

**Internal Revenue Service Advisory Council
2004 Member Biographies**

Judith A. Akin, EA

Ms. Akin is the owner and manager of Judith A. Akin, EA, Tax and Financial Services. Some specialties of her practice include but are not limited to bookkeeping and tax preparation for individuals, small business, partnerships, corporations, estates, trusts, as well as tax planning, business and financial planning. She also specializes in taxpayer representation before the Internal Revenue Service and other taxing authorities. Judy is a graduate of the National Tax Practice Institute. Judy is the past President for the National Association of Enrolled Agents. **(W&I Subgroup Chairperson)**

Timothy B. Clay

Mr. Clay owns and manages Accounting & Business Consultants, Inc., a financial management company that serves small businesses and individuals. His firm assists businesses in QuickBooks set-up, organizational structure configuration, tax issues, and preparation of SBA applications, IRS representation, payroll, and loan packages. Mr. Clay is also the former Executive Director of the Birmingham Minority Business Development Center, where he organized weekly meetings for potential start-up businesses. Timothy provided a mechanism for information exchange among partners such as, the SBA, the IRS, and state and local governments. Mr. Clay holds a BS in Business Administration, with a minor in Accounting, from Oakwood College, and an MBA from the University of Alabama at Birmingham with a concentration in Accounting/Data Processing. **(SB/SE Subgroup)**

Jon M. Contreras

Mr. Contreras is currently a Director with Deloitte & Touche LLP in Fresno, CA, in their Internal Revenue Service Tax Controversy Practice and has been with the firm for six years. Prior to joining Deloitte, Mr. Contreras was with the Internal Revenue Service for 15 years in the Examination Division, concluding his career with the Fresno Service Center. Throughout his professional career, Mr. Contreras has been extensively involved in compliance activities. He has a thorough knowledge of Examination processes, as practiced in the Internal Revenue Service field and service center operations. Mr. Contreras is both a Certified Public Accountant and Enrolled Agent, he holds a BS Degree in Accounting from California State University, Fresno. **(LMSB Subgroup)**

Richard D'Avino

Mr. D'Avino is Senior Vice President, Tax, for General Electric Capital Services in Stamford, CT, where he is responsible for leading global tax compliance, policy and planning for GE's financial services businesses, operating in over 45 countries. Richard holds a BS in Economics from the Wharton School of Business, University of Pennsylvania, and a JD from the University of Pennsylvania. **(LMSB Subgroup)**

Felecia G. Dixon

Ms. Dixon is an Enrolled Agent and President of Accounting Technologies, Inc. specializing in Online Training in Salem, MO and a Partner with Alfermann Gray & Co., CPA's in Rolla, MO. She is the past Committee Chair of the Special Enrollment Examination Advisory Committee for the Internal Revenue Service, and an editor and writer of the Illinois Farm Tax School Manual, University of Illinois. A member of the National Association of Tax Professionals, National Society of Accountants, and Accreditation Council for Accountancy and Tax Inc. Ms. Dixon has more than 20 years experience in the tax business, working with clients, both for profit and nonprofit organizations. **(SB/SE Subgroup)**

John A. Glennie

Mr. Glennie completed his chartered accountant's designation in Toronto and shortly thereafter joined the Department of National Revenue. In 1978 he joined Shell Canada in the Tax and Insurance Department in Toronto. Mr. Glennie is the General Manager, Tax and Insurance. Prior to becoming the General Manager he was the Director, Tax and Insurance. Mr. Glennie was the International President of the Tax Executives Institute for 2002/03 and he currently sits on the Board of Directors. Mr. Glennie is also a member of the Advisory Committee to the Minister of National Revenue in Canada. He holds a Bachelor of Arts Degree from the University of Toronto. **(LMSB Subgroup)**

Mary Harris

Ms. Harris is an enrolled agent who with her husband co-owns Sirrah, Inc; an Arkansas Corporation dba Jackson Hewitt Tax Service. Mary has been in the tax preparation industry since 1969 and is very involved in the day to day operations of her business. The last 18 years she served as district manager with 18 city offices and 27 satellites operations across Arkansas for which she provided assistance. Her Jackson Hewitt operation includes 62 tax offices throughout Arkansas and Texas with approximately 300 employees. They prepared over 25,000 tax returns in the 2002 tax season with over 98% electronically filed. She served on the IRS Arkansas/Oklahoma Liaison Committee, is a member NAEA, NSTP. **(W&I Subgroup)**

