



## Portfolio 5004-2nd: Accounting for Income Taxes: Uncertain Tax Positions in Transfer Pricing, Portfolio Description, Authors

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## Authors

### **Accounting Policy & Practice Portfolios: Accounting for Income Taxes**

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#### **Portfolio Description**

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Since joining BDO's National Tax Office in 2019, Laurie Dicker has been BDO's Technical Practice Leader for Transfer Pricing. She has over 35 years of transfer pricing experience, both in the private sector and at the IRS. Laurie began her transfer pricing career at Arthur Andersen, where she became a partner and served numerous Fortune 100 clients nationally and internationally. After Arthur Andersen, she was a partner with other tax consulting firms until she joined BDO. She also worked in the IRS's Advance Pricing Agreement program on a variety of complex transfer pricing cases. Laurie earned a Bachelor's degree in Economics from Wesleyan University and a Master's degree in Economics from the University of Pennsylvania.

Emily Sanborn is a Director with BDO USA's transfer pricing practice and has over 17 years of experience assisting clients in the development, design, and execution of practical transfer pricing solutions to address a broad spectrum of transfer pricing issues, including management fees, license and migration of intangible property, and tangible goods transfers. Emily has also participated in a number of global transfer pricing forums and initiatives, co-writing transfer pricing articles for publications such as Bloomberg and the LexisNexis Practical Guide to Transfer Pricing. Emily began her career in Deloitte's transfer pricing group in Atlanta and later worked as a Director in Kroll, LLC's transfer pricing division. Emily obtained her Bachelor of Arts in Economics from Emory University in Atlanta, GA.

Mark Schuette leads BDO's U.S. International Tax and Transfer Pricing practice and also oversees the firm's Global Transfer Pricing network of BDO transfer pricing specialists in over 85 countries. Mark has over 35 years of experience consulting with clients on business, accounting and tax issues. Mark's expertise is in performing and directing transfer pricing analysis for multinational companies as well as conducting transfer pricing analysis for state and local tax planning purposes. Before joining BDO, Mark was with Ceteris and Duff & Phelps as a Managing Director for 12 years and Ernst & Young in Atlanta for 10 years, where he was the Partner-in-Charge of the Southeast Transfer Pricing and Economics practice. Mark holds an MBA in Finance and a B.B.A in Accounting from Loyola University Maryland. He is a member of the American Institute of Certified Public Accountants.

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This Portfolio revises and supersedes 5004 T.M., *Accounting for Income Taxes: Uncertain Tax Positions in Transfer Pricing*. Portfolio 5004 T.M. should be discarded.

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