

Michael L. Barton
JD, LLM (Taxation), MBA (Finance), CPA, CIRA, CGMA
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SUMMARY

- Big 4 M&A tax partner for 9 years.
- Extensive experience with consulting on IRC sections
- 1502 and 382 issues and bankruptcy transactions.
- Outstanding large project management, quantitative and process improvement skills.
- Broad-based business and legal experience, including CFO of biotech firm and Louisiana Supreme Court law clerk.

EXPERIENCE

PricewaterhouseCoopers LLP **April 2018 to October 2019**

Director in Specialized Tax Services Group, San Jose

Assisted Silicon Valley clients such as Cisco, Google, Tesla and VMware.

Continually improved PwC's efficiency through identification and implementation of firm-wide best practices, including standardization of templates and procedures and improvements to internal and external technology.

CFO, Incintas Therapeutics, Inc. **2011 to present**

Provide legal, accounting, financial and operational expertise for biotech start-up.

Tax Consulting **2009 to 2011**

Advise corporate and investment bank clients regarding domestic and cross-border tax transactions.

Mergers and Acquisitions Tax Partner, KPMG LLP **1993 to 2009**

July 2000 admitted to partnership
San Francisco (2007-2009)
New York (1993-2007)

Doubled the revenue of the KPMG West Coast Projects Group (a specialized team of professionals who focus on stock basis, earnings and profits, section 382 studies) in one year after transferring to San Francisco office.

Advised large and midsize, publicly and privately held, U.S. and multinational companies on U.S. federal tax issues, including:

- Consolidated return group tax planning (including stock basis, loss disallowance and earnings and profits studies) for large consolidated groups such as General Electric, Diageo, and Pfizer
- Net operating loss preservation and utilization planning (including section 382 ownership change analyses)
- Tax planning advice in connection with restructuring financially troubled companies and companies in bankruptcy such as A.I.G., Armstrong and WorldCom
- General corporate tax advice in connection with corporate reorganizations, acquisitions, and divestitures

M&A representative to the Vice Chairman's Tax Technology Steering Group and partner in charge of technology for M&A Tax Group (primarily sections 382 and 1502 software applications).

Nationally recognized speaker on federal consolidated tax return issues as well as tax and business consequences of restructuring a troubled company.

**Law Clerk, Justice Jack Crozier Watson, Louisiana Supreme Court
1992 to 1993**

**Assistant Treasurer - Financial Analyst, American Security Bank, NA, Washington, DC
1986 to 1989**

**Financial Analyst, The Louisiana Coca-Cola Bottling Company, New Orleans, LA
1984 to 1986**

EDUCATION

New York University School of Law, LLM in Taxation, May 1997

Tulane University, JD, June 1992, *Cum Laude*
- Member, Tulane Law Review

Tulane University, MBA, Finance, May 1985

Emory University, BA, May 1982

ACCREDITATIONS

- CPA licensed in California, New York and Louisiana (passed all four parts at first sitting)
- Member of the Louisiana Bar
- CIRA (Certified Insolvency and Restructuring Advisor)
- CGMA (Chartered Global Management Accountant)

PUBLICATIONS

- "*Portillo v. Commissioner: A Question of Accountability -- Fifth Circuit Requires Taxpayers and IRS to Substantiate Tax Court Claims,*" 66 Tul. L. Rev. 1548 (1992)

- "Tax Developments in Corporate Bankruptcies," Corporate Business Taxation Monthly, February 2009 (CCH)