



Wendy Tien

Retired Chief Judge of Minnesota's Tax Court

Mediator | Arbitrator | Special Master

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“Tax disputes are often complex and high-stakes, but that doesn’t mean they have to be contentious. Alternative dispute resolution offers a path to clarity, efficiency, and resolution—especially when guided by someone who understands both the law and the numbers.” — Wendy Tien (Retired Chief Judge - Tax Court)

BIOGRAPHY

Wendy Tien brings over three decades of experience in complex commercial litigation, bankruptcy, and tax matters. Her distinguished career includes service as a judge on the Minnesota Tax Court, where she presided over cases involving the full spectrum of Minnesota state tax law. Her docket included some of the most complex and high-stakes matters in corporate franchise, sales, estate, individual income, and property taxation. During her tenure, she also formalized the court’s mediation program, establishing a structured process and personally facilitating numerous mediations and settlement conferences as a Rule 114 Qualified Civil Facilitative Neutral.

From 2000 to 2007, Ms. Tien served as a trial attorney in the Civil Division of the United States Department of Justice in Washington, D.C., handling both affirmative and defensive litigation on behalf of the federal government and its agencies. She later served from 2008 to 2016 as Deputy Assistant Director in the DOJ’s Executive Office for United States Trustees, where she managed the nationwide bankruptcy credit counseling and debtor education program. In that role, she conducted compliance reviews and led regulatory enforcement efforts.

From 2016 to 2019, she served as an Assistant Attorney General for the State of Minnesota, representing state agencies in a wide range of tax, bankruptcy, and civil matters, while also managing the Tax Litigation Division.



Ms. Tien has joined PowerHouse Mediation to expand the organization's reach in complex tax-related dispute resolution. Drawing from her deep experience on the bench, in federal service, and in state litigation, she brings a rare depth of insight and a solutions-oriented approach to mediation and arbitration. Her work will focus on resolving high-stakes tax, commercial, and bankruptcy disputes with the clarity, neutrality, and efficiency that define the PowerHouse approach.

Since 2002, Ms. Tien has served annually on the faculty of the Cambridge International Symposium on Economic Crime at the University of Cambridge, contributing her expertise to a global dialogue on financial crime and regulatory enforcement.

PRACTICE AREAS

- Civil Mediation
- Civil Arbitration
- Special Master Assignments

EDUCATION

Juris Doctor (J.D.) in Law | University of Minnesota Law School

Minnesota Law Review

Wagner Labor Law Moot Court

Research Assistant, Professor Philip Frickey

Bachelor of Arts in Economics and Political Science | Univ. of Wisconsin – Madison

Distinction in the Major: Economics

Economics Honor Society

Political Science Honor Society

BAR ADMISSIONS and CERTIFICATIONS

Bar | Illinois | November 1993 | Minnesota | October 1994 | California | March 2000 | Maryland | October 2007

Minnesota Rule 114 Neutral Roster | Civil Facilitative/Hybrid | Civil Adjudicative/Evaluative

HONORS

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, 1997



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SELECTED WORK EXPERIENCE

Minnesota Tax Court | Saint Paul, MN

Judge | November 2019 - March 2025

Office of the Minnesota Attorney General | Saint Paul, MN

Assistant Attorney General | April 2016 - November 2019

Executive Office For United States Trustees, U.S. Department of Justice | Washington, DC

Deputy Assistant Director | March 2008 - April 2016

Shapiro Sher Guinot and Sandler, PC | Baltimore, MD

Partner, Bankruptcy and Insolvency | June 2007 – March 2008

United States Department of Justice | Washington, DC

Trial Attorney (Corporate and Financial Litigation) | September 2000 – May 2007

Pillsbury Winthrop Shaw Pittman | San Francisco, CA

Associate Attorney (Corporate Group, Litigation Group) | June 1999 – August 2000

Internal Revenue Service (IRS) | Saint Paul, MN

Attorney (Estate and Gift Taxation) | March 1995 – August 1997

JUDICIAL EXPERIENCE

- Presided over a diverse docket of state tax cases, including corporate franchise, sales, estate, individual income, and property tax.
- Heard and decided at trial and dispositive motions a broad range of tax disputes, effectively managing cases involving both self-represented and attorney-represented litigants.
- Decided many of the most complex Commissioner cases involving novel issues of statutory interpretation, corporate nexus, and exemption from taxation.
- Formalized the Minnesota Tax Court's mediation program, establishing procedures for requesting referral to mediation and drafting court's administrative rules governing mediation.
- Facilitated mediations and settlement conferences as a Rule 114 Qualified Civil Facilitative Neutral, helping parties reach mutually agreeable solutions and reducing the need for prolonged litigation, lowering litigation costs and encouraging voluntary resolutions, fostering more efficient and amicable outcomes for involved parties. Frequently sought after by judicial colleagues to mediate challenging cases, and achieved high settlement rates.



