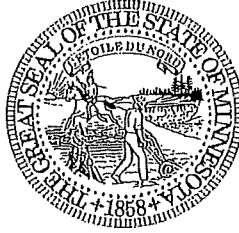


STATE OF MINNESOTA



TIM WALZ  
GOVERNOR

NOTICE OF APPOINTMENT

**Wendy S. Tien**

245 Minnesota Judicial Center  
25 Rev. Dr. Martin Luther King, Jr. Blvd.  
St. Paul, MN 55155  
County of Ramsey  
Congressional District 4

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President of the Senate

Because of the special trust and confidence I have in your integrity, judgment, and ability, I have appointed and commissioned you to have and to hold the office of:

**JUDGE**

**MINNESOTA TAX COURT**

Effective: November 13, 2019

Term Expires: January 6, 2025

This appointment carries with it all rights, powers, duties, and emoluments granted by law and pertaining to this position until this appointment is superseded or annulled by me or other lawful authority or by any law of this State.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Minnesota to be affixed at the State Capitol in the City of Saint Paul, November 13, 2019.



Governor

Secretary of State

Replacing: The Honorable Joanne Turner

OFFICE OF THE MINNESOTA  
SECRETARY OF STATE **STEVE SIMON**

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# Application for the position Judge

## Part I: Position Sought

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Agency Name: Tax Court

Position: Judge

## Part II: Applicant Information

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Name: Ms Wendy Tien

Phone: (

Mailing

Email: w

County: Ramsey

Felony Conviction: No

Mn House District: 64B

US House District: 4

Recommended by the Appointing Authority: False

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President of the Senate

## Part III: Appending Documentation

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### Cover Letter and Resume

Type	File Type	
Cover Letter	application/pdf	
Resume	application/pdf	

### Additional Documents (.doc, .docx, .pdf, .txt)

Type	File Name

**Type****File Name**

No additional documents found.

## Part IV: Optional Statistical Information

---

**Race and Natural Origin:** Asian or Pacific Islander

**Political Party:** No Answer

**Age:** 49

**Gender:** Female

**Disability:** No

**Hispanic, Latino or Spanish origin:** No

## Part V: Signature

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**Signature:** Wendy S. Tien

**Date:** 11/25/2018 5:03:39 PM

## AGENCY DETAILS

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**President of the Senate**

25 November 2018

Lisa Pister  
25 Rev Dr Martin Luther King Jr Blvd  
Saint Paul, MN 55155  
lisa.pister@state.mn.us

Re: Application for Employment: Tax Court Judge

Dear Ms. Pister:

I write to express my interest in the Tax Court Judge position posted via the Secretary of State, Boards and Commissions website. I am a 1993 graduate of the University of Minnesota Law School, and am currently employed as an Assistant Attorney General in the Tax Division of the Office of the Attorney General.

If selected for this appointment, I would bring extensive, sophisticated litigation experience, management expertise, judicial temperament, and many years of proven commitment to public service to the Minnesota Tax Court. Service on the Tax Court also would afford me the opportunity to continue my career in public service for the benefit of the State of Minnesota, on a Court known for its challenging array of substantive legal issues.

**Broad Experience:**

For most of my career, I have worked in public service, principally focusing on litigation matters. Since returning to Minnesota in 2016, I have represented various State agencies as an Assistant Attorney General, principally providing representation in tax, bankruptcy, and commercial litigation matters. Before working for the Attorney General, I served as a line attorney at the Civil Division of the Department of Justice in Washington, DC from 2000 to 2007 and then as a Deputy Assistant Director in DOJ's Executive Office for United States Trustees from 2008 through 2016. I also have represented private clients as both a partner and an associate handling complex bankruptcy and commercial litigation matters. As a result of my expertise in such financial litigation matters, I have served on the annual faculty of the Cambridge International Symposium on Economic Crime since 2003 at the University of Cambridge.

