

Michelle M. Johnson

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Overview

Michelle Johnson is a Director with Ceteris and has significant experience advising clients on transfer pricing and valuation matters, including FIN 48 recognition and measurement analyses, Advanced Pricing Agreements, cost sharing analyses, buy-in valuations, supply chain restructuring and tangible and intangible transfer pricing documentation. Michelle has consulted with companies in a wide range of industries including financial services, technology, pharmaceuticals, retail, and many others.

During her career she has advised numerous Fortune 100 companies in identifying practical solutions to transfer pricing and valuation issues. She has extensive experience in litigation support contexts, providing companies with analyses related to transfer pricing, deferred tax implications of FAS 109, the valuation of sovereign debt investments, and business valuations.

Michelle obtained her Masters degree in Economics from New York University and a BS in Economics and French from the University of Illinois. She is an award-winning speaker and has presented at numerous conferences and seminars regarding transfer pricing issues and the implications of transfer pricing on FIN 48 analyses. Recently Michelle has been quoted and published in Accounting Today, BNA's Transfer Pricing Report and multiple other publications on topics related to transfer pricing and FIN 48.

Experience

Ceteris, Inc.
Chicago, IL

Director

April 2006-Present

- Leader of Ceteris' FIN 48 service line and subject matter expert on FIN 48 analyses of uncertain tax positions related to transfer pricing
- Specialist in Financial Services and Technology industries
- Highly experienced in performing transfer pricing planning analyses for large companies, including major US financial institutions and
- Assisted in the design and implementation of a worldwide transfer pricing policy for leading asset management firm.

LECG

New York, NY

Consultant, Finance and Damages Group

2005-2006

- Assisted expert witness in applying GAAP standards and GAAS in determining auditing firm's potential liability in bankruptcy case.
- Consulted attorneys on implications of FASB Statement 109 on deferred tax assets, deferred tax liabilities, and tax reserves.
- Evaluated U.S. foreign tax credit and Subpart F impacts of banking client's Japanese audit settlement.
- Analyzed Mexican bank's compliance with Basel Accord capital requirements.
- Performed valuations of minority shareholders' interests in S-Corp that spun off subset of assets in IPO.

Ernst and Young, LLP

New York, NY

Manager, International Tax (Transfer Pricing Group)

2000-2005

- Valued functions and intangible property of clients such as Google, Wrigley, Tellabs, Columbia Sportswear, Starbucks, Maytag, Great Lakes Chemical and American Standard.
- Participated in APA negotiations with IRS involving cost sharing arrangements and buy-in values.

Education

MA, Economics, New York University, 2004

BA, Economics and French, University of Illinois at Urbana-Champaign, 2000

Recent Authored Articles

FIN 48 and Financial Institutions: Why Transfer Pricing Requires Explicit Focus. Bureau of National Affairs (BNA) Transfer Pricing Report. October 2007.

How Section 199 Analyses May Undermine Taxpayers' Transfer Pricing Positions--and What to Do about It. (Co-Authored). Bureau of National Affairs (BNA) Transfer Pricing Report. May 2007