JEDEDIAH R. BODGER

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EDUCATION

Northwestern University School of Law, Chicago, Illinois**;** *LLM in Taxation*, May 2008 *3.6 GPA*

- Coursework in corporate, international, partnership, and general property taxation.

Temple University, James E. Beasley School of Law, Philadelphia, Pennsylvania; *Juris Doctor, May 2004*

- Beasley Scholar, recognition as a top entrant for class graduating in 2004; Equal Justice America Fellow.

Saint Mary's College, Moraga, California; *B.A. in Integral Studies with History Minor*, May 2001 3.51 GPA, *Cum Laude*

- McKeon Scholar Athlete: member of the graduating class class demonstrating academic and athletic excellence.

EXPERIENCE

Sierra Nevada Corporation, Reno Nevada

Vice President of Tax May 2016 – Present

- Oversight of federal, state and local taxes, international tax compliance, audit preparation and defense, structuring and strategy matters, and management of overall international tax position for multibillion dollar aerospace and Defense Corporation.
- Tax lead for carve-out transaction of space subsidiary, Sierra Space, valued at over $4bn with a capital raise from outside investors as part of the carve out transaction in excess of $1.4bn. Provided all seller side diligence and support of carve-out transaction and mitigated a buyer's side identified purchase price adjustment of $12m to $0.
- Tasked with restructure of tax department in order to ensure better compliance function, improved accuracy, technical tax competency, and strategic tax initiatives.
- Worked to reduce external compliance spend and within one filing cycle: brought a majority of SNC and related returns in house reducing company cost and improving ROI on department value.
- Lead tax strategy and diligence for acquisition of foreign entities in order to develop platform in foreign jurisdiction to enhance cross border transactional capabilities and increase revenue streams previously inaccessible.
- Lead tax structuring of carve out transaction of space subsidiary resulting in Series A Funding of $1.4bn as well as structure planning for multinational joint venture for operational activity with asset value in excess of $1bn.
- Designed corporate restructuring to take advantage of trapped basis to generate tax benefit opportunity. Further tax planning based on percentage of completion accounting method for long-term contracts generating current benefit to enterprise.
- Successfully lead audit defenses for income, sales and use tax, personal property, and real property tax audits federally and in multiple states. Successful Federal income tax audit defense supporting $25m refund; state defense on situs of revenue to reduce outstanding tax assessments exceeding $15m.

Hamilton Company, Reno Nevada

General Counsel and Tax Director, January 2014 to May 2016

- General Counsel in charge of negotiation, drafting, and review of all contracts for Hamilton Company and affiliated domestic and foreign entities. Oversight of debt collection and bankruptcy representation for accounts receivable, as well as litigation supervision and management.
- Restructured all standard documents within the entities, including but not limited to mergers and acquisitions and the diligence associated therewith; Master Service Agreements; vertically integrated pricing agreements

between suppliers and distributors; demonstration and consignment of inventory agreements; and all day-to-day contract and legal issues arising.

- Oversight of outside counsel providing litigation services to Hamilton Company and its affiliate entities for various matters, including products liability, breach of contract, employment discrimination, ERISA insurance lien, antitrust, etc.
- First Tax Director at Hamilton Company and affiliated entities. Developed tax department from the ground up. After review of corporate structure, developed strategy for implementation of tax savings and efficiencies, reduction of effective tax rate, and enhanced internal compliance capabilities. Generated significant savings on external tax spend as well as a multitude of tax efficiencies. Responsibility for tax compliance; tax structuring; and strategy regarding state and local, international, and domestic tax issues. Oversight of all corporate tax functions with direct reporting to CFO and CEO for implementation of strategies developed.
- Managed and documented the tax positions of various affiliated entities to improve overall corporate tax position, to include limiting Subpart F earnings and profits exposure for foreign subsidiaries and Controlled Foreign Corporations; strategized corporate restructure to free up trapped losses, utilize accumulating net operating losses, and avoid Section 956 pickup from international joint venture; increased research and development credit and improved ability for company to utilize credit in various subsidiary and related entities; managed transfer pricing adjustments required by Internal Revenue Service; implemented various method changes to maximize tax efficiencies; and oversaw various state and local tax positions in multiple jurisdictions.
- Direct control and oversight of all tax audits. Successful reduction of audit assessments and management of audits resulting in immaterial or no change audits in sales and use tax and property tax audits from various jurisdictions. Responsible for maintenance of tax positions and oversight of potential tax exposures in order to minimize and mitigate risk to the extent possible.

