

Faculty

faculty biographies

H. BEAU BAEZ, III, ASSISTANT PROFESSOR CHARLOTTE SCHOOL OF LAW

Mr. Baez is Assistant Professor of Law at Charlotte School of Law, where he teaches torts and tax. From 1996-2004, he was counsel to the Multistate Tax Commission National Nexus Program. Prior to that, he was a legal writer for Research Institute of America and State Tax Notes. Mr. Baez graduated from Liberty University in Lynchburg, Virginia with a B.A. and B.S., summa cum laude in 1991. He received his J.D. in 1994 and LL.M. (Taxation) in 1995 from Georgetown University Law Center.

MICHAEL T. FATALE, CHIEF, RULINGS & REGULATIONS BUREAU, MASSACHUSETTS DEPARTMENT OF REVENUE

Mr. Fatale has been with the Department of Revenue since 1992. Prior to taking his current position he was a tax counsel, during which time he authored numerous regulations and other written public interpretations of the state's various tax laws and litigated several corporate income tax cases. Mr. Fatale is the author of three law review articles on state tax nexus, which have been cited in several court cases, and is a frequent speaker at state tax conferences. In 2005, he received an award from the Massachusetts Attorney General's Office and was also lauded in *The Boston Globe* for his leadership role in a multistate bankruptcy settlement that resulted in one of the largest tax settlements in state history. Mr. Fatale worked in private practice before joining the state and is a graduate of Columbia University and Boston College Law School.

CATHY FELIX, FIELD AUDIT SUPERVISOR MULTISTATE TAX COMMISSION JOINT AUDIT PROGRAM

Ms. Felix has been a supervising auditor since 1995 and she has been employed by the MTC since 1993. Prior to joining the Commission she spent 3 ½ years at a public accounting firm and 3 years at the IRS. She received her B.S. and M.S.T. degrees from DePaul University. Cathy is a C.P.A. and is a member of the AICPA and the Illinois C.P.A. Society.

BRUCE J. FORT, COUNSEL MULTISTATE TAX COMMISSION

Bruce J. Fort joined the Multistate Tax Commission as counsel in January of 2007. Prior to that time, Mr. Fort was a staff attorney with the New Mexico Taxation and Revenue Department for sixteen years. During that time, Mr. Fort was lead counsel in many of the state's gross receipts tax, corporate income tax and nexus cases, including *Kmart Corp. v. Taxation and Revenue Department*, 131 P.3d 22 (2005) and *Conoco Inc. and Intel Corp. v. Taxation and Revenue Department*, 931 P.2d 730 (1996). Mr. Fort has co-authored several briefs before





the U.S. Supreme Court on state tax matters, and has drafted numerous tax statutes and regulations for the State of New Mexico. Prior to joining New Mexico's tax department, Mr. Fort was engaged in general trial practice with a firm in Santa Fe, New Mexico. Mr. Fort received a B.A. degree from the University of Oregon in 1979 and a J.D. from the University of Oregon School of Law in 1983. Mr. Fort is a frequent presenter at state and local tax conferences, including the Hartman SALT forum, the Georgetown University SALT conference, the American Bar Association Tax Section and the Tax Executives Institute training courses.

**ROBERT L. GLIDDEN, AUDIT GROUP MANAGER (RETIRED)
STATE OF COLORADO**

Mr. Glidden spent 29 years with the Audit Section of the Colorado Department of Revenue. His experience includes 15 years as a Senior Revenue Agent in the Field Audit Section specializing in Corporate Income and Sales & Use taxes. In 1990 Mr. Glidden became the supervisor over Colorado's Out of State Office Audit Program and later was instrumental in initiating the Field Audit Section's computer audit group. He also reorganized Colorado's audit selection and tracking group. Mr. Glidden has a B.S. degree in Accounting and Business from Western State College of Colorado.

**HAROLD A. JENNINGS, SENIOR AUDIT SUPERVISOR/
COMPUTER AUDIT SPECIALIST
MULTISTATE TAX COMMISSION JOINT AUDIT PROGRAM**

Mr. Jennings has been with the Multistate Tax Commission since 1991. Prior to that, Mr. Jennings was a Revenue Agent with the Colorado Department of Revenue and was an Audit Specialist with the California Franchise Tax Board. Mr. Jennings has received training in sampling from the State of Texas, basic statistical sampling from the State of Illinois, advanced statistical sampling theory from Dr. Donald Roberts of the University of Illinois, and Advanced Statistical Sampling with the IRS.

**LES F. KOENIG, DIRECTOR, MULTISTATE TAX COMMISSION
JOINT AUDIT PROGRAM**

Mr. Koenig has been the Director of Audit for the MTC since 1990. Prior state experience includes work for the states of California and Colorado. Mr. Koenig worked in the private sector for Adolph Coors Company from 1979 to 1982, during which time he was active with COST. Mr. Koenig has delivered presentations to the Chicago Tax Club, TEL, Chicago Bar Association, FTA, Illinois AICPA, and COST.

