. In his role, Mr. Bailey leads the full operations of sales tax including compliance, audit, system maintenance, item set-up, research, and planning. The team oversees a number of retail and non-retail systems, internal sales tax consulting and partnership, contract review, & data reporting and analytics. Prior to joining Target in 2010, Mr. Bailey worked at Lawson Software where he was Director of Corporate FP&A, responsible for budget planning, executive financial communication, board reporting, and overseeing large planning initiatives. Mr. Bailey was a manager at PricewaterhouseCoopers in the indirect tax area, where he worked with numerous clients on multi-state refunds and audit controversy issues. He has presented for various organizations, including Institute for Professionals in Taxation (“IPT”), Council of State Taxation (“COST”), Minnesota Society of CPA’s, and at Vertex Exchange. In addition, he is a member of the Business Advisory Council (“BAC”) associated with SSTP. He holds an undergraduate degree in Accounting from the University of Iowa.

CATHERINE A. BATTIN, ESQ., is a partner in the law firm of McDermott Will & Emery LLP, and is based in the Firm’s Chicago office. Ms. Battin has represented clients in state and local tax controversies at the audit, administrative and judicial levels in numerous jurisdictions. She also assists her clients with various types of planning related to income and franchise taxes, sales and use taxes, and personal income taxes. Ms. Battin has defended numerous internet sellers in cases brought under the Illinois False Claims Act alleging fraudulent failures to collect and remit use tax. She regularly speaks on state and local tax matters before groups that have included the Tax Executives Institute, the Chicago Tax Club and the Chicago Bar Association. Ms. Battin has been named as a 2009 Illinois Rising Star by Law & Politics. Prior to joining McDermott, she worked at a major international accounting and consulting firm, where she focused exclusively on state and local taxes. Ms. Battin earned a BA from Lake Forest College, a JD from DePaul University College of Law and an LLM in taxation, with honors, from Chicago-Kent College of Law. She is admitted to practice in the state of Illinois.

ADAM BECKERINK, ESQ, is Counsel in Reed Smith’s State Tax Group in Chicago, Illinois. Mr. Beckerink has resolved, both through litigation and settlement, some of the most difficult state tax matters before administrative appeal boards, tax tribunals and courts in Illinois and other states. He has represented multinational corporations and high net-worth individuals on complex state, local and federal tax matters. He has also advised multinational corporations on multi-state and federal tax planning and the tax aspects of mergers and acquisitions. Mr. Beckerink has authored several articles on tax law and lends his talent to pro bono matters, including representing veterans before the Department of Veterans Affairs. His practice covers all facets of the tax planning and dispute resolution process, including audit, litigation and appellate practice in matters such as state False Claims Act tax defense, state tax refund class action defense, individual residency matters, telecommunications excise tax matters, transfer pricing matters and sales and income tax matters. His practice is based on being proactive in helping clients minimize their state tax burdens. He is the chair of the Chicago Bar Association, State and Local Tax Committee; Chicago Tax Club; Illinois State Bar Association, State and Local Tax Committee; Taxpayers Federation of Illinois and the Illinois Chamber of Commerce, Tax Institute. He received his
J.D. from the University of Maryland School of Law and an LLM in Taxation from Georgetown University Law Center.

JOHN P. BENNECKE, EA, is a Regional Managing Director in True Partners Consulting’s Chicago office where he is the head of the federal tax practice and National Service Line leader of the Tax Process and Controls Advisory Services practice. He has an extensive professional background, which includes over 24 years of experience in both public accounting and industry. Prior to joining True Partners Consulting, he was a Senior Manager with the Lead Tax Services practice of Deloitte Tax, LLP in Chicago. In addition to leading the Tax Process and Control Advisory Services practice, he provides consulting services focused in the areas of ASC 740 Accounting for Income Taxes consulting, Tax Provision Automation, Due Diligence, Federal Tax Planning, and Audit Defense. Mr. Bennecke is actively involved in the firm wide training and recruiting initiatives. In addition to his client service responsibilities, he is a regular speaker and contributor to organizations such as the American Institute of Certified Public Accountants (A.I.C.P.A.), American Accounting Association, Tax Executives Institute (T.E.I.), The Chicago Tax Club, Institute for Professional in Taxation, Thomson Synergy Annual Users conference and Corptax. Mr. Bennecke received his Bachelor of Science degree from DePaul University, and his Master of Jurisprudence degree in Business Law (Taxation focus) from Loyola University, School of Law. He is a member of The City Club of Chicago, The Chicago Tax Club, Tax Section member of the American Institute of Certified Public Accountants (AICPA), the National Association of Tax Practitioners (NATP), and is an Enrolled Agent with the Department of Treasury—Internal Revenue Service. Additionally, he currently serves on the board of directors of Cara, a nationally recognized Chicago based non-for-profit and social enterprise focused on providing education, training and job placement to Chicago’s at risk adults.

MARY T. BENTON, ESQ., is a partner in the State and Local Tax Practice Group of Alston & Bird LLP. Ms. Benton concentrates her practice on controversy and litigation matters involving sales/use, income and property taxation. She also maintains a multistate transactional practice involving all tax types. She is a member of the firm’s economic incentives team, which assists clients in obtaining both negotiated and statutory incentives throughout Georgia and the Southeast. Ms. Benton handles multistate controversy and litigation matters with experience in both bench and jury trials, appellate court arguments, arbitration panels and Boards of Equalization. Ms. Benton has also been involved in numerous multistate transactions as state tax counsel, negotiating tax provisions and planning for state tax minimization. Ms. Benton is a frequent author and lecturer on state tax topics, with an emphasis on sales/use and income taxation, cloud computing transactions and constitutional issues in state taxation. She has addressed audiences at national conferences, seminars and symposia sponsored by IPT, COST, TEI, the NYU Summer Institute, the National Business Institute, and Interstate Tax Seminar. She is a member of the property, sales/use and income tax sections of the Institute for Professionals in Taxation. Ms. Benton has been selected for inclusion in Chambers USA: America’s Leading Lawyers for Business 2012-2015, the 2010-2015 editions of Best Lawyers in America for Tax and Tax-Litigation, and was named one of the 2016 Women in the Law by Best Lawyers. Ms. Benton is on the Executive Committee and a past chair of the National Association of State Bar Tax Sections, a past Chair of the Taxation Section of the State Bar of Georgia and serves on the Georgia Department of Revenue Practitioner Advisory Council. She serves as the Firm’s Pro Bono Partner and chairs the firm-wide Pro Bono Committee. Ms. Benton received her J.D. degree, with honors, from the University of Texas School of Law in 1996. She received her B.A. degree, cum laude and with honors, from Southern Methodist University in 1993, where she was made a member of Phi Beta Kappa.

EDWARD (“TED”) J. BERNERT, ESQ., is a partner in the law firm of Baker & Hostetler LLP, resident in the firm’s Columbus, Ohio office. Mr. Bernert’s practice concentrates in state and local taxation, and he lectures frequently on state and local tax matters. He is Chair Elect of the SALT Committee of the ABA Tax Section. Mr. Bernert is a member of The Ohio Chamber of
Mr. Bernert has been listed in the "2014 – 2016 Best Lawyer in America" and is Moderator of the Linkedin forum “Ohio State and Local Taxes.” Mr. Bernert has been appointed by former Governor Taft to the Ohio Business Gateway Steering Committee to address the continued development of an electronic link for filing taxes and other matters affecting business. He is an adjunct professor of state and local taxes at Capital University Law and Graduate Center. He is former chair of the Ohio State Bar Association Taxation Committee and is also past chair of the State and Local Tax Section of the Columbus Bar Association. Mr. Bernert was chief editor of Ohio Tax Review, formerly published by the Capital University Law and Graduate Center. He received his BA degree from Ohio Northern University and his JD degree from The Ohio State University.

JEFFERY S. BINKLEY is an Advisory Director in Deloitte Transactions and Business Analytics LLP in Atlanta, Georgia. He specializes in consulting and valuation for property tax purposes. Mr. Binkley’s work relates to assisting and advising clients in planning, developing departmental procedures, process implementation, assessment valuation review, appeals and other specialized areas regarding property taxation. He provides services to clients in all industry sectors, with concentrations in telecom, tech, biotech, and energy. Mr. Binkley has extensive experience in all elements of property tax assessment valuation and consulting. He has assisted clients throughout the nation for over twenty-seven years in managing their property tax liabilities. Mr. Binkley was formerly Senior Director with Thomson Reuters Property Tax Services, serving as National Leader for Telecom and Energy Services. He was a Director with Deloitte Property Tax Services, serving as a member of the Executive Committee for the practice and East Region Leader for Complex Properties Services. Prior to that, he was a Regional Vice President and Principal with Real Estate Tax Services, Inc., and a Revenue Economist with the Ad Valorem Tax Division of the Florida Department of Revenue. Mr. Binkley is a frequent speaker at property tax-related conferences, seminars and classes, including those sponsored by the Wichita Program for Valuation, the Broadband Tax Institute and Technology Futures, Inc. He has written a number of papers and articles relating to topics such as: comparative assessment valuation procedures; application of static assessment models in dynamic markets, and the valuation implications of various property tax policies. Mr. Binkley earned a BA from the University of Kentucky and an MS from Florida State University.

