

**Internal Revenue Service Advisory Council  
2014 Member Biographies**

**Michele J. Alexander**

Ms. Alexander has over 30 years' experience in taxation, and is the owner of Jackson, Jackson & Jackson, in Pittsburgh, PA. She specializes in tax preparation for individuals, businesses and organizations, including the preparation and filing of all federal, state and local tax returns as well as business, corporate, partnerships and Pennsylvania inheritance tax returns. As tax professionals, her company handles all aspects of taxation. In addition, she represents clients before the IRS at the Examination and Appeals level. Prior to owning and operating Jackson, Jackson, & Jackson, her professional work experience included teaching, grant writing, negotiating federal contracts, preparation of individual and business taxes and preparing clients for tax audits. Ms. Alexander is a member of the Allegheny County Bar Association, NATP and is a Court Appointed Special Advocate (CASA). She is also a member of the National Society of Accountants (NSA). Ms. Alexander holds a B.A. from Shaw University, Raleigh, NC. **(W&I Subgroup)**

**John G. Ams**

Mr. Ams, J.D., is the Executive Vice President and Chief Operating Officer for the National Society of Accountants ("NSA") in Alexandria, VA. He has over 30 years in the federal tax arena with expertise providing legislative and regulatory representation in accounting and federal tax matters to a variety of constituencies including individuals, non-profit organizations, and corporations. At NSA, a professional society whose members are professionals in the areas of accounting and taxation, he is responsible for all operations and provides information, education and guidance to his membership regarding IRS regulations and administrative concerns including the new IRS tax return preparer requirements. He has presented testimony to IRS on numerous occasions and most recently testified in support of Circular 230 proposed regulations, where he raised a number of implementation concerns. Mr. Ams holds a J.D. from Georgetown University Law Center and a BA from Michigan State University, East Lansing, MI. **(OPR Subgroup Chair)**

**Tara S. Anthony**

Ms. Anthony is a Manager/Tax Practitioner with Popular Ventures, in Detroit, MI. Her responsibilities include working with audits, offers in-compromise, installment agreements and penalty abatements and payroll taxes. She is a chartered tax professional and has completed courses in individual and small business income tax preparation. She works with seniors and low income taxpayers in a large urban metropolitan area, and assist students with their tax filing requirements and tax counseling. Ms. Anthony holds a BA in Finance from Trinity College, Metatarie, Louisiana and a BA in Management Organizational Development from Spring Arbor University, Spring Arbor, MI. **(W&I Subgroup)**

**Ronald D. Aucutt**

Mr. Aucutt, J.D., has 38 years' experience in taxation and is a partner with McGuireWoods, LLP in Tysons Corner, VA. Mr. Aucutt's past experience includes corporate reorganizations, the investment tax credit, tax-exempt financing, TEFRA partnership audits and tax treatment of inventories, as well as tax-exempt organizations, estate and gift taxes and the income taxation of estate and trusts, which in time became his areas of concentration. Prior to joining McGuireWoods LLP a partner with Miller & Chevalier, where he handled tax planning matters and tax audits and appeals throughout the country. He compiled the factual background and analysis that was adopted by the Senate Finance Committee in changing the effective date of the first generation-skipping transfer (GST) tax in the Tax Reform Act of 1976 to June 12, 1976. Mr. Aucutt is a member and past President (2003-2004) of the American College of Trust and Estate Counsel (ACTEC) and the past Chair of its Washington Affairs Committee (2009-2013). He is also a member of the American Bar Association. He holds a J.D. and a BA from the University of Minnesota. **(OPR Subgroup)**

**F. Robert Bader**

Mr. Bader, J.D., EA, is the Director of Tax Operations for the Baltimore CASH Campaign in Baltimore, Maryland. Mr. Bader was introduced to free tax preparation services while managing a partner program of the Baltimore CASH Campaign. In 2008, he became Director of its tax programs and now coordinates organizations throughout the Baltimore area that prepare returns for 8,000-10,000 low-income working families. Mr. Bader is an active member of the National Community Tax Coalition (NCTC), an

organization that represents Volunteer Income Tax Assistance (VITA) programs and Low Income Tax Clinics (LITCs). Mr. Bader is the Vice Chair of the Maryland Board of Individual Tax Preparers and a member of the Maryland Society of Accounting and Tax Professionals. He is a member of the Maryland bar and previously represented low-income individuals as a legal aid attorney in Massachusetts and Pennsylvania. He served in the United States Peace Corps in the countries of Côte d'Ivoire and Ghana. He holds a J.D. from the University of Toledo School of Law and a B.A. in Political Science with a certificate in Peace Studies from Siena College. **(W&I Subgroup)**

