



STATE of MINNESOTA

Executive Department

Governor Tim Walz

NOTICE OF APPOINTMENT

Beverly J. Luther Quast

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

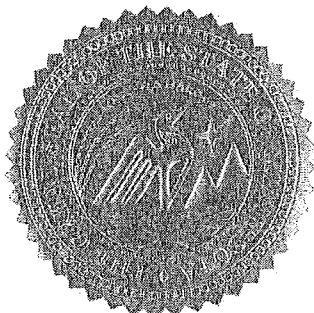
Minnesota Tax Court

Effective: March 26, 2025

Expires: January 6, 2031

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it all rights, powers, duties, and emoluments granted by law and pertaining to this position until this appointment is superseded or annulled by me or other lawful authority or by any law of this State.

Signed and sealed March 3, 2025.



Handwritten signature of Tim Walz in black ink.

Tim Walz, GOVERNOR

Handwritten signature of Steve Simon in black ink.

Steve Simon, SECRETARY OF STATE

Filed March 3, 2025
Office of the Minnesota
Secretary of State
Steve Simon

Replacing: The Honorable Wendy S. Tien

Beverly J. Luther Quast

(612) 387-9097 | Minneapolis, MN | beverly.luther@gmail.com

EXPERIENCE

U.S. Bank, Minneapolis, MN

Vice President, Tax Planning, September 2024 – Present

Began new role September 27, 2024. Provide tax counsel for planning, strategic initiatives, reporting, compliance, and audits. Lead mergers and acquisitions including tax structuring and tax integration.

3M Company, St. Paul, MN

Senior Tax Counsel, June 2018 - September 2024

Advised on federal, state, and international tax matters relating to mergers, acquisitions, and divestitures, including deal structure, due diligence, negotiation of agreements, and post-close integration or separation. Developed tax efficient and tax compliant strategies for supply chain, new business ventures, and legal entity structure. Wrote memorandum and opinions to support the Company's tax positions under audit with external auditors and governmental taxing authorities.

University of Minnesota Law School, Minneapolis, MN

Adjunct Professor, January 2019 – June 2019

Taught Corporate Taxation LAW 6857, a 3-credit core curriculum course for 2L and 3L law students. Wrote and graded the final examination.

Ameriprise Financial, Minneapolis, MN

Senior Director, International Tax Counsel, January 2011 - May 2018

Provided counsel as tax subject matter expert regarding U.S. tax impact of foreign transactions, state tax apportionment, global entity organizational restructure, and repatriation. Identified and modeled tax reform impacts tax risk exposures. Led transfer pricing methodology change and BEPS Action 13 requirements. Implemented the Foreign Account Tax Compliance Act across the company.

Deloitte Tax LLP, Minneapolis, MN

International Tax Senior Consultant, September 2008 – January 2011

Advised multinational corporations with tax planning and compliance. Conducted legal research and quantified U.S. tax consequences of international mergers, acquisitions, corporate restructuring, and other transactions. Wrote memorandums of legal advice on international tax topics.

University of Minnesota Law School – Low Income Tax Clinic, Minneapolis, MN

Student Attorney, September 2007 – May 2008

Represented clients with the IRS and Minnesota DOR appeals process under faculty supervision. Assisted low-income taxpayers with legal advice on various tax matters, including innocent spouse relief, collection alternatives, and the Earned Income Tax Credit.

U.S. Department of Justice, Executive Office for Immigration Review, Buffalo, NY

Judicial Law Clerk, Summer 2006

Drafted decisions and bench memoranda for The Hon. Philip J. Montante, Jr. after removal and asylum proceedings. Conducted legal research. Observed immigration court proceedings.

EDUCATION

New York University School of Law, New York, NY

Master of Laws in Taxation (LLM), May 2016. Executive Online Program.

University of Minnesota Law School, Minneapolis, MN

Juris Doctor, Magna Cum Laude, May 2008.

Maynard Pirsig Moot Court Best Brief Finalist, Out!Law Board Member. Theater of the Relatively Talented ("TORT") Cast. Transferred from State University of New York at Buffalo School of Law.

Wellesley College, Wellesley, MA

Bachelor of Arts, May 2003

Dual Majors in Economics and Jewish Studies. Class President all four years from 1999-2003, member of the jazz band and NCAA Div. III Golf Team.

COURT ADMISSION

- Supreme Court of Minnesota, 2008

PUBLICATIONS

- *Tax Planning for Non-Traditional Families*, Minnesota Continuing Legal Education, December 2010 and updated February 2013 and November 2014; published in *Minnesota Estate Planning for Non-Traditional Families Deskbook, 2nd Edition*.
- *Another Reason to Reject the Marriage Amendment*, Minnesota Star Tribune, April 12, 2012.

