

**Memo**

**Deloitte Tax LLP**

200 Renaissance Center  
Suite 3900  
Detroit, MI 48243  
USA

Tel: 313 396 3384  
Fax: 313 392 7554  
www.deloitte.com

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| **Date:** | December 9, 2015 |
| **To:** | Christopher A. Tressler, Tax Executive Institute, Inc., Detroit Chapter President |
| **From:** | Leon Lewis, Tax Partner, Deloitte Tax LLP |
| **Subject:** | TEI, Inc. Event Agenda, with Bios |

**TEI, INC. AGENDA**

1. Legislative Update, Alex Brosseau, Senior Manager, Washington National Tax, Washington DC
   1. Alex Brosseau is a Senior Manager in the Tax Policy Group of Deloitte Tax LLP’s Washington National Tax office. In that capacity, he monitors tax policy developments in Congress and the White House on behalf of the firm and its clients. From 2012 to 2015, Alex served as Senior Analyst for Tax Policy on the U.S. Senate Budget Committee where he was the primary tax adviser to the committee’s two previous chairpersons, Senator Patty Murray of Washington and Senate Finance Committee member Kent Conrad of North Dakota.

Prior to his time on the Budget Committee, Alex worked in client service at Deloitte Tax LLP, focusing primarily on clients in the financial services and real estate industries.

1. ASC740 Developments, Rick Favor, Tax Director, Deloitte Tax LLP, Detroit, MI/ Leon Lewis, Tax Partner, Business Tax Solutions, Detroit, MI
   1. Rick is a Director at Deloitte Tax LLP, based in Detroit, Michigan. He has over 25 years of public accounting experience and is a member of our Business Tax Services Practice and has worked with many of the Firms’ largest local clients on a variety of corporate tax and accounting issues and opportunities. Rick is Deloitte Tax’s Central Region Leader for its ASC 740 (FAS 109) Competency and IFRS Groups. He has significant experience in: ASC 740 (FAS 109), including Uncertain Tax Positions (FIN 48), general corporate tax compliance and planning matters, IRS audit and appeal case management, mergers and acquisitions, corporate restructuring transactions, tax accounting methods, R&D deductibility and credit issues, foreign tax credit issues and effective tax-rate management issues. Rick specializes in the Energy & Resources and Process & Industrial Products industries.
   2. Please see below for Leon’s biography.
2. Accounting Periods and Methods, Robert Kilinskis, Tax Partner, Washington National Tax, Washington DC
   1. Robert A. Kilinskis is the managing partner of the Federal Tax Accounting (Periods, Methods & Credits) Group in the Washington DC office of Deloitte Tax LLP. His responsibilities include, in addition to managing the team, overseeing quality control of the tax accounting practice of Deloitte and promoting the growth of the practice and the provision of tax accounting services to Deloitte clients. As a member of the team, Bob provides tax accounting and inventories expertise to client’s firm wide. Bob has performed extensive consulting in the areas of tax accounting method reviews, the tangible property regulations, analysis of income and expense including the E&P of CFCs, LIFO, UNICAP, and 199.

From 1992 to 1995, Bob was the Accountant-Advisor in the Office of Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury. While at Treasury, his primary responsibilities were in all areas of tax accounting. Specifically, he drafted and approved various regulations and rulings and drafted the Administration’s legislative proposals in the tax accounting area including provisions in OBRA 93 and GATT. Bob is a frequent lecturer in the tax accounting area, and has spoken before TEI, the AICPA, the ABA, the IRS, and various trade associations. He is an Adjunct Professor in the DePaul University Graduate School of Business where he teaches federal tax accounting in the MST program.

1. Consolidated Corporation Treasury Regulations and Subchapter C Considerations, EJ Forlini, Tax Principal, Washington National Tax, Washington DC
   1. E.J. Forlini is a Principal in the Corporate Tax Group of Deloitte’s Washington National Tax office. He serves multinational corporations in a variety of industries, specializing in a number of areas including domestic and cross-border reorganizations, spin-offs, and taxable stock and asset acquisitions. In addition, E.J. regularly advises clients on consolidated return matters and has been a frequent speaker on the subject. Prior to joining Deloitte Tax in 2005, E.J. served in the Corporate Tax Division of the Office of Chief Counsel in the Internal Revenue Service in Washington, D.C. as an Attorney-Adviser and later as an Assistant Branch Chief. While serving in the Internal Revenue Service, E.J. was the author of final regulations governing basis and boot allocations in tax-free spin-offs and reorganizations and the application of those rules in the consolidated return context. In addition, E.J. reviewed requests for and drafted private letter rulings related to spin-offs and other corporate restructurings.
2. Multi-State Tax Developments, Thomas Cornett, Senior Manager, Multistate Tax Specialist, Detroit, MI
   1. Tom is a Senior Manager in Deloitte’s Multistate Office of Washington National Tax. His responsibilities include quality assurance review of internal and external presentations, Tax Alerts and marketing communications affecting state and local tax developments. Tom also is a part of the Detroit Practice Office and the Michigan Jurisdictional Technical Lead. He has 20 years of experience in state and local taxation and has consulted with clients in all aspects of multistate income, franchise, and Michigan business taxes. Tom frequently speaks on Michigan and other state technical issues and developments.

