

Scott F. Hesse

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Profile

Scott leads the International Tax Services Practice for PwC's Greater Michigan market and has 20 years of experience specializing in all phases of U.S. and international taxation. In assisting clients minimize their global tax burden, Scott has worked with both "inbound" and "outbound" client companies to address transfer pricing issues, organizational restructuring options, repatriation planning strategies (including dividends, royalties, management fees, etc.), earnings and profits studies, subpart F income analyses and foreign tax credit utilization issues.

Scott also has extensive experience in supporting the merger and acquisition activities of his clients, including completing buy-side tax due diligence reviews in connection with domestic and international transactions; identifying structuring options for both taxable and tax-free transactions; reviewing and implementing cross-border financing strategies; and providing structuring advice and implementation assistance for post-deal integration.

Scott is a graduate of the University of Michigan where he received his Bachelor of Business Administration. Scott is professionally affiliated with the AICPA, MACPA and the International Fiscal Association.



Jeffrey D. Brown

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Profile

Jeff is an International Tax Services partner based in the Detroit office of PwC. Jeff specializes in restructuring U.S. based multinational corporations to optimize their global tax burden. Jeff is also part of PwC's national integrated global structuring ("IGS") practice. His areas of his focus include—

- o International mergers & acquisitions;
- o Tax-aligned supply chain planning;
- o International tax accounting;
- o Foreign tax credit planning;
- o Cross border financing structures; and
- o Repatriation strategies.

Jeff has worked extensively with automotive OEMs and their suppliers. He is a certified enterprise lean / six sigma yellow belt.

In addition to the automotive industry, Jeff has served clients in other manufacturing industries including medical device manufacturers and the chemical industry. His experience includes working with non-manufacturing companies in the financial services, private equity, and retail sectors.

Jeff has over sixteen years of tax experience. Prior to joining PwC in January of 2011, Jeff spent fifteen and a half years with Deloitte. He also spent three years as an adjunct instructor at Walsh College where he co-taught a graduate degree course in international tax.

Jeff received both his Bachelor and Master degrees in accounting from Brigham Young University. Jeff is a member of the AICPA and MACPA.



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Profile

Alan is an International Tax Services Principal with PwC's Washington National Tax Services office. He consults with the firm's practice offices and clients on international tax issues arising in complex transactions, tax planning and controversies with the IRS. Alan has also served as leader of the Washington National Tax Services Energy and Mining Industry practice.

Alan has broad experience in international and federal tax matters, including foreign tax credit and related expense allocation issues, issues arising in international mergers, acquisitions and reorganizations and tax treaty issues. He represents clients before the IRS, Treasury and the Congressional tax-writing committees.

Prior to joining PwC, Alan was a partner with a Washington, D.C. tax law firm and the Chair of its Tax Department. He was responsible for a variety of tax matters for major multinational clients. Alan was also a legislation attorney with the Congressional Joint Committee on Taxation, where he was a principal participant in the development and drafting of the international provisions of the Tax Reform Act of 1986 and assisted the Senate Foreign Relations Committee in its analysis of proposed income tax treaties. He is a past Chair of the Foreign Activities of US Taxpayers Committee of the American Bar Association Tax Section, and he speaks and writes frequently on international tax issues. He also is a member of the Board of Advisors of the Journal of International Taxation, the Advisory Board of Tax Management International Journal, the AICPA International Tax Technical Resources Panel, and the American Law Institute.

Alan earned a JD cum laude from Harvard Law School in 1980 and an AB magna cum laude and Phi Beta Kappa from Brandeis University in 1977. He is a member of the District of Columbia Bar and the New York Bar.

Rebecca I. Rosenberg

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Profile

Rebecca is a Principal in the Washington National Tax Services practice of PwC where she focuses on international tax issues. In that role, Rebecca serves as a global resource for the firm's international tax practice. Her practice includes all aspects of international taxation, with a particular expertise in foreign tax credits.

Prior to joining PwC, Rebecca was a member of Caplin & Drysdale for 10 years. Rebecca was also previously an assistant to the branch chief (Branch 5) at the Chief Counsel's Office of the IRS, where she worked on section 987 guidance. She also specialized in foreign tax credits at the IRS, and worked on the section 904 regulations, Notice 98-5, and the Compaq Computer case, among other projects. Before joining the IRS, she drafted tax legislation as an attorney in the Office of the Legislative Counsel at the U.S. House of Representatives. She also previously clerked at the D.C. Court of Appeals (for then-chief-judge Judith Rogers).

Rebecca earned a JD from Harvard Law School (cum laude), an A.B. from Bryn Mawr College (magna cum laude) and an LL.M. in Taxation from Georgetown University Law Center (with honors). She co-teaches a class on foreign tax credits at Georgetown Law Center.



