

## **Scott Thomas**

*Multistate Tax Specialist*

Scott is an attorney with over 25 years of overall tax experience including a focus on multistate tax for his most recent 20 years in the field. His experience includes the design and implementation of approximately 100 state tax planning structures, often involving the completion of a transfer pricing study, while a partner in a national tax practice of a Big 4 firm.

Scott has worked with clients in a wide range of industries including entertainment, retail, manufacturing, consulting services, and financial services. These services involved planning, compliance, and advocacy at different administrative levels.

In addition to his public accounting experience, Scott has taught Multijurisdictional Tax, the Taxation of Corporations and Shareholders, and Strategic and Business Tax planning at Bentley University and Babson College.

## **Leslie Secular**

*Economist*

Les has been involved in transfer pricing for over 35 years working with both Big 4 firms and other mid-sized international accounting firms.

His services have included benchmarking, transfer pricing for compliance purposes, defense of existing studies, planning for new operations and transactions, assistance with mutual agreement procedures under competent authority provisions, and other related services.

Les has provided his services in both the United States and Europe across a wide range of industries. These services put Les before the tax authorities of numerous countries giving him a broad background in his field of practice and study.

As an expert in his field, Les has written articles on transfer pricing, OECD developments and has proposed changes including BEPS (Base Erosion and Profit Shifting).

## **Thomas McQueen**

*Transfer Pricing Specialist*

Thomas is a CPA with over 25 years of experience with the Big 4, large international accounting firms, a law firm, and a Fortune 20 corporate tax department. In the course of his previous employment, Thomas has held international tax and transfer pricing leadership positions at two Big 4 firms.

Thomas has prepared hundreds of transfer pricing studies including advance pricing agreements and treaty-based positions. These transfer pricing studies spanned numerous industries and have included both the United States and the taxing authorities of other countries.

Thomas is a co-chair of the AICPA's transfer pricing committee and speaks regularly on issues involving international tax and transfer pricing matters.