

## Leslie Stumpf, CPA, MST

More than 30 years' experience in all areas of corporate tax reporting and compliance as a Big Four tax manager and independent consultant with extensive additional experience in accounting/reporting.

### Credentials & Expertise

#### Expertise

- ◆ Corporate and S-corporation taxation
- ◆ ASC 805-740 matters related to business combinations
- ◆ ASC 740-10 issues related to complex interim and annual, domestic and international income tax provisions
- ◆ Tax compliance with respect to tax provisions and SOX controls
- ◆ IRS audit assistance
- ◆ Section 954 foreign base company income
- ◆ Section 382/383 with regard to ownership changes, net operating loss, research credit carryforwards, etc.
- ◆ FIN 48
- ◆ Deferred tax assets/liabilities
- ◆ Valuation allowances
- ◆ Book/tax goodwill analysis
- ◆ Foreign provisions in the context of worldwide regulations
- ◆ OECD BEPS 13 requirements
- ◆ Accounting methods

#### Industries

- ◆ Technology
- ◆ Manufacturing and distribution
- ◆ Financial services
- ◆ Retail
- ◆ Telecommunications

#### Tax Planning – Select Experience/Skills

- ◆ Reviewed country-by-country reports including local and master files as required by the Organization for Economic Cooperation and Development Base Erosion and Profit Shifting 13 (OECD BEPS 13). Analyzed the reporting requirements in the U.S. and multiple foreign jurisdictions.
- ◆ Prepared section 965 toll charge; conducted preliminary analysis of GILTI and BEAT tax.
- ◆ Represented clients favorably at meetings and throughout negotiations for both federal and state income tax audits.
- ◆ Reviewed ownership changes to determine section 382/383 limitations placed on both net operating loss/research credit carryforwards due to ownership changes. Advised clients in advance of ownership changes of potential planning opportunities or adverse tax consequences.
- ◆ Prepared and reviewed federal and state corporate income tax returns and extensions including ensuring compliance with SOX 404 document requirements.
- ◆ Prepared and reviewed transfer price reports and analyzed financial results to ensure results were in line with said reports.
- ◆ Analyzed potential subpart F income including analyzing section 956 property and determining appropriate tax treatment of section 954 foreign base company income.
- ◆ Prepared and reviewed international reporting forms required on federal tax returns (forms 5471, 5472 and 8858).
- ◆ Reviewed compliance with U.S. withholding tax on payments to foreign jurisdictions including associated reporting requirements.

For over 15 years, BGA has proudly filled the gap that often exists between accounting firms striving to maintain independence and their clients. We understand the compliance requirements and needs of our public and private clients. Our unwavering commitment to excellence has enabled us to assist thousands of domestic and international companies with everything from complex M&A transactions to IPOs and technical accounting for financial reporting.

## Leslie Stumpf, CPA, MST

### Credentials & Expertise

#### Accounting/Reporting – Select Experience/Skills

- ◆ Prepared complex interim and annual, domestic and international income tax provisions in accordance with ASC 740-10 (FAS 109) including appropriate SEC disclosures. Preparation required extensive knowledge of deferred tax assets/liabilities, valuation allowances and income tax rate reconciliation.
- ◆ Coordinated with foreign controllers in multinational companies; reviewed foreign provisions for inclusion in worldwide provisions.
- ◆ Prepared FIN 48 reserve including quantitative and qualitative documentation/analysis.
- ◆ Prepared business combination tax accounting in accordance with ASC 805-740 including analysis of deferred tax assets/liabilities and book/tax goodwill analysis.

#### Technical Proficiency

- ◆ MS Excel and Word
- ◆ OneSource Tax Software and Tax Provision
- ◆ RIA Checkpoint
- ◆ CCH tax research

#### Education

- ◆ **Master of Science in Taxation**, Golden Gate University at Irvine
- ◆ **Bachelor of Science, Business Administration, Accounting concentration**, Cal Poly State University at San Luis Obispo

### Experience

**STUMPF & ASSOCIATES, APC**

Stumpf & Associates, APC

◆ Co-owner and Principal – 2003 to present

An independent consulting practice specializing in helping companies meet their tax compliance and planning needs by supplementing their internal resources and directly assisting the chief financial officer and/or controller where no internal tax resources are present.

- ◆ Acted as sole in-house tax professional reporting directly to client's vice president of finance; also assisted tax directors of large corporations.
- ◆ Services included preparation of tax provisions for review by clients' outside audit firms, preparation/review of federal and multiple state tax returns, and management of IRS and state exams.
- ◆ Client profile:
  - ◆ Both publicly traded and private clients ranging in size from \$20 million to more than \$40 billion in revenue.
  - ◆ Technology, manufacturing, distribution and financial services industry sectors.
  - ◆ Included Alorica; Ingram Micro, Inc.; Dell; Billabong International, Ltd.; Western Digital Corporation; Emulex Corporation; Wyle Inc.; Hitachi Capital America Corp.; Orange Coast Title Company; among others.

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### Experience



KPMG ◆ Senior Tax Manager – 1997 to 2003

- ◆ Services focused on large public/private companies.
- ◆ Led teams of specialists on tax provisions and tax preparation/review engagements.
- ◆ Led FAS 109 internal training sessions for KPMG audit managers and audit seniors.
- ◆ Recruited and interviewed new and experienced tax staff in the Orange County office.



PwC ◆ Senior Auditor – 1992 to 1995, Tax Manager – 1995 to 1997

- ◆ Specialized in S and C multiple-state corporations.
- ◆ Prepared/reviewed federal and multi-state tax returns and represented clients in federal and state tax audits.
- ◆ Audited and reviewed quarterly and annual tax provisions for private and public companies.

### McGraw, Inc

McGraw Inc ◆ Senior Tax Accountant – 1990 to 1992

- ◆ Reported directly to tax director.
- ◆ Participated in monthly accounting and tax meetings.
- ◆ Provided tax provision entry to the accounting group.

### Kenneth Leventhal LLP

Kenneth Leventhal LLP ◆ Senior Tax Accountant – 1998 to 1990

- ◆ Specialized in partnership tax preparation.
- ◆ Included a six-month audit rotation.

### Contact Us

#### Blythe Global Advisors, LLC

Blythe Global Advisors is headquartered in Southern California with a broad geographic reach across the United States via the BlytheTeam®

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