

Landis Atkinson

Landis Atkinson has served as in house tax counsel in the life insurance industry for 35 years. He is currently Vice President – Product Taxation and Associate General Counsel in the Tax Department at TIAA, providing leadership in product development, company tax planning and tax advocacy. He has developed knowledge-based computer programs to facilitate the delivery of tax information. Before joining TIAA, Landis worked at NY Life, Mutual Benefit Life, and GE Financial Assurance/Genworth Financial. He is a past chair of the ACLI Withholding Committee and has worked on numerous position papers and comment letters for ACLI committees and the Committee of Annuity Insurers on both product and company taxation matters. Landis is a graduate of NYU (LL.M in taxation), Washington University in St. Louis(J.D) and Duke University (B.A., Accounting and Economics)

Arash Barkhordar

JD, ESQ



Principal, *US Insurance Tax Sector Leader*

Arash is a Principal in Mazars US financial services group with over 20 years of insurance corporate tax experience.

Experience

Arash is Mazars US insurance tax leader serving Property & Casualty, Life & Annuity and captive insurance companies. He has significant experience in the taxation of multi-billion dollar global and US domiciled, publicly traded and closely held corporations. Arash focuses on tax consulting & compliance, US and international tax planning, and tax provision reviews including GAAP, IFRS and Statutory financial statements. Arash has authored insurance tax thought leadership insights on various topics and presented at national insurance tax forums and executive events. Prior to joining Mazars, Arash served insurance clients as part of the US insurance leadership team for an international accounting firm as well as a big 4 firm.

Current & prior clients include: Ambac, Assured Guaranty, Assurant, AIG, AXA, TransRe, QBE,

GenRe, Athene, C.V. Starr, New York Life, Guardian Life, Zurich Re, Tokio Marine, etc.

Professional memberships

- Attorney / Member of the NY State Bar to practice law

Education

- Juris Doctorate, Taxation, Hofstra University School of Law, Hempstead, NY
- Bachelors of Science, Accounting & Information Systems (*Cum Laude*), Queens College of the City University of New York, Flushing, NY

Contact details

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New York NY, 10020
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Kun Tae (KT) Gim

KT is Head of Tax at The Guardian Life Insurance Company of America (Guardian). KT is responsible for all aspects of Guardian's tax matters.

Prior to joining Guardian in 2015, KT was an insurance tax director at PwC. KT brings extensive experience in federal income taxation of financial services industry. During his time there, KT served and provided value added services to various multi-national life insurance, property & casualty insurance, and banking & capital market clients. KT's primary focus included tax reporting, accounting for income taxes and tax consulting services.

KT graduated with a Bachelor of Science degree in Accounting from Binghamton University and an M.B.A. from New York University. KT is a CPA licensed in New York.

Tom Greenaway

Tom serves as a lead tax partner for firm clients, and he is a leader in KPMG's Tax Controversy and Dispute Resolution Services practice. He has more than fifteen years of professional tax experience.

Tom serves clients on a wide variety of sensitive tax matters. Tom and his team also cover tax controversy representation. Before joining KPMG in 2008, Tom served as an attorney at the IRS Office of Chief Counsel.

Tom is an active member of his professional community. He is an active member and officer of the ABA Tax Section. He is a member of the Boston Tax Forum and a past chair of the Boston Bar Association Tax Section.

Tom writes and speaks frequently on tax topics. He is an editor of one of the leading federal tax procedure treatises. He speaks regularly before professional organizations.

Tom earned his undergraduate degree, *cum laude*, from Columbia College, and a JD degree, with honors, from the University of Connecticut School of Law.

