SEATA 2019
Presenter Bios

Arleen A. Alexander

Arleen Alexander serves as the Governmental Relations Manager for the Alabama Department of Revenue (ADOR). Ms. Alexander's role is to foster positive relationships between the department and state and local government entities, small businesses and related associations for each. She also is responsible for the development and supervision of communication and public outreach programs, including the ADOR's internship and recruitment program, in order to effectively communicate the department's mission.

Ms. Alexander has a Bachelor of Arts in Political Science and Economics from Auburn University and a Master of Business Administration from Louisiana State University. She has a strong background in government affairs, communications, fundraising and member services, having worked for 23 years for both national and state trade associations in the petroleum and convenience store retailing industry.

Darlene Allen

Darlene began her career in Sales and Use Tax as a Revenue Agent for the Louisiana Department of Revenue and Taxation in Alexandria, LA, in 1996. She later transferred to the Houston Office to expand her tax and audit experience.

Darlene was with Revenue Recovery Group (RRG) from 1998 to 2014. She was Audit Manager for Sales and Use Tax and Program Director for Unclaimed Property. She managed client relations for city, parish and state clients. She also served as the Chief Operating Officer for several years.

In 2014 Darlene returned to the Louisiana Department of Revenue (LDR) as Revenue Tax Director for the Field Audit Sales Tax Division. Her role is to set the strategic plan for a team of about eighty employees. Since returning to the Department of Revenue Darlene has worked to ensure the remote work team remains engaged and productive by increasing training and development opportunities. She continues to build partnerships with parish Tax Administrators through the Cooperative Endeavor Agreements whereby parish staff represent the LDR for the completion of the audit.

Darlene is a licensed CPA and she holds an MBA from Louisiana State University.

Dana K. Angell

Dana K Angell graduated from UVA at Wise with a B.A. in English and Business and Public Administration. She began her career with the West Virginia State Tax Department in 1988 and rose through the ranks within the Auditing Division as an Auditor, Supervisor, Tax Manager and now the Director. Dana participates in SEATA as a member and former chairperson of the Information Exchange Committee and with Streamline Sales Tax as a member of SLAC, Certification and Audit Committees. Dana was recently honored by the State of West Virginia for having 30 years of service to the State of West Virginia and its citizens.

Luther Beauchamp

Luther Beauchamp (pronounced "Beach-um") practiced law in or near his home town for more than 45years… and still didn't get the hang of it. He finally retired a few years ago.

Luther's office was located only 2 blocks from the house in which he was born less than 100 years ago. The short (nearly 5' 4" with blisters on his feet) lawyer explains that even though there is not much of him above ground his roots are very deep.

There is an explanation for the way his name is pronounced. Luther says he had illiterate ancestors who either could not spell "Beachum" or could not pronounce "Beau-champ."

A graduate of Chiefland High School, Florida State University and the Vanderbilt University School of Law, Luther often shares stories from his family and his school days.

Luther and his wife Vera have 2 adult children (they weren't born that way but grew into adults) and 10 grandchildren. Their daughter is the wife of a pastor in Georgia and their son is a campus minister and college professor in north Florida. The son also wrote the "Forewarning" for Luther's first book, "I'll Try to Be Short…" His second book about funny things in law school and law practice is called "Legal Shorts…Not Briefs."

Speaking to various business, professional and church groups many times each year, Beauchamp encourages his audiences with a broad range of humor. Luther says we should find humor every day and he believes that most people can be funnier than they look.

Joan Cagle

Joan Cagle has spent her entire career with the Tennessee Department of Revenue. She has worked with the department for over 35 years and has served in various roles. Joan was the first supervisor of the Audit Division's Discovery Unit. She was promoted to manager in 2015 and currently manages two work units, leading a team of 20. With Joan's leadership, her team develops matching programs focused on non-registered and/or non-compliant entities. She also oversees the department's voluntary disclosure program.

Joan has served as Tennessee's representative with various exchange organizations including the Southeastern Association of Tax Administrators (SEATA), Multi-State Tax Commission (MTC) Nexus Program, and the Federation of Tax Administration (FTA) Special Projects

Holly Coon

Holly Coon recently joined the Multistate Tax Commission as the Director of the Joint Audit Program.