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As a Deputy at DOJ, I managed up to fifteen people, including attorneys, financial analysts, and clerical staff. I also managed a rolling docket of administrative cases, numbering in the hundreds at all times, as well as a docket of enforcement proceedings. These required me to prioritize effectively and to exercise appropriate judgment and discretion when allocating limited financial and human resources.

**Commitment to Public Service:**

As stated above, I have devoted over twenty years of my career to public service, in both state and federal government. My public service experience dates to an internship with the Resolution Trust Corporation following my first year of law school, and continues through today. I believe the State and its taxpayers deserve the highest quality service from judges who display fairness and respect for litigants, and who espouse equal access to the law and the integrity of legal process and institutions. This is particularly important at the trial court level, which will be the only encounter with the court system for most members of the public. I believe in safeguarding public confidence in the court system, and our government, through building trust in the integrity of the trial courts.

**Judicial Temperament:**

Over the past two decades in both public and private practice, I have developed the temperament and judicious disposition essential for service on the bench. Experience in both public and private practice has given me the necessary perspective and pragmatism to consider all sides of a dispute. My professional responsibilities require me to exercise good judgment, to be decisive in difficult situations and in the face of competing interests, and to communicate effectively in court, with clients and opponents, and with colleagues.

My responsibilities as an attorney for the government have required me to consider the best interests of the public as a whole when enforcing the law, and not only the immediate representation of my client agencies. Accordingly, I have consistently endeavored to apply judicial principles of fairness, reasonableness, and equal access to legal institutions and procedures in making litigation decisions and regulatory determinations. During my last year as Deputy at DOJ, I co-lead a nationwide working group to address practice and ethical challenges resulting from underperforming consumer bankruptcy attorneys (typically serving lower-income clients), and to develop nationwide litigation standards before the bankruptcy courts for cases involving those attorneys. I also served for several years as the US Trustee Program's representative on the DOJ Language Access Working Group, which develops and implements policies to ensure equal access to DOJ programs and the court system for individuals with limited English proficiency.

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Ms. Lisa Pister  
25 November 2018  
Page 3 of 3

I have submitted my resume as part of the online application process. If you have any further questions or would like to schedule an interview, please contact me on ( ) or by email. I appreciate your consideration and look forward to hearing from you.

Yours truly,  
*Wendy Tien*  
Wendy S. Tien

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**RELEVANT WORK EXPERIENCE**

**Office of the Minnesota Attorney General, Saint Paul, MN**  
Assistant Attorney General, Tax Litigation

April 2016-present

Trial and appellate litigation on behalf of the State of Minnesota concerning state tax, federal bankruptcy, and commercial litigation matters.  
Representative matters are listed below.

**U.S. Department of Justice, United States Trustee Program, Washington, DC**

Deputy Assistant Director, Office of Oversight  
GS-15

March 2008-April 2016

Head of federal regulatory unit that promotes consumer financial protection by undertaking compliance reviews of, and enforcement actions against, credit counseling and financial literacy organizations.

**Shapiro Sher Guinot & Sandler, PC, Baltimore, MD**

Partner, Bankruptcy Group

June 2007-March 2008

- Complex bankruptcy and general commercial litigation before federal bankruptcy and district courts
- Chapter 11 restructuring and loan workouts

Representative matters are listed below.

**U.S. Department of Justice, Civil Division, Washington, DC**

Trial Attorney, Corporate & Financial Litigation  
GS-15

September 2000-May 2007

Represent United States and its agencies in their capacity as creditors or regulators in complex commercial and bankruptcy litigation.

Representative matters are listed below.

**Pillsbury Madison & Sutro LLP, San Francisco, CA**

Associate, Litigation and Corporate Law Groups

June 1999-August 2000

**Internal Revenue Service, St. Paul, MN**

Attorney, Estate and Gift Taxation

March 1995-August 1997

Audited substantial federal estate and gift tax returns posing novel legal challenges or property valuation issues; negotiated agreements for tax liability; prepared cases for Appeals settlement or District Counsel litigation when appropriate; and provided litigation-related services, including preparation of written discovery and taking depositions.

