

JOHN KATSANOS

Judicial

N.Y.C. Civil Court, Queens County

Jamaica, NY

Judge

2018-Present

- Adjudicate with compassion over individual and commercial landlord-tenant, consumer debt, small claims, subrogation, no-fault insurance, and **N.Y.S. Supreme Court** section 325(d) personal injury transfer cases.

Community Outreach

- Founded and implemented **N.Y.C. Civil Courts' 2022 Citywide Hybrid Judicial Internship Program**.
- Mentored 22 virtual judicial interns during Summer 2020 (and 45+ interns total to date), accepting law school students blindly with an emphasis on cultivating diversity and inclusion in the legal profession.
- Coached Queens P.S. 111 middle school students (2019-20) for **N.Y.S. Supreme Court, Bronx Civil's Thurgood Marshall Mock Jury Trial Program**. Analyzing program to expand citywide to foster a positive perception of the legal profession and the courts in socio-economically diverse schools.
- Coordinating with upstate courts to implement the United Against Crime Community Action Network (U-CAN) within N.Y.C. courts where judges pair young adults accused of a crime with community mentors to allow for expungement of criminal records and encourage greater self-esteem.

U.S. Bankruptcy Court, S.D.N.Y.

New York, NY

Judicial Law Clerk to the Hon. Arthur J. Gonzalez, Chief Judge Emeritus

2003-2005

- Assisted with mega-Chapter 11 confirmation processes of *In re Enron Corp.* and *In re WorldCom, Inc.*
- Analyzed parties' submissions, researched issues and drafted opinions, orders and memoranda.
- Identified and debated multifaceted legal issues with the judge in preparation for court proceedings.

Judicial Intern to the Hon. Arthur J. Gonzalez, Bankruptcy Judge

Spring 1997

- Researched bankruptcy law issues, including a fraud matter referred to the U.S. Attorney's Office, attended bankruptcy hearings, summarized trial transcripts and parties' pleadings, and drafted orders.

U.S. Court of International Trade

New York, NY

Judicial Law Clerk to the Hon. Nicholas Tsoucalas, Judge

1998-2000

- Analyzed complex and voluminous federal administrative records by the U.S. Departments of Agriculture (DOA), Commerce (DOC) and Labor (DOL) and the U.S. International Trade Commission (ITC), involving highly technical facts about fair market value, prices, expenses, profits, and physical attributes of imported merchandise and briefed judge on such administrative findings.
- Reviewed federal laws, legislative history, administrative code and case law for drafting opinions, orders and memoranda on cases involving (i) antidumping and countervailing duty issues raised by DOC and ITC administrative and sunset reviews of various imported merchandise (notably steel), (ii) ITC domestic industry injury determinations, (iii) DOA and DOL trade adjustment assistance determinations regarding domestic workers adversely affected by foreign trade, and (iv) protests of U.S. Customs' tariff classifications, valuations, duty drawbacks and penalty assessments.
- Prepared judge for bench trials, status and settlement conferences, and oral arguments.

U.S. Court of Appeals, Second Circuit

New York, NY

Judicial Law Clerk to Judge Tsoucalas Sitting by Designation

1998-2000

- Drafted opinions, memoranda and orders for civil and criminal matters during Judge Tsoucalas' designation sittings on the U.S. Court of Appeals for the Second Circuit, including a major RICO opinion, *U.S. v. Diaz*, 176 F.3d 52 (2d Cir. 1999), and attended oral arguments and conferences.

U.S. District Court, S.D.N.Y.

New York, NY

Judicial Law Clerk to Judge Tsoucalas Sitting by Designation

1998-2000

- Drafted decisions and orders, memoranda and jury instructions for civil and criminal cases during Judge Tsoucalas' designation sittings on the U.S. District Court for the Southern District of New York. Coordinated district court proceedings, oral arguments and conferences.

N.Y.S. Supreme Court, Kings County

Brooklyn, NY

Judicial Intern to Hon. Nicholas A. Clemente, Justice

Fall 1995

- Drafted memoranda and orders on medical malpractice cases, assisted with handling the motions calendar for the judge's law clerk, and attended jury trials and settlement conferences.

U.S. Department of the Treasury, Internal Revenue Service

New York, NY

Tax Attorney, Small Business/Self-Employed Division

2016-2017

- Specialized in estate and gift tax law reviewing on a national travel basis the correctness of sophisticated, multimillion-dollar estate, gift, generation skipping and fiduciary income tax returns.
- Examined decedents' financial and personal records for full inclusion of all assets held prior to death.
- Analyzed decedent's business entity and asset appraisals for valuation accuracy, including detailed review of decedent's use of tiered limited liability companies and partnerships in estate tax planning.