Prior to coming to the Multistate Tax Commission, Ms. Coon worked for the Alabama Department of Revenue for almost 17 years focusing on business tax issues and served as Business Tax Manager before leaving the department in 2019. Ms. Coon headed the corporate income tax sections, including the audit function, and wrote many of the corporate income tax rules and regulations. She was active on Multistate Tax Commission programs and committees including the State Intercompany Transactions Advisory Service, the Joint Audit Committee and the Uniformity Committee. Ms. Coon served as chair of the Uniformity Committee March 2017 to April 2019. She is a frequent presenter at state and local tax conferences, including NYU Institute on Federal Taxation conference and Southeastern Association of Tax Administrators conference. Ms. Coon received her undergraduate degree, cum laude, and masters in tax degree from the University of Alabama.

Jeffrey Cooper

Jeffrey has more than 30 years of government service and leadership specializing in tax administration, policy, regulations, fraud detection, identity theft, money laundering, public corruption, counterterrorism, crypto-currency, distributed ledger technology, gig economy and other emerging areas. He has developed and implemented strategic policies to address the ever-changing dynamics of borderless financial crimes to improve access to foreign evidence, identify international monetary movement and methodologies, uncover emerging jurisdictions of risk, detect predictive criminal trends, increase joint investigative endeavors, enhanced information and intelligence sharing, and establish worldwide case lead development protocols. He is recognized as an international thought leader and visionary embracing technology solutions to solve "Real World" problems.

Prior to joining SAS in October 2018, Jeffrey was the Executive Director of IRS Criminal Investigation – Office of International Operations

Kathleen Cornett

Kathleen Cornett is an attorney at Alston & Bird and focuses her practice on state and local tax controversy and regulation matters, as well as unclaimed property issues. She assists clients on a wide range of tax controversy matters, including appeals before state administrative agencies, courts, and the IRS. She advises clients on income, franchise, property, and sales/use tax matters throughout the country, including guidance on the taxation of remote sellers, marketplaces, and cloud transactions. Kathleen earned her J.D., with honors, from the University of Chicago Law School and her B.B.A., magna cum laude, in accounting and economics from the University of Georgia.

Jan Craig

Jan Craig serves as the Associate Commissioner for Income and Property Taxes. As the Associate Commissioner, Ms. Craig oversees the Income Taxes which include Individual Income Tax, Corporate Income and Franchise Tax, Withholding, Miscellaneous Taxes, the Customer Service area for the Department, and the Property Tax area which includes the Motor Vehicle Registration and Title.

Ms. Craig has been with the Department for 24 years and has been in her current position since 2011.

Ms. Craig holds an MBA from Delta State University and a Bachelor of Accountancy from the University of Mississippi. She is also a CPA.

Lila Disque

Lila Disque is Deputy General Counsel at the Multistate Tax Commission. Lila's role at the MTC includes drafting model state tax legislation; drafting amicus briefs for cases of first impression at state and federal courts; and creating training programs for state tax lawyers and auditors. She is particularly interested in the art of communicating tax law in plain English – something that comes into play in amicus briefs and trainings. She is convinced that if everyone understood tax law, they'd enjoy it as much as she does (which is to say, a lot).   Ms. Disque holds a J.D. from the University of California Davis School of Law and an LL.M. from Georgetown.

Anthony Edwards

Anthony Edwards began his career with the North Carolina Department of Revenue in 1997 and has held numerous audit management positions within the agency. Prior to being named Assistant Secretary of Tax Administration in June 2016, Anthony served as Assistant Director of the Examination Division and the Director of the Office of Taxpayer Advocate Office.

As Assistant Secretary, Anthony is responsible for overseeing Tax Policy and Administration for personal tax, corporate tax, sales tax, property tax and excise tax. Anthony also oversees the Taxpayer Assistance Division.

A native of Benson, North Carolina, Anthony is a 1997 graduate of Campbell University with a Bachelor of Science in Business Administration.

Bruce P. Ely

Bruce Ely is a partner in the Birmingham, Alabama office of the multistate law firm of Bradley Arant Boult Cummings LLP. He represents taxpayers before various state and local government taxing authorities as well as the tax tribunals and circuit and appellate courts of Alabama and Mississippi, and before the Internal Revenue Service and U.S. Tax Court.

Mr. Ely is Past Chair of the New York University (NYU) Institute on State and Local Taxation, a long-time Fellow of the American College of Tax Counsel, and has been listed in "*Best Lawyers in America*" and "*Super Lawyers*" for a number of years. Until recently, he also served as Co-Chair of the ABA Tax Section SALT Committee's "Task Force on the State Implications of the New Federal Partnership Audit Rules" and co-authored a model conformity/RAR statute now being advocated to the states. He is also co-editor of the Bloomberg Tax "Pass-Through Entities Navigator" and a longtime member of the Multistate Tax Advisory Board for Bloomberg Tax. He received the organization's "State Tax Author of the Year" Award in December 2017.