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PROFESSIONAL PUBLICATIONS

Credit Counseling and Debtor Education: New Rules, New Responsibilities

<https://www.justice.gov/archives/ust/blog/credit-counseling-and-debtor-education-new-rules-new-responsibilities>

Prevention from Creditors' Disclosure of Personally Identifiable Information

<https://www.justice.gov/usdoj-media/ust/media/475621/dl?inline>

Treatment of Unexpired Leases: Post-Bankruptcy Abuse Prevention and Consumer Protection Act of 2005

<https://www.justice.gov/sites/default/files/usao/legacy/2006/09/07/usab5404.pdf?ftag=MSFd61514f>

Note, Compulsory Arbitration of ADA Claims: Disabling the Disabled

<https://scholarship.law.umn.edu/mlr/2491/>

COMMUNITY INVOLVEMENT

Volunteer Judge | MSBA Mock Trial Program | Present

University of Minnesota Law School Mentorship Program | Present

University of Minnesota Law School Judicial Externship Program | 2023-2025

SELECTED RECENT PUBLIC SPEAKING

Best Practices in Tax Litigation, ABA Income Tax Litigation Conference, New Orleans, LA (March 2025)

Civil Recoveries and the Bankruptcy Process: Playing offense and defense, 41st Cambridge International Symposium on Economic Crime (September 2024)

Women in Tax Forum, ABA May Tax Conference, Washington, DC (May 2024)

Equal Protection, Uniformity, and Due Process in Property Tax Appeals, ABA Advanced Property Tax Seminar, New Orleans, LA (March 2024)

Money For Nothing: Subverting the integrity of parallel proceedings in the United States bankruptcy system, 40th Cambridge International Symposium on Economic Crime (September 2023)



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SELECTED RECENT PUBLIC SPEAKING (Continued)

Virtual Trial and Technology Tips and Processes, ABA Advanced Property Tax Seminar, New Orleans, LA (March 2023)

We Can Be Heroes, Federation of Defense and Corporate Counsel Winter Meeting, Nashville, TN (March 2023)

Virtual Hearings and Trials, MSBA Tax Law Section (February 2023)

By popular demand? Courts, political integrity, and public expectations, 39th Cambridge International Symposium on Economic Crime (September 2022)

Appeals in the Tax Court, MSBA Public Law Section CLE (March 2022)

Presenting Your Case, Minnesota Association of Assessing Officers (September 2021)

Bankruptcy Basics for State Personnel, Minnesota Office of the Attorney General CLE Series (December 2019)

Proceed with caution: Data sharing concerns under the Financial Institution Data Match, 37th Cambridge International Symposium on Economic Crime (September 2019)

Civil recoveries and the bankruptcy process: Complexities and challenges, 36th Cambridge International Symposium on Economic Crime (September 2018)

Disempowering victims of fraud and abuse: Effects of bankruptcy on civil and criminal enforcement of judgments, 35th Cambridge International Symposium on Economic Crime (September 2017)

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)

Food and cultural identity, Panel discussion, Farm to Table International Symposium, New Orleans, LA (August 2013)



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SELECTED RECENT PUBLIC SPEAKING (CONTINUED)

The Taxman and the Farmer: Estate considerations for family farms, Culinaria Continuing Legal Education Symposium, Tulane University/Southern Food and Beverage Museum, New Orleans, LA (August 2013)

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)

PROFESSIONAL ASSOCIATIONS

- MSBA Tax Law Section
- MSBA Business Law Section
- MSBA Bankruptcy Section
- MSBA Civil Litigation Section
- MSBA Consumer and Creditor Law Section
- MSBA Corporate Counsel Section
- MSBA Public Law Section
- MSBA Real Property Law Section

- ABA: Section of Taxation
- ABA: Section of Dispute Resolution
- ABA: Section of Real Property, Trust, and Estate Law
- ABA: Section of Business Law

- American Bankruptcy Institute
- American Board of Certification
- National Consumer Bankruptcy Rights Center
- National Association of Consumer Bankruptcy Attorneys

- U of M Law Alumni
- Wisconsin Alumni Association News



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REPRESENTATIVE MATTERS

Decided:

- Humana MarketPoint, Inc. v. Commissioner of Revenue (Minn. Tax Ct. 2024)
- E. I. duPont de Nemours and Company & Subsidiaries v. Commissioner of Revenue (Minn. Tax Ct. 2024)
- RHTC LLC v. County of Kanabec (Minn. Tax Ct. 2024)
- Dakota Drug, Inc. v. Commissioner of Revenue (Minn. Tax Ct. 2023)
- Uline, Inc. v. Commissioner of Revenue (Minn. Tax Ct. 2023)
- Estate of Dennis Enestvedt v. Commissioner of Revenue (Minn. Tax Ct. 2023)
- First Evangelical Christian Church v. County of Redwood (Minn. Tax Ct. 2023)
- Alliance Housing Incorporated and North Penn Supportive Housing LLC v County of Hennepin (Minn. Tax Ct. 2023)
- Endless Summer Farms, LLC v. County of Lake (Minn. Tax Ct. 2022)
- Bloomington Hotel Investors, L.L.C. v. County of Hennepin (Minn. Tax Ct. 2022)
- Rare Aircraft, Ltd. v. County of Rice (Minn. Tax Ct. 2021)

As counsel:

- Ashland, Inc. v. Commissioner of Revenue (Minn. 2017)
- General Mills, Inc. v. Commissioner of Revenue (Minn. 2019)
- International Business Machines, Inc. v. Commissioner of Revenue (Minn. 2019)
- YAM Special Holdings. v. Commissioner of Revenue (Minn. Tax Ct. 2019)
- Sheridan & Lindberg v. Commissioner of Revenue (Minn. Tax Ct. 2020)

- In re Purdue Pharma Corp. (Bankr. S.D.N.Y.)
- In re Insys Corp. (Bankr. D. Del.)
- In re ERP Iron Ore, LLC (Bankr. D. Minn.)
- In re Magnetation, 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 Fine Air (Bankr. S.D. Fla.)



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