Timothy (Tim) R. Larson, CPA, MPA
2130 Ranch Loop Dr
New Braunfels, TX 78132
Mobile (732) 593-9213
trlarson9901@gmail.com

PROFESSIONAL EXPERIENCE

May 2022 – Present
Cherry Bekaert Advisory LLC, Austin, Texas

Tax Partner and Market Leader

Responsible for growing and leading the Austin and Houston offices.

- Co-led firm sponsored external podcast on "Tax Planning for Technology Companies"
- Co-led firm sponsored external webinar on "Year-End Tax Planning for Businesses"
- Instructor for firm tax technical trainings – partnership tax, international tax, transaction tax matters

August 2019 – April 2022
Berkowitz Pollack Brant Accountants & Advisors, New York City, New York

Partner – International Tax

Responsible for growing and leading the NYC tax services practice and expanding the firm's overall presence and international tax footprint in the Tri-State Area.

- Led firm sponsored external webinar on the Employment Retention Tax Credit
- Panelist on NYSSCPA sponsored live conference webcast on "International Tax for Individuals – Keeping up with the Joneses"
- Author of article "Final Regulations Applying the High-Tax Exclusion to Global Intangible Low-Taxed Income" featured in November 2020 edition of the NYSSCPA's TaxStringer
- Panelist on European American Chamber of Commerce sponsored live webinar on "Financial Planning and U.S. Tax for Multi-National Families, Citizens, Residents, and Non-Resident Aliens"
- Presented at NYSSCPA sponsored event – "Global Intangible Low-Taxed Income – Then and Now"
- Co-author of article "Top Ten Business Income Tax Planning Ideas During the Age of COVID-19" digitally published in May 2020 edition of The Tax Advisor

June 2017 – August 2019
Grassi & Co. CPAs, P.C., New York City, New York

International Tax Services Practice Leader, NYC Tax Services Leader

Responsible for leading the NYC tax services practice and developing the international tax practice.

- Led the NYC tax department
- Presented at NYSSCPA Sports, Entertainers, Athletes and Artists Committee meeting on "What Athletes, Entertainers and Artists Should Know about U.S. Taxation"
- Co-presented with UniCredit Bank (Italia) in Italy (Parma, Milan, Modena, Turin) on "US Taxation and the TJCA"
- Presented at NYSSCPA sponsored event for Chinese tax delegates of U.S. - China Business Cultural Exchange on "Understanding the U.S. Tax System"
- Presented at NJ Bankers Association on "EU GDPR Compliance for Bankers"
- Quoted in article "Global Gathering" featured in Long Island Business News
- Presented at NYSSCPA sponsored event – "Section 962 and Individuals in a New Tax World"
- Organized and hosted first annual global symposium for clients with affiliate speakers from Ireland, the United Kingdom, the Netherlands, and Canada

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July 2016 – May 2017
Citrin Cooperman & Company, LLP, Livingston, New Jersey

Partner, Practice Leader – International Tax Services

Responsible for leading and growing the international tax services and transfer pricing practice.

- Quoted in article "EU's New Corporate Tax Base May Not Fly with Members" featured in Law360
- Co-author of Tax Alert "New IRS Regulations Target Earnings Stripping"
- Author of article "Should I Stay, or Should I Go? – Giving up Your Green Card and Understanding the Tax Implications of Doing So" featured in NJ Biz
- Quoted in article "The Guardian Seeks Transparency in Amazon Tax Court Case" featured in Forbes
- Presented at Moore Stephens 2016 Global Conference on "U.S. & Canadian Cross-Border Strategies"

January 2013 – July 2016
Marcum LLP, New York City, New York

Partner-in-Charge, NYC Tax & Business Services

National Partner-in-Charge, International Tax Services

Responsible for leading the NYC tax practice, a group of approximately 80+ tax professionals.

Responsible for leading and growing the international tax services practice. Led a group of 10+ international tax/transfer pricing professionals.

- Interviewed on NBC Nightly News – Commentary on Donald Trump's preliminary financial release
- Interviewed on NBC Nightly News – Follow-up commentary on Donald Trump's financial disclosures
- Interviewed on The Today Show with Katie Tur – Commentary on Donald Trump's preliminary financial disclosures
- Author of article "2016: Another Year of the Inversion – Playing Whack-a-Mole with Corporate Taxes until Congress Acts" featured in The Metropolitan Corporate Counsel
- Author of article "A New International Tax System? Finding the Middle Ground" featured in The Metropolitan Corporate Counsel
- Quoted in article "Ready for Fiscal Failure? Check" featured in Crain's New York Business.
- Quoted in article "FIRPTA: Flagged for Review" featured in The Commercial Observer
- Quoted in article "With Efforts to Buy Shire, AbbVie to Join Rush to Go Abroad" featured in The New York Times Deal Book column
- Interviewed on TheStreet.com – "Don't Expect Tax Inversion Fever to Break Anytime Soon"
- Author of article "Here's How We Get to 'Made in the USA'" featured on CNBC.com
- Interviewed on Yahoo Finance – "Moving Overseas is a Last Resort for U.S. Companies"
- Featured in The Wall Street Journal article "Treasury's Inversion Plan Highlights Mixed Congressional Track Record"
- Quoted in article "Burger King's Proposed Tax Inversion to Stiff Uncle Sam is a Growing Trend" featured in South Florida Business Journal
- Featured in The Los Angeles Times article "Burger King in Talks to Buy Tim Hortons, Move Headquarters to Canada"
- Quoted in Long Island Business Journal article "Oh, Canada!"