Bruce received both his B.S. degree in Accounting and J. D. (with honors) from the University of Alabama and his LL.M. in Taxation from NYU School of Law. He was the first recipient of NYU's "Paul H. Frankel Award for Outstanding Achievement in State and Local Taxation" in 2013, and was named one of the "Top 10 Tax Lawyers in the United States" by *State Tax Notes/Tax Analysts* that same year. He also received the "Paul H. Frankel Excellence in State Taxation Award" from COST during its 2017 annual meeting. He is an adjunct professor in the University of Alabama's MTA program, and has co-authored over the past three decades numerous acts of the Alabama Legislature dealing with the Alabama Taxpayers' Bill of Rights and later establishing the independent Alabama Tax Tribunal, the Local Tax Simplification Act, corporate income taxes, pass-through entities, and municipal business license taxes.

He has served over the years as counsel to several tax reform and constitutional reform commissions of the Alabama Legislature or the Alabama Senate, and is a member of the Board of Directors of the Public Affairs Research Council of Alabama (PARCA), the non-partisan good government think tank headquartered at Samford University in Birmingham.

Jonathan Feldman

Jonathan Feldman helps clients stay on top of ever-changing state and local tax issues that directly impact their businesses. With a strong background in the manufacturing, telecommunications, transportation, entertainment and retail industries, Jonathan counsels clients in all areas of state and local taxation including income, franchise, sales and use and property taxes. He represents clients in all phases of state and local tax controversy, including audit assistance, administrative hearings, litigation and appellate review; and regularly provides counsel on state and local income and transactional costs for mergers, acquisitions and corporate reorganizations. Jonathan is actively involved in representing a coalition of manufacturers in connection with sales and use tax, income tax, and property tax matters and frequently testifies on state tax matters before the Georgia General Assembly. Jonathan regularly speaks on tax controversy, litigation, and policy matters at regional and national conferences around the country such as Tax Executives Institute (TEI), Council on State Taxation (COST), and Institute for Professionals in Taxation (IPT). Prior to joining Eversheds Sutherland (US), Jonathan served as a tax adviser for two major accounting firms in Atlanta, spending three years with Arthur Andersen and four years with Deloitte Tax. While attending law school, he clerked for the Thirteenth Judicial Circuit of Florida, Circuit Civil Division.

Scott Fryer

Scott Fryer attended Harding University and later transferred and graduated from the University of Arkansas at Little Rock with a Bachelor of Science degree in Accounting in 1985. He has been with the Arkansas Department of Finance and Administration since 1989, serving as a Tax Auditor, Tax Auditor Supervisor, Manager, and is now the Assistant Administrator in the Office of Income Tax Administration managing the Corporate Corporation Income Tax Section since 2012. Mr. Fryer participates in the Multistate Tax Commission (MTC) Uniformity Committee and was on the drafting committee for the Model General Allocation and Apportionment Regulations adopted by MTC in 2017 and 2018.

Joe W. Garrett, Jr.

Mr. Garrett is an attorney in the Commissioner's Office of the Alabama Department of Revenue where he serves as a Deputy Commissioner. His primary responsibility is to help shape the Department's business tax policy through the Department's legislative, regulatory, audit and litigation functions. In addition to his internal role at the Department, Mr. Garrett is a regular speaker at state and local tax conferences. In 2015 Mr. Garrett was honored with the Multi-State Tax Commission's Paul Mines Award given to recognize significant contributions to state tax jurisprudence. State Tax Notes featured Mr. Garrett in a 2015 "Spotlight" article and again in 2016 as a "Notable Tax Administrator of the Year."

Before joining the Department, Mr. Garrett was a manager with the PricewaterhouseCooper's state and local tax group in Atlanta, Georgia where he worked as a state tax consultant after graduating from the University of Florida, College of Law's graduate tax program in 1998. Mr. Garrett is a 1997 graduate of the University of Alabama, School of Law and a 1994 graduate of Auburn University where he was finance major. He is a member of both the Georgia and Alabama Bar associations.

Meredith Garwood

Meredith Garwood is Group Vice President of Strategic Tax for Charter Communications. She leads Charter's federal and state tax policy for income, property and transaction taxes. She also leads the Company's tax controversy and property tax groups. Meredith represents the company in national state tax organizations and projects. She has been proactively involved in numerous tax policy initiatives including state tax reform efforts and federal tax reform.

