

**Internal Revenue Service Advisory Council
2007 Member Biographies**

Herbert N. Beller

Mr. Beller, JD, has practiced federal tax law in Washington, DC for over 35 years and is currently a partner with Sutherland Asbill & Brennan LLP. His particular focus is on corporate tax planning and controversy work for publicly-traded and closely held entities. In addition, he frequently represents taxpayers before the IRS National Office and IRS Appeals Offices, and has litigated tax cases in the U.S. Tax Court and Federal Claims Court. He also has significant experience in the exempt organizations area. Mr. Beller is a former Chair of the ABA Section of Taxation and served as Co-Chair of the National Conference of Lawyers and Certified Public Accountants. Also a CPA, he holds a J.D. (cum laude) from Northwestern University Law School and a BSBA from Northwestern. **(LMSB Subgroup)**

Marsha Blumenthal

Dr. Blumenthal is a professor of Economics at the University of St. Thomas in St. Paul Minnesota and works on small business and tax exempt issues. She has taught economics for 22 years. Dr. Blumenthal has published articles on a number of tax issues, including the annual compliance costs of the U.S. individual and corporate income taxes, experimental evaluations of alternative tax administrative strategies for increasing compliance (reducing the tax gap); and the participation of low-income households in the Earned Income Tax Credit. Dr. Blumenthal holds a Ph.D. degree from the University of Minnesota and A.B. and M.S.W. degrees from the University of Michigan. **(Tax Gap Analysis Subgroup)**

Michael P. Boyle

Mr. Boyle JD, LL.M., recently retired as a Corporate Vice-President, Finance with the Microsoft Corporation in Redmond, Washington. Mr. Boyle worked closely with senior management and had primary responsibility for the tax department. He oversaw worldwide tax policy, tax planning and compliance activities for the company. In addition, he created a world class tax department with professionals based in the United States, China, Europe, Japan, India and Singapore. He has experience in dealing with global and domestic tax planning, compliance audits, litigation and final resolution of complex tax issues. Mr. Boyle was highly influential in setting policy in the U.S. and globally with respect to the emerging taxation of software and e-commerce. Mr. Boyle served as the International President of Tax Executive Institute, Inc., from 2005-2006 and is an active member of the board of TEI and the Tax Foundation. Mr. Boyle holds a BSBA, (cum laude) and a J.D. from Creighton University and a LL.M. (taxation) from Boston University. **(LMSB Subgroup)**

Charles Christian

Dr. Christian is a Professor at Arizona State University and currently serves as the Director of the School of Accountancy. He has taught federal taxation at the undergraduate level and a tax policy research seminar in the doctoral program for the past twenty-two years. During 1991-92, Dr. Christian worked with the Taxpayer Compliance Measurement Group of the IRS Research Division in Washington under an Intergovernmental Personnel Act appointment. In 2006 Dr. Christian spent nine weeks at Canterbury University, Christchurch, New Zealand, on a fellowship to study multinational tax issues and conduct research on income shifting by multinational corporations. Dr. Christian has published numerous articles on taxation and has given many presentations including one to the IRS LMSB Commissioner's Compliance Strategy Council. Dr. Christian holds a Ph.D. from the University of Georgia and a J.D. from the University of Virginia. **(Tax Gap Analysis Subgroup Chair)**

Francis X. Degen

Mr. Degen, EA is the owner of Francis X. Degen, EA in Setauket, New York. His practice includes tax preparation and tax planning for individuals and small businesses. Mr. Degen also specializes in taxpayer representation before the Internal Revenue Service and other taxing authorities. He is one of the few non-attorneys that have been admitted to practice in the United States Tax Court. In addition, he is a member and a former President of the National Association of Enrolled Agents (NAEA) and has served on the NAEA board of directors. He has testified on behalf of NAEA before both houses of Congress. Mr. Degen holds a Bachelors degree in mathematics from Iona College and a Masters from Johns Hopkins University. **(SBSE Subgroup)**