NOAH BOPP is the Founder and Director of The School for Ethics and Global Leadership (SEGL). SEGL is a nationally-recognized ethical leadership incubator for motivated high school students around the country. Its mission is to shape young people into ethical leaders who create positive change in our world. Mr. Bopp has nearly twenty years of teaching and administrative experience at SEGL, the Mountain School of Milton Academy, the Duke University TIP program, and St. George’s School. He is a graduate of Oberlin College (where he captained the men’s basketball team), Duke University, and the Klingenstein Private School Leadership program at Teachers College, Columbia University. He is a frequent speaker on ethics at schools, NGOs, and corporate gatherings around the country.

EILEEN T. BRADLEY, CPA, leads the state and local tax planning group at Amazon.com in Seattle, Washington. Ms. Bradley’s responsibilities include giving tax guidance to Amazon.com’s various businesses, and supporting the accounting for income tax and tax compliance functions for all state and local taxes. Prior to joining Amazon.com in 2009, Ms. Bradley was a Senior Manager responsible for state and local income taxes at Embarq Corporation. She also has over fourteen years’ experience advising clients on all aspects of state and local taxation at multiple Big Four accounting firms. Ms. Bradley received her BS in Accounting from the Oakland University in 1993.

JULIA S. BRAGG, CMI, CPA, CGMA, retired from International Paper Company (IP) in 2015 after more than twenty-six years in its corporate tax department located in Memphis, Tennessee. Her most recent position at IP was Director of SALT Credits & Incentives. Before that, she served for nine years as the company’s Director of
Sales, Use & Property Taxes. Prior to joining International Paper, Ms. Bragg was with KPMG in their Memphis tax department. An active member of the Institute for Professionals in Taxation, she served as Overall Chair of the CMI Professional Designation Committees, as a member of the CCIP Designation Committee and the 2014 Credits and Incentives School and Symposium Committees. She has served on the Professional Ethics Committee as well as on various other committees. A member of the IPT Board of Governors for seven years, Ms. Bragg was elected President of the Institute for the 2001-2002 term. Her other professional memberships include the AICPA and the Tennessee Society of CPA’s. She was a member of the Advisory Board for the Paul J. Hartman State and Local Tax Forum associated with Vanderbilt University. Ms. Bragg holds a Bachelor of Arts degree from Rhodes College in Memphis.

ROBERT D. BRAZZELL is Executive Vice President, Property Tax Legal for Altus Group. Mr. Brazzell has over 15 years’ experience in the review and contestation of property assessments. Relying in part on the experience he gained as an Acting Chair of an assessment appeal board, Mr. Brazzell has represented taxpayers before assessment review and appeal boards in numerous jurisdictions. In 2001, he joined Deloitte as a Senior Manager and was appointed a Partner of the firm in 2007. When Altus Group acquired Deloitte’s property tax practice in 2008, Mr. Brazzell was appointed to the Management Committee of Altus’s property tax group and in 2015 he was appointed to the Management Committee of its SALT & Advisory group. Mr. Brazzell has broad knowledge in the valuation of all property types, in the interpretation and application of property assessment and property tax legislation and draws on his experience as a former board member and assessment appeal advocate in providing advice on practice and procedure before assessment appeal tribunals. He is also responsible for actively liaising with clients to assist them in the interpretation of and compliance with the relevant assessment legislation and identifying value-added strategies to manage their property tax liabilities. Mr. Brazzell is a member of the International Association of Assessing Officers, the Institute for Professionals in Taxation, the International Property Tax Institute, the Canadian Property Tax Association, and the Law Societies of the Provinces of Ontario, Alberta and Manitoba. Mr. Brazzell frequently speaks on property assessment and property tax topics at industry events, including events hosted by IPT, COST, IAAO, IPTI and CPTA, and is a member of the Property Tax Symposium Committee of IPT.

KYLE M. BREHM, ESQ., is a manager in PricewaterhouseCooper’s Minneapolis State and Local tax group. He specializes within Indirect Tax, specifically on Sales and Use Taxes and Healthcare Provider Taxes, and speaks for several professional organizations on topics within these spaces. Mr. Brehm is focused on providing value to clients across a variety of industries: healthcare, financial services, manufacturing and retail. He assists clients by discovering unique opportunities surrounding existing, revised and proposed state and federal legislation and administrative rulings. He also works diligently to provide clients with increasingly accurate sales tax compliance by completing taxability research and automating those determinations through varying software solutions. He develops the tax departments with which he works, providing training sessions to clients focused on recent developments in the area, as well as on process improvements surrounding Indirect Tax. Mr. Brehm serves as the Vice-Chair for IPT’s 2016 Sales Tax Symposium Committee.

JESSE D. BRODERICK, CCIP, CPA is the managing principal of SumIt Credits, LLC based near Baton Rouge, Louisiana. Mr. Broderick has over 16 years’ experience assisting all size companies in maximizing federal, state and local tax credits throughout the US. He has built a solid practice with a diverse client base, from oil & gas to call centers. He has assisted his clients in saving millions of dollars through multi-state tax credits, rebates, grants, abatements, workforce training assistance, and historic tax credits. Mr. Broderick began his tax incentives career in January 2000 with KPMG. As a Senior Manager with KPMG, he served as the Southwest Region Credits and Incentives Practice Leader for before leaving in late 2007 to start Sumit Credit. He has been a speaker at various forums, including Expansion Management and IPT discussing federal and state incentives. He recently was
among the first class of professionals who were designed as Certified Credits & Incentives Professionals (CCIP) as awarded by the Institute for Professionals in Taxation. He earned his undergraduate in Accounting and a Masters in Taxation from Arizona State University and is an active licensed CPA in Arizona and Louisiana.

MICHAEL J. BRYAN, CPA, is a Director in the Multistate Tax Practice of Deloitte Tax LLP in Philadelphia, Pennsylvania. For the last 5 years, Mr. Bryan was the Director of the New Jersey Division of Taxation. He carries strong credentials with respect to state policy considerations and audit defense, and has deep relationships with other tax administrators. He has also been an active representative for New Jersey within the Multistate Tax Commission. Mr. Bryan participated as a board member of the FTA and was responsible for New Jersey’s active participation in the MTC audit program. Prior to his leadership role with the state of New Jersey, Mr. Bryan spent 16 years overseeing all federal, international and state controversy matters for a large publicly traded company in Philadelphia. He drives state controversy services for Multistate Tax’s clients nationally, particularly controversies within New Jersey, New York and New York City, and is instrumental in working with the states on behalf of Deloitte clients. He serves as a resource to the entire Multistate Tax practice with respect to technical review of filing considerations and newly-developed technical positions, restructuring and other transactions and drafting formal opinions. Mr. Bryan is a graduate of Drexel University with a BS in Accounting and earned an MBA in Taxation from Temple University.

MICHAEL BUGBEE is Director of International Trade with Federal-Mogul Powertrain in Southfield, Michigan, and has global responsibility for Indirect Tax, Trade Compliance, and Transportation. He has developed an innovative approach to managing all trade and indirect-tax related activities to create synergies, improve focus, and provide enhanced support for the company’s 80 manufacturing and technical sites in 18 countries around the world. Currently based in Southfield, Michigan, Mr. Bugbee has been with Federal-Mogul for over 14 years serving in multiple Finance and leadership roles in North America and Europe. He was previously Director of Customer Financial Services and has worked extensively with the company’s international operations building successful teams, improving processes, and driving savings and cash-flow improvement. Mr. Bugbee holds a Bachelor’s Degree in Business Administration from Michigan State University, East Lansing, MI, and an MBA from Walsh College of Accountancy, Troy, MI.

MATTHEW F. BURKE, ESQ. is a Managing Director at PricewaterhouseCoopers LLP in New York. His principal areas of expertise include Proposition 13 change in ownership, with a particular emphasis on legal entity transactions, transfers via trust, parent-child and grandparent-grandchild transfers, and complex lease transactions; new construction and the California solar exclusion from new construction; taxation of possessory interests and government-owned property, including taxation of possessory interests in Indian land; state assessment; and local property tax assessment reporting and appeal procedures. His practice consists of controversy work, both at the administrative level and with appeals of administrative rulings in the courts; transaction planning to avoid or minimize the property tax and transfer tax consequences; and compliance work in reporting Proposition 13 changes in ownership to county assessors and the California State Board of Equalization. He was previously Counsel at Pillsbury Winthrop Shaw Pittman LLP in Los Angeles, where he advises individuals, wealthy families and family-owned real estate companies, private equity funds, trusts, nonprofit organizations, and major corporations on California property tax and transfer tax issues. Prior to joining Pillsbury, Mr. Burke was Senior Tax Counsel with the California State Board of Equalization, where he advised taxpayers, their representatives, county assessor staff and the Board on the property tax consequences of various transactions, and prepared formal advisory opinion letters, many of which became published guidance. Mr. Burke previously worked in the Tax Group of the Los Angeles office of Jones Day, and in the Corporate and Securities Department at the Los Angeles firm Troop Meisinger Steuber & Pasich LLP. Mr. Burke received a B.A. in Economics from the University of Colorado at Boulder in 1989, where he was elected to Phi
Beta Kappa. He received his J.D., *cum laude*, from the University of California, Hastings College of the Law in 1993, and he received an LL.M. in Taxation from New York University School of Law in 2004.

