



Dr. Emmanuel Shola Ayeni
Acting Dean of Graduate Law Studies

Dr. Emmanuel Shola Ayeni received a B.A from the University of Houston. Thereafter, Dr. Ayeni earned three law degrees including a JSD - - the PhD equivalent in law (the most advanced law degree in the U.S.) - - from the Thomas Jefferson School of Law. In addition to his PhD in Law, Dr. Ayeni holds an LL.M in International Taxation and Financial Services; Compliance and Risk Management from the Thomas Jefferson School of Law and a J.D. from the Thurgood Marshal School of Law, Houston. He has in-depth knowledge and experience in Transfer Pricing of tangible and intangible assets. Dr. Ayeni also has knowledge in International Taxation and Financial Services; Compliance and Risk Management with an extensive, diversified and in-depth knowledge and experience in banking and financial services. He also has demonstrable knowledge in Corporate and Personal tax management; APA; ALP; Tax Treaties and PE. He has demonstrable knowledge in Tax Regimes, Arbitrage, Section 482 and Subpart F Income of Controlled Foreign Corporations. The core of Dr. Ayeni's knowledge involves the establishment of appropriate pricing arrangements for the cross-border transfer of goods, services, and intellectual property among related parties. He is also able to help clients prepare cost allocation models, APA reports, controversy responses, and Competent Authority packages, in addition to the common annual documentation, planning reports, and provision review memos. Furthermore, as the US, OECD, and foreign tax authorities continue to adjust transfer pricing rules, he has gained significant experience in preparing BEPS Country-by-Country reports, Master Files and Local Files. Dr. Ayeni also has experience conducting in-depth functional interviews and company research to analyze clients' business functions. His practice focus includes but not limited to real estate, food production, retail, transportation, technology industries, intellectual properties, and oil and gas industry, to name a few. He has demonstrable ability to establish relationships with client personnel at appropriate levels, consistently deliver high quality client services, monitor progress, manage risk and ensure key stakeholders are kept informed about progress and expected outcomes. He also has the knowledge to review KYC documentation, and a strong understanding of US Patriot Act, Bank Secrecy Act and AML regulatory framework. Most importantly, Dr. Ayeni has and continue to stay abreast of current business and industry trends relevant to Tax Regime and the AML/KYC space.