KPMG LLP

New York, NY

Manager, Mergers & Acquisitions Tax Services

2010-2016

- Managed private equity firms and multinationals' buy and sell-side M&A tax due diligence, pre- and post-deal M&A tax structuring (e.g., acquisitions, mergers, divestitures, reorganizations, spin-offs, carve outs, leveraged buyouts, and strategic alliances), legal entity rationalization, tax deferral, tax loss utilization and tax minimizations, post-deal integrations and exits, and transaction cost analysis.
- Advised buy-side clients on target's overall tax position and effective tax rate, combined entity's post-close tax position, and potential U.S. and foreign tax exposures of cross-border M&A deals.
- Provided tax comments to asset/stock purchase agreements and other M&A agreements.
- Aided KPMG's International Corporate Services team in providing international tax law consulting and structuring services to global private equity clients on cross-border M&A transactions.
- Assisted with drafting Foreign Account Tax Compliance Act (FATCA) regulatory guide for clients.

Secondment with JPMorgan Chase & Co.

2013-2014

- Assisted bank with strengthening its global compliance with the Bank Secrecy Act (BSA), anti-money laundering (AML) provisions of the USA PATRIOT Act, and the sanctions programs administered by the Office of Foreign Assets Control (OFAC) (e.g., monitoring, finding and reporting financial crimes such as money laundering and terrorist financing).

Secondment with Deutsche Bank

2012

- Managed significant vendor M&A tax due diligence of a \$2+ billion sale of bank's global asset management businesses, including its RREEF real estate and infrastructure division, advisory units for institutional investors and insurance firms, and DWS Americas' mutual funds.
- Embedded at Deutsche Bank for 6 months as a KPMG key contact coordinating sell-side due diligence, including overseeing 100+ stakeholders (e.g., investment bank bidders and legal, financial, tax and accounting advisors) for bank's investment, legal, treasury and tax teams.

PricewaterhouseCoopers LLP

New York, NY

Senior Associate, International Tax Services

2007-2009

- Advised multinational companies on tax efficient inbound and outbound structuring of cross-border mergers, acquisitions, dispositions, transactions, operations and post-deal integrations.
- Aided clients with tax deferral planning, foreign cash repatriations, maximizing foreign tax credits, reducing global effective tax rates, interpreting U.S. income tax treaties, minimizing treaty withholding taxes, and coordinating with global transfer pricing teams.
- Managed U.S. and overseas teams in coordinating U.S. and non-U.S. international tax advice on a range of tax issues for multinationals' cross-border acquisitions, dispositions and restructurings.
- Researched complex U.S. international tax law, regulations, case law and administrative rulings for drafting memoranda, presentations and opinions on global tax structures, transactions and issues.
- Directed overseas factual inquiries, assessed applicable tax law theories, interfaced with clients' tax attorneys, and prepared detailed responses for U.S. international tax controversies with the IRS.
- Tracked U.S. international tax legislative proposals for multinationals' inversions to new jurisdictions.
- Frequent contact and meetings with multinationals' tax and business teams in formulating and delivering international tax services to meet business priorities and goals.
- Coordinated multiple client projects and met project budgets with cost-effective solutions.
- Supervised and mentored associates, interns and tax support staff on international tax assignments.
- Appointed as the International Tax Services representative on the Firm's Management Advisory Committee, presenting and advocating associate issues to the Firm's leadership on a monthly basis.
- Nominated twice in 2009 for PwC Chairman's Award for high performance and value.

Curtis, Mallet-Prevost, Colt & Mosle LLP

New York, NY

Corporate Restructuring and Creditors' Rights Associate

2005-2007

- Represented financially distressed companies, debtors, creditors' committees, indentured trustees, bondholders, trade creditors, financial institutions, investors, lenders, landlords and governmental agencies in bankruptcy reorganizations, out-of-court restructurings and liquidations.
- Advised clients with acquisitions and divestitures of distressed assets, including performing due diligence, identifying risks and drafting bidding procedure motions and asset purchase agreements.
- Evaluated fiduciary duty and corporate governance issues for board of directors and officers of public companies involved in debt restructurings.
- Aided debtors and trustees with assuming or rejecting executory contracts and unexpired leases.
- Handled preferential transfers, fraudulent conveyance and other bankruptcy litigation proceedings, including assessing evidence, drafting memoranda and pleadings, preparing for trial, conferring with opposing counsel on outstanding matters, and negotiating settlements.
- Worked on several cross-border insolvency proceedings for non-U.S. creditors.
- Tracked bankruptcy legislative developments and prepared client presentations.

Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, P.C.

Boston, MA

Employee Benefits Associate

2002-2003

- Drafted qualified retirement plans, summary plan descriptions and plan notices, amended plans for federal law changes, and applied for IRS determination letters for plans.
- Assisted corporate clients' in-house benefits teams with plan administration, including frequent support for plan transactions (such as distributions, loans, withdrawals and investment changes), participant communications, participant claims and inquiries, and contractual issues with plan service providers.
- Aided in M&A due diligence of target company benefit plans for hidden employee benefit liabilities.
- Assisted with counseling clients on regulatory compliance for employee benefit and executive compensation arrangements, including complying with tax, ERISA and securities law requirements.
- Drafted periodic client e-mail news alerts and presentations on various employee benefit issues.

