

Blockchain Tax Conference

February 9, 2024

San Jose State University Campus

Speaker Bios

Noah Buxton Co-Founder & CEO, The Network Firm

Noah has more than 15 years of attest, legal, IT and regulatory compliance experience. Noah sets the strategy and oversees execution of strategy at The Network Firm. While Noah advises public blockchain and virtual currency clients on myriad industry-specific issues, his expertise lies in licensing, IT & Security matters as well as attest and assurance reporting for Exchanges, Asset-backed token issuers, lenders and blockchain and cryptocurrency startups. Noah and partners created and launched the world's first application of real-time attest technology in 2018. Noah is a member of the American Institute of Certified Public Accountants (AICPA), Florida Institute of Certified Public Accountants (FICPA), and a former member of the California Bar Association and International Association of Privacy Professionals (IAPP).



Noah has served in active roles for working groups with the AICPA and Chamber of Digital Commerce (CODC) since 2018 and holds a current seat on the Steering Committee for C4's Cryptocurrency Security Standard (CCSS). Noah holds a Bachelor of Business Administration & Economics from the University of Nevada Reno and a Juris Doctorate from the University of San Diego.

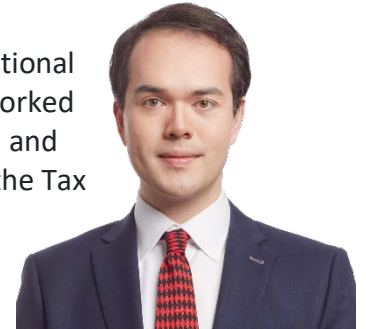
Shehan Chandrasekera Head of Tax Strategy, CoinTracker

Shehan is one of the handful of CPAs in the country who is recognized as a subject matter expert on cryptocurrency taxation. He is the Head of Tax Strategy at CoinTracker, a Forbes Crypto Tax Analyst and a CPE instructor who has won multiple awards. Shehan is a renowned speaker who has done speaking engagements with many organizations including Google, Coinbase, Square, Consensus, Coindesk, Lyft, AICPA, American Bar Association, and a plethora of state CPA Societies.



Matthew L. Dimon Associate, Fenwick & West

Matthew concentrates his practice on a wide variety of domestic and international tax matters, including both tax planning and tax controversy. Matthew has worked with clients from equally varied backgrounds, including cutting-edge startups and large Fortune 100 companies. During law school, Matthew was president of the Tax Club, community development chair of the Asian Pacific Islander Law Students Association, a member editor of the Stanford Journal of Law Business and Finance, a member of the Tax Pro Bono Clinic, and president of the Stanford Table Tennis Club. Matthew also worked as a Research and Teaching Assistant, and he was awarded the Pacific Tax Policy Institute Achievement Award for his work in tax.



David Forst Partner, Fenwick & West

David focuses on international corporate taxation. David has been named 2023 Tax Leaders by the International Tax Review's Tax Leaders Expert Guide and is ranked in the highest tier for Tax law in Northern California by Chambers and Partners in 2023. David is included in Euromoney's Tax Advisors Expert Guides (World's Leading Tax Advisors, World's Leading Transfer Pricing Advisors and was named one of the Top 30 U.S. Tax Advisors). He is also in The Legal 500 Hall of Fame and is regularly recognized in the Law and Business Research's International Who's Who of Corporate and Tax Lawyers. David is listed in Chambers USA America's Leading Lawyers for Business, and has been named a Northern California Super Lawyer in Tax by San Francisco Magazine. David is a lecturer at Stanford Law School and UC Berkeley Law School where he focuses on international taxation. He is an editor of and regular contributor to the Journal of Taxation, where his publications have included articles on international joint ventures, international tax aspects of mergers and acquisitions, the dual consolidated loss regulations, and foreign currency issues. He is a regular contributor to the Journal of Passthrough Entities, where he writes a column on international issues. David is a frequent chair and speaker at tax conferences, including the NYU Tax Institute, the Tax Executives Institute, and the International Fiscal Association.



Seoyoung Kim Associate Professor of Finance and Business Analytics, Santa Clara University

Seoyoung Kim is the Department Chair and Associate Professor of Finance and Business Analytics at Santa Clara University's Leavey School of Business, where she teaches Financial Management, Financial Engineering, and Financial Technology (i.e., FinTech). She is also a Senior Editor for the Journal of Investment Management (JOIM). Professor Kim's academic work focuses on the microstructure of financial markets and on innovative financial instruments, with a specialized focus in structured finance. Along this regard, she has provided consulting expertise and litigation support in relation to the structuring, management, and liquidation of various special purpose vehicles issuing collateralized debt obligations and asset backed securities. She has also consulted on and written extensively about cryptocurrencies, non-fungible tokens ("NFTs"), blockchain technology, and the broader decentralized finance ("DeFi") space, including her recent books: *DeFi For Dummies* and *NFTs For Dummies*, and she regularly gives workshops and seminars on cryptocurrencies, blockchain technology and analytics, DeFi applications and protocols, and smart contract design. Prior to joining SCU, Professor Kim held a faculty appointment at Purdue University. She holds a B.A. in Mathematics from Rice University and Ph.D. in Finance from Emory University.