Karla R. Hyatt

Ms. Hyatt, JD, LLM, is the Assistant Tax Counsel for Willis North America Inc in Nashville, TN. Prior to joining Willis North America Inc., Ms. Hyatt was a Senior Tax Counsel with the Tennessee Department of Revenue. In addition, Ms. Hyatt was a partner with Waller Lansden Dortch and Davis, LLP, focusing on federal and state tax matters including business formations, the use of Limited Liability Companies (LLCs) and healthcare. She also served as a Judicial Law Clerk for the Honorable William J. Haynes, Jr., United States Magistrate Judge in Nashville, TN. Ms. Hyatt holds a BS Degree in Business Administration from the University of Tennessee and a LLM in taxation from the University of Florida School of Law and a JD from Tulane University School of Law, New Orleans, Louisiana. **(SBSE Subgroup Chair)**

Angel Ingram

Ms. Ingram, CPA, is a Senior International Tax Manager for NCR Corporation in Dayton, OH. Prior to joining NCR Corporation, Ms. Ingram worked as a Manager in International Tax reporting at Tyco International. She also held the position of Senior International Tax Analyst at Eli Lilly and Company, Whirlpool Corporation, Water Management Inc. and IVAX Corporation. Ms. Ingram is a CPA and has over 20 years of experience in accounting and taxation primarily working in large multinational companies. She is a current national board member of the National Association of Black Accountants, Inc. where she holds the position of Central Region President. Ms. Ingram holds a BA Degree in Accounting from the Michigan State University and a M.S. Degree in Taxation from DePaul University, Chicago, IL. **(LMSB Subgroup)**

Joan C. LeValley

Ms. LeValley, EA, is the owner and President of JCL and Company, a full accounting practice in Park Ridge, IL. Ms. LeValley has over twenty-nine years experience in taxation. Her firm specializes in accounting and tax preparation for businesses. She was President of the Independent Accountants Association and continues to actively serve on its committees. In addition, she is serving her second year as Chair of the Federal Taxation Committee of the National Society of Accountants (NSA). Ms. LeValley holds a BA Degree in Business Administration and Accounting from Manchester College, N. Manchester, IN and is an Accredited Tax Advisor and an Accredited Tax Preparer. **(W&I Subgroup)**

Andrew B. Lyon

Dr. Lyon is a Principal at PricewaterhouseCoopers LLP in Washington, D.C. Dr. Lyon has over twenty years experience providing tax analysis and consulting on complex tax matters in governmental, private sector, and academic employment. At PricewaterhouseCoopers, Dr. Lyon is a partner in the National Economic Consulting group, which is engaged in a broad range of economic, statistical, and modeling services in the areas of taxation, social security, health, and other policy areas. Prior to joining PricewaterhouseCoopers LLP, Dr. Lyon was an Associate Professor of Economics at the University of Maryland, responsible for teaching and advising graduate and undergraduate students in public finance and microeconomic theory. Dr. Lyon holds a Ph.D. in Economics from Princeton University. **(Tax Gap Analysis Subgroup)**

Lillian F. Mills

Dr. Mills is an Associate Professor at the University of Texas at Austin. Her published academic research concerns corporate tax compliance, financial accounting for income taxes and earnings management. Dr. Mills serves on several editorial boards for tax and financial accounting journals. Her current interests include tax reserves for uncertain tax benefits. In 2005-2006 Dr. Mills was the Stanley Surrey Senior Research Fellow at the U.S. Department of Treasury. Since 1996, she has consulted with IRS's LMSB Research group on a variety of risk assessment issues. She served on the task force that developed the Schedule M-3 to reconcile corporation net income to taxable income. She holds a Ph.D. in Accounting from the University of Michigan and an M.S. and B.S. in Accounting from University of Florida. Prior to her academic career, Lillian Mills was a senior tax manager with Price Waterhouse. **(Tax Gap Analysis Subgroup)**

