2015 Annual Meeting

Speaker Biographies

Public Sector

Honorable Robert P. Casey, Jr.

Bob Casey believes that public service is a privilege and that he was elected to fight for Pennsylvania priorities and Pennsylvania values. He is working to foster financial security for American families, improve the lives of our children, increase opportunities for the middle class and protect our national security interests.

As a member of the Finance Committee, Senator Casey has made it his top priority to create Pennsylvania jobs and grow the U.S. economy. Senator Casey has introduced legislation to make it easier for small businesses to plan for capital investments that are vital to job creation and voted to provide billions for tax cuts to encourage businesses to hire workers. He has continuously fought against unfair trade policies that put American manufacturing at a disadvantage. He has pushed for the U.S. government to take stronger action against China in response to the undervaluing of its currency and other policies that result in American job loss. He also voted for legislation to eliminate tax incentives corporations receive to send U.S. jobs overseas.

Senator Casey is a nationally recognized advocate for children. He introduced landmark legislation to increase access to early childhood education. His legislation reauthorizing the Children's Hospital Graduate Medical Education (CHGME) program was passed into law this year and continues to train thousands of pediatricians and pediatric subspecialists to care for kids. Senator Casey is fighting to protect the Children's Health Insurance Program which provides health care coverage to more than 14 million American children. Senator Casey has been recognized with numerous awards for his work benefiting children including the Champion for Children Award from First Focus, Children's Champion Award from the Children's Hospital of Philadelphia and the Delaware Valley Association for the Education of Young Children (DVAEYC) Champion for Young Children Award.

Senator Casey is a member of the National Security Working Group and former Chairman of the Senate Foreign Relations Subcommittee overseeing the Middle East. He is a leader in promoting nuclear security and combating the threat posed by terrorists obtaining nuclear material. He was one of the first to call for more decisive action in Syria to protect U.S. national security at home and stability across the Middle East.

Senator Casey has worked to protect our troops in Afghanistan by increasing international pressure to stop the flow of ammonium nitrate, a prime component in IEDs that have killed or wounded thousands of troops and civilians.

To increase pressure on Iran, Senator Casey introduced the bipartisan Iran Sanctions Enabling Act, which would authorize the divestment of public pension money from companies doing business in Iran's oil and natural gas sector. Senator Casey also cosponsored the Iran Refined Petroleum Sanctions Act to strengthen the President's ability to impose sanctions on companies that help Iran import or develop refined petroleum. Both measures are now law.

Senator Casey has been a strong advocate for SNAP and other nutritional programs that help Pennsylvania families while driving consumer spending and economic growth. As Chair of the HELP subcommittee on Employment and Workplace Safety, he has fought to increase the minimum wage, correct pay inequities and increase worker protections. He is a leader in the fight to improve health and safety for coal miners to prevent black lung and making sure that coal miners with black lung receive the help they are owed.

Senator Casey has fought to increase investment in infrastructure and address Pennsylvania's failing bridges. His legislation to improve Pennsylvania's locks and dams, which are critical to commerce and job creation, was signed into law earlier this year.

In eight years as Pennsylvania Auditor General and two years as State Treasurer, Bob Casey compiled a record that focused on making government more accountable and responsive to the needs of Pennsylvanians. He has been a fiscal watchdog who made nursing homes safer, child care more affordable and government more accountable. He led the fight to reform Megan's Law to better protect Pennsylvania children and communities.

Casey serves on five Senate committees: Finance; Health, Education, Labor and Pensions; Agriculture, Nutrition, and Forestry; the Special Committee on Aging; and the Joint Economic Committee.

Born and raised in Scranton, Pennsylvania, Bob Casey graduated from The College of the Holy Cross in 1982 and spent the following year teaching fifth grade and coaching eighth grade basketball in inner city Philadelphia for the Jesuit Volunteer Corps. He received his law degree from Catholic University in 1988 and entered the practice of law in Scranton.

Casey and his wife, Terese, were married in 1985 and live in Scranton. They have four daughters: Elyse, Caroline, Julia and Marena. Casey is the eldest son of the late Governor Robert P. Casey and his wife, Ellen. Throughout his public career, Bob Casey has been guided by the legacy of his father, and the principle that: "All public service is a trust, given in faith and accepted in honor."

