

CARROL F. LIVINGSTON

123 Main Street, Ocoee, FL 34787

Phone: (407) 555-1234

Alt: (407) 555-8756

TAX ATTORNEY

OFFERING OVER 15 YEARS OF SPECIALIZED INTERNATIONAL TAX EXPERIENCE, 7 YEARS AS IN-HOUSE COUNSEL

DOMESTIC & INTERNATIONAL TAX ANALYSIS, PLANNING & AUDITING

PROFESSIONAL PROFILE

Challenge-driven with major responsibilities to initiate and execute strategic tax planning in multimillion-dollar corporations. Expert in structuring international construction projects, implementing foreign tax reporting, compliance and audit representation. Masterful in the research, analysis and application of tax law in general to complex issues regarding domestic and international tax planning, corporate income tax reporting, legal structuring of mergers and acquisitions, joint ventures, and transfer pricing.

Large Scale Federal Tax Audits – Corporate Tax Policies & Advisement – Strategic & Tactical Planning
Acquisitions & Mergers Tax Structures – Taxation Regulatory Compliance – Advanced Tax Issue Resolution

~ Fluent in the German Language ~

ACADEMIC CREDENTIALS

University of The Pacific, McGeorge School of Law - Sacramento, CA
University of Arkansas School of Law - Fayetteville, AR
University of Arkansas - Fayetteville, AR

LL.M., International Business & Taxation, 1990
J.D., 1989
B.A., Criminal Justice, 1984

WORK HISTORY

THE NIELSON CORPORATION - Houston, TX

Tax Counsel, Feb. 2000 - Present

Direct corporate tax administration for intercompany agreements and management of existing legal entity structures; initiate and execute tax planning strategies; serve as company's tax advisor for business development transactions, structuring M&A projects, dispositions, and joint ventures.

- Analyze the tax implications of company's international operations throughout North, Central and South America, and parts of Asia and Europe; manage 14 US subsidiaries and 4 foreign branches with revenues exceeding \$3 billion annually.
- Act as a tax strategic liaison across business divisions while working closely with management teams and contracts and legal departments to improve value of company's operations through strategic analysis and active participation in planning and process redesign for review and implementation of international projects.
- Analyze and research complex tax issues for domestic and international corporate income tax returns.
- Define transfer pricing policies for operating companies and coordinate annual U.S. transfer pricing documentation preparation.

KEY ACCOMPLISHMENTS

- As Director of Taxes, implemented projects to ensure company receives benefit of R&D credits totaling \$13M Extraterritorial Income Exclusion (EIE) benefit of \$36.6M during previous 6-year FY span.
- Spearheaded transfer pricing documentation project encompassing intercompany transactions.
- Appointed as Due Diligence Team Leader on small and medium size domestic and international M&A projects, ranging in acquisition value from \$10M to \$100M.

PATTERSON & ASSOCIATES - Ontario, Canada

Deputy Director of International Taxation, Feb. 1999 - Feb. 2000

Advisor to 15 divisions on corporate tax matters and project structuring for business transactions in the United States and Canada.

- Advisor for U.S. Double Tax Treaty issues, including permanent establishment issues and repatriation planning.
- Analyzed, researched, planned, and structured US and Canadian acquisitions, dispositions and joint ventures.

DEHNEN & PARTNER - Düsseldorf, Germany

Associate/Principle, Jun. 1991 - Jun. 1998

Provided legal and tax advice to Germany clients on US investment matters and advised foreign companies conducting business in Germany and Europe on international tax and business planning strategies as well as directed legal team while conducting international tax research, planning, and monitoring of various tax activities within foreign affiliates

- Managed tax operations related to foreign investment planning, corporate investments structuring, development of agency, distributor, joint venture and cost allocation agreements, mergers and acquisitions, business plans and financial budgets.

PROFESSIONAL MEMBERSHIPS

Member, Texas Bar Association

Member, Assn. of Foreign Tax Attorneys

REFERENCES

Available Upon Request