MARK E. GRIFFIN

Mark E. Griffin is a partner in the Washington, D.C., law firm of Davis & Harman LLP. Mr. Griffin specializes in the federal income taxation of life insurance and annuity contracts, including annuity contracts issued in non-qualified markets and in connection with qualified retirement plans, individual retirement arrangements, long-term care arrangements, and structured settlements. In addition, he represents clients before the Internal Revenue Service and the Treasury Department on insurance tax matters. Mr. Griffin frequently speaks and writes on the federal income taxation of insurance products. He is a co-editor and contributing author to the *Annuities Answer Book*, a co-editor of and contributor to the *403(b) Answer Book*, a co-author of the Bloomberg BNA Portfolio 528, *Income Tax Definition of Life Insurance and Annuity Contracts*, and a co-author of the Bloomberg BNA Portfolio 529, *Income Taxation of Life Insurance and Annuity Contracts*. He is a member of the District of Columbia Bar, a member of the Section of Taxation of the American Bar Association, and a member and former officer of Federal Bar Association Section of Taxation. He also serves on the Advisory Committee of the Federal Bar Association Insurance Tax Seminar. Prior to his start at the firm, Mr. Griffin was an Attorney-Advisor at the U.S. Tax Court and a Tax Law Specialist at the National Office of the Internal Revenue Service. He received his BA, magna cum laude, from Hamilton College, his JD, cum laude, from Syracuse University College of Law, and his LL.M. in Taxation from Georgetown University Law Center.



Barbara T. Kaplan

SHAREHOLDER

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Tax | White Collar Defense & Special Investigations | Audits, Litigation & Criminal Tax Defense | State & Local Tax (SALT) | Private Wealth Services | State & Federal Tax Controversies | Equine Industry Group

Barbara T. Kaplan is Co-Chair of the Global Tax Practice and has been named one of the top 50 women lawyers in New York City by *Super Lawyers* magazine, and focuses her tax litigation practice on domestic and foreign corporations, partnerships, and individuals in federal, state, and local tax examinations, controversies and litigation, including administrative and grand jury criminal tax investigations.

Government Experience

- Trial Attorney, Regional Counsel, Internal Revenue Service
- Senior Trial Attorney, District Counsel, Internal Revenue Service
- Instructor, Criminal Tax Attorneys Training Program, Internal Revenue Service

Recognition & Leadership

Awards & Accolades

- Listed, *The Best Lawyers in America*, Litigation and Controversy - Tax, 2006-2023
 - Named, "Lawyer of the Year," Litigation and Controversy - Tax, 2020
- Selected, *International Tax Review*, World Tax Leader - Americas, 2023
- Listed, *Chambers USA Guide*, 2010-2022
- Listed, *Chambers High Net Worth Guide*, 2022
- Listed, *Euromoney's Expert Guides: Women in Business Law*, "Guide to the World's Leading Women in Business Law," 2014, 2017, and 2021
- Recognized, *Crain's New York*, "Notable Women in Law," 2019
- Winner, *Euromoney Legal Media Group's Americas Women in Business Law Awards*, "Best in Tax Dispute Resolution," 2016
 - Shortlisted, "Best in Tax Dispute Resolution," 2013-2015, 2017-2018, and 2020
- Listed, *The Legal 500 United States*, Tax Controversy, 2011-2021

- Listed, *Super Lawyers* magazine, *New York Metro Super Lawyers*, 2006-2021
 - Listed, "Top 50 Women Lawyers in New York," 2007-2017
 - Listed, "Top 100 Lawyers in New York," 2009-2010
- Fellow of the American College of Tax Counsel
- Rated, AV® Preeminent™ 5.0 out of 5.0

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Professional & Community Involvement

- Member, Tax Sections, American and New York State Bar Associations
- Member, American Association for Justice; The National Association of Criminal Defense Lawyers; The Bar Association of the City of New York
- Advisory Board Member, New York University Institute on Federal Taxation, 1989 - 1996
- Executive Committee, New York State Bar Association Tax Section, January 2001 - January 2005

Credentials

Education

- LL.M., Taxation, New York University School of Law, 1979
- J.D., *cum laude*, Brooklyn Law School, 1975
- M.A., Northwestern University, 1972
- B.A., University of Wisconsin-Madison, 1970

