

# Green Hasson Janks & 2018 Tax Legislative Update

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## SPEAKERS:

### Polina Chapiro, Partner, *Green Hasson Janks*



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Polina Chapiro, CPA, is a member of the Firm's Executive Committee, head of the Firm's International Tax Practice. She has 35 years of tax experience in the areas of corporate reorganizations, mergers and acquisitions (due diligence, agreements, negotiation), taxation of multinational companies (foreign tax credit, structuring, repatriation planning), partnership and S-corporations taxation, income tax provisions, tax audits at the federal and state level and negotiations with the IRS, state and foreign tax authorities.

Polina has extensive experience in entertainment and technology and held management positions as Director of International Tax with a private equity firm where she was responsible for all tax aspects of the international M&A transactions and Director of Tax for a public company in the Southern California area. Prior to joining Green Hasson Janks in 2006, she was also a Tax Partner with a Big Four accounting firm, which included a two-year expatriate assignment in Europe.

Polina was recognized as a 2017 "Most Influential Women in Accounting" by the *Los Angeles Business Journal*. She is also a member of the International Tax Forum, Society of Trust & Estate Professionals, International Tax Club, California CPA Society and the American Institute of Certified Public Accountants.

### Sonny Grover, Senior Managing Director/Executive VP — Orange County, *alliantgroup*



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Sonny Grover, CPA, has more than 27 years of experience providing tax, mergers and acquisitions, structuring and operational consulting to corporations, partnerships and individual business owners throughout the world. Previously, Sonny was a Tax Partner at Deloitte & Touche, LLP, where he managed a national consulting practice and a team of 30 professionals in 12 cities.

Recent projects include helping a construction services firm receive over \$2 million in federal and state R&D tax credits and over \$5 million in 179D tax deductions, assisting a major U.S. winery in acquiring nearly \$4 million in federal and state R&D tax credits over multiple years, and aided a premier construction manager and general contracting firm in identifying over \$425,000 in federal R&D tax credits and over \$934,000 in 179D tax deductions. He also annually helps a manufacturer and global seller of dock and lift equipment in claiming hundreds of thousands of dollars in federal R&D tax credits, assists a manufacturer of custom steel window and door frames in claiming R&D tax credits of more than a million dollars over multiple years and works with a developer of complex simulation software in claiming hundreds of thousands of dollars in federal and state R&D tax credits. He has also helped numerous architecture and engineering firms, manufacturers, construction companies and automotive businesses identify R&D credits on both a state and federal level.

### Daniel Rowe, Principal, *Green Hasson Janks*



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Daniel Rowe, CPA, has more than 15 years of experience and specializes in partnership and S-Corporation taxation and real estate development and investment. He provides technical and strategic advice to partnerships, S-Corporations and their individual owners, including tax advice on restructuring and buy/sell transactions.

Prior to joining Green Hasson Janks in 2014, Daniel was a tax partner at TSJ Deemer Dana LP in Georgia. Prior to that he was a tax manager at JH Cohn, LLP in New York and an audit senior at Deloitte in Baltimore. In his previous roles, he provided year-round tax planning and guidance for high-net-worth individuals, advised on trust and estate matters, and represented clients in federal, state and local audits.

Daniel has been published in many tax and real estate journals such as *The Tax Adviser*, *The Journal of Property Management*, and *Commercial Investment Real Estate*. He has written and presented continuing education sessions for attorneys and CPAs and frequently delivers tax updates to real estate professionals. He currently serves as an editorial adviser to *The Tax Adviser* and as a member of the AICPA's Technical Resource Panel for S-Corporations.

### Akash Sehgal, Partner, *Green Hasson Janks*



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Akash Sehgal leads the Firm's Tax Practice, along with having deep expertise in multistate income and franchise tax, sales and use tax and credits and incentives. He has more than 20 years of tax, and prior to joining Green Hasson Janks in 2013, worked at two Big Four firms in Los Angeles and Seattle. Akash is also the lead tax partner in the Firm's Food and Beverage Practice and works with a number of beverage manufacturers operating both in California and on a multistate basis.

Akash also leads the Firm's research and development credit outsourcing initiative and works closely with specialized research and development credit firms.

Akash enjoys helping clients grow their businesses and assisting them on complex state and local tax issues related to transactional planning, mergers and acquisitions, general day-to-day consulting and compliance. He has significant experience dealing with state tax issues in California, Oregon, Idaho and Washington and local city taxes including the Los Angeles City Business Tax. He is a frequent speaker for a variety of tax associations including Tax Executive Institute ("TEI") and the Council on State Taxation ("COST").

