

Bruce L. Kamins

350 Rutland Avenue
Teaneck, NJ 07666

Cellphone: (201) 349-8525
Email: Bruce.Kamins@gmail.com

SUMMARY PROFILE:

A seasoned tax professional with broad managerial experience and teaching experience covering both domestic and international operations and issues.

- I have managed departments on both a direct and matrix basis, including staff located in other locations/countries; implemented a number of large global projects spanning a range of practice issues including domestic and international restructurings, global charge-outs of equity based compensation, global transfer pricing studies, and SOX coordination for the global tax function.
- Strong communication skills with an ability to translate tax jargon into understandable terms. I have headed the internal continuing education programs at several institutions and am currently an adjunct associate professor teaching tax courses.
- Pro-active, results-oriented team player with a proven track record of implementing strategies with positive bottom-line impact.
- Lawyer and CPA.

EDUCATION:

New York University, School of Law, LL.M., Taxation, 1985
SUNY at Buffalo, School of Law, J.D., 1979
SUNY at Buffalo, B.A. *cum laude*, Psychology, 1976

PROFESSIONAL EXPERIENCE:

Yeshiva University, New York, NY

August 2017- present, Director, M.S. Taxation program and Associate Professor, Sy Syms School of Business

Faculty member teaching tax and accounting courses at the undergraduate and graduate school levels.

AIG, New York, NY

April, 2013- January 2018, Audit Director and Tax Liaison, Internal Audit Group

Formed a small group that focused on auditing AIG's tax issues on a global basis.

This group provided subject matter expertise on tax matters to assist other units globally within AIG's Internal Audit Group. We provided training courses on tax matters to the Internal Audit Group

Audits and reviews covered risks and controls over both income and non-income taxes on a global basis including various aspects of accounting for income taxes (ASC 740); tax systems; insurance premium taxes; FATCA; employment taxes; transfer pricing; and compliance with tax aspects of the Federal Reserve Bank's Comprehensive Capital Analysis and Review (CCAR) framework.

Pace University, New York, NY

January 2014-May 2017, Adjunct Associate Professor, Lubin School of Business

Part-time faculty member teaching tax courses.

Citigroup Inc., New York, NY

January 2012-April, 2013, Deputy Tax Head, Americas region (covering Latin America and Canada)

Reported to Tax Head, Americas region. Supervised a staff of U.S. tax advisors, with matrix supervision of country tax heads. Responsible for providing U.S. tax advice and reviewing non-U.S. tax implications of Citi's businesses operating in Latin America and Canada, and reviewing associated U.S. tax filings. Major areas/projects included: Competent Authority submission related to Mexican tax dispute; international reorganizations; assisted product groups that serviced the region; managed tax contingencies for the region.

March 2006-January 2012, Deputy Director of Tax, Global Consumer Group

Reported to the Director of Tax, Global Consumer Group, who in turn reported to the Chief Tax Officer of Citigroup Inc. Prior to the centralization of tax compliance functions, I managed a staff of approximately 30 tax professionals including advisory and compliance functions, and information reporting group.

Responsibilities included: tax planning and business support, tax audit support; transfer pricing studies; mergers and acquisitions; review of major tax return and tax provision issues; setting overall policies and tone for the department.

Major achievements included:

- Successfully concluded a Voluntary Disclosure Agreement with the IRS to close out multi-year exposures related to information reporting deficiencies.
- Implemented a tax-efficient holding company structure for the domestic mortgage business, which provided permanent state tax savings.
- Assisted the business in re-designing various customer rewards programs, including addressing tax accounting and information reporting issues.
- Integrated tax advisory and tax compliance functions which had separate reporting lines until that point.
- Established new state tax nexus parameters for Citigroup's principal banking entities following major legal vehicle restructuring.
- Filed several tax accounting method changes.

Citigroup Inc., New York, NY

September 2002-March 2006, Director of International Tax, Global Consumer Group

Reported to Director of Tax, Global Consumer Group, who in turns reported to Chief Tax Officer of Citigroup Inc. Responsible for international tax matters for the Global Consumer Group.