Admissions

- New York
- U.S. Court of Appeals for the Ninth Circuit
- U.S. District Court for the Eastern District of New York
- U.S. District Court for the Southern District of New York
- Supreme Court of the United States
- U.S. Court of Federal Claims
- U.S. Tax Court

OFFICE LOCATION:

Deloitte Tax, LLP
185 Asylum St.
Hartford, CT 06103

OFFICE TELEPHONE:

(202) 220-2671

MOBILE:

(202) 251-1223

E-MAIL:

elikatz@deloitte.com

SPECIALIZATION:

Insurance Consolidated Returns
ASC 740 & SSAP 101
International taxation

EDUCATION

Masters in Accounting & Taxation
University of Hartford

Bachelors of Science in Business
Administration
University of Connecticut

CERTIFICATIONS

New York CPA
Connecticut CPA

Eli Katz

*Managing Director, Deloitte Tax LLP
Financial Services Industry
Insurance*



Profile

Eli is a certified public accountant experienced with tax provisions, compliance and consulting in the financial services industry. He has extensive experience with both domestic and multinational Life, P&C, Health, and Mutual insurance companies. His experience includes income tax accounting, life/nonlife consolidated return issues, and other technical tax matters (e.g M&A, reorganizations, reinsurance transactions, IRC 338(h)(10), etc.).

In addition, he has knowledge of many facets of international taxation with a concentration on insurance companies, including but not limited to, Subpart F Income, Foreign Tax Credits, Captive Insurance Companies.

Eli is based in Hartford, CT and serves as a technical expert for the national Deloitte insurance tax practice.

Gerardo S. Malanga (Jerry) is the CVP of State Taxes at New York Life Insurance Company. He has been at New York Life for approximately 6 years.

Prior to New York Life, Jerry was the State Taxes, Licenses, and Fees Manager at The Chubb Group of Insurance Companies (PC Company) for approximately 17 years. He also worked in tax at Sumitomo Marine and Fire Insurance Company for approximately 7 years.

Jerry received his MBA in Taxation from St. John's University in 1999 and his BS in Accounting from Kean University in 1991. He is a licensed CPA in the state of New Jersey.



ATTORNEY BIOGRAPHY

PRACTICE

Christopher J. Peters is a partner and Chair of the Tax Department. He advises U.S. and non-U.S. clients, including private equity funds and insurance companies, on the tax aspects of structuring and implementing taxable and tax-free mergers, acquisitions, spin-offs, leveraged buy-outs and joint ventures. Mr. Peters also provides tax advice on capital markets transactions and regularly advises private equity funds and their investors on fund-related matters.

Mr. Peters is ranked as a leading practitioner of Tax Law in New York by *Chambers USA* (2022). He was recently named Lawyer of the Year for Tax Law (New York City) by *Best Lawyers* 2023.

SELECTED PROFESSIONAL AND BUSINESS ACTIVITIES

Mr. Peters is a member of the New York State Bar Association Section of Taxation.

BAR ADMISSIONS

Mr. Peters is admitted to the Bar of the State of New York.

EDUCATION

Mr. Peters received a JD from Harvard Law School (magna cum laude) in 1997 and an AB (magna cum laude, phi beta kappa) from Dartmouth College in 1993.

CHRISTOPHER J. PETERS

New York
Tax

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EDUCATION

Harvard Law School
JD, 1997
Dartmouth College
AB, 1993

Daniel Priest

Daniel Priest is a tax partner in Debevoise & Plimpton's New York office. His practice concentrates on advising clients on a broad range of M&A and financing transactions, with a focus on corporate transactions in the insurance industry, as well as advising sponsors on the formation of U.S. and international private equity funds. Mr. Priest is recommended by The Legal 500 US (2022) for his U.S. and international tax experience.

Mr. Priest joined Debevoise in 2010. He received a J.D. magna cum laude from New York University School of Law in 2010, where he was a member of the Order of the Coif and an executive editor of the Law Review. He was designated by the School of Law as a Pomeroy Scholar (2008) and a Butler Scholar (2009). He received a B.A. magna cum laude from Carleton College in 2007.



