

BRIAN YACKER

7755 Center Avenue, #1225
Huntington Beach, California 92647
(310) 982-2803 / byacker@yhadvisors.com

RELEVANT EXPERIENCE

Founder/Partner, *YH Advisors, Inc., Huntington Beach, California.*

Founded own firm exclusively dedicated to addressing the tax, legal, and accounting issues of exempt organizations. Currently have over 150 exempt organizations clients for which we provide tax compliance, tax and legal consulting and bookkeeping services. Conduct webinars on various exempt organization topics. Teach full day classes for the CA CPA Education Foundation on various exempt organization topics. October 2011 – Present.

Partner, *Windes & McClaughry, Long Beach/Irvine, California.*

Maintain own book of business, exclusively focusing upon exempt organization clients.

Manage, and delegate to, managers, seniors, and staff associates within the firm. Prepare Tax Exemption Applications and review federal and state information and tax returns. Undertake tax planning and tax research projects (reasonable compensation / governance). May 2008 – October 2011.

Partner, *Green Hasson & Janks, Westwood, California.*

Maintain own book of business, focusing upon exempt organization clients. Manage, and delegate to, managers, seniors, and staff associates within the firm. Prepare Tax Exemption Applications and review federal and state information and tax returns. Undertake tax planning and tax research projects (reasonable compensation / governance). Dec 2002 – May 2008.

Following is a summary of some of my areas of focus at Green Hasson & Janks:

- Formation of tax-exempt organizations
- Preparation of reasonable compensation binders
- Consulting regarding conducting of special events (fundraising)
- Governance presentations to Board of Directors

International Tax Manager, Gap, Inc., San Francisco, California.

Create and implement various United States tax planning structures, including a contract manufacturing structure and an international E-commerce structure (including the implementation of cost-sharing arrangements and a transfer pricing study). Manage both United States tax audits and foreign country tax audits. Undertake tax planning projects, including an analysis of potential store closings and an analysis of conducting tax-free mergers and dissolutions. Prepare financial projections and provisions (FAS 109). Help form and register new entities. Review United States and foreign tax returns and filings and projections. Manage direct reports and liaise with business partners throughout Gap, Inc. Aug 2000 – Apr 2002.

Tax Senior Manager, Rowbotham & Company, San Francisco, California.

Maintained own book of business, focusing upon corporate, tax-exempt, partnership and individual clients. Managed, and delegated to, managers, seniors, and staff associates within the firm. Reviewed federal, state and international tax and information filings. Prepared content for firm web site and newsletter. Published four articles. Mar 1998 – Aug 2000.

Senior International Tax Advisor, BHP Copper/Minerals, San Francisco, California.

Researched and prepared memoranda and correspondence on various tax issues, including such topics as tax-free reorganizations, consolidated return issues, foreign tax credit limitation baskets, tiered licensing structures and the tax consequences of hedging within a consolidated group. Drafted various international and domestic legal agreements, including joint venture agreements and royalty agreements. Prepared extensive tax summaries for various foreign jurisdictions. Consulted with other BHP (BHP is the largest corporation in Australia, its operations are focused upon mining precious metals/diamonds and exploring for oil/natural gas) personnel regarding myriad international and domestic tax and legal matters. Created financial forecasts to project tax liability for BHP's ventures. Prepared projections and provisions. Helped register new entities in domestic and foreign jurisdictions. Jul 1997 – Mar 1998.

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RELEVANT EXPERIENCE

Tax Manager, *Ernst & Young LLP, Indianapolis, Indiana.*

Researched and prepared legal memoranda on tax-exempt organization issues. Drafted correspondence and consulted with tax-exempt organization clients on numerous complex tax issues, including restructurings. Participated in federal and state tax audits of tax-exempt organizations. Conducted client meetings. Reviewed information tax returns for tax-exempt organizations. Obtained over 1,000 hours of financial audit experience. Aug 1992 – Jul 1997.

Law Clerk, *Mallor Grodner & Bohrer, Bloomington, Indiana.*

Drafted pleadings, briefs, settlement brochures and client correspondence. Interviewed clients and researched legal questions. Summer 1990 - Spring 1992. (Received offer upon graduation).

Adjunct Professor, *University of Indianapolis, Indianapolis, Indiana.*

Taught Comp 150 (Software Applications) class to business students for three semesters. Responsible for preparing own syllabus and creating own course of study. May 1996 – 1997.

PUBLICATIONS

"Home or Away: What Exactly Constitutes a Foreign Trust for United States Tax Purposes," Offshore Investments, June 1999.

"The New Accountant-Client Privilege – Real or Illusory Benefits for Taxpayers," Asset Protection Journal, Summer 1999.

"Foreign Trusts Disclosure Obligations – Your Prescription to Prevent Unnecessary Headaches," Asset Protection Journal, Winter 2000.

"United States Transfer Pricing Noncompliance Penalties," The OFC Report, Winter 2000.

"Private Foundations Tax Primer," CalCPA Education Foundation 8-hour presentation and textbook, May 2006 - Present.

"Public Charities Tax Primer," CalCPA Education Foundation 8-hour presentation and textbook, Mar 2008 - Present.

"Preparing for & Dealing with IRS Audits," CalCPA Business & Industry Conference, Mar 2007.

EDUCATION

Juris Doctor, Indiana University School of Law.

Graduated Magna Cum Laude, May 1992 (Class Rank - Top 10%).

Admitted to practice law in Indiana, October 1992.

Licensed California CPA, February 2003.

Bachelor of Science, McIntire School of Commerce, University of Virginia, May 1988.

Concentration in Finance and Marketing. Graduated Honors with Distinction.

(Cumulative GPA - 3.88)

HONORS

Instructor of the Year, CA CPA Education Foundation, 2010

Order of the Coif, *Indiana University School of Law*. May 1992.

Dean's Honors, *Indiana University School of Law*. Spring 1990 - Spring 1992.

Dean's List, *University of Virginia*. Every semester. Fall 1984 - Spring 1988.

Beta Gamma Sigma, *University of Virginia*. Awarded to top 3% of Commerce class. Spring 1987.

BOARDS

EmpowerTech, *Westchester, California*, May 2008 – May 2011.

BookEnds, *San Fernando Valley, California*, May 2009 - Present.

AAA-CPA, Finance Committee / Board, Jun 2008 – Present.

INTERESTS

Sports Memorabilia Investing, Asian Cooking, Community Volunteering