Daniel T. Moore

Mr. Moore, CPA, is a Senior Accountant and Chief Financial Officer for the Moore Agency, Incorporated where he operates the Accounting Solutions Department in Salem, OH. He serves as a professional and community steward providing multiple solutions to key problems and recognizing there should always be options. In addition to his accounting and tax practice, Mr. Moore has played an extensive role in developing a sustainable comprehensive plan for the Salem, Ohio area. He has served as Ambassador and facilitator for the regional planning initiative in Northeast Ohio called Voices and Choices. Mr. Moore holds a Bachelor of Business Administration (cum laude) with a major in accounting from Kent State University, and an MBA in Public Administration from Gannon University. **(W&I Subgroup)**

Robert G. Nath

Mr. Nath, JD, is the managing member of Robert G. Nath, PLLC in McLean, Virginia. He is a recognized tax attorney with 30 years' experience, including eight with the Tax Division, U.S. Department of Justice, and is active in numerous aspects of tax practice. He concentrates in tax controversies, litigation, procedure, and representation between the Internal Revenue Service, United States Tax Court, other federal courts, and state tax authorities. Mr. Nath is the author of a book and numerous professional articles on IRS practice and procedure. Mr. Nath holds a Master of Laws in Taxation from Georgetown University, a J.D. from the University of Pennsylvania, and a Bachelor of Arts (cum laude, with Honors), from Yale University. **(W&I Subgroup)**

Robert E. Panoff

Mr. Panoff, JD, LLM, is an attorney with the firm of Robert E. Panoff, PA in Miami, Fl. Mr. Panoff has over thirty years experience in taxation. He limits his practice to civil and criminal tax controversies, strategic analysis, internal tax compliance investigations and related matters. He has been an adjunct Professor at the University of Miami School of Law. He is a frequent speaker at CLE and CPE programs on tax litigation topics and has written a number of articles on this subject. Mr. Panoff is a past chair of the Tax Section of the Florida Bar and a past President of the Greater Miami Tax Institute. He was selected as the Tax Section's 2006/2007 recipient of the Gerald T. Hart Outstanding Tax Attorney of the Year Award. He is also a member of the American Bar Association and was the principal draftsman of the American Bar Association's "Comments on the OECD Draft Convention on Mutual Administration Assistance in Tax Matters." Mr. Panoff was chair of the IRS South Florida District Compliance Plan Study Group. He was also an invited guest at the United States Tax Court Judicial Conference in 1999, 2003, 2005, and 2007. Mr. Panoff holds an AB Degree from Brandeis University, and a JD and an LLM in Taxation from the University of Miami. **(SBSE Subgroup)**

Cathy Brown Peinhardt

Ms. Peinhardt, CPA, is a Licensed Tax Consultant who owns Coast Business Services in Gearhart, OR. She has over thirty years experience in accounting and taxation, primarily working with individuals and small businesses. Ms. Peinhardt served as Controller/Treasurer for Information Science Incorporated in Montvale, NJ. She began her career with Arthur Andersen & Company, New York, NY. Ms. Peinhardt holds a BA Degree in Art History from Princeton University and a Masters Degree in Accounting from NY University. **(Chairperson & SBSE Subgroup)**

George A. Plesko

Dr. Plesko, an Associate Professor of Accounting at the University of Connecticut School of Business in Storrs, Connecticut, has more than 20 years experience in tax policy analysis in both government and academe. Dr. Plesko's research has addressed numerous issues in corporate tax policy, including the interactions of financial and tax reporting, the characteristics and magnitude of book-tax income differences, the effects of the corporate Alternative Minimum Tax, capital structure and financing decisions, and the effects of individual and corporate taxation on entity choices of closely-held businesses. His current research

focuses on tax accounting issues and their interaction with businesses' financial reporting decisions. Dr. Plesko holds an M.S. and Ph.D. in Economics from the University of Wisconsin-Madison, and a B.A. in Economics from the George Washington University. **(Tax Gap Analysis Subgroup)**

