

STEVEN N.J. WLODYCHAK BIOGRAPHY

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Steven Wlodychak is retired principal of Ernst & Young LLP's Indirect (State and Local) Tax practice in Washington, DC. He was a member of its National Tax Department, a leader of its state and local transactions tax practice and served as the state and local director of its Center for Tax Policy. Steve is also a columnist for Tax Analysts, contributing a periodic column titled "The Hissing Goose" addressing emerging issues in state and local tax policy.

Steve specializes in the state and local tax aspects of business transactions including not only advising on the state and local income tax consequences of transactions but also the effects of other indirect taxes, such as sales and use, property and employment taxes on business combinations.

He has assisted in the structuring and due diligence investigations of numerous transactions both for private equity and strategic investors and has addressed state and local tax considerations in all 50 states and on well over 900 different transactions.

Steve previously served in EY's Los Angeles and New York offices, was a state and local tax attorney for one of America's largest insurance companies and an associate attorney with a major regional law firm. While attending law school, Steve worked in state government in New Jersey, including for the Governor of the state. He has published extensively on various aspects of state and local taxation. He was the co-author with Bruce Ely, Esq. of Bloomberg Tax's *Pass-through Entity Tax Navigator*, an electronically based resource that provides coverage of the state taxation of partnerships, S corporations and other pass-through entities. In 2017, Steve and Bruce were honored by being named "authors of the year" by Bloomberg Tax for their efforts.

A frequent speaker, for over ten years, Steve hosted EY's popular quarterly State and Local Tax webcasts and has led seminars on state and local tax matters throughout the US on a wide range of state and local tax topics. He has also been a guest lecturer on state taxation at the LL.M. in taxation program at Georgetown University's School of Law in Washington, DC. In June 2018, Steve was honored with EY's first Lifetime Achievement Award for his education efforts for its tax professionals and, in 2020, with a Lifetime Achievement Award from its Indirect Tax Practice.

Steve received a B.S.F.S. degree (cum laude) from Georgetown University's School of Foreign Service, a J.D. (cum laude) from Seton Hall University's School of Law (where he was an associate editor of the law review), and an LL.M. (Taxation) from New York University. Steve is a member of the ABA, the New York Bar Association, the District of Columbia Bar and the New Jersey Bar.