

BARBARA L. ROSENFELD, J.D., LL.M. (in Taxation)
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RÉSUMÉ

PUBLICATIONS

- "Mediation Can Save Time And Money-And Enhance Outcomes," Volume 17, Number 4, California Tax Lawyer, Fall 2008
- Newsletter of the Tax Procedure and Litigation Committee, Taxation Section of the State Bar of California: "A Guide to Mediation for the State Tax Litigator," Tax Network - April 2008 Edition
- 23rd Annual Entertainment Law Issue: "Closing Argument - Negotiating Tips from a Master" Vol. 30, No. 3, Los Angeles Lawyer, May 2007
- Special Project: "Density Bonus - A Higher Profit for Developers?" 3 Hastings Const. L.Q., 1015 (1976)

TRAINING and EDUCATION

- ADR Program, U.S. District Court – Recent Developments in Mediation Law, September 25, 2013.
- ADR Program, U.S. District Court – Advanced Mediation Training, May 15, 2013.
- ADR Program, U.S. District Court – Advanced Mediation Training, July 26, 2012.
- 2011 California Tax Practitioner's Conference, SBE & FTB, May 24, 2012.
- The LASC Voluntary Settlement Conference (VSC) Orientation Program, May 21, 2009.
- Annual Presentation on State and Local Tax Current Developments and Other Key Issues, May 14, 2009.
- Pepperdine University School of Law Straus Institute for Dispute Resolution training in "Advanced Mediation Skills," April 29-30-, 2009.
- ABA Dispute Resolution teleconference "Further Beyond Reason: Emotions, the Core Concerns, Mindfulness, and Ethics in Negotiation," March 27, 2009.
- Independent Film & Television Alliance "Arbitrator Training," March 31, 2009.
- Pepperdine University School of Law Straus Institute for Dispute Resolution "Ethical Quandaries for Court-Connected Mediators," December 17, 2008.
- 2008 Annual Tax Controversy Institute, October 28, 2008.
- Current Development in IRS Examinations, August 15, 2008.
- Pepperdine University School of Law Straus Institute for Dispute Resolution course in "Advanced Mediation," June 19-21, 2008.
- Los Angeles County Bar Association Dispute Resolution Services "Advanced Business & Commercial Mediation Training," October 18, 2007.
- Beverly Hills Bar Association course in "Mediation and Manipulation," September 26, 2007.
- Los Angeles County Bar Association Dispute Resolution Services course in "Winning in Negotiations," April 16, 2007.
- Los Angeles Superior Court Alternative Dispute Resolution "Neutral Orientation Training," January 25, 2007.
- Negotiation Strategy Institute course in "Cutting Edge Negotiation Strategy for Lawyers," November 29-30, 2006.
- Harvard Negotiation Insight Initiative (HNII) Summer Learning Forum (SLF) 2006 Workshop "Into the Heart of Conflict: Mastery for Mediators," with Kenneth Cloke, June 25-29, 2006.
- Pepperdine University Straus Institute for Dispute Resolution course in "Mediating the Litigated Case," February 23-24, March 16-17 and April 20-21, 2006.
- Completed legal and tax courses in the UCLA Entertainment Studies and Performing Arts extension program.
- Completed finance and accounting courses in the Golden Gate University M.B.A. program.
- New York University School of Law: LL.M. in Taxation
- Hastings College of the Law: J.D., Moot Court Board, S.F. Municipal Court externship
- University of California, Berkeley: B.A., Phi Beta Kappa, Honors Program in Linguistics completed with Great Distinction

Admitted to Practice: State of California, U.S. Tax Court, Court of Federal Claims and U.S. District Courts; Mediator for the Multistate Tax Commission's Alternative Dispute Resolution Program; Los Angeles Superior Court Party Pay and (former) Pro Bono Mediation Panels; Los Angeles Superior Court Voluntary Settlement Officer Panel; U.S. District Court, Central District of California Panel Mediator; Internal Revenue Service Panel of Neutrals.