**CHRISTINE BUSTAMANTE** is the National Co-Leader of the Global Location and Expansion Services (GLES) Practice and a Principal in the State and Local Tax Practice of KPMG LLP, based in Columbus, Ohio. Ms. Bustamante has over 20 years of experience at both the state and local level in economic development, including site selection / location analysis, business incentives and credits. Prior to joining KPMG in January 1999, she was the Special Assistant Director at the Ohio Department of Development. She specializes in site selection and negotiating and implementing tax incentives for expanding and relocating companies. Ms. Bustamante has also had experience in many aspects of consulting with communities and public and private entities on economic development issues such as location analysis, targeting and community preparedness. Ms. Bustamante co-authored an article, “Credits and Incentives Trends: More States Target Data Center Investments with Specific Sales Tax Programs” which earned her the Article of the Year Award for Credits and Incentives in 2015 from the Institute for Professionals in Taxation. She is also a frequent lecturer at U.S. economic development/tax forums. Ms. Bustamante holds a BA degree from Youngstown University and an MPA degree from the University of Cincinnati. She is also a Certified Economic Development Finance Professional.

**JAYE A. CALHOUN, ESQ.** is a Member in McGlinchey Stafford’s New Orleans, Louisiana, and Houston, Texas offices, and leads the firm’s state and local tax practice. She is a Board-Certified Tax Specialist and Board-Certified Estate Planning Specialist as certified by the Louisiana Board of Legal Specialization. A former attorney for the Internal Revenue Service with more than 24 years of experience both within the government and in private practice, Ms. Calhoun provides full-service legal representation relating to federal, state, and local tax issues. She assists clients with compliance and planning, incentives, controversies, litigation, and audits and administrative and judicial appeals before the IRS, the Louisiana Department of Revenue, and local taxing authorities. An in-demand speaker and writer, Ms. Calhoun is frequently called upon to speak or write about a variety of tax topics of interest. She regularly contributes to TaxAnalysts’ State Tax Notes and frequently writes the Recent Developments in Taxation column for the Louisiana Bar Journal. Additionally, she authored a BNA portfolio on Louisiana Corporation Income Tax as well as the chapter on local taxes in Bender’s State Taxation: Principles and Practice. To stay abreast of issues of concern to clients, Ms. Calhoun remains active in national, state, and local organizations, often in leadership roles. She is currently the Chair of the State and Local Taxes Committee for the American Bar Association Section of Taxation and the Tax Law Committee Chair for the New Orleans Bar Association. Previously she served as chair of the Louisiana State Bar Association’s Taxation Section. In addition to her leadership roles in professional organizations, Ms. Calhoun teaches courses in state and local taxation at Tulane University Law School, at Loyola University New Orleans College of Law, in the Northeastern University, Boston, Massachusetts, online graduate tax program, and is a guest lecturer in Georgetown Law Center's SALT Certificate Program. Ms. Calhoun received her Master of Laws in Taxation from the Georgetown University Law Center and her Juris Doctorate from Tulane University Law School. Ms. Calhoun has received recognition from both clients and peers citing her excellence in the legal profession. Her honors and awards include an AV preeminent peer review rating in Martindale-Hubbell, being named one of the “Top 25 Women” in Louisiana Super Lawyers, being listed as a “Top Lawyer: Tax Law, Elder Law, Trusts and Estates” in New Orleans Magazine, being honored as one of New Orleans City Business’ “Women of the Year,” and receiving the YWCA’s “Role Model” award.

**CRAIG CARDELLA, MPA,** serves as the Senior Partner of Property Tax Eagle in Valdosta, Georgia. Clients include developers and owners of Low Income Housing Tax Credit (LIHTC), USDA Rural Development and conventional apartments. Mr. Cardella earned a Master of Public Administration at the University of Georgia while working as a graduate assistant. He served as assistant city manager, budget officer and city manager. Highlights included establishment of Neighborhood Housing Service Programs of the Federal Home Loan Bank to promote home
ownership in disadvantaged communities. He also helped establish some pioneer emergency medical service first responders and promoted affordable multi-family homes. Moving into the private sector, Mr. Cardella developed and implemented over 100 community development programs including housing development, infrastructure improvements and economic development across Georgia over a twelve year period. He also helped develop sixteen low-income affordable housing properties. Awards included national recognition for business development and neighborhood revitalization. Success in housing led Mr. Cardella to move into real estate sales and development where he became broker/owner of his own firm. He has been involved in the sales of over 500 properties in his real estate career. Mr. Cardella served as an adjunct instructor for the Master of Public Administration program at Valdosta State University and instructor of real estate at Valdosta Technical College. He is an active member of the Georgia Council for Rural Housing Development and the Southeastern Affordable Housing Management Association. He currently serves his county as a member of the Lowndes County Tax Assessor Board of Equalization. Mr. Cardella is considered an expert in property tax matters. He recently assisted with House Bill 954, passed in the 2014 Georgia General Assembly and HB 202 adopted in 2015 and has met with the Revenue Commissioner, Lt. Governor Cagle and Governor Deal on property tax matters. He frequently works with county boards of assessors across the southeast as an advisor in property tax assessment cases.

**ALLIE CARLSON, ESQ.,** is Tax Counsel with Level 3 Communications in Broomfield, Colorado. She is involved in controversy matters at all levels from initial notice through audit and administrative review. She works closely on matters related to income/franchise, sales and use, gross receipts, excise taxes and various regulatory surcharges and fees in a variety of state and local jurisdictions. Ms. Carlson’s role includes involvement in the global reserve analysis (ASC 740 & 450), tax planning and research, and certain regulatory matters as they impact the telecommunications industry. Prior to joining Level 3, Ms. Carlson was a state tax attorney with Reed Smith LLP and has experience as a state tax consultant with Ernst & Young, both in their New York offices. She has been specializing in state tax controversy and planning matters for over 15 years. Active professional affiliations include the New York State Bar Association and IPT. Most notably, she chaired the first and second symposiums for the Credits and Incentives Section of IPT, and in 2013, IPT presented her with the New Member Achievement Award. Ms. Carlson received her BS in Finance and her JD from Louisiana State University. She also has an LLM in Taxation from New York University.

**JOHN T. CASEY** is Tax Senior Manager at Deloitte Tax LLP in Chicago, Illinois. Mr. Casey joined Deloitte in August 2015 as a Sr. Manager in Deloitte Tax’s National Multi-State practice and brings 17 years of prior experience in law practice, real estate development, and economic development. He came to Deloitte from Omnitrax where he was a Vice President of Industrial Development for the Great Lakes Region. Mr. Casey also served as the Deputy Director of Business Development for the Illinois Department of Commerce and Economic Opportunity (DCEO). His responsibilities included the attraction and retention of businesses throughout the State of Illinois while also managing all of the State’s business incentive programs. Prior to that, he was the Senior Land Acquisition Manager for Toll Brothers, Inc. focusing on land acquisition, entitlements, and due diligence for various residential projects. Mr. Casey started his career as an attorney with Thomas M. Tully and Associates in Chicago where his practice focused on commercial litigation, corporate transactions, and commercial and residential real estate transactions. Mr. Casey was licensed to practice law in Illinois in 1998 and received his Juris Doctor from The John Marshall Law School in Chicago. He earned his undergraduate degree in Political Science at Eastern Illinois University in Charleston, Illinois.

**DAVID R. CASSIDY, ESQ.,** is a partner in the firm of Breazeale, Sachse & Wilson in Baton Rouge, Louisiana. He is a Board Certified Specialist in Tax Law. His practice is primarily concentrated in the areas of state and local tax and unclaimed property matters in Louisiana. Mr. Cassidy has lectured and written on a variety of issues relative to Louisiana state and local taxation. He has
lectured at programs presented by Tulane Tax Institute, Baton Rouge Chapter of CPAs, ABA/IPT Joint Tax Seminars, Associated Builders and Contractors and the ABA Section of Taxation. Mr. Cassidy currently serves on the Editorial Board of “The Journal of Multistate Taxation and Incentives” published by Warren, Gorham & Lamont, where he is also a regularly contributing author. He is the author of the Louisiana chapter in the ABA Sales & Use Tax Desk Book and the co-author of the Louisiana chapter in the ABA Property Tax Deskbook. He has written for The State and Local Tax Lawyer published by the ABA and Georgetown University. Mr. Cassidy is a member of the American Bar Association where he is a past chair of the ABA Committee on State and Local Taxation. He has been recognized in "Chambers USA - America's Leading Lawyers for Business" in the area of Corporate/M&A: Tax since 2008. Since 2013, he was selected by his peers for inclusion in *The Best Lawyers in America®*. Since 2007, Mr. Cassidy has been listed in *Louisiana Super Lawyers* in the area of Tax, Business/Corporate. Mr. Cassidy has an AV® Peer Review Rating in Martindale-Hubbell.

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TERI NIEDERSTADT HULL, CPA, is the Vice President, Tax of Dart Container Corporation, a multinational manufacturer and distributor of innovative foodservice packaging solutions headquartered in Mason, Michigan. As Vice President, Tax she oversees domestic and international tax compliance, planning and controversy and provides strategic leadership for Dart’s global tax function. Ms. Hull has an extensive professional background, which includes over 23 years of experience in both public accounting and private industry. Prior to joining Dart Container Corporation, she was a Senior Manager in KPMG’s Merger & Acquisition group in New York, Senior Manager with Deloitte’s Merger and Acquisition Group in San Francisco and a Senior Manager at Michigan based public accounting firm Andrews Hooper & Pavlik. In her twelve years at Dart Container Corporation, Ms. Hull has provided tax expertise in the areas of ASC 740 Accounting for Income Taxes, domestic and international tax planning and due diligence, tax implications of mergers and acquisitions, tax burden analysis related to expansions, tax controversy and audit defense. She is actively involved in Dart Container Corporation’s Finance leadership team. Ms. Hull has published tax articles for The Greater Lansing Business Monthly and Mergers and Acquisitions, The Monthly Tax Journal and has spoken on consolidated tax returns, uncertain tax positions, and real estate taxation. Ms. Hull received her Bachelor of Business Administration in Accounting from the University of Notre Dame and her Master of Science in Taxation from DePaul University. She is a member (and past president) of the Western Michigan chapter of Tax Executives Institute and is a member of The Chicago Tax Club (including serving on its International Tax Committee), Tax Section Member of the American Institute of Certified Public Accountants (AICPA) and the Michigan Association of Certified Public Accountants (MICPA). Additionally, Ms. Hull currently serves on the board of directors of the Lansing Regional Chamber of Commerce, the business advocacy organization in the Greater Lansing region collaborating for economic growth, job creation and new business development.

