



Mr. Tomlinson's experience in tax planning, tax audits and appeals and international business transactions is unmatched on California's Central Coast. Mr. Tomlinson's practice also focuses on estate planning, trust and estate administrations, business formations and mergers and acquisitions.

Mr. Tomlinson received J.D. degree from Northwestern University. He began his law career in 1961 as an attorney with the IRS Chief Counsel's Office. He rose to senior trial attorney with the IRS and served for a period as acting IRS Assistant Regional Counsel.

After leaving the IRS, Mr. Tomlinson served as in house counsel for several Fortune 500 corporations over a span of 18 years, including Teledyne, Memorex, AM International, General Automation, Ashland Oil and Lear Siegler. At these companies, Mr. Tomlinson handled international business transactions, multinational income sourcing issues, multi-divisional mergers and acquisitions, tax-free reorganizations, complex corporate tax audits and business tax planning.

Mr. Tomlinson's last corporate position was as General Tax Counsel/Tax Director for Lear Siegler, Inc. with offices in over 30 countries. He served concurrently as an officer of 41 of the company's subsidiaries and divisions with a range of titles, including Assistant Secretary, Assistant Treasurer, and Vice President Taxes. Mr. Tomlinson is a member of the California Bar and an honorary member of the Kentucky Bar. He is admitted to practice in the U.S. Tax Court, the Federal Central District Court of California and U.S. Court of Appeals for the Fifth Circuit.

Mr. Tomlinson has been in private practice in Santa Barbara since 1987. He joined Rogers, Sheffield & Campbell, LLP as Of Counsel in August of 2010.

#### PRACTICE AREAS

Tax Audits, Representation and Appeals  
Business Formation, Mergers and Acquisitions  
Purchase and Sale, Contracts and Negotiations  
Trusts and Estate Planning  
Probate and Estate Administration  
International Business Law

#### ADMISSIONS

State Bar of Kentucky, 1961  
State Bar of California, 1976  
U.S. Tax Court  
U.S. District Court, Central District of California  
U.S. Court of Appeals for the Fifth Circuit  
Honorary Member of the Kentucky Bar

#### EDUCATION

Northwestern University School of Law, J.D., 1961