Meredith currently serves on the Board of University of North Carolina at Chapel Hill Business School, is Treasurer for North Carolina Cable and Telecommunication Association, Treasurer for Boundless Impact and a member of Caltax Executive Committee. She is Past President of the Business Advisory Council to the Streamlined Sales Tax Governing Board and former Vice President of Women in Cable and Telecommunications-Carolinas, and Board of the Council of State Taxation. Meredith is a frequent speaker at various tax and industry forums.

Meredith has over 25 years of tax experience in all areas of tax including income, property, and transaction taxes. Prior to joining Charter, Meredith was Group Vice President for Time Warner Cable and Senior Director of Tax with AT&T Wireless.

Meredith worked with a leading public accounting firm for over eight years where her practice focused on various aspects of corporate tax. She graduated from the University of North Carolina at Chapel Hill with a BS in Business Administration and a Master of

Accounting with a concentration in Taxation. Meredith and her husband, John, live in Charlotte. They have two children, Johnathon and Anna.

Richard Gilbert

Richard Gilbert is the Director of the N.C. Department of Revenue Interstate Examination Section. He has oversight management for implementation of specialized audit programs designed to identify, assess, and collect non-compliance revenue regarding Fortune 500 companies.

He has been with the N.C. Department of Revenue for 20 years. He also spent four years with the Missouri Department of Revenue as a field auditor in their Chicago office. The majority of his experience with both North Carolina and Missouri is auditing fortune 500 companies in various types of industries for State tax purposes. He is a licensed CPA in North Carolina. He received his Bachelors of Business Administration Degree from North Carolina Central University.

Adam J. Krupp

Adam was appointed Commissioner of Indiana's Department of Revenue (DOR) by Governor Eric Holcomb in January 2017. Before joining DOR, Adam served as General Counsel for Indiana's Bureau of Motor Vehicles, where he played an integral role in the 2016 legislative overhaul of Indiana's motor vehicle laws. Additionally, he served the citizens of Indiana as Special Counsel to the Office of Indiana Governor Mike Pence, where he focused on agency compliance with Indiana's Access to Public Records Act, and as Deputy Director and Counsel for Indiana's Division of Family Resources, where he oversaw litigation and played a key role in the modernization of Indiana's Medicaid eligibility program.

Adam has extensive experience as a litigator in the private sector, where he practiced law in New York with Kasowitz, Benson, Torres & Friedman, LLP, after starting his career with White & Case, LLP. During his career in the private sector, he represented clients in federal and state court actions in a broad range of complex commercial litigation matters.

A native of central Florida, Adam grew up in northern Indiana and attended Purdue University where he was Phi Beta Kappa with a degree in secondary education, specializing in speech communications, theatre, and English. He taught high school before attending Indiana University's Robert H. McKinney School of Law. During the course of his career, Adam has taught courses in contract drafting and legal writing as an adjunct professor of law.

Currently, Adam lives in Zionsville, Indiana with his wife and two sons. In his spare time, he volunteers with the Boys & Girls Club, Make-A-Wish Foundation, and Special Olympics of Indiana.

Mark McElroy

Mark McElroy is a Revenue Program Administrator I with the Florida Department of Revenue and has been with the Department for over 28 years. He is currently the Manager over the Corporate Income Tax group in the Department's Taxpayer Assistance and Dispute Resolution section. This section handles all informal protests for Corporate Income Tax.

Mark began his career working in the restaurant business overseeing the opening several new restaurants. He then became an auditor with the Florida Department of Transportation, before transferring to the Department of Revenue. While working for the Department, Mark returned to school and obtained a Bachelor's Degree in Information Technology. He has been able to put his degree to use in helping design and implement several computer programs for the audit program.

Mark is an avid sports fan, especially for the Pittsburgh Steelers and Florida State Seminoles. He has a passion for baseball and spends much of his spare time coaching Tallahassee area youth league and travel softball and baseball teams. He has taken teams all over the United States to play ball.

Danny Morgan

Danny joined the Tax Department in the Spring of 2014 as Director of Operations and has been the Assistant Commissioner, Operations since January of 2016. His oversight includes: Revenue; Information Technology; Human Resources; Procurement; Building and Fleet Services; and, “special projects”.

Prior to working at the Tax Department, he served in a similar capacity for several agencies in New York state government between 2006 and 2014 including the Banking Department, Department of Financial Services, Statewide Financial Systems and the Office of Victim Services.

He holds Master’s Degrees in Public Administration and Social Work from West Virginia University and a Bachelor’s degree in Psychology from Marshall University.

Luke Morris

Luke Morris has served as the Assistant Secretary of the Office of Legal Affairs of the Louisiana Department of Revenue since April 2017. He supervises both the Litigation Division and Policy and Legislative Services Division. In this capacity, he advises the Secretary of Revenue on matters in litigation, legislation pending before the Louisiana Legislature, and policy guidance issued by the Department.

