

HORACIO J. CORREA
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Experience

Sr. Property Tax Representative II
Kinder Morgan, Inc.

July 2016-Present

- Prepare multi-state tax filings across various state and local taxing jurisdictions for pipeline and non-pipeline assets via Federal Energy Regulatory Commission (FERC) Form 2 and Form 6 financials.
- Review companies details about FERC Cost of Service Rate Filings, 501-G and or depreciation studies and other instruments used by the FERC to regulate specific entities for potential tax perspective.
- Perform monthly reconciliations income statement expense and review accrual side General Ledger (G/L) accordingly for various entities when needed.
- Identify key points and provide detail on differences between Generally Accepted Accounting Principles (GAAP) financials and FERC financials to ensure all tax returns are in compliance per State Law.
- Search and provide detail of specific tax law via CCH Wolters Kluwer/ Thomson Reuters REI Checkpoint for applicable case law as needed.
- Calculate company's year-end tax provisions, and annual accruals for their forecasted budget requirements.
- Provide forecast numbers for large expansion projects with various estimates and scenarios in place.

Manager-Complex Property Tax Services
Ryan, LLC

January 2015-July 2016

- Assists clients with billing and collections, financial forecasting, accruals, budgets, work plans and schedules for associated project deliverables.
- Review assessor's appraisal workbook used to determine values for complex properties using appropriate valuation methodology and prepare process returns, assessment notices, tax bills, and abatement and exemption applications.
- Reconcile tax issues to research via CCH and OneSource Tax Software in order to ensure team compliance and company policy and practice guideline standards are compliant.
- Communicate new issues, legislative changes, training opportunities and client needs and strategies.
- Review Impairment analysis and purchase price allocation work detail to determine if adequate weighting should be applied to financial reports in order to determine an adequate value.
- Managed three senior consultants, two consultant and administrative personnel located across three different states in order to meet client deadlines and receive satisfactory client approval.

Senior Consultant
Opportune, LLP

May 2014- August 2014

- Perform enterprise valuation for ASC 820, ASC 360, ASC 805 & ASC 718 with C-suite personnel input.
- Discuss with financial reporting auditors' specific detail in regards to how enterprise value was determined.
- Perform technical research and analysis in reference to AICPA guidance and FASB codification.
- Exposure to At-Risk Software for Monte Carlo simulations along with volatility calculations.
- Performed enterprise valuation that was used to determine stock-based compensation based upon cash flow waterfall structure that led to principal tranche payout.

Industrial Valuation Consultant
Pritchard & Abbott, Inc

October 2011- May 2014

- Appraised and determined property tax values for assets worth over a total sum of 1 billion dollars
- Presented and defended appraisal valuations in front of Appraisal Review Board across the state of Texas.
- Review asset depreciation curves based upon Internal Revenue Code IRC, MACR depreciation, engineering depreciation analysis, survivor/mortality curves of machinery & equipment.
- Used various engineering procurement & construction cost resources in order to assist plant managers and corporate clients to understand the cost impacts of new project construction and existing modifications to specific capacity expansions.

- Used Chemical Engineering, Nelson Farrar and Handy Whitman Construction cost indices in order to work with multiple refinery and power plants.
- Prepared calculation detail and supporting documentation for measurement of tangible assets for tax purposes.
- Performed budget projections for tax jurisdictions across the state of Texas.
- Performed tax technical research and analysis for litigation.
- Interpret and review current fair market value transactions of pipeline assets, cryogenics, fractionators, olefin and polyolefin facilities along the gulf coast
- Trained new employees with respect to oil & gas industry knowledge.

IHS Chemicals

March 2010-October 2011

Technical Research Associate

- Worked with market intelligence and Plant Managers in order to maintain, update and modify cost models that assist in determining value of chemicals, dependent upon up-stream feedstock pricing and supply/demand.
- Worked with petrochemical derivative traders in order establish market pricing for Hydrochloric Acid and brokerage pricing.
- Implement new company-wide tools by using and developing Microsoft Excel Visual Basic Application Macros.
- Involvement with long-term projects dealing with cost study analysis, econometrics, trade, and supply/demand.
- Understand and interpret transactions amongst current and emerging markets via arbitrage.
- Develop statistical correlation between energy and downstream chemicals in order to determine projected forecast prices.

Kaneka America' Holding, Inc

August 2006- March 2010

Quality Control Analyst

- Process chemist who worked very closely with operations in order to troubleshoot and solve chemical yields within the production unit.
- Work with supply chain management in order to cater to the needs of the manufacturing plant's raw material requirements, while still reducing inventory cost.
- Operated DCS Systems with Laboratory Information Systems via Gas Chromatographs, Liquid Chromatography and Mass Spectrometry.
- The functional day-to-day activities related to process chemistry and finding ways to support operations via six sigma manufacturing methodology. This entailed creation and review of statistical variances and 3-sigma results.
- Confirm domestic and international raw material received meet audited Q7A guidelines and ensure Bill of Lading material corresponds to the delivery received.

Eagle Analytical Services

August 2006- March 2010

Analytical Chemist

- Worked with our team of chemist, pharmacist and chemical engineers in order to gather information regarding FDA and ISO compliance for our analytical laboratory.
- Worked with our team in order to gather information in regards to U.S. Food and Drug Administration (FDA), Joint Commission Accreditation for Specialty Pharmacies (JCAHO), United States Pharmacopeia (USP), National Institutes of Health (NIH) and Health and Human Services (HHS) that was viable for our pharmacist clientele.
- Identify specific uses Prepare analytical reports via Microsoft Software and present to management.
- Marketed to pharmacist and attended various pharmacist conventions to discuss further capabilities that our team could provide for their practice.
- Worked with our web developer to incorporate logistics of our laboratory into our website for compounding pharmacists

PetrolValves U.S.A

Dec 2003- Feb 2005

Administrative Assistant/Inside Sales Assistant

- Presented technical information to Latin America Engineers in order to allow them to evaluate the needs for their projects based off various valve drawing options.
- Aware and familiar with ANSI requirements for specific project needs.
- Assisted in preparing inside sales quotes, spare parts list and expense reports for our sales and administrative department in order to better assess our clientele's needs.
- Prepared expense reports using Peachtree Accounting Software.
- Performed internal audits in order to confirm bottom line results.

Education

Lone Star College System
(CPA Sit Eligible) Dec 2014

University of Houston Clear-Lake
Masters of Business Administration (MBA) May 2009

University of Houston-Main
Bachelor of Science Chemistry/Biology May 2005

License & Credentials

Texas Appraisers Licensing & Commission Board (TALCB)
Appraiser Trainee
#TX1340820

American Society of Appraisers (ASA)
Machinery & Technical Specialty Appraiser
#105456

Texas Department of Licensing & Regulation (TDLR)
Licensed Property Tax Consultant
#PTC11472

Texas State Board of Public Accountancy (TSBPA)
CPA Exam Sit Eligible
Control #0239127

References upon request