### Farshad Yashar, Partner, *Green Hasson Janks*



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Farshad Yashar, CPA, CFA, has more than 25 years of tax experience with two major accounting firms. He has extensive experience in taxation of corporations, flow-through entities, financial products and real estate. His experience includes advising buy and sell-side clients with respect to tax aspects of mergers and acquisition transactions and corporate restructurings and taxation of executive compensation. Farshad also has substantial experience in taxation of flow-through entities including advising major private equity funds, hedge funds and other investment partnerships with respect to proper structuring and tax aspects of operating agreements.

Farshad is a certified public accountant and holds the Chartered Financial Analyst® designation. He is a member of the American Institute of Certified Public Accountants and the CFA Institute.

# 2018 Tax Legislative Update

## Agenda

### Drinks and Networking

Mix and mingle with other LA business leaders

### Welcome and Introduction

**Tom Barry**, Partner, *Green Hasson Janks*  
**Akash Sehgal**, Partner, *Green Hasson Janks*

### Keynote

**Dean Zerbe**, National Managing Director — Washington, D.C. Office, *alliantgroup*

### Panel

**MODERATOR: Akash Sehgal**, Partner, *Green Hasson Janks*  
**Polina Chapiro**, Partner, *Green Hasson Janks*  
**Sonny Grover**, Senior Managing Director/Executive VP — Orange County, *alliantgroup*  
**Daniel Rowe**, Principal, *Green Hasson Janks*  
**Farshad Yashar**, Partner, *Green Hasson Janks*

### Q&A

**Everyone**

### Closing Remarks

**Akash Sehgal**, Partner, *Green Hasson Janks*

## KEYNOTE:

### Dean Zerbe, National Managing Director — Washington, D.C. Office, *alliantgroup*



Former Senior Counsel to the U.S. Senate Finance Committee

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Dean Zerbe, JD, LL.M., is responsible for, among other things, monitoring tax-related legislative activity in Washington to help keep clients and staff informed and help direct alliantgroup's service offerings to ensure alliantgroup is meeting client needs.

Prior to joining alliantgroup in February, 2008, Dean was Senior Counsel and Tax Counsel to the U.S. Senate Committee on Finance, where he worked closely with then Chairman of the Finance Committee, Senator Charles Grassley (R-IA) on tax legislation.

During his time on the Finance Committee, Dean was intimately involved with almost every major piece of tax legislation that was signed into law – including the 2001 and 2003 tax reconciliation bills (representing two of the largest tax cuts in the nation's history); the JOBS bill in 2004 (corporate tax reform); and the Pension Protection Act.

During Dean's career in public service and as an alliantgroup national managing director, he has published articles in various publications and is a media go-to source for commentary on tax policy and other issues in which he has expertise.

Dean writes a regular tax column on *Forbes.com* and has recently been published or quoted in *The Wall Street Journal*, *The New York Times*, *The O'Reilly Factor*, *The Washington Post*, *CBS*, *CNN*, *Financial Times*, *MSNBC*, *Forbes*, *National Journal*, *NBC*, *Bloomberg* and more.

# Six decades, one overriding focus: *our clients*

**At Green Hasson Janks, we help our people and clients #BeMore: pursue their passions, build thriving businesses and create a better future.**

Green Hasson Janks is an independent accounting and business advisory firm located on the west side of Los Angeles. We believe that collaboration and maintaining strong relationships are the cornerstones of success.

- Awarded the 2018 Employee Champion For Life Work Harmony Award by the Los Angeles Chamber of Commerce
- Named a “Best Places to Work in Los Angeles” by the *Los Angeles Business Journal* eight times since 2008
- Named “Beyond the Top 100: Firms to Watch” and “Top Firms: West” in the 2014, 2015, 2016 and 2017 *Accounting Today* Top 100 Firms
- Named a “Best of the Best” firm and “Beyond the IPA 100 Firm” by *Inside Public Accounting*
- Named a “Fastest-Growing” firm twice by *Beyond the IPA 100* rankings
- Ranked 17th largest CPA firm in Los Angeles County
- Ranked 121st largest accounting firm in the nation by *INSIDE Public Accounting*

## Vision

At Green Hasson Janks, we foster a flexible, entrepreneurial environment so our people achieve their personal and professional goals.

Our success is driven by retaining the best, diverse talent. We invest in our people and technology to deepen firm expertise and fuel sustainable growth. We partner with our clients locally and globally to deliver innovative solutions.

WE TRANSFORM VISION INTO REALITY BY SERVING:

- Food and beverage companies that nourish us
- Organizations that improve our world
- Media companies that capture our imagination
- Businesses that enhance our health and wellness

## Core Values

- Act as one firm
- Keep our commitments
- Grow great people
- Encourage new ideas

## Contact Us

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