

Jeffrey Trey  
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Professional Experience

Yeshiva University, Sy Syms School of Business, New York NY January 2018- Present

Tax Professor (Adjunct prior to 2021)

- x Taught graduate and undergraduate courses including international tax, corporate tax, M&A tax, tax research & writing, individual tax, business communication and taxation of business entities and owners.
- x Earned uniformly high marks in student feedback surveys (e.g., "truly one of the best professors I've ever had").
- x Led graduate MS in taxation program, including coordinating faculty, curriculum, admissions, career placement, internship, academic policies and accreditation. Program discontinued in July 2023.

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**Citigroup Inc., New York, NY**

January 2007– December 2008

## Senior Vice President– Senior Tax Attorney

- x Administered mergers and acquisition planning for transactions involving global transactions service businesses including coordinating outside and internal tax teams, reviewing product offering white papers and review of contractual language.
- x Integrated tax planning for \$2.3 billion bank acquisition, including overseeing tax due diligence process. Coordinated tax due diligence analyzing US federal, SALT, and non-US issues including cross border withholding.
- x Reviewed tax aspects of various service offerings, including cross border cash pooling and trade receivable factoring.
- x Coordinated coalition of firms on clarifications to dual consolidated loss rules for sales of partnership interests. Efforts contributed to IRS General Counsel Memorandum clarifying effect of technical termination on net operating losses.

**Avaya Inc., Basking Ridge, NJ**

January 2006– December 2006

## Senior Tax Attorney

- x Advised multinational communications company on international tax planning, M&A and tax compliance issues.
- x Developed and wrote weekly internal analysis on the impact of recent tax law changes on corporate planning.
- x Coordinated separate regular tax planning calls with business development, treasury, European and Asian management.

**PricewaterhouseCoopers LLP, New York, NY**

January 2000– December 2005

## International Tax Manager

- x Piloted film financing transactions and cross border planning for global film, music and other entertainment businesses, including acquisition planning, debt/equity analysis, withholding planning tax memoranda and Subpart F analysis.
- x Structured international tax planning for acquisition of non-US sports franchise by US family-owned sports business.
- x Instructed multiple