

# James A. Hastings

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## SENIOR TAX EXECUTIVE

*Expert in International and Domestic Taxation Issues*

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**Resourceful and intuitive tax executive** respected for expertise on international and domestic taxation. Regularly invited to speak before forums on international taxation, and personally argued private letter ruling before the IRS in Washington, DC with regard to favorable tax treatment theory formulated on behalf of a multi-million dollar acquisition. Successfully integrated legal background into a career as a tax expert, providing clients with sound guidance in tax planning and management processes. Regarded as a hands-on manager who is capable of building strong team environments and fosters a sense of pride and integrity among the staff.

### **Areas of Expertise:**

- Organizational Restructuring
- Business Development
- Account Management
- Staff Building, Coaching, and Mentoring
- Foreign tax credit: source of income; allocation and apportionment; deemed paid credit; and excess limitation/excess credit
- Subpart F: contract manufacturing; and branch rule
- Partnerships and Check-the-Box
- Foreign Currency
- Foreign Taxation: permanent establishment; VAT; GST; withholding taxes; employment taxes; tax treaties; and choice of entity
- Record Keeping, Reporting, and Disclosure
- Transfer Pricing
- ProFX Tax Preparation Software: BNA Planning Software: CCH, BNA, and RIA online and CD Tax Research Tools

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## CAREER HIGHLIGHTS

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JENSEN & PLATTE, LLP — Cleveland, OH

*(Major public accounting firm providing broad business advisory and traditional compliance services to middle-market businesses. Employs 1,300 employees at 12 offices throughout Ohio and Michigan.)*

**PARTNER**, June 2000 to present

Selected to oversee integration of Cleveland office following firm's acquisition of Clifton Gunderson's Cleveland office. Identified key objectives and goals and oriented both staff and clients on new services while continuing to oversee ongoing projects. **Key Accomplishments:**

- Successfully transitioned staff and clients into new corporate culture.
- Established productivity goals related to chargeable hours, business growth, and service delivery.
- Retained 100% of client base in 16-month period following acquisition.
- Identified new opportunities that melded with new organization and secured new client financial institution and SEC relationships, while increasing personal billings 15%.
- Provided hands-on leadership for successful IT conversions.

GARDNER CLIFTON, LLC — Cleveland, OH

*(Among the largest independent public accounting firms in the United States, with 45 offices in 12 states, serving a wide array of publicly and closely held companies.)*

**MANAGING PARTNER, CLEVELAND / FIRM-WIDE INTERNATIONAL TAX COORDINATOR**, 1999 – 2000

**PARTNER / FIRM-WIDE INTERNATIONAL TAX COORDINATOR**, 1995 – 1999

**TAX MANAGER / FIRM WIDE INTERNATIONAL TAX COORDINATOR**, 1991 – 1995

**INTERNATIONAL TAX SPECIALIST**, 1989 – 1991

Progressed through organization, culminating in oversight of Cleveland office and international tax operations, firm-wide. Accountable for recruitment, hiring, supervision, staff performance and evaluation, fiscal planning, and administration of 15 person regional office. Additionally, provided direct oversight of partners and staff on all matters relating to international tax planning and compliance. Enacted directives on technology and expertise syndication.

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## CAREER HIGHLIGHTS

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GARDNER CLIFTON, LLC (*continued...*)

### **Key Accomplishments:**

- Forged relationship with major commercial clients, which contributed significantly to growth of Cleveland office's revenue from \$887,000 to \$1,281,000 and personal book of business from \$140,000 to over \$500,000 within four years.
- Coordinated \$50 million leveraged acquisition of US-based multinational group with subsidiaries in Belgium, Denmark, France, the United Kingdom, and Hong Kong.
- Collaborated with institutional lenders, domestic and foreign law firms, and foreign chartered accountants to carry out above deal. Provided complex structural planning models and solved "deal busting" EU corporate directive problems.
- Invited on numerous occasions to speak on US tax matters affecting international business both domestically and abroad.
- As member of international tax committee, traveled extensively overseas, provided multinational tax consulting services, and developed and instituted international tax training programs.

### *Prior Professional Experience*

**TAX STAFF**, Joseph & Joseph, Inc. — Cleveland, OH, 1987 – 1989

**TAX STAFF**, Sam Jones & Co. — Cleveland, OH, 1985 – 1986

**ATTORNEY-AT-LAW** — Cleveland, OH, 1982 – 1985

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## EDUCATION

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BENJAMIN FRANKLIN SCHOOL OF LAW,  
WESTERN UNIVERSITY — St. Louis, MO  
**JURIS DOCTOR**, 1981

UNIVERSITY OF WISCONSIN — Appleton, WI  
**BBA, ACCOUNTING**, 1978

### PROFESSIONAL DEVELOPMENT

- American Bar Association, **TAX SECTION MEETINGS**, twice annually, since 1990
- Internal Revenue Service Institute on **CURRENT ISSUES IN INTERNATIONAL TAXATION**, George Washington University, Washington, DC, 1989, 1990, 1998
- Florida Bar and Florida CPAs Joint **INTERNATIONAL TAX INSTITUTE**, Miami, FL, 1991, 1992, 1996
- **CITE INTERNATIONAL TAX SEMINARS**, Toronto, ON and Los Angeles, CA, 1995, 1997
- Harvard University, Tufts University, and MIT Joint Program on **NEGOTIATION FOR SENIOR EXECUTIVES**, Cambridge, MA, 1999

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## CONFERENCES / AFFILIATIONS

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- Ohio Export Launch, State of Ohio, June 2001
- 10<sup>th</sup> Immigration and Naturalization Law Seminar, Federal Bar Association, December 1998
- American Institute of Certified Public Accountants (AICPA)
- American Bar Association (ABA); 10-year Member Tax Section, Foreign Activities of US Taxpayers Committee
- International Fiscal Association (IFA)
- Ohio Bar
- Ohio Society of Certified Public Accountants
- Board of Directors Cleveland Philharmonic, 1998 – 2000
- Board of Directors, Cleveland Arts Center, 1999 – 2000