Honorable Lynn Jenkins

Growing up on a dairy farm near Holton, Kansas, Congresswoman Lynn Jenkins learned the values of hard work, keeping your word, and the importance of serving your community. Those are the same values that led her to public service and still guide her decisions as she represents the Second District of Kansas, which includes Topeka, Lawrence, Leavenworth, Pittsburg, Independence and the majority of northeast and southeast Kansas.

After winning election for her fourth term in the U.S. House of Representatives, Congresswoman Jenkins was also reelected by her colleagues to again serve as the Vice Chair of the House Republican Conference during the 114th Congressional session. Conference Vice Chair is the fifth-highest ranking position in House Republican Leadership. Congresswoman Jenkins is the 30th woman in history to hold a leadership position in either branch of Congress, and the 14th Republican woman to be in Leadership.

Congresswoman Jenkins currently serves on the House Committee on Ways and Means, the chief tax writing committee in the House of Representatives. As a member of the Ways and Means Committee, she serves on both the Health Subcommittee and Trade Subcommittee.

During Congresswoman Jenkins's time in Congress, she has developed a track record for supporting fiscally responsible public policy to promote job creation and economic growth, working to improve transparency in Congress and backing a strong national defense. Congresswoman Jenkins has introduced legislation to make the House more accountable to how it spends taxpayer dollars, to improve transparency in the House committee process and to prevent the House from passing major legislation during a lame duck session. She continues to oppose wasteful government spending and is working to reduce the record deficits and national debt.

Congresswoman Jenkins is a Certified Public Accountant by profession and brings nearly 20 years of experience helping individuals and small businesses manage their finances to the House of Representatives. She also served in the Kansas House and Kansas Senate and as the 37th Kansas State Treasurer.

Congresswoman Jenkins graduated from Kansas State University in Manhattan, Kansas and has two children, Hayley and Hayden.

Jonathan Davidson, Chief of Staff, Senator Michael Bennet (D-CO)

Jonathan Davidson is Chief of Staff to U.S. Senator Michael Bennet (D-CO). Before beginning his current position in 2011, Jonathan served for two years as Chief Counsel to Senator Mark Warner (D-VA). He also served as Chief of Staff to Senator Paul Sarbanes (D-MD) and Rep. John Sarbanes (D-MD). During a hiatus from Capitol Hill, Jonathan attended Georgetown Law School, receiving his JD in 2002, and clerked for William Sessions, Chief Justice of the U.S. District Court for the District of Vermont. He received his B.A. from the University of North Carolina.

Dan Kunsman, Chief of Staff, Senator John Barrasso (R-WY) and Staff Director for the Senate Republican Policy Committee

Dan Kunsman is Chief of Staff to U.S. Senator John Barrasso (R-WY) and Staff Director of the Senate Republican Policy Committee. The Republican Policy Committee provides daily information on legislation, floor debate, and votes. RPC also develops in-depth analysis on specific issues, policy solutions and alternatives, and strategic guidance for Republican Senators and their staff.

Prior to his current position, Dan was a partner in a small strategic communications firm based in Jackson Hole, Wyoming that worked mainly in the energy, tourism, and political sectors.

Dan got his start on Capitol Hill in 1995 working in the U.S. House and later as a press secretary in the U.S. Senate.

Ossie Borosh, Attorney-Advisor, Office of Tax Policy, U.S. Treasury Department

Ossie Borosh recently joined the Office of Tax Policy at the U.S. Treasury Department as an Attorney Advisor. She previously served as a Managing Director specializing in passthrough entities at KPMG LLP.

Tom West, Tax Legislative Counsel, U.S. Treasury Department

Tom West became the Treasury Department's Tax Legislative Counsel in January 2015 after serving as Deputy Tax Legislative Counsel. Prior to joining the Treasury Department, Mr. West was a shareholder at Greenberg Traurig. Previously, he worked at both Ernst & Young and PricewaterhouseCoopers. He received his J.D. from Temple University and an L.L.M. (Taxation) from Georgetown University.

Curtis G. Wilson, Associate Chief Counsel, Internal Revenue Service

Curt Wilson serves as Associate Chief Counsel of the Passthroughs & Special Industries Division of the Internal Revenue Service. As Associate Chief Counsel, Mr. Wilson oversees a staff of more than 70 attorneys in carrying out the Division's published guidance program in cooperation with the Department of Treasury Office of Tax Policy, providing legal advice to the Internal Revenue Service and providing tax litigation support to IRS Chief Counsel Field attorneys and the Tax Division of the Department of Justice.

