

# Wendy S. Pearson

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## PROFILE

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Ms. Pearson represents a diverse array of businesses, Tribal Governments, exempt organizations, health care organizations, and individual clients with their business, tax planning, and tax compliance issues. Over her more than twenty-five year career, she has managed hundreds of cases and client projects with multi-faceted teams of personnel to achieve successful outcomes for her clients. Ms. Pearson has proven experience in tax audits and controversy, complex litigation, administrative and regulatory practice, government negotiations, and business planning and development.

## PROFESSIONAL EXPERIENCE

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### **Pearson Law Offices, P.S., 216 First Avenue South, Ste. 310, Seattle, WA 98104**

- Ms. Pearson is an AV rated pre-eminent lawyer whose practice focuses on tax compliance and planning for tax-favored opportunities. Ms. Pearson advises clients on a wide range of complex transactional and compliance matters, including tax planning for Tribal Governments and their members, strategies and options to achieve tax exempt status for state and federal income and excise tax purposes, federal and state tax audit and collection matters, Banking Secrecy Act audits of Indian gaming facilities, and non-profit and for-profit business formations. She was appointed to the Advisory Committee on Taxation to the Indian Tribal Governments section of the IRS-Tax Exempt/Government Entities Division and has extensive background in IRS policy and practice involving Tribal Governments and exempt organizations. Ms. Pearson's clients include individuals, private and public companies, non-profit organizations, health care organizations, and Indian Tribal Governments.
- Ms. Pearson is a frequent lecturer locally and nationally on matters of federal tax compliance and controversies.
- Ms. Pearson is admitted to practice in several United States Courts of Appeal, the United States Tax Court, and the United States Supreme Court.

### **Pearson-Merriam, P.C., 216 First Avenue South, Ste. 300, Seattle, WA 98104**

- Founding Member and President, 1993 to 2005.
- Pearson-Merriam, P.C. was an AV rated law firm that specialized in federal tax controversies and planning. Each of its six attorneys possessed advanced degrees in taxation and/or worked for the Internal Revenue Service. Ms. Pearson managed over 200 docketed client tax cases from audit through administrative appeals and/or litigation. Clientele included individuals, small to large corporations and partnerships, insurance companies, international companies, public charities and private foundations, and Indian Tribal Governments.

### **Office of Chief Counsel, Internal Revenue Service, 915 Second Avenue, Seattle, WA 98174**

- Trial Attorney and Industry Specialist Attorney, Forest Products, 1987 to 1993
- Duties included advising revenue agents on the audit of large taxpayer cases and trial of complex litigation cases. Awarded several meritorious service distinctions.

## EDUCATION

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**University of Florida School of Law** Gainesville, FL  
*LL.M in Taxation – Cum Laude, 1987*

**Gonzaga School of Law** Spokane, WA  
*J.D., Cum Laude 1986, Thomas More Scholar 1983-1986*

**University of Nevada Reno** Reno, NV  
*B.S., English Literature, Magna Cum Laude, 1982*

## SELECTED PROFESSIONAL AND COMMUNITY SERVICE

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**Washington State Bar Association** Member since 1987

- Executive Committee Member, Section on Taxation, 1995-1999
- Chair, Board of Directors for the Section on Taxation, 1998-1999
- Section of Taxation, Federal Liaison Committee activity since 1993
- Indian Law Section, 2007 to Present

**ACT-Advisory Committee on Taxation to IRS-ITG** 2009 through 2012

Appointed by Dept. of Treasury for a three-year term to advise the IRS Department of Tax Exempt/Government Entities on practice and policy issues affecting Indian Tribal Governments.

**American Bar Association**

Tax Section Member since 1987  
Indian Tribal Tax Committee Chair, 2011 to present

**Bailey Boushay House**

- Board of Directors 2007 to Present
- President-Elect for 2013-2015

**Voted 2012 “Seattle Super Lawyer”**

**Representative Presentations**

- Washington State Bar Association, “Federal Tax Controversies”- multiple presentation years
- National Indian Tribal Tax Alliance, “IRS Update,” (2011), “IRS Audits of Tribal Governments and Their Enterprises” (2008), “Preparing for an IRS Audit” (2005) and “Rights and Procedures Involving Federal Civil Tax Controversies” (2003)
- Law Seminars International, “Update on Federal Tax Policies and Financing for Tribal Development.” (2010)
- American Bar Association, Tax Section, “Federal Taxation of Tribes and Their Members,” (2012), San Diego, CA.
- HC Pro, Inc., “The New 990 Tax Form: Accurate reporting to avoid IRS scrutiny.” (2009)
- Hospital Finance and Management Association, “The New Form 990” (2008); “IRS Audits-Strategic Planning and Risk Management.” (2009)