

**Samuel L. Hodges**

2533 Forest Mead Drive  
Sterling Heights, Michigan 48314  
(586) 764-4961

**EDUCATION**

University of Tulsa  
Tulsa, Oklahoma  
Bachelor of Science, Accounting 1985  
Certified Public Accountant, 1991

**MEMBERSHIPS**

American Institute of Certified Public Accountants	Michigan Association of CPA - Board
Detroit Regional Chamber of Commerce	MACPA State and Local Tax Task Force
Detroit Regional Chamber Tax Committee	Oklahoma Society of CPA's

**EXPERIENCE**

Oct 2005 to Present  
Sam Hodges & Associates LLC

Responsible for building the highest quality state and local tax consulting firm by focusing on providing clients with highly customized federal and state and local tax services that meet their exact needs. Those services include evaluating, analyzing, researching and documenting federal and state and local tax issues including: income, franchise, sales/use, real and personal property and single business tax nexus; voluntary disclosure, negotiating settlements, reverse audits, audit defense, apportionment review, assessment review, due diligence on mergers and acquisitions, and special transaction analysis just to name a few. Clients come from all areas from manufacturing to service providers – even CPA firms! Including - auto parts manufacturers, telecommunications providers, hotel & hotel management, multi-level marketing, retailers, agriculture nurseries, software, and exporting companies.

Mar 1995 to Oct 2005  
KPMG LLP, GRANT THORNTON LLP, ERNST & YOUNG LLP

Responsible for quality state and local tax services for each firm's respective clients. Specializing in state and local tax– income, franchise, sales & use, research, analysis and client service.

Jul 1993 to Mar 1995  
ARVIN INDUSTRIES, INC.

Responsible for all aspects of Arvin's state and local tax department including compliance, planning and audits. Compliance consisted of filing more than 1,000 tax returns in 31 states.

Sept 1981 to Jul 1993  
OCCIDENTAL PETROLUEM CORPORATION

Responsible for OPC's unitary tax filings and select separate entity filings. Developed the multi-state apportionment factor tool. Also responsible for elements of the parent company return including foreign exchange analysis and controlled foreign corporations.