Tracy Hollingsworth

Ms. Hollingsworth is currently Vice President, Finance for Manufacturers Alliance/MAPI in Arlington, VA. She has been with Manufacturers Alliance for the last twenty-plus years, providing technical, networking and meeting services to the corporate tax directors of their member companies. She has published numerous articles, i.e., Treasury Suspends Overarching Final Research Tax Credit Regulations; Asks for Comments, LAR-447 (February 2001), and Corporate Tax Shelters: Finding a Measured Response, LAR-433, and (April 2000). Ms. Hollingsworth is active in the American Bar Association, District of Columbia and the Massachusetts Bar Associations, and holds a BA from Scripps College, Claremont, CA, and a JD from Boston University, Boston, MA. **(Chairperson)**

Ann K. Hubbard

Ms. Hubbard is an Enrolled Agent and the owner of Hubbard Financial Services, Inc. She is currently President of the Texas Society of Enrolled Agents, a member of the National Society of Enrolled Agents and an active member of NAEA's Leadership Committee. Ms. Hubbard is also a Fellow of the National Tax Practice Institute, and a well-known tax seminar speaker in the Houston area. Ann was the Treasurer for the Annise Parker Houston City Council Campaign and volunteered for the Houston Chronicle Tax Hotline. **(SB/SE Subgroup)**

Pamela P. Kulish

Ms. Kulish is the President and Chief Operating Officer of Computer Accounting Service, Inc. Through her company, Ms. Kulish provides tax preparation services, financial analysis and planning relative to taxes and investment strategies, to nearly 300 individual clients. Corporate clients include approximately 50 retail and service organizations with gross revenues ranging up to \$7 million. Services directed to corporate clients include: live payroll; monthly financial reporting; analysis and recommendations of cafeteria employee benefit plans; business plans; development of budgets and projects; and local, state, and federal tax preparation. Ms. Kulish is a member of the Maryland Society of Accountants, the National Association of Enrolled Agents, and the National Society of Accountants. **(SBSE Subgroup Chairperson)**

Richard M. Lipton

Mr. Lipton has been in practice for over twenty four years and is currently a partner with Baker and McKenzie. He has served as tax counsel in many of the largest transactions in the country, and in the City of Chicago has been closely involved in transactions concerning the Sears Tower, John Hancock Building Aon, Prudential, etc. He has expertise in representing large corporations in complex partnership transactions and has served as an expert witness on matters concerning partnerships and partnership taxation. He has written numerous publications and articles. Mr. Lipton is the former chair of the Tax Section of the American Bar Association as well as the former chair of the Chicago Bar Association Tax Committee and the Chicago Federal Tax Forum. He is a fellow and a regent of the American College of Tax Counsel. Mr. Lipton is a graduate of the University of Chicago Law School and received his B.A. from Amherst College. **(LMSB Subgroup)**

Susan W. Martin

Ms. Martin is currently Associate Vice-President for Academic Affairs and a Professor of Accounting and Taxation at Seidman School of Business at Grand Valley State University. Prior to her current position, Ms. Martin was the Commissioner of Revenue for the State of Michigan. She co-authored a textbook titled, *Today's Essentials of Government and Not-for Profit Accounting and Reporting*, and has published numerous articles. Ms. Martin holds a BS in public speaking from Central Michigan University, an MBA in Accounting from Michigan State University, and a Ph.D. in Accounting from Michigan State University. **(SB/SE Subgroup)**

Kenneth C. Nirenberg

Mr. Nirenberg has worked in the payroll industry for over thirty years and is currently a Senior Software Developer for Intuit Inc., specializing in tax filing systems. Prior to this, and until its sale, he was President of Charter Information Corp, a payroll services firm with offices in Texas and Massachusetts. Mr. Nirenberg is a representative to the National Payroll Reporting Consortium and has been involved with the IRS RAF Modernization Committee and Reporting Agent Forum. He spent three years as a Peace Corps Volunteer in Malaysia, during which time the Malaysian government requested his services to assist in the computerization of its federal government payroll. Mr. Nirenberg received his B.A. in Economics from Brandeis University and serves on the Brandeis University Alumni Admissions Council. **(SBSE Subgroup)**

