

CHRISTOPHER G. HAMM, JR.

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CURRENT ACADEMIC POSITION

Adjunct Associate Professor, University of Missouri School of Law

Teaching: Corporate Taxation

January 2020

EDUCATION

University of Missouri School of Law

Juris Doctor (2017)

University of Cincinnati

Master of Science, Accountancy and Taxation (2013)

Bachelor of Business Administration, Accounting (2012)

LEGAL PROFESSIONAL EXPERIENCE

St. Louis Circuit Attorney's Office, St. Louis, MO

Assistant Circuit Attorney, White Collar Crime Unit

September 2020

- Represent State in criminal and civil litigation in white collar crime cases, pertaining to business and tax fraud, tax evasion.
- Represent Missouri Department of Mental Health, doctors and hospitals in Probate proceedings for civil commitments.
- Prepare and conduct all phases of trials, including pretrial and post-trial hearings, and management of multiple court dockets.
- Prepare pleadings, motions and other legal documents in connection with trials, hearings and other legal proceedings.
- Conduct complex legal research and due diligence to gather all relevant facts and documents on cases, and interpreting state statutes.
- Prepare responses to Sunshine Law requests.
- Draft and review weekly case summaries from ongoing litigation in corresponding white-collar court divisions.

Deloitte Chicago, IL

Senior Associate, Tax/Mergers and Acquisitions

May 2019-June 2020

- Drafted and reviewed technical memorandums, tax opinions, and other agreements related to international, corporate, and partnership tax implications of restructuring transactions.
- Advised companies on public and private acquisitions, dispositions and joint ventures, including tax-free reorganizations and like-kind exchanges.
- Counseled clients on tax structuring and negotiations of structured finance transactions, including issues regarding U.S. Trade or Business determinations and U.S. withholding tax.
- Managed tax due diligence to determined federal and state tax ramifications of \$2B divestiture and counseled external purchaser for 6 months post-sale.
- Conducted and managed quarterly and year-end tax compliance in accordance with ASC 740 for various multinational organizations.

- Structured, researched and drafted internal documentation for various international and federal tax law changes.
- Oversaw a heavy volume of deliverables across cross-functional team, ensuring timely completion of critical milestones in a n extremely high-paced environment.
- Managed associates and interns on assigned engagements, and developed study plans for credential exams.

PricewaterhouseCoopers *Chicago, IL and Cincinnati, OH*

Associate, International Tax and Global Structuring

June 2017-May 2019

- Planned for international reorganizations and tax optimization including planning for IP transfers, Subpart F, BEPS and foreign legislation changes that adversely affect tax costs.
- Consulted on U.S. and foreign Tax planning for non-U.S. businesses of U.S. companies, offshore funds, domestic and international project finance, and a variety of US inbound international business transactions.
- Prepared response to and managed Information Document Request of IRS audit examination.
- Obtained favorable IRS Private Letter Ruling (9100 Relief) to establish reasonable cause for corporation to be recognized as an S-corporation retroactive 5 years.
- Assisted with Sarbanes-Oxley (SOX) analysis of tax function controls and IRS audit examination resolutions.

SELECTED TRANSACTIONAL EXPERIENCE

Sale of Assets. Assisted multinational publicly-held Illinois-based biopharmaceutical company in the sale of its U.S. based subsidiaries in an internal restructuring valued at approximately \$17 million. Transaction closed in 2020.

Purchase of Assets. Assisted large Illinois-based safety certification company in purchase of a renewable energy company valued at approximately \$17 million. Transaction closed in 2019.

Purchase of Assets. Assisted California-based Fortune 50 entertainment company in its purchase of intellectual property from another California-based entertainment company valued at approximately \$70 billion. Transaction closed April 2019.

Purchase of Shares. Assisted publicly-held Illinois-based Fortune 500 agricultural and construction machinery manufacturer in its purchase of the outstanding common shares of from its international subsidiary, publicly-held German-based manufacturer of machinery products valued at approximately \$60 million. Transaction closed in May 2018.