**Cheri H. Freeh**

Ms. Freeh, CPA, CGMA, is the principal owner of Hutchinson, Gillahan & Freeh, P.C. in Quakertown, PA. Ms. Freeh has over 30 years' experience in the field of accounting for privately held businesses, non-profit organization, local governments, estates, trusts and individuals. Her firm specializes in small businesses (most gross receipts under \$1 million), mostly middle class individuals, small estates and trusts, non-profits and overall the CPA practitioner community. She is the immediate Past President of the Pennsylvania Institute of CPAs (PICPA) and currently serves on the governing council of the AICPA. She also serves as a member of the Pennsylvania State Department of Community and Economic Development's Act 32 advisory committee and the advisory committee on the local earned income tax register for the Governor's Center for local Government. In addition, she has served as an expert witness in small business and non-profit fraud cases and has also served as an adjunct instructor for DeSales University. Ms. Freeh holds a BS in Business Administration with an accounting specialization from Thomas A. Edison State College. **(SBSE Subgroup)**

**Linda S. Harding**

Ms. Harding, CPA is the Director of Tax for CPAmerica International, a national association of independent CPA firms in Gainesville, FL. She has 30 years in the field of taxation. Her responsibilities include overseeing the members' tax needs including technical resources, tax practice management, best practices, publications, continuing education and information disbursement. She has a strong technical background in federal and state

taxation, including tax minimization strategies, tax compliance, FAS 109/FIN 48 requirements and disclosures and is proficient in tax issues regarding C Corporations, S Corporations, Partnerships, LLCs, individuals and estate and gift tax planning and GAAP. In addition, she is charged with keeping members informed of the requirements of Circular 230 standards as well as other practice issues (such as IRC Section 7216). In addition, she is a member of the American Institute of Certified Public Accountants (AICPA), a member of the AICPA Legislation and Policy Committee and the Florida Institute. **(OPR Subgroup)**

**Jennifer MacMillan**

Ms. MacMillan, EA, is the owner of Jennifer MacMillan EA in Santa Barbara, CA. Ms. MacMillan has over 25 years' experience in taxation. She specializes in representation services, which includes audit, collections, appeals, compliance issues and individual income tax preparation and planning, and is licensed to represent taxpayers before the Internal Revenue Service. She has been an instructor at the National Association of Enrolled Agents (NAEA) National Tax Practice Institute for many years (teaching advanced representation skills to EAs, CPAs, and Attorneys). In addition, she teaches two-hour Ethics courses for many of the California Society of Enrolled Agents (CSEAs) local chapters, giving hundreds of Enrolled Agents in-depth interpretations of Circular 230 and real-world applications that relate to the daily challenges that arise in their practices. Ms. MacMillan has written numerous articles, such as Avoiding the Perils of Fee Predicaments. She is a member of the National Association of Enrolled Agents and the Chair, of the California Society of Enrolled Agents, Government Relations Committee. **(OPR Subgroup)**

**Timothy J. McCormally**

Mr. McCormally is the Director in the Washington National Tax practice of KPMG, LLP, in Washington, DC. He has nearly 40 years' experience as a tax attorney. Before joining KPMG, he spent 30 years on the staff of Tax Executive Institute, first as General Counsel and then as Executive Director. At TEI, his responsibilities included the overall administration of the professional association of 7,000 in-house tax professionals from around the world. He also participated in the Institute's extensive advocacy program, contributing to comments submitted to the IRS, Treasury Department, Canada Revenue Agency, the

Canadian Department of Finance, and the Organisation for Economic Co-operation and Development. Mr.

McCormally is a contributor to numerous publications and recently co-wrote an article with Michael Dolan, a former IRS Deputy Commissioner, entitled “Knowing Which Way the Wind Blows: Best Practices for Mitigating the Risk of Tax Whistleblowing.” He is a member of ABA, Section of Taxation (Administrative Practice and Employment Tax Committees) and the American College of Tax Counsel. Mr. McCormally holds a J.D. from Georgetown University Law Center, and a B.A. from the University of Iowa.