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SHELDON H. LASKIN, COUNSEL MULTISTATE TAX COMMISSION

Mr. Laskin is Counsel to the Multistate Tax Commission. He was Director of the Commission's National Nexus Program from July 1998 to April 2007. Prior to joining the MTC staff in 1998, Mr. Laskin was an Assistant Attorney General for the Maryland Comptroller of the Treasury for 8½ years. In prior private practice, Mr. Laskin successfully litigated a major employment discrimination case in the United States Supreme Court. *Burnett v. Grattan*, 468 US 42 (1984). He received his B.A. and J.D. degrees from Rutgers University and his LL.M. in Taxation from the University of Baltimore. He currently teaches State and Local Taxation in the University of Baltimore Graduate Tax Program and received the program's Excellence in Teaching award in 2003. He is the author of "Only a Name? Trademark Royalties, Nexus and Taxing That Which Enriches," which was published in the spring 2007 issue of the Akron Tax Journal. He also authored a series of two-page state tax practice guides for Maryland state tax practitioners, which will be published in May 2007 by Lexis/Nexis. In his free time, Mr. Laskin is a freelance author, having published several magazine articles.

BEN MILLER, CONSULTANT

Mr. Miller joined the Franchise Tax Board Legal Department shortly after receiving his J.D. from Stanford University. He was Director of the Legal Department's Multistate Tax Bureau for approximately 20 years and functioned as the manager of the Department's Protest and Litigation functions until he retired November 2008. Mr. Miller is certified as a Tax Specialist by the California State Board of Legal Specialization. He is an expert on unitary and combined state tax filings, has written and lectured extensively on the subject, and has consulted with a number of other governmental agencies. He has also participated in the five U.S. Supreme Court cases involving the Franchise Tax Board (*Container*, *Alcan Aluminium*, *Barclays Bank PLC*, *Hunt-Wesson* and *Hyatt*) and has appeared in an amicus capacity in a number of other cases before the U.S. Supreme Court and courts of other states. He was awarded the Wade Anderson Memorial Medal for Leadership in Interstate Tax Cooperation in 2005.

ROBERT SCHAUER, COMPUTER AUDIT SPECIALIST MULTISTATE TAX COMMISSION

Before coming to the MTC in 2006, Mr. Schauer was employed for twenty-four years with the Washington State Department of Revenue (WADOR). During his time with WADOR, he served as an auditor and then later as a computer audit specialist. He has a keen interest in statistical sampling and was a key individual in the development of the WADOR sampling program--assisting in the development of training, software, and policy as it concerned audit sampling. Mr. Schauer has a degree in accounting from the



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University of Portland, and recently coauthored (with Alan H. Kvanli, Ph.D.) several articles on statistical sampling that have been published in the Journal of Government Financial Management.

**THOMAS K. E. SHIMKIN, DIRECTOR
MULTISTATE TAX COMMISSION NATIONAL NEXUS PROGRAM**

Mr. Shimkin is Director of the MTC's National Nexus Program (NNP), which offers voluntary disclosure and other programs to facilitate compliance by multi-state taxpayers. He previously served as counsel to the NNP. Prior to joining the MTC, Mr. Shimkin practiced multi-state legislative advocacy in a law firm and before that was legislative counsel to a fifty-member state government relations team that represented U.S. manufacturers on taxation and marketing issues. Mr. Shimkin began his career on Capitol Hill, where he served first as legislative assistant to a member of the U.S. House of Representatives and later on the legislative staff of a U.S. senator. He earned his B.A. from Tufts University and his J.D. from the Georgetown University Law Center.

**SHIRLEY K. SICILIAN, GENERAL COUNSEL
MULTISTATE TAX COMMISSION**

Ms. Sicilian was appointed General Counsel to the MTC in 2006 after serving as Deputy General Counsel for three years. She previously served as General Counsel for the Kansas Department of Revenue. Prior to taking that position she was Director of Policy and Research for the Department, during which time she was also the principle liaison to the Kansas legislature on tax matters. Before working in the area of taxation, Ms. Sicilian worked in state public utility regulation, serving as Chief of Economic Policy and as Assistant General Counsel for the Kansas Corporation Commission. Ms. Sicilian has an M.A. degree in economics and a J.D. from the University of Kansas. Ms. Sicilian has been appointed to serve on a variety of advisory and deliberative boards and is a frequent speaker on state taxation topics.

**JEFF SILVER, FIELD AUDIT SUPERVISOR
MULTISTATE TAX COMMISSION JOINT AUDIT PROGRAM**

Mr. Silver has been a supervising auditor of the MTC and the head of the New York office since 1995. He has been employed by the MTC since 1986 and is one of its most senior employees. Prior to joining the Commission he spent seven years as a corporate income tax auditor for the California Franchise Tax Board in New York City. Mr. Silver has addressed the New York Chapter of Tax Executive Institute about the MTC Joint Audit Program and remains active with several New York area state tax groups.