Mr. Wilson holds a Masters of Law in Taxation from Georgetown University (1988), a J.D. from the University of South Dakota (1977) and a B.A. from Augustana College (1974). He joined the Office of Chief Counsel in 1983, and has served in his current position since 2008.

Private Sector

Robert Baldwin, National MLP Tax Partner, PricewaterhouseCoopers LLP

Rob Baldwin joined PricewaterhouseCoopers (PwC) as a tax partner in the MLP practice in 2007. Since joining PwC, Rob has assisted MLPs with modeling and structuring the impacts of mergers, acquisitions, and dispositions, as well as tax shield calculations, partnership agreement interpretations, technical termination analysis, basis adjustment calculations, Section 704(c) remedial income allocations, and compliance reporting to various federal and state governmental agencies.

Prior to joining PwC, Rob served as the Vice President of Tax at Kinder Morgan Inc., the general partner of Kinder Morgan Energy Partners, one of the largest MLPs, in Houston, Texas.

Linda E. Carlisle, Member, Miller & Chevalier Chartered; MLPA Tax Counsel

Linda Carlisle practices international and domestic tax law, concentrating on the taxation of corporations, corporate reorganizations and flow-through entities, such as partnerships, limited liability companies and Subchapter S corporations. She also focuses on Public-Private Partnerships (or PPPs) and infrastructure transactions, and is one of the foremost practitioners in this area. In addition, Ms. Carlisle assists clients with employee stock ownership plans (ESOPs), intercompany pricing issues, financial derivative product issues, and legislative, regulatory and administrative tax matters.

Ms. Carlisle is a leading authority on compliance issues related to the U.S. Foreign Account Tax Compliance Act (FATCA) and has extensive experience helping sovereigns negotiate intergovernmental agreements (IGAs) with respect to FATCA.

Ms. Carlisle advises on acquisitions and divestments of U.S. companies and businesses and in the establishment of finance structures and holding companies. She assists clients in structuring hybrid financial instruments and in devising and defending transfer pricing.

She has testified before the U.S. Congress, obtained advance tax rulings approving proposed transactions, achieved favorable administrative and judicial resolutions of tax adjustments proposed by the Internal Revenue Service (IRS), obtained refunds of overpaid U.S. tax and successfully contested proposed foreign tax adjustments through tax treaty provisions ("competent authority" proceedings).

Before joining Miller & Chevalier, Ms. Carlisle was a Tax Partner in the Washington, D.C. office of White & Case and at Cadwalader, Wickersham & Taft. She was in government service with the U.S. Department of the Treasury as an Attorney-Advisor in the Office of the Tax Legislative Counsel, and as the Special Assistant to the Assistant Secretary for Tax Policy. While at the Treasury Department, Ms. Carlisle advised senior Treasury, White House and congressional officials on domestic and international issues examined in the enactment of the Tax Reform Act of 1986. Ms. Carlisle is a frequent and sought after speaker on domestic and international tax issues.

George Scott Christian

George Scott Christian is a political consultant and lawyer in Austin, Texas. He has represented MLPA before the Texas legislature for a number of years. He has a practice in Austin and also teaches English at the University of Texas at Austin. A native of Austin, Christian holds undergraduate (1982), masters (1997), doctoral (English, 2000; History, 2014), and law degrees (1984) from the University of Texas. He was legislative aide to State Senator Ray Farabee of Wichita Falls from 1983 to 1985 and has practiced law in New York and Texas. Christian joined George Christian, Inc. in 1990 after four years with the Austin office of Hughes & Luce and served as its President until 2002. Since then, he has continued as a sole practitioner.

Grigsby Crawford, Director, Story Partners

Grigsby uses his background as both a public relations professional and published author to bring clients persuasive writing, messaging, and communications strategy.

Prior to Story Partners, he was at The Wade Group, where he worked with trade association clients creating and executing strategic communications campaigns with an emphasis on writing, developing messaging and content, and traditional and social media. For major industry executives, he has crafted speeches and policy-oriented op-eds, earning placements in USA Today, The Baltimore Sun, and the Las Vegas Review-Journal, among others.

After graduating cum laude from George Washington University, he served as a volunteer in the U.S. Peace Corps, which provided material for his book, The Gringo: A Memoir. His personal writing has appeared in the Huffington Post, Congressional Quarterly, The Colorado Daily, and other magazines and blogs.