Morris received his Bachelor of Science in Accounting from Southeastern Louisiana University in 2010 where he graduated *summa cum laude*. He attended the Paul M. Hebert Law Center at Louisiana State University and received his Juris Doctorate along with a Bachelor of Comparative Law in 2013.

Prior to joining the Department, Morris worked as a senior tax accountant for the firm Postlethwaite & Netterville APAC. He joined the Department in 2015 as an Assistant Director in the Field Audit Income Tax Division where he developed and administered the Department’s individual income tax audit program.

Morris is a member of the Louisiana State Bar Association and Baton Rouge Bar Association.

Vince Panepinto

Vince Panepinto is the Director of the Processing Center for the Louisiana Department of Revenue where he directs operations specific to processing documents and payments. He knows operations management and production workflow geared to efficiently capture data and images of tax documents, and depositing State funds.

As a Six Sigma Lean Black Belt, Vince works continuously at reducing processing times and production costs by focusing all efforts on efficiency, error reduction, and cutting waste. He's introduced and is implementing a shared-service solution for data capture and imaging with other State agencies. In addition to his work in the Agency, Vince is an operations officer and a Major in the United States Marine Corps Reserves.

Vince holds a Master's Degree in Business Administration from Louisiana State University with a concentration in Data Analytics.

Deborah Pianko

Deborah has 20 years of experience building technology solutions for tax and revenue agencies. She is a subject matter expert in tax administration including collections, audit, return and payment processing, customer service, revenue protection and fraud detection.

Prior to arriving at SAS, Deborah was a consultant to the District of Columbia (DC) Office of Tax and Revenue where she served as the lead forensic data miner and analyst during the investigation of two criminal refund fraud cases involving DOR employees, and one external-filer refund fraud case involving the use of prepaid debit cards. She also was the lead data miner on a project designed to expose Medicaid fraud by comparing aid recipient data to the tax rolls. Deborah also led the introduction of a Visa Prepaid Debit Card program for DC tax refunds and was the lead project manager for DC's 2010 Tax Amnesty program.

As a systems engineer in the tax and revenue industry, Deborah has helped to build and maintain many of the integrated tax systems that exist at departments of revenue across the world today such as DC, Tennessee, Arizona, Maryland, Ohio, Nevada, Puerto Rico, Detroit, Australia and others. Her intimate knowledge of these systems allows SAS' tax and revenue clients to hit the ground running as they make their leap forward towards a new generation of fraud solutions.

Deborah holds a dual Bachelor of Science degree in Economics and Journalism and is an avid rower and volunteer EMT in her spare time.

Scott Peterson

Scott Peterson is Vice President of U.S. Tax Policy and of Government Relations for Avalara, Inc. Avalara is the industry leader in providing sales tax automation to small and medium sized business. In his role, Scott leads Avalara's effort to make sure that Avalara is the first name states think of in sales tax automation. Scott is a frequent speaker on sales tax policy and sales tax administration. Scott was named to the 2018 Top 100 Most Influential People in Accounting.

Prior to joining Avalara Scott was the first Executive Director of the Streamlined Sales Tax Governing Board; an organization devoted to making sales tax simpler and more uniform for the benefit of business. Before joining Streamline Scott spent ten years as the Director of the South Dakota Sales Tax Division where he was responsible for the state sales and use tax, the state's contractor's excise tax, the sales and use tax for over two hundred cities, and the sales and use tax for four tribal governments. Scott also spent twelve years providing research and writing for the South Dakota Legislature. Scott is a veteran of the U.S. Army and holds a master's degree from the University of South Dakota

Patrick J. Reynolds

Patrick J. Reynolds is a Senior Tax Counsel with the Council On State Taxation (COST). He is part of the COST advocacy team, where he is staff liaison to the Unclaimed Property Committee and the Sales Tax Committee, and he contributes to tax policy development, drafting, and legislative advocacy. Previously, he was Senior Managing Counsel with J. C. Penney and for 14 years provided legal support for audits, litigation, and appeals for income, franchise, sales/use, property and transfer taxes, as well as unclaimed property. He also advised in strategic planning efforts, state tax aspects of financial accounting, and tax minimization and incentive strategies. He worked closely with the company's government affairs team, frequently lobbying and testifying on a number of Texas issues, and has been an active participant on the Streamlined Sales Tax Governing Board and the State and Local Advisory Council. Pat started his career with Price Waterhouse in Omaha, Nebraska, and subsequently served for six years as an attorney in the Nebraska Department of Revenue's Legal Division. He received his JD from Creighton University School of Law and his BSBA – Accounting from the University of Nebraska at Omaha. He is a member of the Nebraska and Texas state bars and is a licensed CPA.