SANDRA J. JACOBS, CMI, is a Principal in KPMG’s State and Local Tax practice in the San Francisco office, serving as the U.S. Indirect Tax Leader for the Bay Area tax practice and the National Sector Lead for the retail industry. She is a skilled tax professional with more than 25 years of experience working with indirect taxes across industries such as retail, telecommunications and technology. She serves clients on U.S. indirect tax matters including
planning, research, audit/controversy, tax systems, credits and incentives, compliance, unclaimed property, policy setting, personal property tax, ASC 450, Sarbanes Oxley, accounting, business licenses and reporting. Prior to joining KPMG, Ms. Jacobs served as a Senior Director of Indirect Tax at Best Buy Enterprise Services, Inc. In this role, she was responsible for all aspects of indirect tax including sales tax, use tax, excise taxes, fees, surcharges, research, audit/controversy, compliance, personal property tax, unclaimed property, tax credits and incentives, and business licenses. She also led the implementation of tax systems and business processes in five countries. Previously, she served in multiple roles at another Big Four accounting firm, most recently as a Director where she provided tax consulting, planning, compliance, audit/controversy, tax systems and accounting services to multiple industries. Ms. Jacobs earned a BBA, cum laude, and an MBA from the University of Denver and is a Certified Member of the Institute (CMI) of the Institute for Professionals in Taxation.

CHUCK JONES, JD, CPA, is a Director in Grant Thornton’s State and Local Tax (SALT) practice, based in the Chicago Office and supports the SALT Technical Services function. In this role, he closely follows current SALT developments, including nexus, state corporate income tax apportionment and states that require mandatory unitary combined reporting. Mr. Jones drafts alerts that report and analyze changes in state tax law for the firm’s national tax practice. In addition, he writes internal documents to explain different complex state tax issues and creates and updates information tools that are used by the SALT practice. He also supports the SALT practice by researching issues and drafting external client memoranda. Further, he conducts SALT training presentations and prepares training materials. Mr. Jones has more than 18 years of experience working on SALT issues. Prior to joining Grant Thornton in 2006, he was a Writer/Analyst in the SALT area of a major tax publishing company and reported tax developments for a variety of states. Before becoming a CPA, Mr. Jones was an Assistant Defender with the Illinois Office of the State Appellate Defender. Mr. Jones is licensed as an attorney and registered as a CPA in Illinois. In addition, he is a member of the American Institute of Certified Public Accountants (AICPA), Illinois CPA Society, Illinois State Bar Association and Chicago Bar Association. Mr. Jones participates in Grant Thornton presentations on a wide variety of SALT topics. In addition, he has written numerous articles in national publications, including the Journal of Multistate Taxation and Incentives, State Tax Today, Journal of State Taxation and Journal of Taxation and Regulation of Financial Institutions. Mr. Jones earned a BS, Magna Cum Laude, from Illinois State University and a JD degree from Indiana University School of Law.

PAUL M. JONES, JR., ESQ., is the founder and owner of Paul Jones Law, LLC, a law firm that is focused on real estate tax appeals, exemptions and incentives in Indiana and Ohio. Mr. Jones primarily represents developers and owners of real estate, including retail, office, multi-family housing, hotels, gaming facilities and other commercial properties in the Midwest. His firm’s clients are based across the United States and range from Fortune 500 companies to small business owners, and include well-established real estate development companies as well as start-up developers and owners. He has represented several companies in high profile property tax cases in Indiana that have shaped, and are shaping, the state’s definition of “market value-in-use.” Over the course of his career, he has obtained millions of dollars in tax savings for his clients. In Indiana, Mr. Jones represents clients before county assessors, county property tax assessment boards of appeal (PTABOAs), the Indiana Board of Tax Review, the Indiana Tax Court and the Indiana Supreme Court. In Ohio, Paul represents clients before county auditors, county boards of revision (BORs), the Ohio Board of Tax Appeals and the Ohio Supreme Court. He frequently speaks at conferences and seminars about property tax matters, community and economic development, and tax incentives. Prior to founding Paul Jones Law, LLC, Mr. Jones was a partner in Ice Miller LLP’s Tax Group and oversaw the firm’s property tax practice. His pro bono efforts focus on assisting nonprofits and community development corporations with corporate governance and tax matters. Mr. Jones received his bachelor of science in public affairs, with distinction, from Indiana University, Bloomington in 1998. He earned his juris doctorate from Indiana University School of Law, Indianapolis, graduating magna cum laude.
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**DAVID J. KAPLAN, ESQ.** is a shareholder with the law firm of Geary, Porter & Donovan, P.C. in Addison, Texas. He concentrates his practice on property tax and eminent domain matters, including property tax appeals and legal issues relating to property tax appraisal, assessment and collections. He also works on many major tax incentive projects, including the redevelopment of the Windsor Park Shopping Mall in San Antonio into the corporate headquarters for Rackspace Hosting, Inc (the Texas Economic Development Council Project of the Year) and the development of three major manufacturing facilities in Texas for Caterpillar Inc. Mr. Kaplan received his Bachelor of Business Administration and Law Degrees from the University of Texas at Austin. He has participated in the State Fair of Texas Trial by Jury demonstration and is a frequent speaker on property tax issues. Since 1988, he has been a featured speaker at the Texas A&M Real Estate Center’s Annual Legal Seminar on Ad Valorem Taxation and the Texas Comptroller of Public Accounts Property Tax Institute. He is also a frequent speaker for such groups as the Texas Association of Appraisal Districts, the Texas Association of Assessing Officers, the Institute for Professionals in Taxation and the Texas Association of Property Tax Professionals. Mr. Kaplan is a member and past Chair of the State Bar of Texas Property Tax Committee. He also served as General Counsel to the Texas Association of Property Tax Professionals.

**MICHAEL J. KELLY, MAI, SRPA,** is President of Real Estate Analysis Corporation in Chicago, Illinois. His formal education includes a Bachelor of Business in Finance-Real Estate from Western Illinois University and a Master of Business Administration from the University of Chicago. He is a member of the Building Owners and Managers Association (BOMA), the Institute for Professionals in Taxation (IPT), and the International Association of Assessing Officers (IAAO). Mr. Kelly has published various articles and he also co-authored Appraisals for the Real Estate Taxation Handbook, which was published by the Illinois Institute for Continuing Legal Education in 1997. Mr. Kelly has made presentations before numerous professional organizations. He also presented “The Need for Definitive Standards in the Real Estate Valuation Process” to the ERISA Advisory Council of the U.S. Labor Department.

**MARK T. KENNEY, MAI, SRPA, MRICS, MBA,** is President of American Valuation Group, Inc. in Lansdale, Pennsylvania. He specializes in major retail property and shopping mall valuation, property tax consulting, and litigation support services. He holds a BA in economics and an MBA from La Salle University. He has been appraising commercial properties for 35 years. Major properties appraised include Mall of America - a four-level 2.5 mil. square foot mega-mall in Bloomington MN, Palisades Center - a four-level 2.2 mil. square foot super-regional shopping mall with 12 anchors in West Nyack, NY, and King of Prussia Mall in King of Prussia, PA. He testified in tax appeal litigation on Palisades Center, Eden Prairie Center, Eden Prairie, MN, The Maine Mall, South Portland, ME, Roosevelt Field Mall, Garden City, NY and Regency Mall, Racine, WI super-regional shopping mall cases. Other recent cases include Coral Ridge Mall in IA, Westfield Trumbull Mall in CT, Quaker Bridge Mall in NJ, Glenbrook Square in IN, Plymouth Meeting Mall in PA, Landmark Mall and River Ridge Mall in VA. Presently, Mr. Kenney is providing tax appeal appraisal and litigation support services on King of Prussia Mall, Southlake Mall in IN and Mayfair Mall in WI, and many big box stores in several states. He is serving on the International Association of Assessing Officers’ (IAAO) Special Committee on Intangibles, researching best practices for identifying and allocating intangible assets when appraising properties for assessment purposes. He also serves on IAAO’s Research Committee, and is the committee’s liaison with the Big Box Task Force committee. He has written numerous published articles on appraising shopping malls, some of which have been published in *The Appraisal Journal* and the *Assessment Journal*.

**NICK A. KHOURI** is State Treasurer (Statutory Member) for the State of Michigan. Mr. Khouri will serve as chair of the Financial Review Commission. Mr. Khouri was appointed as Michigan’s 46th
State Treasurer by Governor Rick Snyder in April of 2015. The Department of Treasury is responsible for collecting, disbursing, and investing all state monies. The Department also administers major tax laws, property tax laws, and safeguards the credit of the state and its local units of government. Mr. Khouri, a former Chief Deputy State Treasurer, was previously Senior Vice President of Corporate Affairs at DTE Energy in Detroit, where he oversaw governmental and regulatory relations, community affairs and communications. Khouri also served as Vice President and Treasurer at DTE and was Vice President of Public Sector Consultants, where he focused on economic development, public infrastructure, and state and local tax policy. In the 1990s, Khouri was Michigan’s Chief Deputy State Treasurer after having served as Chief Economist with the Senate Fiscal Agency.