**(LB&I Subgroup)**

**Mark S. Mesler (Sr.)**

Mr. Mesler, J.D., has over 25 years’ experience in taxation, and is a Principal with Ernst and Young LLP, in Atlanta, Georgia. He leads E&Y’s Southeast Tax Controversy and Risk Management Service group and represent taxpayers before the IRS at all levels of tax controversies. His responsibilities include both large global companies and middle market. He has assisted them on a variety of dispute resolution tools and processes ranging from the Quality Examination Process, Fast Track Settlement, preparing for litigation, Pre-Filing Agreements, Private Letter Rulings, etc. In addition, he served on teams tasked with implementing major IRS policy initiatives, such as the disclosure of reportable transactions by taxpayers and material advisors, implementation of Schedule M-3, Schedule UTP, and changes to Circular 230. He is the author and presenter of various legal and accounting education seminars. Previously, he was a trial attorney for the IRS’ Office of Chief Counsel, where he specialized in complex litigation and bankruptcy matters. Mr. Mesler holds a J.D. from Georgia State University College of Law and a B.S. from Baptist University of America. **(LB&I Subgroup Chair)**

**Fred F. Murray**

Mr. Murray, JD, CPA, is a Managing Director, Grant Thornton, LLP, U.S. member of Grant Thornton International, in Washington, DC. His responsibilities include managing policy, procedures, and risk in relation to United States Tax Services practice for a major international accounting firm with more than 500 offices in 113 countries – including evaluation of tax return positions and penalty concerns; risk analysis; reportable transactions and material advisor concerns; disputes and controversies

with tax authorities, Sarbanes-Oxley, SEC, GAO and PCAOB matters; and SFAS 109/FIN 48 (ASC 740) financial accounting matters. He is a recipient of the 2010 Grant Thornton Tax Outstanding Performance Award. His experience includes public law and accounting practice and previous government service as Special Counsel to the Chief Counsel for the Internal Revenue Service and as Deputy Assistant Attorney General in the Tax Division at the Department of Justice. He is an Adjunct Professor of Law at Georgetown University Law Center. He is a member of the American Bar Association (ABA) Section of Taxation, (Council Director (2012-2015), and Chair (2009-2011), Committee on Administrative Practice). In addition, he is a Fellow of the American Law Institute, and a member of the American College of Tax Counsel, AICPA and the Federal Bar Association (Last Retiring Chair, Section of Taxation). Mr. Murray holds a J.D. from the University of Texas at Austin Law School and a B.A. from Rice University. **(SBSE Subgroup and Vice Chairman)**

**Paul O'Connor**

Mr. O'Connor, LL.M, JD, CPA, is the Vice President, Head of U.S. Tax for EMD Millipore Corporation, in Billerica, MA. He has 32 years in taxation in the technology, software, and bioscience fields. For more than two decades, he has been chief tax officer for Millipore Corporation (now EMD Millipore, a wholly-owned subsidiary of Merck KGaA, Darmstadt, Germany), a company engaged in bioscience research, chemical and pharmaceutical production. He manages a department of 11 members; overseeing all tax matters for Merck's North American subsidiaries, which include corporate tax, risk management, transfer pricing, and dispute resolution. He is a member of Tax Executive Institute (TEI) and served as the International President from 2010-2011. Mr. O'Connor holds a LL.M in Taxation from Boston University Law School, a J.D from Suffolk University Law School and a B.S from Boston College, School of Management. **(Chairman IRSAC)**

**Luis R. Parra, EA**

Mr. Parra, EA, is the owner of Key Accounting of New York, in Bronx, NY. He has over 25 years of professional experience in accounting, auditing and taxation. He prepares tax returns for individual tax clients, small business and non-profit organizations. He previously served as a VITA instructor and he is the founder and

President of the Latino Association of Tax Preparers, Inc (LATAX). The LATAX is a non-profit organization providing education and support to Latino Tax Preparers in the United States. It has over 200 members in ten states that provide tax preparation services. In addition, he is the founder of the first tax school in the Bronx, NY (English and Spanish classes) and over 1,200 have participated in classes. Mr. Parra is a member of NATP and NAEA. He holds a BA degree in accounting from Inter-American University in San Juan, PR. **(W&I Subgroup)**

**David M. Penney**

Mr. Penney, CPA,CA (Canada) was the General Director, Taxes and Customs and Assistant Secretary, General Motors of Canada Limited, Oshawa Ontario, Canada. He recently retired. He has 36 years of tax experience in government and industry. He served as the Head of Tax for General Motors of Canada, leading a team responsible for income, property and commodity tax matters. His experience includes a wide range of cross border issues and in particular transfer pricing controversies involving Canada and the United States. Mr. Penney served as TEI's International President for the 2011-2012 term. A member for more than two decades, he previously held several important positions in TEI's senior leadership cadre, including Senior Vice President and as a member of TEI's Executive Committee. In addition, he has served on the Large Business Advisory Committee, of the Canada Revenue Agency. Mr. Penney holds a Bachelor of Commerce degree from Carleton University School of Business and a Chartered Accountant designation from the Institute of Chartered Accountants of Ontario, Canada. **(LB&I Subgroup)**