Lee Ann Rouse

Mrs. Rouse has been employed with the Department of Revenue for 23 ½ years. She started out as an account clerk in 1990 working in the Franchise Tax Division. During her career, Mrs. Rouse completed her college education earning both a BS in Accounting and an MBA. After completing her education, Mrs. Rouse began working in the Sales & Use Tax Division, where she has served in many different positions.

From 2007 to 2015, Mrs. Rouse served as a Revenue Examiner (I, II, & III) in the field, based in the Montgomery Taxpayer Service Center. From March 2015 – April 2017, Mrs. Rouse served as the Local Tax Liaison for the Department where she actively provided hands on customer service to all cities and counties in Alabama. In April 2017, Mrs. Rouse was promoted to Manager of the Auburn Taxpayer Service Center, and currently is the Manager of the Wholesale Retail Accountability Program (WRAP Unit).

Mrs. Rouse and her husband, Ken, are the proud parents of two boys, Austen (25) and Will (14). Mrs. Rouse enjoys spending time with her family and friends and cheering on the Auburn Tigers.

Ednaldo Silva

Ednaldo Silva, Ph.D., is founder and managing director of RoyaltyStat in Bethesda, MD. Dr. Silva was a drafter of the 1992, 1993 and 1994 U.S. transfer pricing regulations and the first economist in the Internal Revenue Service's Advance Pricing Agreement (APA) Program.

Dr. Silva was the developer of the "comparable profits method" (CPM), the best method rule, and the concept of arm's length as a range of results instead of the then prevailing point estimate. He was an expert for the District of Columbia on three transfer pricing cases, including:

In the Matter of Shell Oil Company (Petitioner) vs. Office of Tax and Revenue (Respondent), Office of Administrative Hearings (Case No. 2011-OTR-00047); In the Matter of ExxonMobil Oil Corporation (Petitioner) vs. Office of Tax and Revenue (Respondent), Office of Administrative Hearings (Case No. 2011-OTR-00049); In the Matter of Hess Corporation (Petitioner) vs. Office of Tax and Revenue (Respondent), Office of Administrative Hearings (Case No. 2012-OTR-00027); an expert for the state of North Carolina on the transfer pricing case In the Matter of Delhaize America, Inc. v. Lay, N.C. App., S.E.2d, 2012 N.C. App. LEXIS 1021 (N.C. Ct. App. Aug. 21, 2012), and for the IRS In GlaxoSmithKline Holdings (Americas), Inc. v. Commissioner of Internal Revenue, Docket Nos. 5750-04 and 6959-05, the largest transfer pricing dispute to date. Matter settled ($3.4 billion) on September 11, 2006.

Mike Smith

Mike is Senior Business Development Executive for Iron Mountain's Information Governance and Digital Solutions Group. Prior to joining Iron Mountain, Mike has been involved in Business Processing Outsourcing (BPO), specifically Insurance and State/Local Governments, since 1997. Given his experience in the outsourcing industry and membership in numerous industry advisory boards, Mike brings an informed perspective on trends and best practices in BPO solutions.

Mike has presented topics at the national stage for the State Government, the Federation of Tax Administrators, and has authored numerous nationally recognized documents.

Mike's free time includes spending time with his 4 children, ages ranging from 10 - 16, and his wife of 26 years. Hobbies and activities include traveling in recreational vehicles, being a Troop and community leader for Boy Scouts of America, amateur radio and playing golf.

Verenda Smith

Verenda Smith is the Deputy Director for the Federation of Tax Administrators. FTA is an association of the tax agencies in the 50 states, New York City, Philadelphia and Washington, D.C. Her tax career began as a communications specialist for the Illinois Department of Revenue, first in Springfield, Ill., and later working out of the governor’s office in Washington, D.C. handling Congressional affairs and coordination with federal agencies. In 1990, she joined the FTA staff on a formal and, as it turns out, remarkably permanent basis. Her master’s degree in Business Communications is from the University of Illinois. She says her quirky interest in tax administration started when her income tax return was chosen for audit under the exhaustive (and now outlawed)

Taxpayer Compliance Measurement Program. The resulting Letter of No Change is still prized.

Mark F. Sommer

Mark F. Sommer, Esq. aspires to save the world one taxpayer at a time. He is the Chair of the Tax, Benefits & Estates Group at Frost Brown Todd where he also leads its Tax Teams and concentrates his practice in the area of state and local taxes, federal taxation as well as civil/criminal tax controversy/litigation, economic development and incentives.

