

# CHRISTINE GUSTAFSON

## PROFILE

*Multi-discipline tax lawyer with strong accounting background.  
Recognized authority on state tax matters.*

## EXPERIENCE

### Oct. 2007 C. GUSTAFSON LAW Merton, Wisconsin

*Owner/Practitioner of C. Gustafson Law providing tax counseling, consulting and compliance services.*

- Litigating statutory and constitutional issues pertaining to a retaliatory tax matter for a multi-national insurance company in the state of Illinois.
- Providing audit defense counsel pertaining to a retaliatory tax matter for a multi-state insurance company in the state of Florida.
- Securing state income tax voluntary disclosure agreements for a multi-national company.
- Providing comprehensive state tax analysis for a multi-state insurance company.

### 2004- Oct. 2007 FOLEY & LARDNER LLP Milwaukee, Wisconsin

*Special Counsel in the firm's Tax & Individual Planning Department, Taxation and Tax Valuation & Fiduciary Litigation Practice Groups, Insurance Industry Group, and its Estate and Trust Group.*

- Recognized as an authority on state tax matters and well versed in federal tax matters.
- Counseled clients regarding the impact of FIN 48, FAS 5, and process improvement.
- Assisted numerous clients with transactional issues, restructuring, mergers, acquisitions, due diligence and spin-offs.
- Outstanding negotiation and audit defense skills.
- Exceptional client service and interpersonal skills.

*Representative Accomplishments:*

- Counseled a multi-national client on federal excise tax matters;
- Litigated statutory and constitutional issues pertaining to a state income tax matter for a nationally-known real estate service provider;
- Counseled an insurance broker in matters relating to sales and use taxes on internet sales in more than 15 states;
- Counseled a national restaurant company with \$4 billion annual revenue on captive insurance company tax issues,
- Firm tax coordinator on the merger of two major utility corporations;
- Negotiated a state tax audit matter from \$2 million to \$80 thousand for a multi-national insurer with \$100 billion annual premium;

### 1998 – 2004 ERNST & YOUNG, LLP, New York, NY

*National Director of State and Local Tax Services to the Insurance Industry/Tax Attorney*

- Developed E&Y's state and local tax consulting services for the insurance industry into a major profit center, which generated significant revenues.
- Developed new clients; generate revenues through outreach, referral, and E&Y branding.
- Performed due diligence reviews for prospective targets of clients.
- Reviewed tax accruals and tax reserves.
- Provided extensive audit defense services.

*Representative Accomplishments:*

- Provided insurance solutions guidance for the industry. Developed technical argument and support, both statutory and constitutional, for major retaliatory tax litigation. Case: *American Fire and Casualty v. New Jersey Division of Taxation*. The case was successfully argued before the New Jersey Supreme Court. Results: refunds of approximately \$12.5 million, with interest. Additional examples upon request.

*State and Local Tax Service Line Leader for the New York Financial Services Market.*

- ovided Fortune 500 and middle market insurance, investment management and banking clients with consulting services relating to income, sales/use, transfer, commercial rent, employment and property taxes.

*Representative Accomplishments:*

- ❑ Provided the solution to an employment tax issue that jeopardized client's \$6 million enterprise zone credit.
- ❑ Provided tax technical support for client franchise tax litigation matter where refund claims approximate \$8 million currently pending before the Delaware Supreme Court.

Additional examples upon request.

Jan. 1998-  
Sept. 1998

**HEALTH CARE SERVICE CORPORATION, Chicago, IL**

*Acted in the Capacity of Tax Planning Coordinator*

Represented Health Care Service at the Illinois Tax Chamber of Commerce.

June 1997-  
Dec. 1997

**COOPERS AND LYBRAND, LLP, Chicago, IL**

*Senior Federal Tax Consultant*

1982 – 1997

**ALLSTATE, Northbrook, IL**

*Senior Tax Accountant, member of State and Local Tax Planning Team*

Financial and accounting related positions. (1982-1993)

**EDUCATION**

J.D. with emphasis in taxation, DePaul University, College of Law, Chicago, IL  
Bachelor of General Science in Accounting, Roosevelt University, Chicago, IL

**PUBLICATIONS**

Lexis-Nexis Insights

**RECOGNITION**

Nominated by staff member for Professional Women's Network successful woman award

**ADMISSIONS**

Admitted to practice in the States of Illinois and Wisconsin

**CERTIFICATIONS**

Illinois Certified Mediator (*pro bono* juvenile cases).