**TRICIA G. KINLEY** is Sr. Director of Tax & Regulatory Reform at the Michigan Chamber of Commerce. Ms. Kinley began her career with the Michigan Chamber of Commerce in 2001 and re-joined the Michigan Chamber of Commerce in 2011. She is currently responsible for advocating key tax policy and regulatory positions. She works extensively with Administration officials and Legislators, as well as spends considerable time educating the public about state tax policy proposals through the media and other public forums. Prior to re-joining the Michigan Chamber, Ms. Kinley worked for Johnson & Johnson from 2009 through 2010 where she was responsible for activity in Michigan, Wisconsin, and Illinois. In this capacity, Ms. Kinley was responsible for handling a wide range of key legislative and regulatory issues which included proposals impacting the pharmaceutical, device & diagnostic, consumer, and wellness products; representing the company in front of state government officials and stakeholders. From 2000 through 2002, Ms. Kinley worked at the Detroit Regional Chamber of Commerce as Director of Public Policy where she was responsible for developing and advocating taxation and workplace policies; administering and coordinating tax and workplace committee meetings and communications, as well as representing the organization in appropriate coalitions and inter-organizational committees. From 1998 through 2000, Ms. Kinley served as Government Affairs Coordinator for the American Society of Employers where she was the lead representative for the organization’s governmental activities, lobbying and legislative inquires at the state and national level. Ms. Kinley received a Bachelor’s degree in Arts and Sciences from Ohio University in 1991.

**ARLENE M. KLIKA, CMI,** is the Manager of State Taxes for Schneider, the nation’s premier transportation and logistics provider located in Green Bay, Wisconsin. She was elected the 36th President of the Institute for Professionals in Taxation at the Annual Meeting of Members in Orlando in 2013. Ms. Klika has over 35 years of corporate tax experience in the areas of sales and use tax, Canadian GST/HST, property tax, income tax, federal excise tax, and state tax incentives. She and her team are responsible for multi-state tax planning, research, audits, property tax assessment reviews and appeals and compliance. She is a graduate of Concordia University in Milwaukee, WI and holds a Wisconsin Real Estate Brokers License, Wisconsin Assessor II Certification, and is a member of the Wisconsin Association of Assessing Officers. She is the only person to have obtained IPT’s CMI Professional Designation in all three tax disciplines; Income Tax, Property Tax and Sales Tax. Ms. Klika has been a member of IPT since 1997 and is currently Co-Chair of the Member Connections Committee and a member of the CMI Property Tax Committee. Ms. Klika had previously been Chair of IPT’s Advanced Sales Tax Academy and was the first Chair of the Networking Committee. She has also served as a member of the CMI Sales Tax Committee, CMI Income Tax Committee, Ethics Committee and Income Tax Symposium.

**CAROLYNN IAFRATE KRANZ, JD, CPA,** is the founder and managing member of two firms: (1) Kranz & Associates, PLLC, a boutique law firm specializing in state and local tax consulting; and (2) Industry Sales Tax Solutions, LLC (“ISTS”), which offers a subscription database containing the sales and use taxability of software related transactions, digital content and cloud services. Ms. Kranz specializes in state and local tax matters on a multi-state basis, particularly in the area of sales and use taxes. In addition to her sales and use tax expertise, she has significant
experience in state and local income/franchise tax, as well as federal tax matters. Ms. Kranz has over twenty years of experience in state and local taxation coupled with over seven years of experience in federal taxation. Prior to founding ISTS, she spent most of her career working in the state and local tax practice of Big Four public accounting firms. In addition, she has held a management position in the Tax Department of an international pharmaceutical company with responsibilities involving federal and international tax matters, coupled with a primary focus in state and local taxation. Ms. Kranz holds a law degree from Widener University School of Law and a Bachelor’s Degree in Management with a major in Accounting from Widener University. She is a CPA; a member of the District of Columbia and Pennsylvania bars; and also a member of various professional organizations, including the ABA, AICPA, IPT, District of Columbia Bar Association, Pennsylvania Bar Association and the Pennsylvania Institute of Certified Public Accountants. She is also a member of the advisory committee to Widener University’s Department of Taxation and Accounting, has served as a visiting professor at Widener University, and is an adjunct professor in Widener University’s Master of Taxation Program. She is also a member of the Advisory Board to NYU’s Annual Institute on State & Local Taxation; and is a member and officer to the board for the Streamlined Sales Tax Business Advisory Council. Ms. Kranz was recognized by State Tax Notes in its monthly State Tax Spotlight, which regularly profiles a person or organization influential in the state and local tax world. In addition, she is a frequent speaker on multi-state sales and use tax matters for clients, businesses, and a number of professional organizations, including the ABA, COST, IPT, New York University, PICPA, and TEI. Ms. Kranz has also authored a book published by LexisNexis - State Tax Guide to Digital Content and Cloud Services, 1st, 2nd, & 3rd Editions; a chapter of IPT’s book on Sales and Use Taxation; numerous articles for LexisNexis’ Practitioner Insights; and has been published in State Tax Notes, BNA, and the Pennsylvania CPA Journal. Ms. Kranz is also the discussion leader on the Cloud, Software and Digital Tax Blog on www.salestaxsupport.com.

STEPHEN P. KRANZ, ESQ., is a partner in the law firm of McDermott Will & Emery LLP and is based in the Firm’s Washington, DC office. He engages in all forms of taxpayer advocacy, including audit defense and litigation, legislative monitoring, and the formation and leadership of taxpayer coalitions. Mr. Kranz is at the forefront of state and local tax issues, including developments arising in the world of cloud computing and digital goods and services. He assists clients in understanding planning opportunities and compliance obligations for all states and all tax types. His approach to taxpayer advocacy brings strategic thinking together with skills for the courtroom and the statehouse. Mr. Kranz combines tax controversy and litigation with a unique approach to tax policy advocacy on behalf of his Fortune 100 clients. He often represents companies on issues in litigation while working to address the larger tax policy questions through state legislatures, the U.S. Congress, the National Conference of State Legislatures, the National Governors Association, the Multistate Tax Commission, and the Streamlined Sales Tax Governing Board. Mr. Kranz was recognized by State Tax Notes as one of the Top 10 Tax Lawyers and as one of the Top 10 Individuals who influenced Tax Policy and Practice for 2011. State Tax Notes had previously identified him as one of the publication’s “People to Watch,” which highlights individuals who have already played an important role in state tax but will likely dominate the field in the next ten years. He was described as “a leading representative of business interests in court as well as before the legislatures.” Mr. Kranz has authored numerous articles that have appeared in State Tax Notes, LexisNexis Law Center, and Information Week, among others. He speaks regularly at national conferences regarding state and local tax issues and is frequently interviewed by journalists covering state and local tax developments. Before joining McDermott, Mr. Kranz served as General Counsel to the Council on State Taxation (COST), a trade association that represents the interests of more than 600 of the nation’s largest taxpayers on issues of state and local taxation. He began his legal career as a trial lawyer for the U.S. Department of Justice, Tax Division, where he litigated tax cases in U.S. District Court. He then served as Chief Counsel for the District of Columbia’s Office of Tax and Revenue, where he represented the city on tax policy and administrative matters. Mr. Kranz is a member and former chair of the State and Local Tax Committee, District of Columbia Bar and a former president of the Business Advisory Council, Streamlined Sales Tax Governing Board. He currently sits as a member of the board of directors for the Business Advisory Council and for the prestigious Tax Foundation. Mr. Kranz serves as outside counsel on state
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TIMOTHY M. LANDOLT, ASA, MBA, is President and CEO of Vista Valuations, LLC in Sacramento, California. Mr. Landolt specializes in the valuation of complex industrial properties across the U.S. He is an accredited senior appraiser of machinery & technical specialties with the American Society of Appraisers, holds degrees in Engineering and Finance, and is a State Certified General Real Estate Appraiser in multiple states. Mr. Landolt’s knowledge and expertise in valuing industrial facilities has been used for a variety of purposes, including buy/sell negotiations, financing, ad valorem taxation, insurance, and cost segregation analysis. Mr. Landolt has performed appraisal analysis for facilities in every region of the continental US. His work has supported appraisals for construction materials, food processing, primary and secondary wood products, warehousing and logistics, steel & specialty metals, high-tech manufacturing, and a variety of other limited use / special purpose industrial facilities. Mr. Landolt has testified before the State Tax Appeals Board in Montana, the Oregon Tax Court, and the Washington State Board of Tax Appeals as an appraisal and valuation expert. In addition, Mr. Landolt has appeared as an expert witness at a variety of board hearings and settlement conferences in California, Utah, Georgia, and Alabama. He received his BS degree in Mechanical Engineering – Machine Design from Portland State University and his MBA in Finance from the University of California at Davis.

