

PAUL G. GUTTERMAN, J.D., LL.M., CPA

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EDUCATION:

New York University, New York, N.Y. Received an LL.M. in Taxation, May 1988.

Grade Point Average: 3.50/4.00 (top 10%).

University of Minnesota Law School, Minneapolis, MN. Received juris doctorate, cum laude, May 1982. Managing Editor of the *Minnesota Law Review*, Vol. 66.

Grade Point Average: 13.26/16.00 (top 15%).

University of Michigan School of Business Administration, Ann Arbor, MI. Received a Bachelor of Business Administration with major in accounting, May, 1979. Graduated with Distinction and High Honors.

PROFESSIONAL WORK EXPERIENCE:

Ernst & Young, Minneapolis, MN. Senior Manager in Tax Department, 1988-1992. Primary emphasis in corporate, partnership and exempt organization taxation, with focus on representing clients before the IRS/State. Clients included Fortune 500 companies. Supervisor to both professional and administrative staff. Taught national internal training in partnership and corporate tax areas.

Dorsey and Whitney Law Firm, Minneapolis, MN. Associate in Tax Department, 1982-1986. Worked on wide range of matters for both Fortune 500 companies to closely-held businesses. Represented taxpayers before the IRS/State and in Tax and District Courts.

TEACHING WORK EXPERIENCE:

University of Minnesota, Minneapolis, MN. Director of Undergraduate Taxation, Member of Graduate Faculty, Masters of Business Taxation program, 1992-present. Teach two undergraduate tax courses; teach Tax Research, Communication & Practice, Partnership Tax and Tax-Exempt Organizations in the Masters of Business Taxation program. Awarded faculty of the year honor in 1998. Member of MBT adjunct faculty from 1990-1992.

William Mitchell College of Law, St. Paul, MN. Adjunct Professor of Law, LL.M. (Tax) program, 1985-1992. Visiting Assistant Professor of Law, academic year 1986-1987. Subjects taught include Partnership Tax and Exempt Organization Tax in LL.M. program; corporate tax, corporate finance and business organizations in J.D. program.

UNIVERSITY SERVICE WORK:

Faculty Advisor, Beta Alpha Psi, 1998-present: Attend board meetings, service and professional events, help organize annual fundraising bowling event. Attend and lead students to both the regional and national meetings, including assisting students on presentations for these meetings.

Accounting Scholarship Committees, 2001-present: Review scholarship applications for all undergraduate accounting scholarships (2001-2008) and Masters of Accountancy (2009-present) and meet in committee to select recipients.

Accounting Social Committee, 2002-present: Committee plans annual accounting social and job fair.

Masters Program in Accountancy Oversight Committee, 2007-present: Committee is responsible for the oversight of the Macc and MBT programs, including accreditation issues.

Tax Symposium Coordinator, 1997-2005: Created and held annual tax symposium to encourage undergraduates to consider tax as a career. The symposium has brought in practitioners from both public accounting firms and industry to discuss tax careers.

Chair, Deloitte Undergraduate Scholarship Committee, 1997-2005: Chair of committee that awarded two tax scholarships to undergraduates. Reviewed applications and meet to select recipients.

Masters of Accountancy Program Curriculum Committee, 2005-06: Member of the committee that put together the curriculum for the Masters of Accountancy program.

Graduate Committees for MBT Students, 1992-present: The primary duty of each of these committees is to review a student's "Plan B" papers necessary for their graduation requirements.

MISCELLANEOUS:

Review and Write Tax Questions for the Uniform CPA Exam, 2001-present: Have developed and written new types of questions for the CPA exam as well as written and been a final reviewer for multiple-choice questions.

Arbitration and Mediation Training and Experience: Member of Board of Arbiters and Board of Mediators, American Arbitration Association; Certified Mediator with the Minnesota Supreme Court; Member of IRS Board of Mediators.

Relevant Publications: Contributing author of treatise, *Tax Practice Before the IRS* (Shepard's 1994). *Understanding the Deductibility of Interest*, The Hennepin Lawyer (May/June 1989).

Professional Licenses: Admitted to Minnesota Bar, 1982; Approved as a Minnesota Certified Public Accountant, 1993; admitted to practice before U.S. Tax Court and U.S. District Courts, 1982.

Professional Associations: Minnesota Society of Certified Public Accountants; Minnesota Bar Association (Tax Section); University of Minnesota Law School Alumni Association.

Significant Committees: Bar Committee which drafted Minnesota statutes on limited liability companies and limited liability partnerships.