Jeff Erickson, Principal, Ernst & Young

Jeff Erickson, based in Washington, DC, is a principal in the Joint Ventures and Partnerships group in Ernst & Young's National Tax Office. Jeff works extensively in the MLP, private equity and international space across a broad spectrum of industries, including medical, pharmaceutical, real estate, and oil and gas. His current clients include various publicly traded partnerships.

Jeff was an Assistant Branch Chief in the IRS Chief Counsel's office for Passthroughs. Jeff has given many speeches and presentations to Bar Associations and other tax groups (including the National Association Publicly Traded Partnerships) on a number of partnership tax issues, covering such topics as drafting and reviewing partnership agreements, the basics of MLPs, and the interaction of the so-called intangible anti-churning rules and the partnership tax rules. Jeff has also written articles on various topics, including the allocation of partnership debt, the conversion of partnerships, and the at-risk rules.

Jeff is an adjunct professor in the LLM program at Georgetown University Law School, teaching the basic partnership tax course.

Audra Fahey, Vice President of Tax, NuStar Energy, L.P.

Audra M. Fahey, CPA, is the Vice President of Tax for NuStar Energy, L.P. NuStar is currently operating in the United States, Canada, Mexico, United Kingdom, the Netherlands, and the Netherlands Territory in the Caribbean. Audra is responsible for all income and transaction tax compliance both domestic and foreign, audits, mergers and acquisitions, and tax research and planning. During her time at NuStar she has had the opportunity to merger two MLPs, create a Tax Department, take the general partner, NuStar GP Holdings, LLC, public, and participate in several acquisitions and dispositions.

Before joining NuStar in September, 2005, Audra was a Senior Manager with KPMG LLP in the San Antonio office. She started her career in tax with EY LLP in Little Rock, Arkansas after graduating from the University of Arkansas Little Rock with a Bachelor of Science degree in Accounting. She is a Certified Public Accountant licensed in Texas and Arkansas.

Deborah A. Fields, Partner-in-Charge, Pass-through Group, KPMG

Debbie Fields is the Partner-in-Charge of the Pass-through Group for KPMG's Washington National Tax Practice. The Pass-through Group is responsible for providing advice to KPMG professionals and clients regarding the federal taxation of partnerships, real estate investment trusts, and S corporations across all major industries. In addition, the Pass-through Group advises on specialty areas such as like-kind exchanges, oil and gas, leasing, and excise taxes. Client services include transaction structuring, the issuance of opinions, and requesting private letter rulings.

Ms. Fields frequently advises many of the firm's largest clients about tax planning for partnership transactions, debt restructurings, and like-kind exchanges. She has been significantly involved with KPMG's proprietary software which calculates and maintains client allocations under section 704(c) and basis adjustments under section 743(b) and section 734(b) for large private and public partnerships. She is also responsible for instructing the firm's seminars in the taxation of partnerships, like-kind exchanges, and real estate transactions.
Ms. Fields joined KPMG in 1988. Ms. Fields worked in KPMG's Washington D.C. office where she provided both audit and tax services to clients prior to joining Washington National Tax in 1996. She has extensive experience in managing client engagements, analyzing, and evaluating relevant financial data, providing research and consulting services, and preparing and reviewing federal and state tax returns for partnerships and their partners. Ms. Fields also had primary responsibility for recruiting tax department professionals.

Ms. Fields received her B.S.B.A. degree from Georgetown University in 1988. She is a member of the American Institute of Certified Public Accountants and the Virginia Society of Certified Public Accountants. She also served as chair of the AICPA Partnership Taxation Technical Resource Panel. Ms. Fields is a frequent lecturer and writer on partnership tax matters.

Andrew Fimka, Vice President, Story Partners

Andrew develops and executes high-profile communications and outreach campaigns for a diverse roster of clients across a variety of industries – including energy, technology, taxes, and financial services. He has extensive experience in issues management, strategic communications, message development, and coalition building.

Prior to Story Partners, Andrew served as director of political and legislative advocacy for the National Federation of Independent Business (NFIB), the nation's leading association representing small and independent businesses. Working at the crossroads of business, politics, and policy, Andrew led NFIB's issue advocacy and political communications campaigns; he also managed national grassroots operations, numerous digital properties, and external coalitions.

Andrew is a graduate of the University of Hartford and holds a Master's degree in Legislative Affairs from the George Washington University's Graduate School of Political Management.