Steve Rauch
Managing Director, Indirect Tax
Iselin, NJ

Relevant Experience

- Steve joined EY January 2022
- Steve brings over 30 years of state and local tax experience including sales and use, real and personal property and economic incentives.
- His specialty is building teams that drive value, transform processes, automate tax decision-making and optimize working capital.
- Prior to joining EY, Steve's industry experience included pharmaceuticals, manufacturing, financial information services, insurance and distribution.
- He also has 10 years of consulting experience in public accounting serving manufacturing, insurance, banking and financial services organizations.
- Steve received his Bachelor of Science degree in Accounting from Montclair State University, a Master of Business Administration in Finance from Stevens Institute of Technology and is a CPA in New Jersey.
- In addition to his employment experience, Steve held the position of State and Local Tax Chair for Tax Executives Institute of New Jersey.

Deepika H. Ravi is a partner with HWG LLP, where she serves as Vice Chair of the Legal Ethics and Malpractice group.

Ms. Ravi helps lawyers and law firms understand and comply with their legal ethics obligations. She counsels clients on ethical restrictions on the practice of law and represents attorneys in disciplinary proceedings. Her experience includes providing advice on ethical issues surrounding partner departures and helping clients evaluate the merits of legal malpractice claims, including competency and conflicts of interest issues. Ms. Ravi has particular experience advising and representing clients who have received inquiries from the District of Columbia Committee on Unauthorized Practice of Law.

Ms. Ravi is a frequent speaker and writer on evolving issues in legal ethics and serves as a co-chair of the Professional Responsibility Committee of the Federal Communications Bar Association. She also serves as an adjunct professor of law, teaching professional responsibility at the Georgetown University Law Center.

Ms. Ravi also represents individuals and companies in complex commercial litigation and general civil litigation in federal and state courts and conducts internal investigations in response to government enforcement actions and anticipated civil litigation. She leverages her experience in privacy, data security, and corporate compliance-related investigations to advise companies on their obligations and legal risk associated with the collection, use, and disclosure of personal information.

Ms. Ravi received her J.D. with pro bono distinction from Stanford Law School, and received her B.A., *summa cum laude*, from Duke University.

Amy E. Richardson is a partner with the law firm of HWG LLP, where she serves as Chair of the Legal Ethics and Malpractice group. Ms. Richardson practices in Washington, D.C. and Raleigh, North Carolina.

In addition to handling complex civil litigation, regulatory compliance matters and white collar criminal defense cases, Ms. Richardson counsels and represents lawyers and law firms in disciplinary investigations and prosecutions and malpractice matters. Ms. Richardson's disciplinary experience includes matters before the USPTO's Office of Enrollment and Discipline (OED) and the Office of Professional Responsibility (OPR). She counsels and advises lawyers and law firms in partner admissions and departures, and law firm dissolutions. Ms. Richardson has taught ethics and professional responsibility at the Georgetown University Law Center and at Duke University School of Law.

Ms. Richardson has received Chambers USA's top ranking for white collar crime and government investigations lawyers in North Carolina. She also has been ranked among *Business North Carolina* magazine's *Legal Elite*. Ms. Richardson serves as Vice Chair of the Wake County Commission for Women, as Ethics Chair for the North Carolina Bar Association's Litigation Council, and Co-Chair of the FCBA Professional Responsibility Committee. She is also a co-founder of the North Carolina Compliance Association, an organization for compliance professionals that focuses on networking, information sharing, and educating members about current compliance issues and regulations.

Prior to entering private practice, Ms. Richardson served a judicial clerkship for the Honorable N. Carlton Tilley, Middle District of North Carolina. Ms. Richardson received her J.D., *cum laude*, from Duke University School of Law and her B.A., *summa cum laude*, from the University of North Carolina.