Memberships: Southern California Mediation Association; California Bar Association – Tax Section; L.A. County Bar Association – Former Chair of the Entertainment Tax Committee of the Tax Section.

PROFESSIONAL EXPERIENCE

2013-Present: BARBARA ROSENFELD TAX MEDIATION

Serving as a neutral in private and pro bono mediation of tax cases.

2012: ENTERTAINMENT PARTNERS Burbank, CA Senior Vice President, General Tax Counsel

Responsible for maintaining and refining the EP Financial Solutions' film incentive data base, its monthly incentive newsletter and the Essential Guide to Film Incentives; negotiated and drafted contracts for sale of millions of dollars of transferable film tax credits, film incentive administration services, procurement services and related film production contracts.

2006-2011: BARBARA ROSENFELD MEDIATION AND CONSULTING Los Angeles, CA

Utilized consensus building, litigation and negotiation skills together with substantive tax, tort and entertainment knowledge to help taxpayers and filmmakers save money.

- **2006 - 2011:** Serving as a "neutral" in private and Superior Court mediations, in the U.S. District Court for the Central District of California, and on the Beverly Hills Bar Association mandatory fee arbitration panel.
- **February to July, 2006:** Consulting to the MPAA on international tax issues related to film production and distribution.
- **March 2007 – July 2011:** Consulting to Entertainment Partners on domestic and international film incentives, tracking and analysis of proposed legislative changes, research and advice on tax incentive related issues. Researched and wrote a monthly newsletter and a quarterly guide on U.S. & international film incentives, designed and populated a film incentive data base.

1994-2005: MOTION PICTURE ASSOCIATION OF AMERICA Encino, CA Vice President, General Tax Counsel

Responsible for the development and implementation of industry efforts on state production and federal domestic, international, and worldwide production and distribution tax issues.

- Worked daily with studio tax and production executives (legal, finance and accounting), developed a consensus and implemented industry strategies in response to draft tax incentive legislation, and withholding tax, value-added tax, customs duties and corporate and personal income tax issues worldwide.
- Briefed the MPAA's President and CEO on all tax and production issues, and prepared the correspondence, briefing papers and talking points.
- Organized and chaired meetings attended by up to 100 studio executives on tax and non-tax issues, developed and implemented the agenda, and facilitated constructive dialogue.
- Obtained annual savings of several hundred million dollars by working with studio executives and the UK, Canadian, Irish, Australian, New Zealand, Mexican, South African and Fijian Consulates, and Ministries of Finance, Culture and Revenue. Worked with the Governor's office, Film Commissions, Departments of Revenue and State legislators to ensure workable tax legislation in Louisiana, New York City and State, Georgia, Illinois, North Carolina, Pennsylvania, Rhode Island, Massachusetts, South Carolina, Maryland, Utah, and Oregon.
- Prevented implementation of adverse audit positions on film amortization/ depreciation through oral and written submissions to the U.S. Treasury Department and IRS.
- Successfully led an industry effort in support of federal legislation on film depreciation (Joint Tax Committee revenue estimate was in excess of \$600 million).
- Responsible for non-tax legal matters: chaired film-rating appeals, advised title registration bureau arbitrators (IP attorneys), and handled MPAA/MPA trademark registration and protection.

1982-1994: BANK OF AMERICA San Francisco, CA/London, England Vice President, Senior Tax Counsel, Federal Group (1992-1994)

Responsible for the protest of audit adjustments, resolution of prior appeals cycles, and procedural advice and planning for the tax compliance unit.

- Saved tens of millions of dollars in tax and closed four appeals cycles by successfully documenting, briefing, arguing and negotiating open appeals issues.
- Obtained a \$2.5 million foreign tax credit refund by using procedural expertise to overcome the bar of the statute of limitations.
- Analyzed and briefed the protest of 15 issues involving hundreds of millions of dollars in audit adjustments.