Ferdinand Hogroian, Senior Tax & Legislative Counsel, Council On State Taxation

Ferdinand Hogroian is Senior Tax & Legislative Counsel for the Council On State Taxation. Ferdinand's responsibilities at COST include state and federal legislative analysis and advocacy, as well as engagement on a variety of administrative and judicial issues impacting COST's member companies. Prior to joining COST, Ferdinand was a Director with PricewaterhouseCoopers' Washington National Tax Services (WNTS), where he was a multistate specialist in the Tax Knowledge Management group. In this capacity, Ferdinand was responsible for analysis of state legislative, judicial, and administrative developments with primary responsibility for national-level areas of state tax, including Streamlined Sales Tax, multistate corporate tax issues, and federal legislation on state taxation. Ferdinand began his SALT career as a state tax editor with BNA Tax Management. Ferdinand has written on SALT topics for numerous publications, including the Tax Advisor, the Journal of State Taxation, the Journal of Multistate Taxation and Incentives (for which he currently serves on the publication's Editorial Board), BNA Multistate Tax Report, and State Tax Notes, and is a frequent speaker at local and national conferences. Ferdinand received his J.D. from George Mason University School of Law, and his B.A. from George Mason University. For 2014-15, Ferdinand serves as co-chair of the State and Local Taxes Committee for the District of Columbia Bar.

Dwight E. Jeter, General Manager for Tax Research, Planning and International, Spectra Energy

Dwight E. Jeter is currently General Manager for Tax Research, Planning and International with Spectra Energy Corp. Prior to Spectra Energy he was with Duke Energy Corp focused principally on Duke's expansion overseas into Latin America, Australia and Europe and subsequent disposition of Australia and Europe. Prior to Duke Energy he was with PanEnergy Corp. and was focused on its midstream natural gas business tax matters. He has been involved in the creation of four MLPs created from operations or investments of PanEnergy, Duke Energy and Spectra Energy, as well as other transactions. He is a graduate of the University of Missouri-Columbia College of Business and began his career with Price Waterhouse in Kansas City.

Amy Sutton, Managing Partner, Deloitte Tax LLP

Amy Sutton is Co-Managing Partner of the Passthroughs Group in the Washington National Tax Office of Deloitte Tax LLP and works in the Houston office. She specializes in partnership taxation with an emphasis on publicly traded partnerships and the use of partnerships in mergers and acquisitions. She joined the National Tax Office in 1998, working in Washington, D.C. from 1998 to 1999 and in New York City from 1999 to 2002. Prior to joining the National Tax Office, Ms. Sutton practiced from 1990 to 1998 in Deloitte's San Francisco office, where she concentrated on partnership, S corporation, and individual taxation in the real estate and investment fund industries.

Ms. Sutton is a regular instructor and presenter at Deloitte internal conferences, and she has also spoken at recent conferences such as the 30th Annual Texas Federal Tax Institute, the North American Petroleum Accounting Conference (NAPAC), Tax Executives Institute - Houston Chapter Tax School, Practising Law Institute's Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances 2014, the 2013 Parker C. Fielder Oil and Gas Tax Conference, Navigating the Net Investment Income Tax (Texas Federal Tax Institute), the Tax Executives Institute 68th Annual Conference, the Southern Federal Tax Institute, the Houston Bar Association Tax Section Meeting, the National Association of Publicly Traded Partnerships (NAPTP) Annual Meeting, and Deloitte's National Publicly Traded Partnership Conference.

Ms. Sutton is a Certified Public Accountant and is licensed in the states of California and Texas. She is a member of the AICPA and has served on the AICPA Partnership Taxation Technical Resource Panel. Ms. Sutton is co-author of the on-line treatise, Federal Income Taxation of Passive Activities, published by Warren, Gorham & Lamont, and of the Bureau of National Affairs (BNA) portfolio, Publicly Traded Partnerships.

Walter van Zanten, Vice President—Tax, Plains All American Pipeline, L.P.

Walter van Zanten currently serves as Vice President—Tax for Plains All American Pipeline, L.P. ("Plains"). He has been with Plains since December 2008. Before joining Plains, Mr. van Zanten worked in various leadership and functional capacities for Chimerical, Inc., El Paso Corp., Tenneco Energy, The Coastal Corporation, Tangram Transmission Corp. and Arthur Young. He has been in the tax profession since 1980.