JENNIFER R. LEBIECKI, CPA, is State Tax Manager at S.C. Johnson & Son, Inc. in Racine, Wisconsin. Ms. Lebiecki joined S.C. Johnson & Son, Inc. (SCJ) in February of 2010. Before working for SCJ, Ms. Lebiecki worked at Fortune 500 companies for over ten years where she worked in various tax areas such as sales/use, excise, federal, payroll, property, and state income. Currently, she manages all aspects of state income tax including compliance and audit resolution for SCJ and subsidiaries. Ms. Lebiecki holds a Master’s of Science in Taxation degree from the University of Wisconsin-Milwaukee and her BBA from the University of Wisconsin-Whitewater. She is a licensed CPA in the state of Wisconsin.

KENDALL LEES, CPA, is the Senior Real Estate Expense Manager for Kohl’s Department Stores where he has been for the last twelve years. In this position, he has managed all aspects of real estate taxes and common area maintenance charges for Kohl’s. Mr. Lees started his career in public accounting at E&Y for five years before becoming a Financial Manager for mall and office building development at Homart Development for five years, then working at Sears as a Property Tax Manager for twelve years. Mr. Lees received his undergraduate degree in Accounting and Finance from Northern Illinois University and his Master’s degree in Real Estate/Finance from Depaul University. He is a Certified Public Accountant and a member of the American Institute of CPAs. He is a member of the National Property Taxpayers Association (NPTA) and has held an Illinois Real Estate License. Mr. Lees was a member of the 2009 IPT Property Tax Symposium Committee and has been a speaker at the IPT Annual Conference, Property Tax Symposium, and Wisconsin IPT meetings.

KATIE LIGHTBOURN, CMI, is the Assistant Vice President – Property Tax at Global Logistic Properties in Chicago, Illinois. In her role, Ms. Lightbourn manages the real estate tax function for GLP’s national portfolio consisting of 1,400 warehouses and distribution centers totaling 160 million square feet. She also is charged with securing and renewing property tax abatements and other incentives, as well as managing the valuation and settlement negotiations for GLP’s properties subject to condemnation proceedings. Prior to joining GLP in 2014, Ms. Lightbourn worked in the property tax consulting field for 12 years. Katie earned a BA in Real Estate and Urban Land Economics from the University of Wisconsin – Madison and is a certified general real estate appraiser.
JANETTE M. LOHMAN, CMI, CCIP, Esq., CPA, is a Partner with Thompson Coburn LLP in St. Louis, Missouri where she practices exclusively in the area of state and local taxation. She is also an Adjunct Professor of Law at the Saint Louis University School of Law where she has taught a “SALT” seminar for the past eighteen years. In March 2006, Ms. Lohman received the Saint Louis University Faculty Excellence Award. She was Director of the Missouri Department of Revenue from 1993-1997 and before that, Director of Tax Planning and Assistant General Counsel for the former McDonnell Douglas Corporation. She was recently elected as a Fellow of the American College of Tax Counsel. She holds an LLM in Taxation from the Washington University School of Law, a JD from the Saint Louis University School of Law, an MBA from the Saint Louis University School of Business and Administration, a BA, summa cum laude, from William Jewell College. Ms. Lohman is a licensed CPA, and a member of the MSCPA (Taxation Committee) and the AICPA. In August 2007, she received the 2007 AICPA/MSCPA “Woman to Watch” award for Missouri. Ms. Lohman is a member of the Council on State Taxation (“COST”) Practitioners Forum and a “double” Certified Member of the Institute (“CMI”—Sales Taxation; “CCIP” – Certified Credits & Incentives Professional) of the Institute for Professionals in Taxation (“IPT”). She is a former member of the IPT Board of Governors, former Chairman of the IPT Income Tax Education Program and current Co-Chairman of the ABA/IPT Advanced Income Tax Seminar. Ms. Lohman received the IPT’s Distinguished Service Award in June 2008. She serves on the editorial board of the Journal of Multistate Taxation and Incentives and on the SALT Executive Committee (ABA Taxation Section). She is member of the Advisory Board for the National Multistate Tax Symposium (co-sponsored by Deloitte and the Florida Bar) and the Hartman SALT Forum Advisory Board (affiliated with Vanderbilt University Law School in Nashville, Tennessee). Ms. Lohman is listed currently in The Best Lawyers in America and was named Best Lawyer’s “2013 St. Louis Lawyer of the Year for Litigation & Controversy—Tax.” She was listed in 2010 as one of the top 100 “Super Lawyers” in Missouri and Kansas and, has been listed as one of the top 50 women “Super Lawyers” in Missouri and Kansas. Ms. Lohman is a frequent speaker at national and regional SALT conferences and has authored many articles about state and local tax subjects. She is also a member of the Missouri Bar Association (formerly serving as a Vice Chairman of the Taxation Committee), the Bar Association of Metropolitan St. Louis and the Mound City Bar Association.

SELENA G. LONGWAY is a Director in the State & Local Tax and Advisory practice of Altus Group US Inc. in Sparks, Maryland. Ms. Longway has 14 years of experience at Altus Group, formerly known as SC&H Group, and primarily oversees complex industrial property tax projects, helping her clients identify and implement tax reduction strategies throughout the country related to their real estate, machinery and equipment, and inventory. She draws on her background in industrial history to ensure that all forms of obsolescence are addressed and that exemptions are properly applied to unique property types based on a thorough understanding of specific industrial processes. She has negotiated on behalf of taxpayers in a wide range of circumstances – from centrally-assessed properties to large plants operating in and assessed by small, rural communities. Ms. Longway received a BA at The Johns Hopkins University in Baltimore, Maryland, and is a member of Phi Beta Kappa. She currently serves as Co-Vice Chair of IPT’s Distance Learning Committee.

MATT LOWELL is Manager – Site Selection and Business Incentives and Principal-Midwest VAT Leader at Ryan, LLC in Orlando, Florida. Prior to joining Ryan, Mr. Lowell spent three years with Enterprise Florida Inc., the state of Florida’s principal economic development organization as a director, business development. His position focused on the recruitment and retention of higher-wage jobs in life sciences & healthcare, one of the state’s six targeted industries for economic growth and diversification. During his tenure, he was responsible for locating 70 projects in Florida that created or retained 13,454 jobs and generated more than $1B in capital investment. Prior to joining the Orlando-based Enterprise Florida, he served as the communications & marketing officer for the University of
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MARK A. LOYD, ESQ., is a partner and Chair of the Tax and Employee Benefits Group of Bingham Greenebaum Doll LLP, a regional business law firm with offices in Kentucky, Indiana and Ohio. His areas of practice concentration are state, local and federal taxation, tax litigation, tax controversy resolution and tax planning for multistate and multinational companies. He is licensed to practice law in Kentucky, Indiana, Ohio and Tennessee. Prior to joining BGD, Mr. Loyd managed the state and local tax function for a multi-state, multi-billion dollar corporation. Mr. Loyd is also a Certified Public Accountant, having begun his career with Coopers & Lybrand, now PricewaterhouseCoopers. Mr. Loyd is the Co-Chair of the ABA/IPT Advanced Property Tax Seminar, Co-Chair of IPT’s Basic Income Tax School, and Chair of the Editorial Board of The Kentucky CPA Journal, among other endeavors. Mr. Loyd also serves as the Chair of the Board of Directors of Park Community Credit Union, an $800 million dollar financial institution. He is a past Chair of the Tax Section of the Kentucky Bar Association, a past Chair of the Tax Section of the Louisville Bar Association, and a past Chair of the Kentucky Society of Certified Public Accountants’ Taxation Committee and is also a former member of the KyCPA’s Board of Directors and former Chair of its Educational Foundation. He has written extensively on tax matters in publications such as The Tax Lawyer, the Journal of State Taxation, The Kentucky CPA Journal, and with distinction, from the University of Louisville and is a graduate of Bellarmine University where he received his B.A. in Accounting, summa cum laude. Mr. Loyd is the 2015 recipient of the IPT New Member Achievement Award.

STEWART L. MANDELL, ESQ., is a partner at Honigman Miller Schwartz and Cohn LLP, a Midwest-based business law firm, and leader of its Tax Appeals Practice Group. With more than 30 years of experience as a tax attorney, he focuses his practice on appropriately reducing taxes through tax appeals, tax planning, tax incentive awards and the passage of favorable state tax legislation. Through his efforts, taxpayers have saved hundreds of millions of dollars. Mr. Mandell formerly served as chair of the Detroit Regional Chamber’s Tax Committee and a member of the State Bar of Michigan’s Taxation Section Council. He has been recognized as a top attorney in his field by The Best Lawyers in America since 2006 and by Michigan Super Lawyers since 2011. Mr. Mandell earned a JD, cum laude, from the University of Michigan Law School, as well as an MA and BA from the University of Michigan.