**RELEVANT EDUCATION**

**University of Minnesota Law School**

**RECEIVED** J.D. May 1993

Minnesota Law Review

Note, *Compulsory Arbitration of ADA Claims: Disabling the Disabled*, 77 MINN. L.REV. 1443 (1993)

Research Assistant to Professor Philip Frickey

Wagner Labor Law Moot Court

Dean's List

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Distinction in the Major: Economics  
Economics Honor Society  
Political Science Honor Society  
Dean's List

**BAR ADMISSIONS**

Minnesota (1994, active - 0251719); Illinois (1993, inactive - 6216946); California (2000, inactive - 206299); Maryland (2007, inactive - 08000123)

**AWARDS**

Special Achievement Award, Department of Justice, 2012  
Performance Award, Department of Justice, 2010  
Performance Award, Department of Justice, 2009  
Special Achievement Award, Department of Justice, 2008  
Special Achievement Award, Department of Justice, 2001  
Sustained Superior Performance Award, Department of the Treasury, Internal Revenue Service, 1997

**PUBLICATIONS**

*Credit Counseling and Debtor Education: New rules, new responsibilities*, 32 AM. BANKR. INST. J No. 5, June 2013, at 80  
*Prevention from Creditors' Disclosure of Personally Identifiable Information*, 29 AM. BANKR. INST. J. No. 4, May 2010, at 24  
*Treatment of Unexpired Leases: Post-Bankruptcy Abuse Prevention and Consumer Protection Act of 2005*, USA BULLETIN July 2006, at 35  
*Estate and Gift Taxes*, WEST'S ENCYCLOPEDIA OF AMERICAN LAW (1997)  
*Collective Bargaining*, WEST'S ENCYCLOPEDIA OF AMERICAN LAW (1997)  
*Colleges and Universities*, WEST'S ENCYCLOPEDIA OF AMERICAN LAW (1997)

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**SELECTED PUBLIC SPEAKING**

*Civil recoveries and the bankruptcy process: Complexities and challenges*, 36<sup>th</sup> Cambridge International Symposium on Economic Crime, Jesus College, University of Cambridge (UK)(September 2018)  
*Disempowering victims of fraud and abuse: Effects of bankruptcy on civil and criminal enforcement of judgments*, 35<sup>th</sup> Cambridge International Symposium on Economic Crime, Jesus College, University of Cambridge (UK)(September 2017)  
*Managing well: Promoting Compliance from Within as a Matter of Institutional Culture*, 33<sup>rd</sup> Cambridge International Symposium on Economic Crime, Jesus College, University of Cambridge (UK)(September 2015)  
*Just like Mama used to make: Immigrant foodways and the federal import regulatory scheme*, Southern Food and Beverage Institute, 2014 Continuing Legal Education Seminar, New Orleans, LA (October 2014) (paper available on request)  
*When private security equals less privacy and less security: The 2005 Real ID Act, the Driver Privacy Protection Act, and the protection of personal information*, 31<sup>st</sup> Cambridge International Symposium on Economic Crime, Jesus College, University of Cambridge (UK)(September 2013)  
*Food and cultural identity*, Panel discussion, Farm to Table International Symposium, New Orleans, LA (August 2013) (paper available on request)  
*The Taxman and the Farmer: Estate considerations for family farms*, Culinary Continuing Legal Education Symposium, Tulane University/Southern Food and Beverage Museum, New Orleans, LA (August 2013) (paper available on request)  
*To Tell the Truth? First Amendment considerations in food marketing: A post-Citizens United perspective*, Food, Drink, and the Law Seminar, Tulane University/Southern Food and Beverage Museum, New Orleans, LA (September 2012) (paper available on request)



