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EDUCATION

University of California, Davis (UC Davis) – Ph.D. in Agricultural and Resource Economics, 2001

Thesis Title: *Essays on Foreign Direct Investment and Trade*, Fields: International Economics, Industrial Organization, Applied Microeconomics, Natural Resources.

Bilkent University, Ankara, Turkey – M.A. in Economics, 1993

Thesis Title: *Application of the Twin-Deficits Hypothesis to the Turkish Case*, Fields: International Economics, Open-economy Macroeconomics

Middle East Technical University, Ankara, Turkey – B.Sc. in Industrial Engineering with Honors, 1991

PROFESSIONAL & ACADEMIC EXPERIENCE

Koç University, İstanbul, Turkey

Part-Time Faculty

Fall 2019 – present

Sabancı University, İstanbul, Turkey

Part-Time Faculty

Fall 2019 – Spring 2020

Fashion Institute of Technology, State University of New York, New York

Adjunct Assistant Professor

2002 – 2007, Spring 2019

St. John's University, Tobin College of Business, New York

Adjunct Assistant Professor

2002 – 2004, 2018 – 2019

EY (fka/ Ernst & Young), New York, NY

Partner/Principal, Europe, Middle East, India, and Africa (EMEIA) TP Desk Director

Feb 2017 – Jun 2018

In charge of EY's EMEIA transfer pricing (TP) desk as part of the Global Tax Desks Network. Key responsibilities:

- Supporting of internal clients (EY Partners/Principals and Executive Directors) in their EMEIA- or country-specific TP engagements
- Quarterly updates for internal clients in the U.S. with non-US TP developments
- Updates for internal clients in the U.S. with BEPS TP-specific action items
- Updates for internal clients in the EMEIA region with US Tax Reform
- Business restructuring engagements within the framework of OECD TP Guidelines as well as country-specific regulations in the EMEIA region

EY, İstanbul, Turkey

Partner/Principal, Central & Southeast Europe (CSE) Transfer Pricing Leader

Aug 2015 – Jun 2017

In charge of EY's TP groups in the CSE region. Key responsibilities:

- Coordination of 20+ EY TP groups in countries in the region
- Annual budgeting, financial and people's resource planning
- Liaison between the countries in the region and EMEIA leadership

EY, İstanbul, Turkey

Partner/Principal, Country Transfer Pricing Leader

May 2011 – Dec 2016

In charge of EY Turkey's TP group in assisting clients on their TP needs. Key responsibilities:

- Economic analysis, TP planning and compliance documentation in accordance with the OECD TP Guidelines and Turkish TP Regulations
- Tax and TP controversy support including audit defense support, advanced pricing agreements (the highest number of agreements in Turkey among Big 4), and TP specific rulings
- Country pharma sector leader
- Valuations for business restructurings as well as exit taxation analysis (first in Turkey)
- Valuations for IP/patent box regimes (first in Turkey)
- Indirect tax modelling with specific applications in the telecom industry (first in Turkey)
- Assisting the Turkish Revenue Administration in implementation of TP techniques

Adecco management & consulting SA (AMC), Zurich, Switzerland (actual office located at Adecco Group North America HQ in Melville, NY)

Vice President, Global Transfer Pricing – Adecco Group Dec 2009 – Mar 2011
Director, Global Transfer Pricing – Adecco Group Sep 2006 – Dec 2009
Manager, Transfer Pricing – Adecco Group Feb 2006 – Sep 2006
Senior Transfer Pricing Analyst – Adecco Group Sep 2004 – Feb 2006

In charge of managing TP projects of Adecco Group companies worldwide. Key responsibilities:

- Establishment of Global TP function within Adecco Group
- TP planning and documentation in line with the OECD TP Guidelines and U.S. Treasury Regulations §1.482
- Tax and TP audit defense support worldwide; extensive experience with tax audits and authorities worldwide including the US, France, the UK, Germany, Italy, Japan, Canada and Australia
- Tax and TP planning around intellectual property and intangible assets; brand name and trademark licensing royalty structures; business restructuring; mergers and acquisitions
- Risk reserve analysis and FIN48: Accounting for Uncertainty in Income Taxes
- Negotiation expert at Fast Track Settlement Program (FTS) between ADO Staffing, Inc. (ADO), an Adecco subsidiary in the U.S., and U.S. Internal Revenue Service (IRS); IRS Appeals Committee Meetings between ADO and IRS
- Negotiation expert on behalf of Adecco Group in Chinese Joint Venture company with Shanghai Foreign Services Company Ltd. (SFSC)
- Effective tax rate analysis
- Forecasting and econometric time series analysis
- Coordination of Adecco Group companies' relationships with third-party consulting companies on TP issues

PwC (fka/ PricewaterhouseCoopers), Transfer Pricing Group, New York

Senior Associate / Consultant Apr 2001 – Sep 2003

Key responsibilities:

- Economic analysis and TP documentation in accordance with the U.S. Treasury Regulations §1.482 and OECD TP Guidelines
- Audit defense preparations
- Support for advance pricing agreements
- Profit loss analysis for the Metropolitan Transport Authority (MTA) in New York City for insurance claim after September 11, 2001.

Extensive experience in a diverse range of clients have included companies in the banking sector and financial markets; credit ratings; computer manufacturing, electronics, and other high-tech industries; chemical and pharmaceutical industries; paper and pulp production; printing and advertising; food processing and distribution; textile industry; and contract manufacturing, contract R&D, distribution, management and support functions, etc.