IRENE V. MANOS, JD, is a Senior Manager in Deloitte’s National Multistate Tax Services Practice specializing in State Credits and Incentives. She brings more than seventeen years of experience to the Credits & Incentives team. Ms. Manos manages some of the practice’s largest client engagements and focuses on all state statutory tax credits, including state Research and Development Tax Credits, Job Creation and Investment Tax Credits, Location-Based Tax Credits and Employee Training Credits. Her client base is expansive and includes companies in the financial services, aerospace/defense, technology, telecommunications, life sciences, manufacturing, and media industries. In the area of Research and Development, Ms. Manos has focused on identifying and pursuing all state benefits relating to her client’s eligible investments, including state tax credits and sales/use tax exemptions. She also has extensive experience in handling some of the more complex state research credit calculations and defending those claims upon state audit. She serves as Deloitte’s state research and development tax credit specialist and is the point person for all related multistate issues for the federal research and development tax practice. Ms. Manos has spent the majority of her career with Deloitte Tax. She
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JUBAL SMITH, CECD, is an Executive Vice President at JLL in Dallas, Texas and leader of the company’s Business Incentives and Site Selection Practice, where he leads a team of geographic location and finance professionals. Mr. Smith’s leadership and experience secures effective financial incentives and offers site location counsel to global companies across all industry sectors. He has led business incentive negotiations and site selection for some of the largest and most impactful projects in the U.S., including a multi-billion dollar semiconductor manufacturing plant, a major automotive assembly facility, a state of the art aerospace manufacturing facility, Fortune 500 headquarters relocations, and a five thousand employee financial service center. He has also secured location and financial incentives for a multitude of small to mid-size companies ranging from small food manufacturing operations to back office operations. Prior to joining JLL, Mr. Smith served as Director of Site Location and Business Incentives at PricewaterhouseCoopers where he worked with the state and local tax team to solve complex site location and incentive issues related to corporate, sales/use, payroll, and property taxes. Client solutions included securing intricate and often overlooked financial savings imbedded in state and local tax code and negotiating win/win agreements. In addition, Mr. Smith led Economic Development for The City of Austin, Texas where he worked with a broad range of high-tech companies providing leading edge business development strategy. He was also Manager with a Fortune 500 electric utility corporation, named one of the top ten companies in the nation for economic development leadership. Mr. Smith is consistently named a JLL Top Achiever, is professionally Certified in Economic Development, and holds a Master’s Degree in Economic Development from The University of Southern Mississippi where his academic focus was on Economic Geography. He also holds a BA degree from Mississippi State University. Mr. Smith is a frequent speaker at the Institute for Professionals in Taxation, National Economic Development Conferences, State Economic Development Courses, and corporate leadership events.

MARK F. SOMMER, ESQ., is a Partner of the Firm and tax attorney resident in the Louisville office of the law firm of Frost Brown Todd LLC, where he leads the Firm’s Tax Teams. Now in his 27th year of private practice on a national scale, Mr. Sommer's comprehensive practice focuses on controversy, litigation and planning relating to tax matters, primarily state and local tax matters and incentives. He has been involved as counsel in well over a thousand controversies and disputes regarding countless tax issues before the administrative and judicial systems of numerous jurisdictions, and assisted in hundreds of transactions and planning situations providing strategic advice. Mr. Sommer is a Fellow in the American College of Tax Counsel, one of only four from the Commonwealth of Kentucky and also is a recognized “Super Lawyer” in Kentucky. He has also been recognized as one of the Best Lawyers in America for twenty years in Tax Law and in Litigation & Controversy – Tax and was recognized by State Tax Notes as one of its “Persons of the Year” in 2013. He serves on several American Bar Association, Section of Taxation committees and projects, currently serving as Vice-Chair of the Committee on State and Local Tax. He also serves on the Advisory Boards of the Paul J. Hartman Memorial State and Local Tax Forum at Vanderbilt University, the Journal of State Taxation, the Deloitte Center for Multistate Taxation at the University of Wisconsin-Milwaukee, the Bloomberg BNA Multistate Tax Advisory Council, the CCH Multistate Corporate Tax Guide and State Tax Notes. Mr. Sommer has written extensively in the area of state and local taxation. His articles have appeared in numerous publications, including several Institute for Professionals in Taxation (IPT) publications, authoring the Kentucky Chapter of the ABA’s Property Tax Deskbook, various Council on State Taxation (COST) publications, State Tax Notes, The Journal of State Taxation, Tax Notes, The Journal of Property Taxation, Bloomberg BNA’s Multistate Tax Advisor, The Tax Lawyer, and still many others. He also was the Contributing Editor for CCH’s Guidebook to Kentucky Taxes (all editions), and serves as General Editor of LexisNexis Tax Practice Insights for Kentucky. Mr. Sommer is a frequent speaker and lecturer on state and local tax matters at conferences, forums and groups such as IPT, Hartman SALT Forum, Deloitte & Touche Multi-State Tax Institute, Kentucky Society of CPAs, COST, Tax Executives Institute, Georgetown’s Advanced State and Local Tax Conference, Ohio Tax Conference, Kentucky Bar Association (past Tax Section Chair), Louisville Bar Association (past Tax Section Chair), and the American Bar Association. Mr. Sommer previously served as Chair of the SEATA Industry Council and also as a Director and Vice-Chairman of the Kentucky Lottery Corporation.
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**Daniel L. Stanley, Esq.,** is a partner with Honigman Miller Schwartz and Cohn LLP in Lansing, Michigan. He is a seasoned tax appeals attorney with significant experience representing taxpayers in various aspects of state and local taxation, including ad valorem real and personal property taxation before the courts and the Michigan Tax Tribunal. Mr. Stanley represents taxpayers in property tax appeals of industrial and commercial properties. He also provides state tax law representation to many Fortune 500 companies in Michigan and throughout the country and possesses extensive experience handling Michigan Corporate Income Tax, Michigan Business Tax, Sales and Use Taxes, and Michigan Single Business Tax. Prior to joining Honigman, Mr. Stanley was a pilot in the U.S. Air Force.

**Bruce J. Stavitsky, Esq.,** is with Stavitsky & Associates LLC, in Fairfield, New Jersey. He has been engaged in representing commercial and industrial property taxpayers for more than thirty years. He has been involved in the appeal of machinery, equipment and inventory. He has also concentrated on the appeal of assessments on such diverse real property as hotels, shopping centers, and heavy industrial facilities. A member of the New York, New Jersey, Massachusetts, and U.S. Supreme Court bars, Mr. Stavitsky has represented corporate taxpayers throughout much of the United States. He has extensive trial experience, including trials before the New Jersey and Maryland Tax Courts, the New York State Supreme Court, the Missouri State Tax Commission, Massachusetts Appellate Tax Board, and the Michigan Tax Tribunal. He has presented appellate arguments before the Appellate Division of the New York State Supreme Court, and his experience includes litigation before State Tax Boards, Commissions, Departments of Revenue, and Courts in Minnesota, Colorado, California, and Oregon. A graduate of Fairleigh Dickinson University and Temple University School of Law, Mr. Stavitsky has had law review articles published by the *California Western Law Review* and the *Tulsa Law Journal*. He has also written articles for the New Jersey and Pennsylvania Tax Services (published by Matthew Bender), the Institute for Professionals in Taxation’s (IPT) publication, *Property Taxation*, the *Journal of Multistate Taxation*, the *Journal of Property Tax Management*, *Real Estate Forum* magazine, and the *Journal of State Taxation*. Mr. Stavitsky has also made presentations to the IPT, the San Diego Tax Club, the Tax Executives Institute (TEI), the New York State Assessors’ Association, the International Association of Assessing Officers (IAAO) and, the National Retail Tenants' Association (NRTA).

**Adam C. Strasser, CMI, Esq.,** is Senior Manager of Real Estate Tax Appeals for Walgreens in Deerfield, Illinois. Mr. Strasser is a corporate real estate tax specialist with over 18 years of experience. He has been a licensed attorney in Illinois since 1996 and a Property Tax CMI since 2005. Mr. Strasser began his career as an Assistant Attorney General for the State of Illinois, in the Land Acquisition Bureau, handling Eminent Domain proceedings on behalf of the Illinois Department of Transportation. He subsequently worked for Arthur Andersen in their property tax group and then for Deloitte Tax LLP. In four years of consulting, he was exposed to all aspects of property tax in numerous industries, including telecommunications, retail and industrial properties. He was then hired by a former client, BP, and spent the next seven years focusing on the oil and gas industry. He handled all real and personal property tax matters, as well as credits and incentives, for the Whiting Refinery. His property tax work for BP also included power plants, wind farms, petroleum terminals, corporate buildings and retail sites. Mr. Strasser has been with Walgreens since 2011 and leads their Real Estate Tax Appeals team. Annually, he and his team are responsible for more than 3,500 real estate tax appeals on more than 8,300 retail properties in all 50 states and Puerto Rico. He has been a guest lecturer on property tax at Northern Illinois University on several occasions.
LEE A. SWEET-MAIER is Senior Manager-Indirect Tax at DuCharme, McMillen & Associates, Inc. Ms. Sweet-Maier supervises the indirect tax function for a major automotive manufacturer with headquarters in Michigan. She leads a team of tax professionals located on-site at DMA’s client facilities. She and her team focus on providing client support related to all indirect tax planning as well as other consulting services as directed by DMA’s client. Ms. Sweet-Maier has more than 26 years of sales/use and excise tax experience. She has worked in a variety of industries including automotive, manufacturing, electronics, and others. Prior to joining DMA, she was a member of the Worldwide Transaction team for Hewlett Packard Company. Her responsibilities included transaction tax guidance for U.S. and global contract pursuits and account team support for global transaction taxes. She also previously held the position of Manager of Sales/Use & Excise Taxes for DaimlerChrysler Corporation and served as Manager of Sales & Use Tax with Masco Corporation. Ms. Sweet-Maier holds a Bachelor’s degree in Economics from Oakland University and a Master’s degree in Taxation from Walsh College.

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JAMES M. TAYLOR, CPA, CFP, is a Partner at Dennis, Gartland & Niergarth (DGN) in Traverse City, Michigan. He joined the firm in 2006. Mr. Taylor focuses on planning and tax services for business and individual clients at DGN. His experience includes multistate & international tax, mergers & acquisitions, tax planning, audits, financial reviews, compilations, internal control check-ups, financial statement analysis, and business valuations. Prior to joining DGN, he earned additional experience in manufacturing management and individual financial planning as well as taxation. Mr. Taylor is a member of the American Institute of CPAs and the Michigan Association of CPAs. Mr. Taylor holds a Bachelor of Arts in organizational management from the University of Michigan and a Master of Accounting from Oakland University, and designation as a Certified Financial Planner.