**Andre' L. Re**

Mr. Re has worked in the field of taxation for over 41 years and is the owner of Andre' L. Re, in McDonough, GA. He is a tax consultant and has represented large and medium size corporations before the IRS regarding complex issues at the group and Appeals level. His responsibilities include research and development, travel and entertainment, insurance, tax exempt status, large partnership, and many other issues. Prior to owning his own business he worked for Ernst & Young where his responsibilities included IRS income tax examinations, Service Center processes, employee plans and exempt organizations, tax controversy, and collection matters. He has had numerous opportunities

to work with IRS Service Center Campuses to resolve issues with account records, sub S elections, collection procedures, entity elections, and AUR notices. In addition, he worked as a VITA volunteer and has assisted taxpayers with offers in-compromise, installment agreements and other individual and small business tax issues. Mr. Re holds a BS in accounting from Ferris State University, Big Rapids, MI, and an MA in Public Administration from Syracuse University. **(W&I Subgroup Chair)**

**Janeen Ryan**

Ms. Ryan, EA has 29 years' experience in the field of taxation and is the owner of Janeen Ryan, EA, in Silverthorne, CO. As a self-employed tax accountant she does tax preparation and tax planning for individuals and small businesses. Her expertise is predominantly small businesses and residential rental properties. She is the Past President of the Colorado Society of Enrolled Agents (COSEA) 2009 and 2010. In addition, she is a member of the National Association of Enrolled Agents (NAEA). Ms. Ryan holds a BS in Accounting from the University of Illinois, Champaign, IL. **(OPR Subgroup)**

**Karen Salemi**

Ms. Salemi, CPP, FLMI, is Learning Consultant with Zero Chaos, which provides high-quality contingent workforce solutions. Previously, she was a Global Training Leader at International Business Machines (IBM) Corporation, in Pepperell, MA, where she created and delivered payroll related courses including COBRA, 401k, Stock options, accounting, balancing and reconciling, year-end W-2c, multistate issues and local tax classes. Prior to working at IBM, Ms. Salemi, was a Solutions Consultant and Training Manager at Kronos, Inc., a management software and services company, where she helped define their work requirements and building the technical specifications document that is used to configure the HR and payroll systems. She also worked as a Practice Leader of the Employment Tax Consulting group in Ernst & Young's Dallas office, assisting small business and other clients with various process and tax compliance issues, as well as systems implementations. Ms. Salemi is a member of the American Payroll Association (APA) and currently serves as its treasurer. She also serves on APA board of contributing writers, where she publishes and reviews articles dealing with payroll tax and compliance issues, and the Government Affairs Task Force (GATF) for Paycards

subcommittee. Ms. Salemi holds a MBA from Seton Hall University, South Orange, NJ and a BA in Accounting from William Paterson University, Wayne, NJ. **(SBSE Subgroup)**

**Neil D. Traubenberg**

Mr. Traubenberg, JD, recently worked as Vice President-Corporate Tax for Sun Microsystems, in Broomfield, Colorado. He has over 35 years' experience in taxation that included an international restructuring strategy that integrated subsidiaries attained through acquisition with existing Sun subsidiaries. In addition, he managed a valuation allowance in excess of \$1.8 billion and was responsible for all federal, state and foreign tax matters of the corporation and multiple subsidiaries located in the United States, Europe, and Asia. He regularly attended audit committee meetings to advise on tax matters of the company and oversaw the implementation of the Sarbanes-Oxley tax process review that resulted in no material weaknesses or significant deficiencies. Mr. Traubenberg is a lecturer on various topics to professional organizations, most recently focusing on matters related to FIN 48, International Financial Reporting Standards (IFRS), and new IRS Schedule UTP. He is a member of the ABA-Tax Section, MAPI and was Tax Executive Institute (TEI), International President from 2009-2010. Mr. Traubenberg was recently awarded Honorary Membership by TEI. Mr. Traubenberg holds a JD and a BS from Case Western Reserve University. **(LB&I Subgroup)**

**Sherrill L. Trovato**

Ms. Trovato, EA, is the Principal/Owner of Sherrill Trovato, MBA, MST, EA, USTCP, in Fountain Valley, CA. Ms. Trovato has more than 20 years of compliance expertise in tax preparation and consultation, and specializes in tax controversy representation before the IRS and in the Tax Court. She provides other services for her predominantly small business clients including financial statement compilation. She has authored articles and developed a program that teaches tax professionals about practice before the US Tax Court. Since 2002 she's been a regular speaker at the National Association of Enrolled Agents' National Tax Practice Institute and instructs for other professional groups across the nation. Ms. Trovato is a past president of the National Association of Enrolled Agents (NAEA). Ms. Trovato holds a Master of Science Degree in Taxation, a Master of Business Administration

and a BA in Accounting from California State University,  
Fullerton. **(SBSE Subgroup Chair)**