Joni Johnson-Powe

Ms. Johnson-Powe, JD, CPA, is currently a Tax Partner at Terry & Stephenson, PC. Prior to merging with Terry & Stephenson, Ms. Powe was Managing Director of her own firm for 6 years, J.P. Powe & Associates, LLC. Ms. Johnson-Powe has worked for KMPG, L.L.P. as a Manager in the State and Local Tax National Communications Practice and Ernst & Young, LLP as a Tax Consultant. Ms. Johnson-Powe's expertise is in individual, small and medium business taxation, government audits, corporate tax consulting and compliance, and business legal services. Ms. Johnson-Powe is a CPA and holds a BS Degree in Accounting from the University of Nebraska-Lincoln and a JD from the University of Colorado School of Law. **(SBSE Subgroup)**

Patti M. Richards

Ms. Richards, JD, CPA, is currently a member manager at The Richards Law Firm, LLC in Atlanta, GA. Ms. Richards has over fifteen years experience in taxation. Her expertise is in domestic and international tax controversy and tax-exempt organizations. Prior to starting her own firm, she was with Powell Goldstein, LLP in Atlanta, GA. She worked for Dewey Ballentine LLP and Burt Maner, Miller and Staples in Washington, DC. In addition, she worked as an Attorney-Advisory (Tax) for the Internal Revenue Service, Office of Chief Counsel, Income Tax & Accounting.

Ms. Richards holds a BS Degree from Centenary College of Louisiana, an MA Degree from Louisiana State University, an a JD from Georgetown University Law Center. **(LMSB Subgroup)**

Margaret A. Roark

Ms. Roark, CPP, is the owner and President of M&D Consulting, Inc. in Fairfax Station, VA. Ms. Roark has over 30 years experience in employer payroll taxation audits, compliance and administration. Prior to starting her own business in 1996, she was Director of Payroll/Sales Audit for Woodward & Lothrop, Inc. She has received numerous awards from the American Payroll Association (APA) and was President of the Washington Metropolitan Area Chapter of the APA. Ms. Roark speaks nationwide on many payroll issues, has written and published numerous articles, and been a contributing editor to major payroll publications. In 1999, she was chosen to serve a three-year term on the American Payroll Association's Certification Board, the

board responsible for writing the Certified Payroll Professional exam. Ms. Roark serves on the Research Institute of America's Board of Advisors and is a contributing writer for RIA's *Guide to Taxation of Benefits and Payroll Guide*. (**Vice Chair & W&I Subgroup Chair**)

Donna Rodriguez

Ms. Rodriguez, CPA, JD, is the managing manager of Donna L. Rodriguez, PLLC located in The Woodlands, Texas, where she operates a full service accounting and tax practice focusing on start up and small to medium companies. She is an attorney and Certified Public Accountant with a diverse background as corporate counsel, chief financial officer for an international conglomerate, Special U.S. Attorney/Assistant Attorney General-Guam, and with Ernst & Young. As a special US Attorney assigned to prosecute tax crimes in Guam, she became very familiar with the Tax Code. Ms. Rodriguez has a Juris Doctorate from the University of Oklahoma and a BSBA degree in Accounting from the University of Texas. (**SBSE Subgroup**)

John S. Satagaj

Mr. Satagaj, JD, is a solo law practitioner in Washington, D.C. Mr. Satagaj specializes in small business, trade association and tax matters. Mr. Satagaj also serves as President of the Small Business Legislative Council (SBLC), a position he has held since 1985. The SBLC is an independent coalition of nearly 80 trade and professional associations that share the commitment to the future of small business. He earned his Juris Doctor law degree from the University of Connecticut and a subsequent LL.M in Taxation from George Washington University. (**SBSE Subgroup**)