His client experience includes audit and administrative appeals representation, multistate analysis of business reorganizations, tax provision attestation, and recommendations with respect to multistate tax strategies. Prior to joining Deloitte, Tom spent three years as State Tax Counsel for DaimlerChrysler.

1. Tax Department Data Analytics, Scott Alexander, Tax Specialist Leader, National TMC, Dallas, TX/ Petras Vainius, Tax Manager, National TMC, Philadelphia, PA
   1. Scott is a Specialist Leader in the Deloitte Tax Management Consulting practice. He has over 20 years’ experience as a technology solutions professional focusing on system integration, custom software development, e-Commerce, and data warehousing & Analytics for various financial functions including tax, procurement, payables, and enterprise reporting. He has deep hands-on experience as well as strategic technology leadership and solution design experience.

Prior to joining Deloitte in 2009 Scott was co-founder and CTO of a successful Finance & Accounting BPO firm. He has also been chief architect and practice leader for both a Business Intelligence and eCommerce practice for other top-tier consulting firms. His broad Industry experience includes Federal Government, Finance, Manufacturing, Health Care, Automotive, Entertainment, and Telecom. He has authored several papers on back-office technology integration and is PMP certified.

* 1. Petras is a manager with Deloitte’s Tax Management Consulting group, delivering solutions that create opportunities for organizations globally. With over 10 years of experience across sectors and industries, he has advised clients on international corporate transactions, developed financial analytics solutions (transfer pricing, indirect tax, restructurings) and system implementations. Prior to joining TMC, Petras was instrumental in developing Deloitte’s Hyderabad, India practice.

1. Mergers and Acquisition Global Landscape, David Hoffman, Central Region Managing Partner, M&A Transaction Services, Chicago, IL/Leon Lewis, Tax Partner, Business Tax Solutions, Detroit, MI
   1. David is the Central Region Managing Partner for Deloitte’s M&A Transaction Services practice. He specializes in delivering tax consultative services relating to mergers and acquisitions, and other significant capital transactions such as restructurings, dispositions, and debt work-outs. He also works with his clients on integration planning and execution.

David is the national leader of Deloitte’s Turnaround & Restructuring Tax service offering. A significant portion of David’s practice involves working with financially troubled or bankrupt entities addressing complex tax issues and helping them reorganize in a tax-efficient manner. In connection with his work, David has developed expertise in maximizing the value of tax attributes such as net operating losses and tax basis, designing and implementing tax-efficient acquisition, financing, and exit structures, and minimizing effective tax rates.

David is the national M&A Transaction Services tax leader for the automotive industry. His non-automotive experience covers a broad range of industries, with particular concentration in printing/publishing, business services, commercial aviation, and industrial products, as well as general manufacturing, distribution and services. David earned his J.D. degree from the University of Baltimore School of Law and his B.S. in Business Administration from the University of Richmond. David is Vice Chairman of the Chicago-Kent College of Law Federal Tax Institute. He is a member of the AICPA and the American and Maryland Bar Associations. He also serves on the board of the Lawyers’ Committee for Better Housing. David is a frequent lecturer and instructor on M&A and other corporate tax matters, and has authored materials on debt restructurings.

* 1. Leon has extensive experience serving large multinational corporations. Leon has advised clients involved in mergers and acquisitions regarding issues around due diligence, deal structure, purchase accounting, financing and post-merger integration. Leon’s expertise includes corporate taxation, flow-through entities, and tax accounting periods and methods and international taxation. He currently serves as Deloitte’s leader for the Central Region Federal Tax Accounting Periods and Methods practice and he is a member of the National Competency Group. He is also a Competency leader for corporate reorganization and consolidations practice. Leon is also a subject matter expert as it relates to accounting for income taxes. Leon serves as an Associate Professor at Walsh College where he teaches international tax courses in its graduate MST program.