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- Interviewed on TheStreet.com – "Treasury Warnings Haven't Stopped Wave of Tax Inversions"
- Quoted in Barron's article, "Overseas Dividends: Get What You're Due"
- Speaker at tax seminars sponsored by Tax Executive's Institute ("TEI") and Stamford Tax Association
- Speaker at FAE / International Tax Conference (January 2015) on inbound taxation and structuring

September 2011 – January 2013
WithumSmith+Brown, PC, New Brunswick, New Jersey

Partner, Tax Services & International
Responsible for directing the overall tax function (planning, compliance, and tax provision) in the New Brunswick office and building/expanding the international tax services practice.

August 2003 – August 2011
Ernst & Young LLP, Iselin/Metro-Park, New Jersey

Partner, International Tax Services – Service Line Leader (April 2009 – August 2011)

Responsible for leading and growing the New Jersey international tax services practice, a team that consisted of 12 international tax/transfer pricing professionals. Managed overall tax services (e.g., tax provision and compliance review), and provided tax advisory services (e.g., restructuring, acquisition/disposition planning, IP migration, supply chain, etc.) to clients in a variety of industries.

Ernst & Young LLP, Dallas, Texas

Partner, Transaction Advisory Services / International Tax Services (June 2006 – March 2009)

Senior Manager, International Tax Services (August 2003 – May 2006)

Responsible for providing buy-side and sell-side tax due diligence and tax structuring (e.g., pre-/post-acquisition integration tax strategies) services as well as cross-border restructuring/financing transactions to U.S. multinationals in a variety of industries. Also responsible for developing and implementing cross-border tax solutions designed to meet companies' business needs, including the tax-efficient restructuring of certain financing structures, corporate restructuring of foreign operations, analyzing/optimizing intercompany transfer pricing methodologies, and providing various tax-efficient repatriation strategies.

April 2001 – July 2003
Dynegy Inc., Houston, Texas

Head of Tax (January 2003 – July 2003)

Director, Tax Planning & International (April 2001 – January 2003)

Responsibilities included overseeing the tax planning, compliance, provision, and audit functions of a large publicly traded consolidated group, including several large partnerships. Managed a staff of 20 tax professionals and reported to the Chief Financial Officer. Responsibilities also included directing the worldwide tax planning, reporting and strategy function, including all mergers and acquisitions, asset dispositions, project financings, debt re-financings and any other major corporate level transactions having substantial impact on cash flow and overall profitability of the Company.

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Summer 1991, June 1992 – April 2001
Ernst & Young LLP, Houston, Texas

Senior Manager, International Tax Services (October 1999 – April 2001)

Manager, International Tax Services (October 1996 – September 1999)

Senior, International Tax Services (October 1994 – September 1996)

Staff, Tax Services (June 1992 – September 1994)

Intern, Tax Services (June 1991 – August 1991)

Responsible for developing and providing integrated solutions for cross-border tax issues designed to meet companies' business needs, including the tax-efficient structuring of cross-border mergers, divestitures, post-merger integration, acquisitions, spin-offs, and joint ventures. Work included serving as primary client interface and teaming closely with other functional areas of tax as well as non-tax areas of a client to efficiently structure and implement a project. Managed approximately 15 tax professionals at a variety of levels, including certain members of Ernst & Young's Foreign Tax Desk program. Also responsible for drafting technical memoranda in respect of various cross-border tax structures as well as and working with other functional areas of tax as well as non-tax areas of a client to efficiently design and deliver tax solutions.

EDUCATION

- The University of Texas, Austin, Masters Professional Accounting (Taxation), May 1992, Graduated with a 3.4
- The University of Texas, Austin, BBA with High Honors in Accounting, May 1991, Graduated with a 3.6, Cum Laude, Beta Gamma Sigma

PROFESSIONAL QUALIFICATIONS & AFFILIATIONS

- Certified Public Accountant - New York, New Jersey, and Texas
- Member of AICPA, NYSSCPA, NJSCPA and TXSCPA
- Chair of NYSSCPA Taxation of Mergers & Acquisitions Committee (2023 – 2024)
- Vice Chair of NYSSCPA Taxation of Mergers & Acquisitions Committee (2021 - 2022)
- Chair of NYSSCPA International Tax Committee (2019 - 2020)
- Vice Chair of NYSSCPA International Tax Committee (2017 – 2018)
- Adjunct Tax & Accounting Professor
    - Fairleigh Dickinson University Graduate School of Business (2017 - 2021)
        - International Corporate Taxation
    - Rutgers University (2015-2017)
        - Individual Taxation
    - The College of New Jersey (2012 - 2018)
        - Partnership, S Corporation & Corporate Taxation
        - Financial Statement Accounting
        - Individual Taxation
    - Raritan Valley Community College (2012)
        - Partnership, S Corporation, & Corporate Taxation