MATTHEW TAYLOR is an award-winning author, professional actor, storyteller and humorist who has been entertaining audiences throughout the United States and internationally for the last twenty-five years. He is an expert on the art and science of storytelling and how to use it to your advantage. At the Conference, Matthew will present The Irresistible Power of Story as an Essential Business Tool, a message on why and how stories work to persuade others. He will provide tips and tools that will help you improve your storytelling skills immediately. With a home-base in Colorado via the small sailing village of Itchenor, England, Matthew is a partner of A.C.E. Entertainment, which has written and produced over fifty original shows, and is currently touring its smash hit, Girls Only – The Secret Comedy of Women. Encouraged from the popularity of the A.C.E. show, Tales of an Englishman, Matthew continued to commit his stories to paper, which have been compiled into the book, Goat Lips: Tales of a Lapsed Englishman. Released in the spring of 2015, Goat Lips has received the 2015 Independent Publishers Book Awards Gold Medal for Humor and is a National Indie Excellence Award Finalist.

ANTHONY R. THOMPSON, CMI, ESQ., currently practices law in Allentown, Pennsylvania. For many years his practice has concentrated on the representation of business, commercial and industrial taxpayers in ad valorem real property tax assessment appeals throughout the entire Commonwealth of Pennsylvania. In addition, since
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PATRICIA G. TUITE, CCP, is Managing Director for The Empyrean Group and Empyrean Services. Ms. Tuite has over thirty years of power plant engineering, management, and valuation experience with a concentration in environmental and capital project design and costing. She joined Empyrean in 2015 as the Managing Director. Ms. Tuite has expertise in power plant operations and outage coordination. Her experience in power generation includes utilities and independent power producers and spans several technologies including nuclear, coal, hydroelectric, gas turbine combined cycle, gas turbine simple cycle, waste to energy, geothermal, solar, biomass, and wind. As the Managing Director, Ms. Tuite assists power plants with technical contract employees during construction, operations and power plant outages. Previously she was Director, Engineering and Construction Consulting Services for Deloitte Transactions and Business Analytics LLP. Ms. Tuite progressively advanced to Director over the span of 10 years and was Director for three years at Deloitte. While with Deloitte, Ms. Tuite ran her own practice across several service lines including valuation, federal tax cost segregation, investment tax studies, utility studies, investment tax analyses, property tax and federal tax pollution control studies, and audit reviews. In addition to her power plant and asset life cycle expertise, Ms. Tuite also performed utility studies for manufacturing clients to facilitate a sale and use tax exemption on their energy consumption. Prior to joining Deloitte, Ms. Tuite spent one year with a valuation consulting firm and eighteen years with Duquesne Light Company in both nuclear power generation and transmission and distribution. She is a frequent speaker on valuation and tax issues, including presenting a session on the “Impact of Utility Studies on Sales and Use Tax” at the IPT 38th Annual Symposium in Monterey California, September 2013. Ms. Tuite has an MS in Information Systems Management from Robert Morris University and a BS in Chemical Engineering from the University of Pittsburgh. In addition, she completed the Advanced Executive Program at Northwestern University. Ms. Tuite is a certified cost professional with the Association of the advancement of Cost Engineering International.

LENORE VIDAL, ESQ., is the Director of Tax at Forsythe Technology, Inc. in Skokie, Illinois. She received her BA from Carleton College, JD from Loyola University of Chicago, and Masters from the University of Chicago. Ms. Vidal is currently responsible for all areas of tax compliance (eg.
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JOSEPH A. VINATIERI, ESQ., is a partner in the firm of Bewley, Lassleben & Miller, LLP in Whittier, California. He practices primarily in matters of California state and local taxation, including sales and use tax, franchise/income tax and property tax. Mr. Vinatieri is admitted to practice law in the State of California as well as in the Central District of California, the District of Arizona and the United States Supreme Court. He is former deputy to Honorable Ernest J. Dronenburg, Jr., retired Member of the California State Board of Equalization and current Assessor of San Diego County, where he was responsible for preparation and administration of franchise/income tax, property tax and sales and use tax cases to be heard by Board Member Dronenburg. Mr. Vinatieri is a past chairman of the State and Local Subcommittee of the Los Angeles County Bar Association Tax Section and the Sales and Use Tax Subcommittee of the State and Local Committee of the California Bar Tax Section. He is a member of the Institute for Professionals in Taxation where he has spoken locally and nationally. Mr. Vinatieri has also been a regular speaker for the California Certified Public Accountant Foundation, the Tax Executives Institute, the National Business Institute, Lorman Business Seminars, The State Bar Tax Section and the Los Angeles County Chapter of the International Association of Assessing Officers. He co-authored a chapter on the sales and use taxation of California sole proprietors and partnerships for Matthew Bender as well as the California chapter of the American Bar Association Sales and Use Tax Deskbook and his article on the sales and use taxation of services and intangibles was published in The Journal of California Taxation. Additionally, Mr. Vinatieri co-authored an article on California’s Proposition 13 and wrote a piece on California administrative tax practice and procedure for the University of Southern California Major Tax Planning Conference. He has been involved in writing State Board of Equalization Assessors Handbooks 502, Advanced Appraisal and 504, Assessment of Personal Property and Fixtures, the Assessment Appeals Manual as well as the Rules for Tax Appeals of the State Board of Equalization. First elected in 2006 to the Whittier City Council, Mr. Vinatieri became the first directly elected Mayor of Whittier in 2016.

TAM VO, CPA, is a Director in the Property Tax & Incentives practice of Grant Thornton’s Houston office. Mr. Vo has over 12 years of state and local tax experience in public accounting. He specializes in helping clients save money and increase their rate of return on capital investment projects by assisting his clients with Credits & incentives opportunity assessments; negotiated incentive services; state tax refund and credit reviews; and incentive compliance. Mr. Vo serves public and private clients across multiple industries including oil & gas, manufacturing, power generation, telecommunications, retail, healthcare, financial services, and professional services. He has also worked with state and local government agencies across the United States with economic impact and incentive analyses to help foster local economic development. His work related to economic impacts has been cited in national, state and local media outlets. Mr. Vo is a member of the American Institute of Certified Public Accountants and the Institute for Professionals in Taxation. He serves as the Executive Vice President for the Houston Chapter of Ascend Leadership, an international non-profit organization focused on the development of leadership skills. He is also the Junior Achievement coordinator for Grant Thornton’s Houston office helping to grow tomorrow’s business leaders. Mr. Vo received a BBA and an MS in Taxation from Baylor University.
KENNETH WEST, ESQ., is the Managing Partner of Walker West Longo LLP. Mr. West’s practice focuses on valuation and property tax appeals before the Assessment Review Board and the Courts. He has been involved in some of the most precedent setting property tax cases in Ontario. Mr. West is currently the Chair of the Ontario Chapter of the Canadian Property Tax Association, The Vice-President of the Ontario Property Tax Lawyer’s Association, a member of the Advocates’ Society, the Ontario Bar Association Law Practice Management Section Executive and an active organizer for the International Property Tax Institute. He was the first international member and board member of the National Association of Property Tax Attorneys. Mr. West graduated with a LLM in tax law from Osgoode Hall Law School, a LLB from The University of Ottawa and a JD from Michigan State University College of Law with a specialization in international and comparative law and a BA from Wilfrid Laurier University. He is a member of the Florida Bar, the Washington D.C. Bar and the Law Society of Upper Canada. He is also certified as a Specialist in Civil Litigation.

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MARGARET C. WILSON, CMI, ESQ., is a founding partner of Wilson Agosto LLP, resident in its central New Jersey office. Ms. Wilson is admitted to the bars of New Jersey, New York and Pennsylvania. Ms. Wilson’s practice focuses on state and local taxation, including state and local tax controversies, multistate tax planning, and the state and local tax aspects of reorganizations and M&A. She has previously been a partner with two other national law firms
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LEE A. ZOELLER, CMI, ESQ., is a partner at Reed Smith LLP based in Philadelphia. He is the Practice Group Leader of the Firm's State Tax Group of over 30 lawyers which is nationally renowned for helping corporations save significant state taxes. He has resolved some of the most difficult state tax matters before administrative appeal boards, tax tribunals, and courts in more than 20 states. Mr. Zoeller has been recognized as a leader in state tax law by industry publications such as Best Lawyers in America, Pennsylvania Super Lawyers, and by the Institute for Professionals in Taxation. He works closely with clients to determine the best course of action—from strategy development through litigation—to resolve the taxpayer's issues. He has successfully litigated matters for First Union National Bank, Procter & Gamble Paper Products Company, McNeil, Federal Express Corporation, and Hewlett-Packard. Mr. Zoeller's clients frequently call upon him to lead or participate in seminars and training sessions focusing on best practices in the state tax arena. He has also authored numerous publications on cutting-edge state tax issues, and has filed several amicus briefs in significant state tax cases. Mr. Zoeller earned his JD from Pennsylvania State University, The Dickinson School of Law (1989) and his BA from Indiana University of Pennsylvania (1986). He is a past president of the Institute for Professionals in Taxation and currently serves as the Institute’s Corporate Counsel.