Colby Mangels Tax Policy Advisor, OECD - Global Forum on the Exchange of Information for Tax Purposes

Colby Mangels is a Tax Policy Advisor at the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes, focusing on the development and global implementation of the Crypto-Asset Reporting Framework and amendments to the Common Reporting Standard. Previously, Colby has also worked as a Policy Analyst at the Financial Action Task Force (FATF), where he helped design and draft the FATF's international anti-money laundering methodology on Virtual Assets and Virtual Asset Service Providers. Prior to joining the OECD, Colby worked for several years as a bank regulatory lawyer at the Office of the Comptroller of the Currency. Colby obtained a Juris Doctor degree from UC Berkeley Law and is an active member of the District of Columbia Bar Association. Prior to law school, Colby was a Fulbright Scholar researching anti-money laundering issues in Switzerland and worked as a parliamentary staff member in the German Parliament. Colby is originally from Georgia and obtained his undergraduate degree from the Georgia Institute of Technology (Georgia Tech).

Sean McElroy Associate, Fenwick & West

Sean advises clients, including early-stage startups, unicorns, and Fortune 100 multinationals on a wide array of domestic and international tax planning and tax controversy matters. Sean has particular expertise advising clients on tax matters related to blockchain and cryptocurrency ecosystems. He has advised numerous clients on tax issues relating to token generation events, private token sales, NFTs, decentralized autonomous organizations (DAOs), and centralized and decentralized cryptocurrency structures. Sean's clients in this space include protocol development teams, founders, investment platforms, cryptocurrency exchanges, and individual investors. Sean also has experience representing clients in tax controversies. He has represented large multinational companies in advance pricing agreements, tax arbitrations, administrative proceedings against the IRS, in U.S. District Court, and in the U.S. Tax Court. Sean has also represented taxpayers in controversies relating to the taxation of cryptocurrency. Sean has advised several Fortune 100 companies on international and domestic tax planning matters, including transfer pricing, foreign tax credit utilization, GILTI, Subpart F, and international M&A and restructurings. Sean has been a lecturer in law at Stanford Law School, where he taught a course in Blockchain Tax. He has also spoken at events hosted by IFA and the American Bar Association on the taxation of cryptocurrency. During law school, Sean was a member of the Stanford Law Review, and was a student Bradley Fellow at the Stanford Constitutional Law Center. He clerked for the Honorable Dale S. Fischer on the U.S. District Court for the Central District of California.



Annette Nellen MST Program Director, SJSU

Annette Nellen, CPA, CGMA, Esq., is a professor in and director of San José State University's graduate tax program (MST), teaching courses in tax research, accounting methods, individual tax, property transactions, employment tax, ethics, leadership, and tax policy. Annette is a past chair of the AICPA Tax Executive Committee (October 2016 to May 2019). She is the vice chair of the ABA Tax Section's Tax Policy & Simplification Committee and a former chair of the Section's Sales, Exchanges & Basis Committee. She chairs the AICPA Digital Asset Tax Task Force and is a member of the California Lawyers Association Taxation Section's Executive Committee. In 2023, she was appointed to IRSAC and serves as its chair for 2024.

Annette is the recipient of the 2013 Arthur J. Dixon Memorial Award given by the Tax Division of the AICPA, the highest award given by the accounting profession in the area of taxation. Annette is the author of Bloomberg BNA Tax Portfolio #533, Amortization of Intangibles. She is an editor and author for the Southwestern Federal Taxation textbooks, and a regular contributor for Tax Analyst's Tax Notes State (Moving Forward? column). She is a frequent speaker on tax updates, various



individual and property transactions tax rules, digital assets, tax reform, and tax policy. Annette sponsors the 21st Century Taxation website and blog (www.21stcenturytaxation.com), as well as several websites on tax reform, state tax nexus, e-commerce taxation, marijuana tax rules and ethical considerations, and cryptocurrency taxation. Annette has testified before the House Ways and Means Committee, Senate Finance Committee, Senate Small Business and Entrepreneurship Committee, California Assembly Revenue & Taxation Committee, and tax reform commissions and committees on various aspects of federal and state tax reform and tax policy. Annette is a graduate of CSU Northridge (BS Accounting), Pepperdine (MBA), and Loyola Law School (JD). Prior to joining SJSU in 1990, Annette was with Ernst & Young, and the IRS.