During the course of his 30-year practice, Mr. Sommer has advised clients with respect to complex tax matters, has helped clients understand tax threats and opportunities, and developed comprehensive solutions and curative legislation. His experience extends to income, estate and gift, sales and use, gross receipts, property (both real and personal) and other miscellaneous state and local taxes. He has assisted with planning transactions, dispute resolution and litigation, negotiating incentives and settlements in federal and SALT matters. He has been involved as counsel in well over 1,000 controversies and disputes regarding countless tax issues before the administrative and judicial systems in many jurisdictions.

Currently, Mr. Sommer practices at the forefront of state and local tax issues, including advocating for transparency while working to address larger tax policy questions through state legislatures and agencies.

Throughout Mr. Sommer's career, he has represented nearly 100 of the current Fortune 500, and almost just as many which no longer appear due to acquisition, merger or demise. He is a Fellow in the American College of Tax Counsel and is recognized as a "Super Lawyer" in Kentucky. He has also been recognized as one of the Best Lawyers in America for twenty plus years and was recently recognized by Best Lawyers as a "Lawyer of the Year" for 2018 in Tax Law and in Litigation & Controversy – Tax. Mr. Sommer has been honored by *State Tax Notes*, as one of its two "Practitioners of the Year" in 2015 and as one of its "Persons of the Year" in 2013, making him the first person so recognized two times. He currently serves as the Chair of the Kentucky Lottery Corporation, which under his watch reached Billion Dollar status for the first time.

He has written extensively in the area of state and local taxation, is a frequent speaker and lecturer at national conferences, forums and groups, having presented, moderated or served as a panelist nearly 250 times, has lectured on tax law, serves on multiple advisory boards and is interviewed frequently by journalists covering state and local tax developments. All of this is designed as a means to pay it forward, in honor of the great lawyers and mentors who trained him.

Outside of his busy work life, first and foremost Mr. Sommer enjoys spending time with his family and five children, enjoys history and trivia games, is a bourbon connoisseur and, of course, loves *The Godfather*.

Lanell Strait

Lanell Strait, Office Director of Business Taxes, began her employment with the Mississippi Department of Revenue in 1988. The Business Tax Office oversees the Sales Tax Bureau, the Petroleum Tax Bureau, and the field audit and clerical field staff across the state. She holds a Bachelor of Science in Business Administration degree with an accounting major from Mississippi College. Lanell began her career as a Tax Auditor. She audited for ten years in the Brookhaven District and served two years as a Tax Specialist in the Petroleum Tax Bureau. Later, as the Bureau Director for Brookhaven District for ten plus years, she coordinated both the audit and collection activities for the thirteen counties. After the reorganization of the agency, she served as the southern Regional Director of Audit for the Brookhaven and Hattiesburg Districts. She has received the designation of Certified Public Manager through the State Personnel Board.

Marshall C. Stranburg

Marshall C. Stranburg became Deputy Executive Director of the Multistate Tax Commission on April 1, 2016. Previously Marshall had served as Executive Director of the Florida Department of Revenue since being named to that position on April 23, 2013, by the Governor and Florida Cabinet.

Marshall had been appointed Interim Executive Director of the Florida Department of Revenue effective July 1, 2012. Prior to this appointment, he had been named Deputy Executive Director for the Department on December 1, 2011. Marshall had previously been the Department's General Counsel since October 2007.

Since first joining the Department in 1991, he also served as Deputy General Counsel, Chief Assistant General Counsel for General Tax Administration, and Assistant General Counsel. In addition to serving as a legal advisor to the Department for many years, he made numerous presentations and has been known and respected nationally in matters of state taxation.

Marshall was selected by *State Tax Notes* as a Top 10 Tax Administrator for 2011. While with the Department, his work primarily was related to Florida's corporate income tax, sales and use tax, nexus questions, voluntary disclosures, and on many other topics and issues.

He received his J.D. from the University of Tulsa and LL.M. in Taxation from the University of Florida. Marshall is a member of the Florida Bar and the Oklahoma Bar. In 2015, he received the Marvin C. Gutter Outstanding Public Service Award from the Tax Section of the Florida Bar.

Tab Troxler

Mr. Troxler is the current Assessor for St. Charles Parish Louisiana. He was elected in 2011 and assumed office January 1, 2013. Under his leadership, the St. Charles Parish Assessor's Office was awarded the 2018 Public Information Award, by the IAAO (International Association of Assessing Officers). Mr. Troxler has been very active in the Louisiana Assessor's Association. Serving on the Board of Directors as Treasurer, Trustee on the Assessor's Retirement Fund and Chairman of the Orientation Committee.

