

**Jennifer Pacheco**  
**Taxation and Cost Allocation Specialist**  
**Audit, Risk and Compliance Services**  
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Jennifer joined the State Controller's office in February 2008 primarily working with the EAGLE program and Internal Audit within the Audit, Risk and Compliance Services. In 2009, Jennifer became the lead contact over the Foreign Nationals Tax Compliance Program and in 2016 became the primary contact for the Statewide Taxation and Cost Allocation Programs. The goal of the Statewide Tax Compliance Program is to provide training and assistance to state institutions in their compliance with taxation regulations.

Jennifer enjoys providing training and strategic consultation to state agencies, universities, community colleges and local education agencies and charter schools on taxation and foreign national issues. She has a passion for saving state institutions from paying penalties and interest to regulatory entities. Since 2016, Audit, Risk and Compliance has successfully abated over \$39 million in penalties and interest.

Jennifer graduated from Appalachian State University with a degree in Accounting. Jennifer is a certified Internal Control Auditor and a member of the Institute of Internal Auditors.

**Session Description – OSC Year-End Tax Update**

As we are dealing with the effects of the recently enacted Tax Cuts and Jobs Act of 2017 (aka Tax Reform), the IRS is gradually releasing "official guidance" to better prepare your organization for implementation and review of your compliance status. Not only is Tax Reform impacting us, but there are additional regulatory changes that will impact your tax compliance. This session will highlight recently released guidance, compliance issues noted, reporting changes and recommended updates to your current processing.