LECTURES AND CONTINUING LEGAL EDUCATION

- 2018 Minnesota State Bar Association ("MSBA") Tax Institute – *In-House Legal Departments: Championing Diversity and Inclusion* (Minneapolis, MN)
- 2018 Minnesota Women Lawyers Conference – *In-House Legal Departments: Championing Diversity and Inclusion* (Minneapolis, MN)
- 2018 Minnesota Lavender Bar Association ("MLBA") Annual Conference – *Tax Reform in 2018 and Beyond* (St. Paul, MN)
- 2017 MLBA Annual Conference – *Trumped-Up Taxes: What's ahead in 2017* (St. Paul, MN)
- 2016 Institute for Professionals in Taxation Income Tax Symposium – *States Thinking Globally – Taxation of Foreign Source Income* (Tucson, AZ)
- 2014 MLBA Annual Conference – *Tax Planning for Same-Sex Couples* (St. Paul, MN)
- 2013 MSBA Tax Institute – *Current Tax Issues for Same-Sex Couples* (Minneapolis, MN)
- 2013 Minnesota Continuing Legal Education ("MNCLE"), Family Law Series – *Tax Planning for Same-Sex Couples* (Minneapolis, MN)
- 2013 Minnesota Society of Certified Public Accountants Annual Tax Conference – *Tax Issues for Same-Sex Couples in 2013 and Beyond* (Minneapolis, MN)
- 2013 MNCLE, New Law Series – *Impact of Same-Sex Marriage in Minnesota- Tax Planning for Same-Sex Couples* (Minneapolis, MN)
- 2013 National LGBTQ+ Bar Association Annual Conference – *Securities and International Capital Markets Roundup* (San Francisco, CA)

- 2012 Olmsted County Law Library - *Minnesota Marriage Amendment: History, Process, and Effect* (Rochester, MN)
- 2012 MSBA – *The Marriage Amendment: Exploring the Potential Impacts on Law and Life* (Minneapolis, MN)
- 2012 MLBA Annual Conference – *Tax Topics for LGBT Families* (St. Paul, MN)
- 2011 MSBA Tax Institute – *Elimination of Bias in Tax Planning for Same-Sex Couples* (Minneapolis, MN)
- 2011 Hennepin County Bar Association – *Tax Planning for Same-Sex Couples* (Minneapolis, MN)
- 2011 Tax Section, MSBA – *Tax Planning for Same-Sex Couples* (Minneapolis, MN)
- 2011 MLBA Annual Conference – *Tax Developments for LGBT Families* (St. Paul, MN)
- 2011 American Bar Association Section of Taxation – *Tax Planning for Unmarried Couples* (Boca Raton, FL)
- 2010 MNCLE Deskbook Seminar – *Tax Efficient Estate Planning for Non-Traditional Families* (Minneapolis, MN)
- 2010 MLBA Annual Conference – *Tax Planning for Same-Sex Couples* (St. Paul, MN)

COMMUNITY INVOLVEMENT, VOLUNTEERISM, AND LEADERSHIP

Legal Community Involvement:

- Minnesota Lavender Bar Association Board of Directors (2010 – 2015)
 - Co-Chair from 2012 – 2014
- Minnesota State Bar Association, Tax Section Member (2008 – 2018).
 - MSBA Task Force for Unmarried Couples, Tax Section (2008-2010)
- University of Minnesota Corporate Institute Mentoring Program, Mentor (2012 – Present)

Community Involvement:

- Shir Tikvah Synagogue Finance Committee member (2021 – Present)
- Wellesley College Alumnae Association volunteer (2003 – Present)
 - Alumnae Class President 2003 – 2008
 - Alumnae Class Secretary 2018 – 2023
 - Minnesota Club Treasurer 2018 – present
 - Alumnae Admissions Representative (various)
 - Pride Alliance regional representative 2019 – 2022
- Minneapolis Sailing Center member (2024 – Present)
- Re-Member Pine Ridge Reservation Service Volunteer (2019)
- Minnesota Red Ribbon HIV/AIDS Ride Charity Bike Rider (2010 – 2015)
- Minnesotans United for All Families, Canvasser (2011 – 2012)

AWARDS AND ACKNOWLEDGEMENTS

- **3M Finance Beacon Award, 2023.**
Recognized by the Chief Financial Officer Monish Patolawala for my tax contributions related to a business combination in the United Kingdom which created significant supply chain efficiency.
- **Ameriprise Financial Chairman’s Award, 2017**
Recognized by Jim Cracchiolo, the Chief Executive Officer and Chairman of the Board, for leading and completing a project to comply with and implement the Foreign Account Tax Compliance Act.
- **National LGBTQ+ Bar Association “Best LGBT Lawyers Under 40” Class of 2013.**
Recognized by the Association for my profound commitment to LGBTQ+ equality and for distinguishing myself in the field of tax law under the age of 40.