

HOWARD SMITH

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EDUCATION

Georgetown University Law Center

Washington, District of Columbia

LL.M. in Taxation

May 2006

G.P.A.: 3.5

Relevant Coursework: Advanced International Taxation, Taxation of Partnerships, Transfer Pricing, Tax Policy Overview

Honors: First Place, Best Written Submission, 2005 American Bar Association Law Student Tax Challenge

Activities: Vice President, Tax Council

The University of Iowa - College of Law

Iowa City, Iowa

J.D., cum laude

May 2000

G.P.A.: 3.4

Honors: Editor, Tax Journal; Champion, National Tax Moot Court Competition

Activities: Student Preparer, Volunteer Income Tax Assistance (VITA)

The University of Texas

Edinburg, Texas

B.S., Accounting

May 1994

Honors: Phi Beta Kappa

EXPERIENCE

United States Tax Court

Washington, District of Columbia

Law Clerk to Judge Joseph H. Gale

September 2004-May 2006

Drafted opinions and orders pertaining to relevant standard of federal rules of evidence; attribution of siblings' stock holdings with respect to corporate ownership changes under Internal Revenue Code § 182; implicit waiver of attorney client privilege; and proper scope of appellate review.

PricewaterhouseCoopers, L.L.P.

Houston, Texas

Senior Associate, International Tax Services, Latin American Tax Group

June 2000 – June 2003

Advised U.S. and foreign multinationals on both U.S. and foreign tax implications of their day-to-day operations. Analyzed issues arising under Subpart F and foreign tax credit provisions, income tax treaties, and multiple foreign income tax laws. Researched and analyzed the domestic and foreign tax consequences of restructuring the foreign operations of U.S., Mexican, and Venezuelan corporations. Provided legal advice to U.S. multinational corporations on Mexican tax laws and on Mexican tax-reduction strategies, including deduction-generating and exit strategies. Participated in the firm's two largest international compliance engagement projects by reviewing and preparing Forms 8865 and 5471. Reviewed and prepared tax returns for U.S. and foreign business entities.

University of Iowa – College of Law

Iowa City, Iowa

Research Assistant, Professor Jonathan Carlson

August 1999– May 2000

Researched issues of international law and summarized World Trade Organization documents and decisions.

State of Illinois Department of Revenue, Tax Litigation

Chicago, Illinois

Law Clerk

June-August 1999

Authored memoranda on corporate tax issues including the taxability of pension plan reversion gains and the definition of a partnership.

Smith, Fankhauser, Voigt & Watson, CPAs

McAllen, Texas

Accountant

January 1996 – May 1997

Prepared tax returns for individuals, partnerships, trusts, S corporations, companies, and employee benefit plans. Actively participated in audits of major South Texas financial institutions.

PUBLICATIONS

U.S. Partnership Withholding Rules Need Further Guidance, 25 TAX NOTES INT'L 81 (2001) (co-authored); republished by Practising Law Institute, 573 PLI/Tax 1 (2003).

BAR AFFILIATIONS, CERTIFICATIONS, PROFESSIONAL ASSOCIATIONS AND LANGUAGE SKILLS

State Bar of Texas, Admitted November 2000

Certified Public Accountant-Texas, 1997

Member; American Institute of Certified Public Accountants, American Bar Association Section on Taxation

Languages Skills: Spanish (fluent)