John K. Scholz

Dr. Scholz is a professor of economics at the University of Wisconsin – Madison. In 1997-98 he was the Deputy Assistant Secretary for Tax Analysis at the U.S. Treasury Department, and from 1990-91 he was a senior staff economist at the Council of Economic Advisors. Dr. Scholz directed the Institute for Research on Poverty at UW–Madison from 2000-2004. Professor Scholz has written extensively on the earned income tax credit and low-wage labor markets. He also writes on public policy and household saving, charitable contributions, and bankruptcy laws. He is a research associate at the National Bureau of Economic Research; a research professor at DIW Berlin, Germany; and a senior research affiliate at the Michigan National Poverty Center. His undergraduate degree is from Carleton College in Northfield, Minnesota and his Ph.D. is from Stanford University. (**Tax Gap Analysis Subgroup**)

Philip M. Tatarowicz

Mr. Tatarowicz, JD, LLM, has worked in the tax field for 30 years and is a Partner and Ernst & Young's National Director of State and Local Tax Technical Services in Washington, DC. He is responsible for assisting the firm's clients and offices worldwide in multi-state tax matters, coordinating the development and quality of its state and local tax practice, and ensuring that E&Y's services reflect the latest regulatory and precedent-setting developments. In addition to being the former chairman of the American Bar Association's Subcommittee on Interstate Transactions, Mr. Tatarowicz is Chair of the ABA's Committee on State and Local Taxation, a member of the American Institute of Certified Public Accountants, and an adjunct Professor of Law at Georgetown University Law Center. He holds a BA in Accounting and Business Economics; a Juris Doctorate (Northern Illinois University College of Law) and LLM (Tax) from Georgetown University Law Center. **(LMSB Subgroup)**

Mitchell S. Trager

Mr. Trager, JD, LLM, is currently the Senior Tax Counsel for Georgia-Pacific Corporation in Atlanta, GA and has been with Georgia-Pacific Corporation for 17 years. Mr. Trager has over twenty-three years experience in taxation. He has significant experience in research and planning, including work on compensation and benefits issues, IRS audit procedures, and issues involving capitalization. Prior to joining Georgia-Pacific, Mr. Trager was a tax attorney with The Joseph E. Seagrams Corporation in New York. In addition, he is the former chair of Tax Executives Institute's Federal Tax Committee and a two-time member of TEI's Executive Committee. Mr. Trager holds a BA Degree in Accounting from Queens College, NY, NY, a JD and a Masters in Taxation, LLM from the University of Bridgeport, School of Law. **(LMSB Subgroup Chair)**

Eric J. Toder

Dr. Toder is a Senior Fellow with the Urban Institute in Washington, D.C. and Urban-Brookings Tax Policy Center. He performs and directs research on tax and retirement policy issues for government agencies and private foundations. Prior to joining the Urban Institute, Dr. Toder served in high level management positions at the Internal Revenue Service, U.S. Department of Treasury, and the Congressional Budget Office and worked as a consultant for the New Zealand Treasury. He holds a Ph.D. and M.A. in Economics from the University of Rochester and a BS in Mathematics from Union College. **(Tax Gap Analysis Subgroup)**

Robert A. Weinberger

Mr. Weinberger, JD, is Vice President for Government Relations for H&R Block, Inc. and has headed its Washington Office since 1996. His responsibilities include liaison with the White House, the Treasury Department, IRS, Congress and business, consumer and public policy groups. Mr. Weinberger graduated from Oberlin College and the University of Illinois College of Law. In addition, he studied at the University of Illinois Institute of Government and Public Affairs and at Harvard's Kennedy School of Government. **(W&I Subgroup)**

George K. Yin

Mr. Yin, JD, is the Edwin S. Cohen Distinguished Professor of Law and Taxation at the University of Virginia School of Law, Charlottesville, Virginia and has been in the tax profession for 30 years. He has been a law professor specializing in taxation for about 20 years. Mr. Yin has also served as Chief of Staff of the Joint Committee on Taxation where he supervised all aspects of the work done by the staff and testified more than 20 times before Congress at markups and hearings on a variety of tax matters. Mr. Yin holds a Juris Doctorate with honors from George Washington University and has a BA in Mathematics and Economics from the University of Michigan. **(Tax Gap Analysis Subgroup)**