

Thomas F. Wessel

Principal-in-Charge, Washington National Tax M&A

Tax Advisory Principal – Large Transactions/FAS 109



Name	<ul style="list-style-type: none"> • Thomas F. Wessel
Position	<ul style="list-style-type: none"> • Mr. Wessel is the principal-in-charge for KPMG's Washington National Tax M&A tax group. With his experience as a former law clerk in a U.S. District Court, private attorney and official at the Internal Revenue Service and the U.S. Treasury Department, he practices in numerous areas of federal income taxation. He advises KPMG clients on all aspects of corporate taxation, with a particular emphasis on spin-offs, mergers and acquisitions, restructuring transactions, debt and equity offerings and consolidated returns, international tax, taxation of financial instruments, partnership taxation, and tax accounting. He is a member of the WNT Senior Tax Partner Advisory Committee and also serves as the Tax Advisory Principal – Large Transactions / FAS 109 where he is responsible for working with audit leadership with respect to the financial audit of large transactions from a tax perspective.
Education and Qualifications	<ul style="list-style-type: none"> • Mr. Wessel earned an LL.M. in taxation from the New York University School of Law in 1985. He earned his J.D., <i>cum laude</i>, in 1980 from the New York University School of Law, where he served on the <i>New York University Law Review</i> and was a member of the Order of the Coif. He graduated, <i>magna cum laude</i>, in 1976 with a B.S.E. from the University of Pennsylvania, The Wharton School, where he was elected to Beta Alpha Phi. He is an active member of the American Bar Association Section of Taxation where he has served as a co-chair of the Corporate Tax Subcommittee for Policy and Special Projects, the Chair of the Corporate Tax Subcommittee on Tax-Free Reorganizations, the Chair of the Corporate Tax Subcommittee on Affiliated Group Acquisitions, and a Vice Chair for the Committee on Corporate Tax. He currently serves as the Chair of the Corporate Tax Subcommittee on Tax Free Distributions. He regularly speaks on subjects in his practice areas at forums such as the Practising Law Institute, Tax Executives Institute, New York University, Atlanta Tax Forum, Tulane Tax Institute, Federal Bar Association, UCLA Law Institute on Tax Aspects of Mergers & Acquisitions, District of Columbia Bar Association, Penn State Dickinson School of Law and The New York City Bar, Institute on Tax Aspects of Mergers and Acquisitions, American Law Institute and American Bar Association. He is listed in the <i>International Who's Who of Corporate Tax Lawyers</i>, <i>The Best Lawyers in America</i>, <i>International Tax Review's Expert Guide to the World's Leading Tax Advisors</i>, <i>The Best of the U.S.</i>, and <i>The Washington DC Area's Best Lawyers</i>.
Experience	<ul style="list-style-type: none"> • Prior to joining KPMG in May of 2000, Mr. Wessel was a founding partner of McKee Nelson, Ernst & Young LLP. Before that time, he was the lead merger & acquisition tax partner in the King & Spalding D.C. office, joining the firm in 1991. From 1990-1991, he was Special Counsel to the Chief Counsel for the Internal Revenue Service where he served as the principal legal advisor to the Chief Counsel on the development of regulations, rulings, and designated tax litigation. Prior to his tenure at the Internal Revenue Service, he served as Associate Tax Legislative Counsel and an Attorney-Advisor in the U.S. Treasury Department's Office of Tax Legislative Counsel from 1985-1990 with primary responsibility for developing corporate tax legislation and regulatory guidance. From 1980-1982, he served as a Law Clerk to the Honorable Jacob Mishler, U.S. District Court for the Eastern District of New York. • Representative of the clients for which Mr. Wessel has rendered advice in significant matters are: The Alberto-Culver Company, Anadarko Petroleum Corporation, Aquila, Inc., Cablevision Systems Corporation, Campbell Soup Company, Continental Airlines, Cooper Industries, Ltd., Entergy Corporation, EOG Resources, Inc., Exelon Corporation, Exxon Mobil Corporation, General Electric Company, General Electric Capital Corporation, Halliburton, Liberty Media Corporation, PepsiCo, Inc., Pride International, Inc., Sprint Nextel, TXU Corporation, and Wachovia Corporation.

