

KYLE R. ZUMBERGE

Objective

Find an attorney position where extensive federal and state tax planning, transactional and litigation experience can add value to operations.

Professional Experience

•Texas Comptroller of Public Accounts – Austin, Texas (September 2000 to Present)

Counsel to the Texas Tomorrow Funds (November 2005 to Present)

- Provide legal counsel to the Texas Prepaid Higher Education Tuition Board on all legal matters that arise in the course of administering the nearly \$2 Billion Texas Tomorrow Constitutional Trust Fund and the Higher Education Savings Plan.
- Review, analyze, interpret and apply the Internal Revenue Code, Treasury Regulations and other relevant statutes to ensure the Board's qualified tuition program conforms to the prevailing legal standard.
- Review, analyze, interpret and apply probate law, contract law, and family law in administering the Board's prepaid tuition contracts.
- Supervise the issuance of Requests for Proposals and negotiate and draft contracts for investment managers and other professional services.
- Advise and counsel the Board on ethical standards, conflicts of interest and fiduciary matters and ensure compliance with the Texas Open Meetings Act and Public Information Act.
- Draft opinions, briefs, administrative rules, forms and other documents and attend legislative hearings on behalf of the Board.
- Coordinate with Board's outside legal counsel, other attorneys within the Comptroller's General Counsel Division and other Texas agencies.
- Review investment and securities matters and provide legal oversight on investment managers, consultants, and other vendors.

Assistant General Counsel, Administrative Hearings Section (September 2000 to October 2005)

- Represented the Texas Comptroller of Public Accounts in hundreds of complex state tax audits and contested tax cases with an emphasis on Sales and Use Tax, Franchise Tax, and Successor Liability matters.
- Reviewed accounting records, financial statements, regulatory filings, invoices and audit records at the detail level to understand the factual underpinnings of transactions.
- Conducted discovery and depositions, presented oral argument, and examined and cross-examined witnesses and prepared and timely filed all pleadings.
- Interpreted tax laws and rules, investigated contested audits, factual events and transactions, researched legal issues, applied law to specific factual scenarios, and provided legal counsel on various technical and complex tax issues.

- Analyzed and drafted legislation and rules to further the agency's legislative initiative and implementation.
- Conklin Hruzek & Co., P.C. – Houston, Texas (February 2000 to September 2000)

Senior Tax Analyst

Determined tax implications of past transactions and developed planning alternatives to minimize future tax liability. Conducted legal research and drafted documentation for audit support. Estate, partnership, corporation, trust, foundation and individual Federal and state tax compliance.

- TeleControl Companies, Inc. – Dallas, Texas (September 1993 to August 1997)

Vice-President of Consulting and Secretary on Board of Directors

Managed employee and subcontractor teams organized to conduct telecom service audits and hardware inventories so that misapplied tariffs, over pricing and nonexistent products and/or services could be remedied. Presented and recommended changes to enhance a client's efficiency and/or decrease its cost. Analyzed, designed, configured and managed PBX telephone systems and supporting subsystems.

- Cross Timbers Roofing – Austin & Dallas, Texas & Miami, Florida (February 1990 to September 1993)

Sole Proprietor

Developed advertising campaign, generated leads, supervised day-to-day business operations, prepared cost projections and installation timetables, supervised subcontractors on jobsites and monitored quality control.

Education

- University of Houston Law Center - Houston, Texas
 - Juris Doctorate awarded May 2000, November 2000 licensure
 - Study Concentration: Federal Income Tax, Corporate Tax, International Tax, Insurance Law, Mergers and Acquisitions, Business Torts, Payment Systems, Secured Financing, Securities Regulation & Corporate Law
 - Honors and Activities: Mock Trial Team
- University of Texas - Dallas, Texas
 - Bachelor of Science in Business Administration awarded December 1995
 - Study Concentration: Finance, Accounting, and Management and Information Systems
 - Honors and Activities: graduated *Cum Laude* and financed education

Community Activities

- Pro Bono Legal Service - Represent clients in probate matters, and provide tax advice to individuals and nonprofit entities.
- Community Foundation - Volunteer federal income tax preparer for low income taxpayers
- Habitat for Humanity - Volunteer construction worker
- United States Naval Reserve - Intelligence Officer