*Some Discovery Issues in Contemporaneous Civil and Criminal Proceedings*, 29<sup>th</sup> Cambridge International Symposium on Economic Crime, Jesus College, University of Cambridge (UK)(September 2011)

*Going Mobile – Enforcement of US AML/MSB Rules in the New Mobile Banking Environment*, 28<sup>th</sup> Cambridge International Symposium on Economic Crime, Jesus College, University of Cambridge (UK) (September 2010)

*Too Close for Comfort? Conflicts of Interest in Financial Litigation*, 27<sup>th</sup> Cambridge International Symposium on Economic Crime, Jesus College, University of Cambridge (UK)(September 2009)

*Confidentiality and Privacy Issues Related to Discovery in Creditor Abuse Litigation: A Multi-Pronged Approach*, National Advocacy Center, Columbia, SC (October 2008)

*Controlling Bank Risk Related to Registered and Unregistered Money Services Businesses*, 26<sup>th</sup> Cambridge International Symposium on Economic Crime, Jesus College, University of Cambridge (UK)(September 2008) (paper available on request)

*Be Advised: Professional Involvement in Tax Evasion and Tax Protest Schemes*, 25<sup>th</sup> Cambridge International Symposium on Economic Crime, Jesus College, University of Cambridge (UK) (September 2007)

*The Best-Laid Plans: Unintended Consequences and Disclosure of Sensitive Information*, 23<sup>d</sup> Cambridge International Symposium on Economic Crime, Jesus College, University of Cambridge (UK) (September 2005)

## REPRESENTATIVE MATTERS

- *Ashland, Inc. v. Commissioner of Revenue* (Minn. 2017)
- *General Mills, Inc. v. Commissioner of Revenue* (Minn. Tax Ct.)
- *International Business Machines, Inc. v. Commissioner of Revenue* (Minn. Tax Ct.)
- *Paris Handbag LLC v. Commissioner of Revenue* (Minn. Tax Ct.)
- *Department of Iron Range Resources and Rehabilitation v. Magnetation, Inc. et al.* (Minn. Dist. Ct.)
- *In re ESML Holdings, Inc.* (Bankr. D. Del.)
- *In re ERP Iron Ore, LLC* (Bankr. D. Minn.)
- *In re Magnetation, Inc.* (Bankr. D. Minn.)
- *In re Gander Mountain, Inc.* (Bankr. D. Minn.)
- *In re Buffets, Inc.* (Bankr. W.D. Tex.)
- *In re J.A. Jones, Inc.* (Bankr. W.D.N.C.)
- *In re Mediq, Inc.* (Bankr. D. Del.)
- *In re Stellex Technologies, Inc.* (Bankr. D. Del.)
- *In re Fine Air Services Corp.* (Bankr. S.D. Fla.)
- *In re Arrow Air, Inc.* (Bankr. S.D. Fla.)
- *In re Intrepid USA, Inc.* (Bankr. D. Minn.)
- *In re HealthEssentials, Inc.* (Bankr. W.D. Ky.)
- *In re Lernout & Hauspie Products, Inc.* (Bankr. D. Del.)
- *Arnold v. United Artists Theatre Company* (N.D. Cal.) and *In re United Artists Theatre Company, et al.* (Bankr. D. Del.)
- *In re ANC Corp.* (Bankr. D. Del.)
- *In re AccuLab Laboratories, Inc.* (Bankr. M.D. Fla.)
- *In re Syn-Tel Providence, et al.* (Bankr. D. Md)
- *In re U.S. Telemetry-Mansfield, et al.* and *In re U.S. Telemetry-Lincoln, et al.* (Bankr. E.D. La)
- *Schultz v. United States* (E.D. Tenn)
- *In re Just for Feet, Inc.* (Bankr. D. Del.)
- *In re Fieldstone Mortgage Company, Inc.* (Bankr. D. Md.)

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