Reorganization/Sale of Assets. Represented multinational publicly-held Illinois-based Fortune 200 fast food company in its corporate reorganization of its international business and related assets. Total transaction tax savings was valued at approximately \$350 million. Transaction closed in November 2017.

OTHER PROFESSIONAL EXPERIENCE

PricewaterhouseCoopers *Chicago, IL*

Summer Associate, International Tax and Global Structuring

May 2016-August 2016

- Drafted transactional documents (advising letters, internal and external memos) for major client acquisitions.
- Assisted with weekly Knowledge and Information email blasts on potential federal tax changes.

U.S. Bankruptcy Court – Western District of Missouri *Kansas City, MO*
Fall Clerk, The Honorable Dennis R. Dow

Fall 2015

St. Louis Metropolitan Area Corporate Counsel Association Scholar *St. Louis, MO*
Summer Associate, Bunge In-House Counsel

Summer 2015

- Worked with General Counsel on pending litigation and due diligence of complex commercial transactions.
- Reviewed acquisition, negotiation, and Confidentiality/Non-Disclosure agreements.

United States Tax Court *Washington D.C.*

Winter Extern, The Honorable John O. Colvin Washington D.C.

Winter 2014/2015

VEGA Americas, Inc. *Cincinnati, OH*

Interim Controller

March 2013-May 2013

- Performed multiple tasks pertaining to forecasting, created monthly sales and bookings reports, and performed budget analysis and assisted with management of accounting staff.
- Completed quarter-end accounting closing.

Accounting Financial Analyst

December 2012-July 2014

- Utilized data to build various models and financial dashboards to monitor progress of various facets; including market share, multiple market industry analysis, macroeconomic trends and microeconomic trends.
- Evaluated financial reports, income statements, cash flow statements and balance sheets to determine transactional impact to business operations.
- Performed tax analysis and filed domestic and international taxes.

University of Cincinnati/Department of Treasury, Cincinnati, OH

Treasury Analyst Co-op

2011-2012

TEACHING EXPERIENCE

University of Missouri, Trulaske School of Business *Columbia, MO*

Assistant Professor – Finance

August 2015-May 2017

- Taught Finance for non-business major students.

University of Cincinnati, Carl H. Lindner College of Business, Cincinnati, OH

Department of Accountancy

Graduate Teaching Assistant

2012-2013

- Financial and Managerial Accounting

Undergraduate Teaching Assistant

2010-2012

- Financial Accounting

Tutor (Select Accounting Courses)

2009-2013

SELECTED UNIVERSITY AND EXTERNAL SERVICE

University of Missouri School of Law

Black Law Students Association Thurgood Marshall Mock Trial Team (2015-2017)

President, Black Law Students Association (2015-2016)

Black Law Students Association Fredrick Douglass Moot Court Team (2014-2015)

Associate Member, Journal of Environmental and Sustainability Law (2015-2016)

Volunteer, Fredrick Douglass High School Mock Trial Team (2015)

Volunteer Income Tax Assistance Program (2015)
Member and Writer, Tax and Transactional Law Society (2014-2015)
Best Brief 1L Moot Court Competition (2014)
Diversity Ambassador
Member, Phi Delta Phi Fraternity

University of Cincinnati

Director of Diversity Affairs, Undergraduate Student Government (2009-2010)
Mentor, Transitions Program, African American Cultural and Resource Center (2010)
Executive Board, United Black Students Association (2011)
Participant, PricewaterhouseCoopers xTax Competition (2012)

External Service

Tutor and Mentor, Greater Cincinnati Urban League (2009-2013)
Law-income Taxpayer Educator (2011, 2012)

SPEAKING ENGAGEMENTS

“*The Haze: Legal Key Issues for Cannabis Businesses,*” American Bar Association Section of Litigation
Webinar, February 6, 2020

BAR ADMISSION

Missouri

PROFESSIONAL AFFILIATIONS

American Bar Association – Litigation Section