State of Nevada, Office of the Attorney General, Carson City Nevada
Deputy Attorney General, March 2012 to January 2014

- Deputy Attorney General representing the Department of Taxation in all administrative and legal tax proceedings and providing technical tax support for audit, compliance, and regulatory matters.
- Tax specialist for State of Nevada in areas of sales and use taxation, tax abatement and incentives, net proceeds of minerals taxation, and primary drafter of written opinions of technical tax provisions.
- General counsel for the Nevada Capital Investment Corporation, a fund of funds generating a beneficial investment return on Nevada Permanent School Fund monies, and counsel to the Governor's Office of Economic Development.
- Published opinion in *State, Department of Taxation v. Chrysler Group LLC*, 129 Nev. Adv. Op. 29, 300 P.3d 713 (2013), reversing lower court's grant of tax refund for taxes paid in connection with lemon law refunds. Additional favorable decisions include denial of bad debt refund against various nationwide retailers claiming bad debt deduction.

PricewaterhouseCoopers, Washington D.C.
Manager, Financial Services Center of Excellence / International Tax, October 2010 to March 2012

- Manager specializing in taxation of financial products, taxation of debt instruments, and international transactions.
- Manager in ITS practice with focus on taxation of fund vehicles and source of income, subpart F income determination, and international tax compliance filing requirements.
- Primary responsibility for drafting opinions and memoranda of international issues, including research and support.

Senior Associate, Washington National Tax Services – International Tax Services, June 2008 to January 2010

- Senior Associate working with financial products and international taxation group focusing on taxation of debt instruments and the tax implications of restructuring, debt buy back, and debt modification transactions.

- Legislative tracking and monitoring of releases and information from the Treasury Department and Capitol Hill regarding legislation and pronouncements affecting financial products and the banking and capital markets.

Jackson & Campbell, P.C., Washington, D.C.
Associate Attorney, January 2010 to October 2010

- Attorney in charge of taxation of corporations, partnerships, tax exempt entities, life insurance, mutual insurance, and worker's compensation issuer issues. Significant estate planning experience as well.
- Significant experience in structuring business activities in order to maximize tax benefits and ensure compliance.
- Experience in estate planning and tax consequences of possible expatriations of business entities for both estate and general federal income tax purposes.

Kummer Kaempfer Bonner Renshaw & Ferrario, Reno, NV
Associate Attorney, August 2005 to August 2007

- Focus in gaming, corporate transactions, and appeals. Experience in gaming, contract matters, mergers and acquisitions due diligence, as well as negotiation and drafting of purchase and sale agreements.

Supreme Court of Nevada, Carson City, NV
Law Clerk to Chief Justice Miriam Shearing and Justice James Hardesty, August 2004 to August 2005

- Drafted internal bench memoranda, final orders, and opinions for publication in the State and Regional Reporters.

AWARDS, PUBLICATIONS, AND PRESENTATIONS

- Fellowships:
  - American College of Tax Counsel Fellow, 2020 to Present
  - American Bar Association Fellow, 2021 to Present.
- Publication History:
  - *Maintaining Profitability of Government Contracts in the Age of Increasing Tariffs,* 49 Public Contract Law Journal, 275 (Winter 2020)
  - *When Are New Taxes Unconstitutional for Revenue-Raising?*, Tax Notes Federal, August 2, 2021, p. 779 (with Ben Willis) (concurrently published 101 Tax Notes State 549, August 2, 2021)
  - *Biden and Harris's High Hopes for International Tax Fairness,* Tax Notes Federal, March 15, 2021, p. 1725 (with Ben Willis)
  - *Biden-Harris's High Hopes for a Fairer Tax Code,* Tax Notes Federal, Sept. 14, 2020, p. 2061 (with Ben Willis).
  - *Biden-Harris's High Hopes for Taxing Wealth Transfers,* Tax Notes Federal, Sept. 7, 2020, p. 1831 (with Ben Willis).
  - *Biden-Harris's High Hopes for Mitigating Tax Rate Disparities,* Tax Notes Federal, Aug. 24, 2020, p. 1473 (with Ben Willis).
  - *Hurry, EU-U.K. Mergers Are Tax Free Pre-Brexit*, 162 Tax Notes 1025 (March 4, 2019);
  - *Tax Avengers Assemble: The Impact of Tax Reform on Superheroes*, 158 Tax Notes 879 (February 12 2018);
  - *Leaving on a Jet Plane: Sales and Use Tax for Aircraft Acquisition*, 85 State Tax Notes 483 (July 31, 2017);
  - *Ground Control to Major Tom: Drone Activity and Sales Tax Nexus*, 79 State Tax Notes 143 (Jan. 11, 2016);

