

Jeffrey Trey
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Professional Experience

Yeshiva University, Sy Syms School of Business, New York NY **January 2018 - Present**

Tax Professor (Adjunct prior to 2021)

- Taught graduate and undergraduate courses, including international tax, corporate tax, M&A tax, tax research & writing, individual tax, business communication, and taxation of business entities and owners.
- Earned uniformly high marks in student feedback surveys (e.g., “truly one of the best professors I’ve ever had”).
- Led graduate MS in taxation program, including coordinating faculty, curriculum, admissions, career placement, internship, academic policies and accreditation. Program discontinued in July 2023.

Jeffrey Trey LLC, New York NY **November 2016 – December 2018, July 2021 to Present**

International Tax Consultant

- Provided international tax planning guidance to clients, including multinational corporations, private equity firms and ultra-high net worth individuals, regarding IP migration, corporate minimum tax, OECD base erosion and profit shifting initiatives, M&A transactions and transfer pricing planning.
- Led tax opinion and advice finalization for \$3 billion restructuring transactions for public oil & gas services multinational (Weatherford). Analysis included treaty, BEAT, interest limitation, FIRPTA, reorganization and transfer pricing.
- Prepared memoranda on treaty issues, offshore disclosures and other international planning for Brix & Partners LLC.

Brix & Partners LLC, New York NY **August 2020 – June 2021**

Senior International Tax Counsel

- Provided tax planning advice to clients with cross-border activities, including due diligence and 20+ page tax memoranda.
- Coordinated tax due diligence, planning and implementation for cross-border mergers and acquisition transactions.
- Reviewed compliance for quality assurance and implemented follow-up planning based on recommendations.
- Memoranda drafted included analyzing and implementation recommendations related to potential inversion transactions, German GmbH & Co. KG default entity classification, limitation on benefit tests, withholding and expatriation provisions.

Crowe LLP, New York NY **January 2019 - April 2020**

International Tax Director

- Led international tax engagements and professionals for international tax clients, including international M&A; GILTI; FDII; Subpart F; BEAT; Section 965; FATCA; internal restructuring; international compliance and contract review.
- Coordinated implementation of new Tax Cuts and Jobs Act planning and compliance requirements for private equity portfolio company that purchased a non-US public multinational with over 90 subsidiaries in mid-December 2018.
- Presented at seminars including IFA NY branch panel on 2019 foreign tax credit regulations, internal seminar on 2017 TCJA changes, and presentation on TCJA for the Italian American Chamber of Commerce.
- Developed white-paper on tax implications of operating health-care consulting business in middle eastern jurisdictions.
- Led planning and compliance for German auto-parts manufacturer subsidiary, including foreign tax credit modeling.
- Reviewed and recommended changes to client merger and acquisition and other agreements’ tax provisions.

RSM LLP, New York, NY **November 2011 – October 2016**

International Tax Director

- Led international M&A tax planning, including due diligence and transaction planning. Served as lead international tax advisor for manufacturing portfolio investments of private equity client with operations in over 25 non-US jurisdictions.
- Recruited and developed new talent, resulting in practice growing from 5 to 19 people in 5 years.
- Developed international tax training program and taught recurring course on intersection of international & M&A tax.

GFI Group Inc., New York, NY **January 2009 – October 2011**

Global Tax Director

- Led tax department as head of tax for multi-national public financial services company in 29 countries.
- Implemented \$200 million cash D reorganization involving sale of entities from US to European owners.
- Led tax due diligence, planning and implementation for acquisition of Kyte and Treypoint businesses.

Citigroup Inc., New York, NY

January 2007 – December 2008

Senior Vice President – Senior Tax Attorney

- Administered mergers and acquisition planning for transactions involving global transaction service business, including coordinating outside and internal tax teams, reviewing product offering white papers and review of contractual language.
- Integrated tax planning for \$2.3 billion bank acquisition, including overseeing tax due diligence process. Coordinated tax due diligence analyzing US federal, SALT, and non-US issues, including cross-border withholding.
- Reviewed tax aspects of various service offerings, including cross-border cash-pooling and trade receivables factoring.
- Coordinated coalition of firms on clarifications to dual consolidated loss rules for sales of partnership interests. Efforts contributed to IRS General Counsel Memorandum clarifying effect of technical terminations on net operating losses.

Avaya Inc., Basking Ridge, NJ

January 2006 – December 2006

Senior Tax Attorney

- Advised multinational communications company on international tax planning, M&A and tax compliance issues.
- Developed and wrote weekly internal analysis on the impact of recent tax law changes on corporate planning.
- Coordinated separate regular tax planning calls with business development, treasury, European and Asian management.

PricewaterhouseCoopers, LLP, New York, NY

January 2000 – December 2005

International Tax Manager

- Piloted film financing transactions and cross-border planning for global film, music and other entertainment businesses, including acquisition planning, debt/equity analysis, withholding planning, tax memoranda and Subpart F analysis.
- Structured international tax planning for acquisition of non-US sports franchise by US family-owned sports business.
- Instructed multiple international training courses, consistently earning excellent ratings from participants.
- Developed tax planning for \$2 billion fiber-optic network divestiture, including implementing loss utilization strategies.

Additional Related Experience**Kassler & Feuer LLP, Boston, MA (firm dissolved)**

Litigation Associate – drafted complaint for Congressman Delahunt that led to successful challenge to initial vote-count.

Publications*GILTI & FDI, TAXATION OF INTELLECTUAL PROPERTY & TECHNOLOGY* Chapter 12A (Matthew Bender 2023)*International Tax Issues for Newly Multinational Corporations*, 44 THE TAX ADVISER 215 (2013)*Recent Developments in Health Law*, 22 J.L. MED. & ETHICS 91 (Feb. 1994); 23 J.L. MED. & ETHICS 288 (Sep. 1994)**Education****Boston University School of Law, Boston, MA****Master of Laws (LL.M.), Taxation, 1999****Boston University School of Law, Boston, MA****Juris Doctor (J.D.) / Master of Business Administration (M.B.A.), 1995**

American Journal of Law & Medicine - American Society of Law, Medicine & Ethics Developments Editor

Vassar College, Poughkeepsie, NY**Bachelor of Arts (B.A.), 1991 (Major: Drama)****Professional**

Admitted to New York Bar