**Regina Saint Jour – Assistant Vice President Tax
Lincoln Financial Group**



Regina is the Assistant Vice President of Tax Planning, Advisory & Audits at Lincoln Financial. She joined Lincoln Financial in 2022 and has over 15 years of international, federal, and state and local tax experience. Regina is proficient in federal and state tax controversy, tax structuring of private equity investments, debt investments, reinsurance transactions, mergers & acquisitions, and compliance matters (including ASC 740, ASC 740-10, and ASC 450-20).

Prior to joining Lincoln Financial Group, Mrs. Saint Jour was Tax Counsel at MetLife. While at MetLife, her responsibilities included advising on state and local tax matters, advising on the tax aspects of private equity, reinsurance, real estate, and tax credit transactions, documenting domestic and international transactions, and general advice on matters impacting the consolidated federal tax return. Regina began her career at a Big Four Accounting Firm where she worked on federal and state and local tax matters.

Regina graduated with her LLM in Taxation from the University of Florida – Levin College of Law, where she served as Graduate Editor on the Florida Tax Review. She received her JD from Florida A&M University College of Law where she graduated in the Top 10% of her class and served as Editor-in-Chief of the Florida A&M University Law Journal. Regina received her undergraduate degree from Tougaloo College.

Regina is married with two children. She is very passionate about community service and volunteers with Metropolitan Ministries of Tampa Bay. Regina is a contributor to A Kids Place, a safe haven that keeps siblings together in a safe, stable, and nurturing environment.

Saverine - BIO

Tamara Saverine – Vice President, Corporate Counsel - Prudential

Tamara, J.D., L.L.M. is Vice-President and Corporate Counsel with Prudential serving as lead tax advisor for the annuity and life insurance product tax legal and compliance areas. Tamara has extensive experience advising life insurance companies on a wide range of product tax issues, including providing tax advice on the development, marketing and deployment of annuities, life insurance, disability, group products, retirement plans, as well as the related information reporting and withholding implications. Tamara recently implemented the Section 7702 interest rate assumptions at Prudential.

Tamara previously served as Chair of the ACLI Information Reporting and Withholding Subcommittee, as well as an expert Product Tax panelist at LICONY and the Federal Bar Insurance Conference. Prior to joining Prudential, Tamara worked at in-house tax counsel at The Hartford, Guardian Life and MetLife.

Tamara received a B.S. from the University of Connecticut School of Business, a J.D. from Quinnipiac University School of Law and an L.L.M. in Taxation from Boston University School of Law. Tamara is admitted to the practice law in New York and Connecticut and admitted as in-house counsel in New Jersey.

Samuel Schwartz, Managing Director and Head of Tax, Equitable Holdings Inc.

Samuel is responsible for all corporate Tax matters for Equitable Holdings, an NYSE-listed financial services holding company comprised of two complementary and well-established principal franchises, Equitable Life Insurance Company and AllianceBernstein LP. As part of Equitable's IPO in 2018, Samuel oversaw the corporate restructuring of the insurance entities in conjunction with the Company's separation from the AXA group. Prior to the IPO, Samuel was Head of Tax for AXA's US operations. Samuel was previously a Tax Manager in PwC's insurance practice and has spent time working in Berlin, Germany. He lives in Lawrence, NY with his wife and four daughters.

Sarah Sheldon bio:

<https://www.sifm.org/wp/2020/10/15/sheldon-vp-head-tax-legal-lincoln-financial-group/>

Ms. Sheldon concentrates on tax planning and state / federal controversy. Sarah's experience is in procedural, corporate, and international tax with both the private and public sectors.

Prior to Lincoln Financial Group, Sarah worked with MetLife. Sarah also worked for the IRS Office of the Chief Counsel in Washington, DC where she served as a subject matter expert in the National Office before joining the Large Business and International Division Counsel.

Ms. Sheldon earned an LLM in taxation cum laude from the University of San Diego, and a JD from the California Western School of Law. Sarah is admitted to practice law in the State of California, before the US Tax Court, and as in-house counsel in the State of Pennsylvania. She is a member of the Board of Directors of the SIFM, Vice Chair State Tax Committee ACLI, Vice Chair Tax Committee LICONY, and serves on the Board of numerous non-profits.