- *Taxing Delivery in the Sky: Drone Delivery and Sales and Use Taxation in Nevada*, Nevada Lawyer Volume 24, issue 4, pg. 13 (April 2016);
- *Nevada Case Illustrates That Language is a Scalpel, Not a Sledgehammer*, 69 State Tax Notes 669 (Sept. 9, 2013),

- BNA Portfolio – Technical Advisor, Portfolio 938- 1st: Income Not Attributable to a Permanent Establishment.
- Attorney General's Office, "Rookie of the Year" 2012 – Award given by the Attorney General's Office recognizing outstanding service to the State of Nevada by an attorney in their first year with the office. 2012 recipient.
- 2017 Thompson Reuters "Taxologist" Corporate Tax Department of the Year (Finalist) – Finalist for national award given by Thompson Reuters for corporate tax department of the year. Taxologist awards are given to tax departments and individuals who represent the best-in-class tax technology elite, embracing tax technology to transform and maximize the effectiveness of the tax function, delivering exceptional value to their business.
- Podcasts, Presentations, and Panels –
  - ABA/IPT Advanced Sales and Use Taxation Seminar Steering Committee (2022) – Ethics of Taxation Panel;
  - ABA/IPT Advanced Property Taxation Seminar Steering Committee (2020 and 2021);
  - "Willis Weighs In - Dying for a Basis Step-Up: Biden Says Take Your Time" YouTube interview (available at https://www.youtube.com/watch?v=4mxjClYv9s0&t=1413s);
  - "Willis Weighs In – Biden-Harris Tax Proposals: Section 199A Disparities" YouTube interview (available at https://youtu.be/MhVCYx_52XQ);
  - ABA/IPT Advanced Property Tax Seminars, "Look Out Below – State Taxation and Valuation of Minerals," March 2021 (virtual) and "Lost in the Shuffle: Business Personal Property Tax and Tracking," March 2021 (virtual);
  - ABA/IPT Advanced Sales and Use Tax Seminar, "Sales and Use Tax Audit in Hand – Help!", March 2019 (New Orleans);
  - International SALT Alliance Annual Conference, Keynote Speaker, Nevada Tax Issues and Aircraft and Drone Aircraft Tax Issues, January 29, 2018 (Las Vegas);
  - Drone Law Today panelist, *Jed Bodger: Drone Activity and State Taxes*, April 11, 2016 (available at https://dronelawtoday.com/);
  - Nevada Commerce Tax - The Ins and Outs and What to Know, live presentation June 23, 2016 (Lorman); COST Annual Meeting, Commerce Tax Presentation, Live Presentation July 2016, Las Vegas Nevada;
  - Westlaw Business and Legal Forum – August 2014 (Las Vegas);
  - Estate and Gift Tax Planning with the Expiration of the Estate Tax – December 2010 and January 2011 (Washington D.C.);
  - Practical Drafting Tips for an Uncertain Future – March 2010;
  - Nevada Ethics Year in Review - December 2006 (Las Vegas), November 2007 (Las Vegas and Reno), and November 2008 (Las Vegas and Reno).
- PwC CPE Presentations – Fundamentals of International Taxation – May 2011 (Washington D.C.); Taxation of Debt and OID – January 2009 (firm wide), May 2009 (firm wide); March 2011 (Washington D.C.); Taxation of Financial Products –December 2008 (firm wide); Partnership Taxation Fundamentals – September 2008 (New York); numerous ITS Technical Update Presentations (firm wide).

- Best Paper and Outstanding Class Performance: Best Paper Award recipient in Legal Decision Making; Outstanding Class Performance Award Recipient, indicating excellent preparation and ability in: Property; Taxation; Professional Responsibility; and Trusts and Estates.

ADDITIONAL INFORMATION

- Professional Licenses: Nevada, 2005; Washington 2006 (inactive); Washington D.C. 2011.
- Volunteer Activities: Chairman of the Board of Directors, The Discovery (2017-2019); Board of Directors, The Discovery (2015 to 2021); Board of Directors, Secret Witness (2014 to 2017); Member, Benevolent and Protective Order of Elks (2014 to present); Member, State Bar of Nevada Standing Committee of Ethics and Professional Responsibility (2006 to 2010); Vice Chairman, Board of Directors for the Nevada State Society (2008 to 2012).
- Athlete: College and professional football player prior to enrolling in law school. George McKeon Scholar Athlete of the Year (2001); Academic All American (1998, 1999, and 2000); All American Offensive Tackle (2000).
- Interests: Biking, backpacking, indie rock music, basketball, traveling, and candy.