

PAUL K. MARINEAU, CPA, JD

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EXPERIENCE: MICHIGAN STATE UNIVERSITY East Lansing, MI
Eli Broad College of Business – Accounting and Information Systems
Fixed-Term Faculty January 2020 – Present
Teach course in U.S. Taxation of Multinational Transactions.

UHY ADVISORS MI, INC. Detroit, MI
Director – International Tax Services March 2016 – Present
Establish, manage, and lead international tax services group within national public accounting firm's tax practice. Provide tax planning and structuring services to U.S.-based multinational companies, including fulfillment of their international tax compliance obligations. Represent numerous foreign-based multinational companies and high-wealth foreign individuals investing in and through the United States.

WESTERN MICHIGAN UNIVERSITY COOLEY LAW SCHOOL Grand Rapids, MI
Professor Emeritus January 2015 – Present
Full Professor - Tenured January 2013 – December 2014
Associate Professor I – V January 2008 – December 2012
Teach courses in International Tax – Outbound, International Tax – Inbound, International Transfer Pricing, Current Topics in Federal Taxation – International Tax Reform, and Partnership Taxation in LL.M Tax Program, as well as Individual Taxation, Corporate Taxation, Taxation of Business Entities, and Wills, Estates & Trusts in J.D. Program. Supervise directed studies. Offer career counseling to law students and assist them with securing externship positions, as well as full-time tax positions upon graduation. Act as field supervisor in Externship Program.

GLOBAL TAX CONSULTING PLC Douglas, MI
Owner/Sole Member – International Tax Services October 2011 – March 2016
Provide international tax, transfer pricing, and practice development services as Director – International Tax for national public accounting firm on fee-for-service basis. Establish and lead boutique international tax services group as Director – International Tax within well-respected Indiana public accounting firm on fee-for-service basis. Institute international tax compliance review and quality control procedures. Implement global transfer pricing strategies to achieve tax efficiencies. Research complex international tax issues to develop practical solutions. Advise European international tax consulting firm on in-bound U.S. investments. Teach course in “Doing Business in China” at National Management School in Chennai, India.

ERNST & YOUNG LLP Grand Rapids, MI
Contractor - International Tax Services July 2011 – June 2014

CROWE LLP Grand Rapids, MI
Partner – International Tax Services February 2003 – December 2008
Firm-wide Practice Leader – International Tax Services
Member – Crowe Tax Executive Committee
Firm-wide International Liaison Partner– Crowe International
Member – Crowe International Tax Executive Committee
Establish, manage, and lead international tax services group within national public accounting firm. Manage numerous global projects with Crowe International.

ERNST & YOUNG LLP Grand Rapids, MI
Senior Manager – International Tax Services July 2000 – February 2003
West Michigan Practice Leader – International Tax Services
 Develop, sell, and implement customized international tax strategies to reduce effective tax rates, improve cash flows, optimize foreign tax credit profiles, generate low/no tax foreign source income, minimize withholding taxes, eliminate Subpart F exposures, and maximize/optimize U.S. export incentives. Review international component of financial statement tax provisions. Coordinate and manage U.S. international tax compliance and transfer pricing projects.

DELOITTE & TOUCHE LLP Grand Rapids, MI
Senior Manager – International Tax Services January 2000 – July 2000
 Develop, sell, and coordinate European and Asian tax restructuring projects. Present and sell international tax minimization strategies to clients and prospects.

AMWAY CORPORATION Ada, MI
Corporate Counsel – International Tax August 1999 – December 1999
Counsel – International Tax April 1998 – August 1999
Senior Tax Attorney – International Tax November 1996 – April 1998
 Areas of Responsibility: Strategic Planning; Affiliate Services – Asia-Pacific/Public Companies; and Affiliate Services – Latin America. Revamp transfer pricing contemporaneous documentation to comply with U.S. regulations and sustain on IRS audit. Develop strategy to transition from uniform to market-based transfer pricing. Explore various reorganization strategies and other projects to maximize shareholders' value. Coordinate valuation of e-commerce business model/assets ("Quixtar") with outside advisors. Provide substantial tax input on structuring new business ventures. Provide support to foreign affiliates on global tax audit issues.

DOW CORNING CORPORATION Midland, MI
Counsel – International Tax Specialist February 1996 – November 1996

HAWORTH, INC. Holland, MI
Legal Affairs/Senior Tax Accountant February 1994 – February 1996

KREIS, ENDERLE, HUDGINS & BORSOS, PC Kalamazoo, MI
Tax Attorney November 1992 – February 1994

AIRGAS, INC. (NYSE: ARG) Radnor, PA
Tax Manager February 1989 – September 1992

DUANE MORRIS LLP Philadelphia, PA
Law Clerk September 1988 – February 1989

DELOITTE & TOUCHE LLP Fort Lauderdale, FL
Tax Accountant September 1987 – August 1988

ERNST & YOUNG LLP Kalamazoo, MI
Tax Intern April 1986 – August 1987

KPMG LLP Detroit, MI
Tax Intern December 1984 – November 1985

EDUCATION: TEMPLE UNIVERSITY BEASLEY SCHOOL OF LAW Philadelphia, PA
Juris Doctor (JD) Evening Division, May 1992

WESTERN MICHIGAN UNIVERSITY Kalamazoo, MI
Bachelor of Business Administration (BBA) August 1987
Bachelor of Science (BS) August 1987
[Note: Graduated magna cum laude – Top 5%]

COMMUNITY SERVICE:

- ☐ World Affairs Council of Western Michigan – Board of Directors [Former]
- ☐ Kalamazoo Lake Sewer and Water Authority – Board of Directors [Former]
- ☐ Saugatuck-Douglas Community Foundation – Board of Directors [Former]
- ☐ City of the Village of Douglas – Mayor Pro-Tem [Former], Council [Former], Planning Commission [Former], Assessment Board of Review [Current]
- ☐ Village of Douglas – Council [Former]
- ☐ Citizens for Independent and Cooperative Communities – Organizer & Treasurer [Former]
- ☐ Consolidated Government Committee – Member [Former]
- ☐ Candidate for U.S. Senate (I-Michigan) [Former]

NOTEWORTHY PUBLICATIONS:

- ☐ *International Corporate Tax Reform: It's Time to "Walk-the-Talk" (No More Platypuses, Please)*, Journal of International Law and Commerce (Fall 2012) (Syracuse University College of Law)
- ☐ *What Lies Beneath Section 956(c)(1)(D): Does an Intangible Property Right Constitute an Investment in U.S. Property?*, International Law & Management Review (Winter 2012) (Brigham Young University J. Reuben Clark Law School)
- ☐ CCH Worldwide Business Tax Guide – Create prototype for new CCH publication and execute contract with CCH-Australia to produce manuscript
- ☐ CCH International Master Tax Guide for 2008/2009 (5th Edition) – Co-authored U.S. Section

PROFESSIONAL LICENSES AND MEMBERSHIPS:

- ☐ Licensed Attorney in Michigan
- ☐ Licensed Attorney in Pennsylvania
- ☐ Licensed Certified Public Accountant in Michigan
- ☐ Member of American Bar Association
- ☐ Member of Michigan Bar Association
- ☐ Member of American Institute of Certified Public Accountants
- ☐ Member of Michigan Association of Certified Public Accountants

COURT ADMISSIONS:

- ☐ Supreme Court of the United States
- ☐ Supreme Court of the State of Michigan
- ☐ Supreme Court of the Commonwealth of Pennsylvania
- ☐ U.S. District Court – Western District of Michigan