Working-level experience with the following databases: Standard and Poor's Compustat and Global Vantage, Thomson Financial's Disclosure and Worldscope, BvD's Amadeus, credit ratings module of the Bloomberg database terminals.

University of California, Davis

Research and Teaching Assistant 1995 – 2000

Responsibilities included theory development, data collection, quantitative analysis, and policy development. Applied research included analysis of commodity markets as well as market structures under different assumptions and macroeconomic conditions. Courses taught: Financial Management, Microeconomics.

State Institute of Statistics, Prime Ministry, Republic of Turkey, Ankara, Turkey

Researcher 1992

Responsibilities included econometric analysis and simulation, and policy analysis.

Meteksan Paper, Pulp and Printing Co., Ankara, Turkey

Production Engineer and Internal Consultant 1991 – 1992

Responsibilities included medium and long-run strategic planning and system design; production scheduling; inventory planning; demand analysis and pricing; economic analysis of domestic markets and industries for vertical and horizontal integration; re-organization of the company; system design; management information system.

OTHER CONSULTING EXPERIENCE

State Planning Organization, Prime Ministry, Republic of Turkey, Ankara, Turkey 1995

Consultant to the Chair of the Specialization Committee on "Globalization, Regional Integrations and Relations to Turkey in the Seventh 5-year Development Plan of Turkey." Analysis of the Turkish economy in terms of globalization issues and economic policy analysis. Results presented to the Prime Minister of the Republic of Turkey.

Turkish Industrialists and Businessmen Organization, Istanbul, Turkey

1995

Consultant for the analysis of the Customs Union agreement between Turkey and the European Union and forecasting post-union economic indicators of the Turkish economy. Results published as a book chapter.

Ministry of Foreign Affairs, Ankara, Turkey

1994

Consultant for the analysis of the financial and banking systems of eastern European countries and a cross-comparison with the Turkish economy.

LANGUAGES

Turkish, English, French

GRANTS, AWARDS AND HONORS

- National Research Initiative Competitive Grants Program, "Determinants for Foreign Direct Investment and Trade in U.S. Processed Food Industries," funded for \$85,000, September 1997 (Principal Investigator: C.A. Carter)
- Jastro-Shields Graduate Research Scholarship Award at UC Davis, 1997 – 1998
- Giannini and Jesse D. Carr Fellowships at UC Davis, 1995 – 1997
- Honorary Statement from the Under-secretary of the State Planning Organization, Republic of Turkey for Contribution to the Specialization Committee on the "Globalization, Regional Integrations and Relations to Turkey in the Seventh 5-year Development Plan of Turkey," March 1995
- Tuition Fellowship at Bilkent University, Ankara, Turkey, 1991 – 1995

ACADEMIC WRITTEN / PUBLISHED WORK

- "Essays on Foreign Direct Investment (FDI) and Trade," Ph.D. dissertation, Davis, CA: UC Davis, April 2001.
- "Host Country Wage Effects of Foreign Direct Investment (FDI)." mimeo, UC Davis, March 2001.
- "Host Country Welfare Effects of Foreign Direct Investment (FDI)." mimeo, UC Davis, October 2000.
- "Trade and FDI – Substitutes or Complements?" mimeo, UC Davis, September 2000.
- "How Competitive is a Segment of the World Wheat Market?" *Microbehavior and Macroresults: Proceedings of the Tenth Biennial Conference of the International Institute of Fisheries Economics and Trade Presentations* – CD-ROM, July 2000. (with C.A. Carter and D. MacLaren)
- "Host Country Welfare Effects of FDI and Imports: An Application to the Processed Food Industry." mimeo, UC Davis, May 1999.
- "FDI and Trade – Substitutes or Complements? An Application to the Processed Food Industry." mimeo, UC Davis, May 1999. (with C.A. Carter)
- "Intra-Industry Trade and FDI in Processed Food as Alternatives to Trade Theory," in Daniel H. Pick, Dennis R. Henderson, Jean D. Kinsey, and Ian M. Sheldon, eds., *Global markets for processed foods: theoretical and practical issues*. Boulder: Westview Press, 1998, pp. 75-93. (with C.A. Carter)
- "Intensity of Competition in the Japanese Wheat Imports Market." mimeo, UC Davis, March 1998.
- "Turkey and the European Union," in Hasan Ersel, ed., *Towards a new medium-run stabilization program for Turkey*. Istanbul: Turkish Industrialists and Businessmen Organization, Istanbul, June 1995. (with S. Togan)
- "Application of Twin-Deficits Hypothesis to the Turkish Case," M.A. thesis, Ankara: Bilkent University, October 1993.

EXTRACURRICULAR ACTIVITIES AND OTHER INTERESTS

- Jazz musician, bass player, composer, arranger (for additional information, please check www.alperylimaz.net)
 - Albums as a leader or co-leader ("Clashes" in 2007, "Over the Clouds" in 2010, "Different City, Different Mood" in 2015, "B'R ŞEYLER EKS'K" in 2019)
 - Recordings and albums as a sideman
 - Music producer (Serhan Erkol's albums "Motel ATM" in 2017 and "Melting Pot" in 2019)
 - Composer for the documentary film "Franz Xaver Messerschmidt" by Hakan Topal – *Neue Galerie*, New York, NY
 - Composer for the short film "Veba" by Safak Ersavas
- Classical music, arts, architecture, political science and history