Previously, Mr. Troxler was an accomplished Homeland Security and Emergency Management professional with experience in both the public and private sector   Some of his highlights in this area include international assignments in Japan following the earthquake and tsunami in 2011. He has testified before the U.S. Homeland Security Advisory Council as a subject matter expert concerning the response to Hurricane Katrina.   He has also served on many community organizations. He was awarded the Dow Diamond Keepsake Award by Dow Chemical Company, as well as the "Excellence in Government" Award by the Bureau of Governmental Research in New Orleans, LA. His hobbies include flying, golfing and reading. He and his wife reside in Luling, LA.

Richard Unen

Richard Unen is the Field Audit Operations Manager with the Florida Department of Revenue, General Tax Administration (GTA) Program, in charge of the audit process for in-state and multi-state offices. He has been involved in every level of the audit process since 1985, in the Miami FL, Dallas TX and Pittsburgh PA Service Centers.

In 1993, he became a tax audit supervisor in the Pittsburgh Service Center and remained in that position for 19 years when he was selected to be the senior tax audit administrator for the Southwest Region in charge of the audit process for the Sarasota, Tampa, Largo, Holiday and Ft. Myers Service Centers. Richard became the Field Audit Operations Manager in 2014.

Throughout his career, Richard has managed and performed comprehensive audits of in-state, multi-state, and multi-national corporations.

Tim Winks

Tim Winks is a Managing Director in PwC's State & Local Tax Group based in McLean, Virginia. He has 38 years of state and local tax experience, including 23 years at PwC and 15 years with the Virginia Department of Taxation, where he started as an entry-level tax examiner and rose to Assistant Commissioner for Tax Policy. Tim serves clients throughout the Mid-Atlantic and Southeast on all manner of state and local tax issues but with particular focus on the sales and use tax. He is a graduate of the University of Richmond and is the former chair of the Virginia Chamber of Commerce's Tax Policy Committee, the Northern Virginia Technology Council's Tax Subcommittee, and the SEATA Industry Council.

Alan Woodard

Alan Woodard serves as the Assistant Secretary for Tax Enforcement and Compliance for the North Carolina Department of Revenue. A native of Jacksonville, North Carolina, Alan is a 1990 graduate of North Carolina State University.

Alan maintains oversight responsibility for the Examination, Collection, and Criminal Investigations Divisions of the Agency which are comprised of over 650 staff members.

Alan began his career with Revenue in 1992 as a Revenue Officer in the Lexington field office and moved into a field auditor position in the Charlotte office in 1994. Alan has held audit manager positions in Charlotte, Raleigh, and Wilmington audit offices. In 2004, Alan was promoted to Assistant Director of the Examination Division, Director of Examination in 2009, and Assistant Secretary for Tax Enforcement and Compliance in 2019.

Scott Wright

Scott Wright is a Partner in the State and Local Tax Section at Eversheds-Sutherland. Working in Georgia and throughout the country, Scott Wright helps his clients minimize tax liability and protect their interests in regards to state and local tax issues. He has an extensive knowledge of sales and use taxes, income taxes and property taxes; he also handles cases involving utility taxes, employment taxes, transfer taxes and gross receipts taxes. Scott monitors state rulings, legislation and court decisions that impact taxpayers and guides his clients in a broad range of substantive issues, from business restructuring and transactional tax planning to constitutional questions such as nexus, discrimination against interstate commerce and unitary combination. He represents clients from numerous industries, including manufacturing, health care, energy, banking and finance, insurance, transportation, timber and retail.

Jim Zingale

Jim Zingale was appointed by the Governor and Cabinet as the Executive Director of the Florida Department of Revenue effective January 29, 2019. Zingale held various leadership positions within state government during his more than 35 years of service. For more than 17 years, he served both chambers of the Florida Legislature, holding key research policy and negotiation positions as Staff Director of the Finance & Tax Committee, Appropriations Committee, and Economic and Demographic Research Committee. He was also the first director of the Office of Economic and Demographic Research.

Between 1990 and 2008, Zingale led the Department of Revenue, serving as deputy director for ten years and as executive director for eight. While at DOR, he oversaw the implementation of two transformational technology projects. Before returning to the Department in 2019, he most recently served as research director for the Safety Net Hospital Alliance of Florida and was also a consultant with Capitol Hill Group.

He received his Doctor of Philosophy and Economics from Florida State University, a master’s degree in economics and a bachelor’s in business administration in from Bowling Green State