Major achievements included:

- Coordinated the implementation of SOX for Citigroup's tax department on a worldwide basis. Hired two professionals within Corporate Tax department to manage SOX and related control tasks.
- Implemented restructurings of credit card operations in six jurisdictions. These restructurings resulted in utilizing acquired deficits and provided earnings per share tax benefit under APB 23.
- Implemented restructuring plan for German operations. This reduced German taxes and provided earnings per share tax benefit under APB 23.

Citigroup Inc., New York, NY (Citigroup was formed in October 1998 by the merger of Citicorp and Travelers Group Inc.)

August 2000-September 2002, Director of International Tax.

Reported to the Chief Tax Officer of Citigroup. This was a promotion following a departmental reorganization which occurred in July 2000, some 22 months following the merger of Citicorp and Travelers into Citigroup. Primary responsibilities were to run global tax projects and tax planning initiatives.

Major achievements included:

- Coordinated first two global transfer pricing studies done for Citigroup (for 1999 and 2000).
- Designed and then implemented a global project to charge out equity compensation expense to foreign operations.
- Chaired monthly meetings of senior international tax professionals which included the Chief Tax Officer and the heads of tax for the business groups. These meetings set global tax policies and priorities.

- Assisted operations unit in revamping worldwide system for intercompany cash settlements. This required reviewing VAT, withholding taxes, systems issues, and legal issues. This system was used to settle the bulk of Citigroup's intercompany and interbranch transactions.

Citibank, N.A.,

New York, January 1999-August 2000

London, England, June 1996-December 1998

New York, November 1985-June 1996

Held a variety of positions of increasing responsibility culminating in Director of Tax for Emerging Markets (all non-U.S. areas other than Canada and Western Europe), with extensive travel to Asia, Latin America and Europe. Reported to Chief Tax Officer of Citigroup. Direct managerial responsibility for U.S. tax counsels based in London, Singapore, Hong Kong and New York, and for tax compliance and federal audit groups. Matrix supervision of tax groups in foreign countries.

Major achievements included:

- Developed and issued a number of corporate-wide policies on a variety of areas ranging from tax rebate clauses in cross border loans to the role of the company in back-to-back financings and other tax-effective structures.
- Implemented reporting requirements for non-U.S. units to track tax provisions and MIS tax results.
- Worked on various tax audit issues, both U.S. and foreign, and brought them to a successful conclusion.
- Assisted in tax-effective products delivered to major customers; this involved structuring the products and working with bankers to deliver the products, including meetings with customers.

Warner Communications, Inc. (predecessor of Time-Warner Inc.), New York, NY

July 1984-November 1985, International Tax Manager

Position reported to Director of Taxes. Responsible for U.S. tax aspects of international operations and coordination and direction of foreign tax planning. Exposure to tax treaty work, Subpart F, Section 482, and foreign tax laws.

Projects included:

- Coordinated international reorganization involving subsidiaries in 22 countries, principally designed to allow for tax groupings. Direct contact with senior country management and outside counsel.
- Evaluation of impact of alternative structures for sale of assets and subsidiaries upon foreign taxes and utilization of foreign tax credits.
- Developed reporting package for foreign operations for use by tax compliance group in filing U.S. tax return.

Coopers & Lybrand, New York, NY

September 1979-July 1984, Tax Supervisor

Work covered a wide range of tax practice including preparation of opinion letters, memoranda, and IRS ruling requests; review of proposed acquisitions; review of corporate and individual income tax returns; and assistance with state and IRS audits. Had responsibility for running expatriate tax preparation season for a major client. Primary areas of concentration were in real estate, oil and gas, and mining industries.

PROFESSIONAL MEMBERSHIPS:

- Vice Chair, Tax Subcommittee, Mortgage Bankers Association, 2010-2012
- Board member and instructor, Bank and Capital Markets Tax Institute, 2009-2012
- Bar admissions: New Jersey Bar, New York Bar
- Certified Public Accountant, New York

RECOMMENDATIONS:

Furnished upon request.