Pro Bono and Community

- Counseled and represented Congolese refugee women with their U.S. political asylum applications.
- Coached in Citizens Schools youth mock jury trial program.

Morgan, Lewis & Bockius LLP

Philadelphia, PA

Executive Compensation and Employee Benefits Associate

2001-2002

- Advised companies and executives in drafting executive employment agreements, including severance, change of control, consulting, noncompetition, nonsolicitation and confidentiality clauses.
- Assisted in drafting non-qualified plans, deferred compensation plans and equity compensation plans.
- Researched and addressed planning issues on IRC Section 280G tax rules for golden parachute payments and Section IRC 162(m) \$1m tax deduction limitation rules for executive compensation.
- Prepared SEC forms, plan prospectuses and proxy statements to comply with federal securities regulations for benefit plans and addressed other tax and ERISA regulatory plan compliance matters.
- Conducted due diligence of target company benefit plans for hidden employee benefit liabilities and post-closing review of plan mergers, asset or liability transfers and plan terminations.
- Assisted with individual and class-action employee benefits litigation, including plan benefit claims, challenges to cash balance plan conversions, and fiduciary duty breach claims against plan sponsors and service providers related to plan asset management and participant communications.
- Drafted client memoranda and news alerts on executive compensation and employee benefits.

JOHN KATSANOS

Legal (Cont.)

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- McDermott Will & Emery LLP** New York, NY
State and Local Tax Associate 2000-01
- Advised multi-state businesses on state and local tax issues, including structural and transactional planning, administrative and judicial resolution of tax controversies, and tax legislative initiatives.
 - Reviewed clients' multi-state business operations, legal entity structures and reporting methods to formulate proactive structural changes to minimize their state and local tax liabilities.
 - Analyzed clients' proposed acquisitions and divestitures and assisted with restructuring proposed transactions to minimize state and local taxes without altering the transaction's business purpose.
 - Assisted clients in resolving and negotiating favorable settlements of tax controversies at the audit or administrative review levels and aided in tax litigation before courts and administrative agencies.
 - Monitored state tax legislative proposals and assisted with advocating changes or keeping status quo.
- Pro Bono* 2000-2001
- Assisted Volunteer Lawyers for the Arts with IRC Section 501(c)(3) tax-exempt applications of newly incorporated, low-income N.Y.C. arts-related organizations.
- Summer Associate* Summer 1998
- Drafted memoranda on international, federal, state and local tax planning for business ventures.
 - Participated in meetings and conference calls with clients and Firm's national tax department.
 - Assisted litigation group with pre-trial preparation, legal research, and drafting motions.

Other

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- Whitman Breed Abbott & Morgan LLC** New York, NY
Public Finance Assistant 1992-1994
- Frequent contact with political entities, investment banks and corporations in issuance of bonds. Coordinated closings, drafted documents and prepared IRS returns. Created financial spreadsheets for bond issues. Evaluated blue sky laws to assess financial institutions' ability to invest in bonds.
- Thacher Proffitt & Wood LLP** New York, NY
Mortgage-Backed Securities Assistant 1991-1992
- Worked on all phases of mortgage-backed securities deals. Drafted documents, filed UCC statements and coordinated closings with investment banks and rating agencies.

Community

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- Bar Associations*
- *Active Board Member*, Hellenic Lawyers Association
 - *Member*, Active in N.Y. Bar Associations (e.g., NYC Bar, QCBA, QCWBA, LGBTQ LeGaL)
- Recent Pre-Judgeship Community Leadership*
- *Chairperson*, Consumer Affairs Committee of NYC Queens Community Board No. 1 (CB1)
 - *Chairperson*, Legal, Legislative & Parliamentary Affairs Committee of CB1
 - *Chairperson*, United Community Civic Association, Western Queens, NY

Education

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- New York University School of Law** New York, NY
Master of Laws in Taxation 1998-1999
Activity: Drafted extensive chapter for SALT professor on American Indian taxation
- St. John's University School of Law** Jamaica, NY
Juris Doctor 1995-1997
Honors: Dean's List; Top ¼; Completed 2 ½ year accelerated law program
Activities: Member, N.Y. International Law Review; Active in trial and appellate advocacy programs
- University of Chicago** Chicago, IL
Bachelor of Arts in Political Science 1987-1991
Honors: Dean's List; 4-Year Full Academic Scholarship
Activities: NCAA Division I Fencing Team Member; 4 Varsity Letters; Awarded Order of the "C"

Admissions

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- State Bar:* New York State, 1998; Attorney Registration No. 2854966; Active in Good Standing
Courts: U.S. Court of Appeals, Federal and Second Circuits (2000); U.S. District Courts, E.D.N.Y. and S.D.N.Y. (1998); U.S. Court of International Trade (1998); U.S. Tax Court (2000)