William F Reilly

Mr. Reilly received his Enrolled Agents license from the Director of Practice in June 1981 and immediately opened his own practice. His practice currently serves more than 400 clients ranging from the simplest returns to partnerships, corporations, trusts and includes payroll, write up, representation and business consulting. He is an active participant in his local chapter of the California Society of Enrolled Agents (CSEA), a member of CSEA Board of Directors and is currently nominated for the office of Treasurer of the Society. In addition, he serves on the Board of Directors of the California Tax Education Council. Mr. Reilly studied math and physics at the University of San Francisco. **(W&I Subgroup)**

Gary C. Rohrs

Mr. Rohrs owns and operates A. Clyde Rohrs & Associates, Inc. Accountants, in Independence, Missouri. This is a full service accounting, tax consulting, tax preparation and financial services firm of forty-seven years duration. He is also a Registered Representative for Terra Securities, Inc. which is part of the GE Financial Independent Accountants Network. He was President of the National Society of Accountants 1993-1994, and continues to actively serve on its committees. He was President of the Missouri Society of Accountants 1980-1981 and has served as its Legislative Chair for many years. Mr. Rohrs received his BA in Political Science & English from Central Missouri State University. **(SBSE Subgroup)**

Denise Strain

Ms. Strain is Vice President and General Tax Counsel for Citicorp/Citibank and has been with the corporation for over 24 years. Ms. Strain directs all aspects of the global tax function through the management of over 120 tax professionals in eight countries. Denise is Vice Chairman of the Tax Committee for the National Foreign Trade Council, an active member of the American Bankers Association, and the Business Round Table Tax Committee. Denise Chairs the New York Bankers Association Tax Committee, and holds a BA in Psychology from Fairfield University, a JD from St. John's University, and an LLM in Taxation from New York University. **(LMSB Subgroup)**

Carol Tremble

Ms Tremble owned her own business for more than 15 years, Carol B. Tremble, Certified Public Accountant, serving 500+ clients; 200 of whom are small business owners. Ms. Tremble prepares taxes and provides general business and computer consulting. Carol served as a Selectman in her town for 15 years retiring in 2003. She now serves on several volunteer committees related to encouraging bicycling as an ecologically friendly means of transportation and is a member of the local Cub Scout planning committee. She is a member of the American Institute of Certified Public Accountants, the New England Peer Review Board, and the Vermont Society of CPA's. Ms. Tremble holds a BA in Mathematics from the University of Vermont. **(SB/SE Subgroup)**

David A. Uhler

Mr. Uhler is a certified public accountant and a Partner in the tax department of Bartlett, Pringle & Wolf, LLP in Santa Barbara, California. He heads up the firm's Business Tax Group which assists businesses and their owners with active, strategic tax planning focused on entity structuring, compensation planning, and tax incentive optimization. Prior to joining Bartlett, Pringle & Wolf, Mr. Uhler was a manager in the tax department of Arthur Andersen, LLP. Mr. Uhler currently serves as an officer on the Board of Directors of the Central Coast MIT Enterprise Forum and Central Coast Venture Forum, two organizations focused primarily on fundraising for new business ventures throughout the Central Coast of California. Mr. Uhler has a Bachelor of Science in Commerce degree with an emphasis in accounting from Santa Clara University. **(LMSB Subgroup)**

Thomas Wharton

Mr. Wharton is currently the Vice-President of Tax at Pearson Inc. and US subsidiaries, located in New York City. He is responsible for Pearson's US income tax affairs, including nine billion dollars in assets and five billion in revenues. He has over twenty-eight years in corporate tax experience. Mr. Wharton is past-president of the New York Chapter of TEI and is currently the Chair of the Chapter's IRS Administrative Affairs Committee. He holds a BS Degree in Psychology and a minor in Chemistry from Rensselaer Polytechnic Institute, Troy, NY a BS in Accounting from New York Institute of Technology and a Masters of Science Degree in Taxation from C.W. Post University, Greenvale, NY. **(LMSB Subgroup)**

Betty M. Wilson

Ms. Wilson retired on 12/31/2003. She was previously Vice President of Taxes, MGM Mirage Corporation. In that role, Betty developed the Corporate Tax Department for MGM Mirage, and was named one of the 20 Most Influential Women in Southern Nevada for 2001 by "INBUSINESS LAS VEGAS". As the International President of Tax Executives Institute from 2000-2001. Ms. Wilson continued and enhanced the partnership among Tax Executives Institute, the Section of Taxation of the American Bar Association, and the Tax Division of the American Institute of Certified Public Accountants for the promotion of the joint tax simplification project. Ms. Wilson holds a BS in Accounting from Colorado State University. (**LMSB Subgroup Chairperson**)