Erika Nijenhuis Senior Counsel Office of Tax Policy, U.S. Treasury

Erika W. Nijenhuis is a Senior Counsel in the Office of Tax Policy at the Treasury Department. Erika joined Treasury in September 2019, and has worked on a number of both international and domestic matters, including information reporting with respect to cryptocurrency transactions and crypto asset tax legislation. Previously, Erika was a tax partner for many years at an international law firm, with a practice primarily focused on domestic and international tax issues with respect to financial instruments, global financial markets, and multinational financial institutions. In 2009-2010, Erika served as Chair of the Tax Section of the New York State Bar Association.



Joshua Rivera Operating Partner & General Counsel, Blockchain Capital

Joshua Rivera is the General Counsel of Blockchain Capital. He joined the firm in June of 2018. Joshua is an expert in the legal and regulatory issues attending various aspects of the crypto industry including token protocols, DeFi, DAOs, NFTs and digital asset commodities and securities, and he has extensive experience analyzing the blockchain industry's rapidly evolving regulatory landscape. Joshua works with the investment team in assessing salient legal questions pertinent to prospective and current portfolio companies and brings to bear his legal expertise and connections to help forecast the ongoing development of the industry. Joshua also serves as a director on the Board of the Blockchain Association, the industry's leading regulatory trade association.

Before joining Blockchain Capital, Joshua worked as a senior associate at Cooley LLP where he was part of the firm's cryptocurrency and blockchain practice counseling exchanges, investors and blockchain developers. While at Cooley, he also advised traditional venture capital firms, startup



companies and investment banks on a broad array of business transactions, including private financings, public offerings, and ongoing public company regulatory compliance. Prior to Cooley, Joshua worked as an associate at Shearman & Sterling LLP where he advised companies and financial institutions on various commercial matters including capital markets offerings, credit financings, mergers and acquisitions, asset management transactions and real estate ventures. Joshua received a J.D. cum laude from Georgetown University Law Center and a B.S. of Business Administration, with a second major in Philosophy, with highest distinction from the University of North Carolina, at Chapel Hill. He is of the firm belief that there are no fun facts about lawyers.

Yu-Ting Wang Practitioner-Owner, Yu-Ting Wang, P.C.

With more than 20 years of experience in public accounting, I serve and advise a variety of clients. I specialize in cryptocurrency and digital assets tax consultation. I work with closely held businesses and their owners to maximize their tax efficiency and minimize their tax filing stress. I am currently serving as Vice Chair of the AICPA Digital Asset Tax Task Force, and am a member of Chief, a private network for women in leadership. I earned an MST degree from SJSU.



Erik Weinapple Tax Senior Manager, Moss Adams

Erik specializes in financial services, blockchain, cryptocurrency, fintech, and real estate. He works with venture capital funds, hedge funds, private equity, miners, token sales, alternative investment funds, and provides tax compliance and consulting services. Erik's focus is mainly on funds, businesses, partnerships, and some high net worth. He helps clients with onshore and offshore U.S. filing requirements and issuance of K-1s. He also supports clients through IRS examinations and has dealt with some of the first crypto-related audits. Professional Affiliations Member, American Institute of Certified Public Accountants Member, Blockchain Accountant Association Member, California Society of Certified Public Accountants Education BA, economics (accounting emphasis), University of California, Santa Barbara



Christopher Wrobel Special Counsel to the Associate Chief Counsel (Income Tax & Accounting), IRS Office of Chief Counsel

Christopher provides legal guidance to the Associate Chief Counsel (Income Tax & Accounting) (“IT&A”) in the IRS National Office in matters pertaining to regulatory and other IRS published guidance projects within IT&A’s jurisdiction. Prior to joining IT&A in 2014, Christopher served for eight years as an attorney with the IRS Office of Division Counsel (Large Business & International) in Washington, DC, where he was responsible for litigation and providing legal advice to the IRS during examinations of large taxpayers. In addition to his experience with the IRS Office of Chief Counsel, Christopher served as a law clerk to the Honorable Susan G. Braden of the United States Court of Federal Claims, and as an attorney at a Washington, DC law firm.

Lawrence Zlatkin Vice President, Tax, Coinbase

Lawrence Zlatkin is the Vice President, Tax at Coinbase, the leading cryptocurrency exchange in the US and a global market leader. He joined Coinbase in January 2020 and is an active proponent for clarity and dialogue in the tax regulation of the digital asset economy. Lawrence regularly participates in tax policy discussions regarding crypto and lectures frequently. He has worked with the OECD on its initiative to apply tax transparency rules to crypto assets, including modifications to the Common Reporting Standard (CRS) and the Crypto Asset Reporting Framework (CARF). He also has worked with the OECD on other initiatives related to crypto assets, including indirect taxes (VAT/GST). And, he has dedicated considerable time to help in the evolution of US tax policy towards crypto assets. Lawrence took on his role at Coinbase following a long-standing career as a senior tax executive at the General Electric Company and as a tax lawyer at a number of global US law firms. He is a graduate of the University of Chicago Law School (JD) and McGill University (BA) in his native Canada.