Director of Taxes (Europe, Middle East and Africa) (1991-1992)

Responsible for supervision of professional staff; liaison with senior management; coordination, monitoring and review of all tax compliance and audits within the division.

- Coordinated, supervised and participated in a due diligence compliance review of more than 40 Security Pacific entities in Europe to assess outstanding and prospective tax exposures.
- Identified and resolved all tax issues relative to the Bank's merger in Europe through active membership on the Merger Team.

Senior Tax Counsel, International Group (1988-1991)

Responsible for advising business units how to implement compensation, market products and structure transactions in a tax efficient manner.

- Saved more than \$10 million in tax by drafting and arguing a Request for Technical Advice in the IRS National Office.
- Saved \$80 million in tax by developing a system to specifically allocate bank-wide expenses to U.S. and foreign source income.
- Preserved a \$290 million loss carryforward in the U.K. in a consolidation of the Bank's London branches.

Senior Tax Counsel, State and Local Group (1982-1988)

Responsible for planning and advice in payroll, property, sales and use and income taxes, including administrative hearings/trials and appeals of state and local tax controversies.

- Won more than \$13 million in refunds in three fact intensive Superior Court trials, including a successful appeal to the California Supreme Court on property tax classification issues.
- Saved more than \$5 million in property tax assessments based on a successful Assessment Appeals Board hearing in a sale-lease back change-in-ownership case.
- Developed the strategy and evidence to resist an anticipated \$11 million franchise tax adjustment on the "instant unity" issue.

1977-1981: BOORNAZIAN, KING, JENSEN & GARTHE Oakland, CA

Associate Attorney

Responsible for 100+ active civil cases, including all stages of discovery, law and motion practice and trial.

- Won 12 out of 13 cases litigated in arbitration, court and jury trials.
- Obtained a writ of mandate ordering the Superior Court to enter summary judgment foreclosing a punitive damage claim against a deep-pocket client.

SPEAKING ENGAGEMENTS

- January 2008, LexisNexis Women in the Legal Profession Summit, San Francisco, CA; "Effective Negotiating Skills for Women"
- May 2012, Moderator, Film Business Breakfast hosted by the Consulate General of the Czech Republic for film production executives.
- October 2012, Ojai Film Festival presentation to filmmakers on the types of incentives available domestically and internationally, and how they work.
- March 2010, Alliance for Tax, Legal & Accounting Seminars' 2010 International Film & TV Finance Summit, Los Angeles, CA; Co-moderator, "Practical Considerations for Film Makers Accessing Film Incentives in the U.S."
- September 2009, Los Angeles County Bar Association Tax Section, Entertainment Tax Committee, Moderator, Hot Topics Seminar
- January 2009, Sundance Film Festival, Moderator, "Domestic & International Production Incentives: The Reel Deal"
- November 2008, AFM, Moderator, Production Incentive Panel
- November 2008, Women in Film, Moderator, Production Incentive Panel
- May 2008, DIVAs; "Production Incentives - Legislative Overview and Recent Developments Worldwide"
- February 2008, Beverly Hills Bar Association; Moderator, "Entertainment Production Incentives: Deal or No Deal"
- February 2008, Alliance for Tax, Legal & Accounting Seminars' 2008 International Film & TV Finance Summit, Los Angeles, CA; Moderator, "Current Developments in Use of U.S. State Film Production Tax Incentives" and "Pros and Cons of Benefits and Traps for the Unwary in a Number of Key Incentive States"
- January 2008, LexisNexis Women in the Legal Profession Summit, San Francisco, CA; "Effective Negotiating Skills for Women"
- November 2007, Los Angeles County Bar Association's "Tax Night," Los Angeles, CA; Moderator, "The Financial Life Cycle of a Film Project, Including Tax-Based Film Finance"
- October 2007, Women in Film, Los Angeles, CA; Moderator, "Production Incentives - Deal or No Deal"
- September 2007, Alliance for Tax, Legal & Accounting Seminars, Los Angeles, CA; Moderator, "Tax Based Film Financing"