Bill F. Hahn

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Profile

Bill is a Transfer Pricing Principal based in PwC's Detroit office, where he leads the North American Automotive Transfer Pricing Practice for PwC. He has over 20 years of transfer pricing and valuation experience focused on the automotive and general manufacturing industries. In addition to leading automotive documentation, policy, APA and examination resolution projects for clients, Bill also established and managed a transfer pricing practice in Mexico City, Mexico, where he resided for three years. Bill has been recognized as one of the World's Leading Transfer Pricing Advisors and is a frequent author and speaker.

Bill holds a B.A. in Economics from Northern Illinois University and an M.B.A. from the University of Illinois.



Douglas E. Berg

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Profile

Doug is a Managing Director in the International Tax Services practice of PwC in Detroit. Doug joined the firm in 1977 in Chicago and rejoined in 2005 in Detroit. Doug's extensive experience in both the professional service firm and corporate environment has focused on identifying opportunities, developing solutions, and implementing international tax strategies for large, multinational companies. His projects have included overall structuring, inbound and outbound investment issues, repatriation planning, tax deferral planning, cross-border mergers and acquisitions, foreign tax credit planning, and controversy negotiations. Since rejoining PwC, Doug's practice has increasingly focused on international tax accounting issues at both audit and non-audit clients and has ranged from tax provision work to extensive involvement in the remediation of tax accounting material weaknesses. Doug participates in the preparation of tax accounting news and reference material for dissemination within the Firm and also to clients.

Before rejoining PwC in 2005, Doug's career included a succession of tax management roles with multinational corporations in the manufacturing and energy sectors in both the U.S. and overseas, culminating in his position as Head of Corporate Structuring and Finance Tax for BP plc in London. Immediately before rejoining PwC, Doug spent four years with the senior management team of the Large and Mid-Size Business Division, Internal Revenue Service, as Senior Industry Advisor for the Natural Resources and Construction division.

Doug has served clients in the automotive industry as well as other manufacturing industries.

Doug received his B.A. from Yale University.

David S. Chen

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Profile

David is a Director at PwC and currently leads the International Tax Quantitative Solutions practice for the Greater Michigan and Lake Erie Markets. The Quantitative Solutions practice works with multinational companies to assess the current state of their international tax attributes and drive the quantitative analysis of future planning and structuring opportunities. To this end, David brings over 16 years of experience in corporate and international tax planning and quantitative analysis. He has worked on a variety of international tax planning projects for U.S. based multinational companies, including foreign tax credit studies, earnings and profits and tax pool analyses, repatriation planning projects, expense apportionment and HQ charge-out projects, international tax reform modeling projects and international tax reporting projects. Dave has also worked closely with inbound clients on US tax planning and efficient repatriation of cash from the U.S.

Dave received his undergraduate degree from the University of Michigan, and his law degree from the University of Detroit. Dave is a certified public accountant and is a member of the AICPA and the Michigan Bar Association.



Fausto Cantu

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Profile

Fausto is partner in the Tax & Legal Services practice of PwC Mexico, where he currently leads the Tax Accounting Services (TAS) practice. Fausto also holds a tax leadership role within PwC's Maquiladora industry sector in Mexico. Fausto has more than 31 years of professional experience, specializing in the maquiladora, industrial and consumer products industries. Fausto previously spent two years working in the United States at PwC in Miami.



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Profile

Blas is a Director in the International Tax Services practice of PwC. He is part of the International Tax Desk program and is the leader of the U.S. based Mexican tax desk in the Latin American Tax group in New York.

Blas has over 14 years of experience and helps coordinate projects involving the US and Mexican firms. He advises foreign and domestic multinational companies on mitigating their tax burden through restructuring global and regional operations, tax-efficient repatriation of foreign earnings, advising on tax-efficient business models and investment vehicles, structuring cross-border mergers and acquisitions, tax efficient holding and financing structures, review of tax provisions and establishing new business operations with an emphasis on Mexico.

Blas' experience spans a wide variety of industries, including automotive, energy and mining, industrial products, retail and consumer, technology, entertainment and media, financial services and private equity and real estate. He is a native Spanish speaker and is fluent in English.

Blas graduated from the Autonomous University of Nuevo León, and holds a tax master's degree from the Institute for Specialization of Executives and postgraduate international taxation qualifications from the Autonomous Technological Institute of Mexico and from Duke University. Blas is a certified Mexican tax advisor. He is a member the Mexican Institute of Certified Public Accountants and a member of several tax committees at PwC Mexico.

He frequently also writes on a broad range of domestic and international tax issues and has been published in **International Tax Review**, **World Trade Executive**, **Tax Management International Journal** and **Puntos Finos** and is a former tax professor at the Trade and Bank School and other institutions.