

Information Reporting Program Advisory Committee 2015 Member Biographies

Paul Banker

Mr. Banker is Vice President of Global Accounts at Convey, a Sovos Compliance Company in Minneapolis, Minn. He has over 22 years of experience within the tax information reporting sector. Mr. Banker led tax information reporting activities at US Bank and United Health Group, before joining Convey, a tax information reporting and withholding provider which services over 2,000 financial and corporate clients. In his work with clients, Mr. Banker has extensive experience with all forms as well as full direct tax filing for all the applicable states, US territories and the IRS. He currently works with global clients on implementing firm-wide FATCA, CRS, and ACA tax reporting initiatives. He has been a speaker at several Tax Information Reporting conferences. Mr. Banker received his BA in Accounting from the University of St. Thomas. **(Emerging Compliance Issues Subgroup)**

Robert Birch

Mr. Birch is Director of Corporate Tax at Wellmark, Inc., in Des Moines, Iowa. Wellmark Blue Cross and Blue Shield is an independent Licensee of the Blue Cross and Blue Shield Association doing business in Iowa and South Dakota. He has over 35 years of experience with tax information reporting. He advises senior management on all corporate income tax and information reporting matters and is leading an internal project to implement the new information reporting that will be required of health insurance companies. He is a former member of the Board of Directors of the Tax Executives Institute, Inc. (TEI) and was the former Chair of the TEI Employee Benefits and Payroll Committee, former Region V Vice President and the first president of the Iowa TEI Chapter and the 2006 recipient of the Iowa Chapter Meritorious Service Award. Mr. Birch, a CPA, received an AA from North Iowa Community College and a BBA in Accounting from the University of Iowa. **(Co-Chair, Employee Information Reporting/ Burden Reduction Subgroup)**

Frederic M. Bousquet

Mr. Bousquet, a CPA, is Vice President in the Product Tax Department of State Street Bank and Trust Company in Boston, Mass. He has been with State Street for 20 years and advises business areas globally, including custody, transfer agency, capital markets, wealth management services, retiree services, payroll and accounts payable on US tax matters with an emphasis on US tax withholding and information reporting rules including those of the Foreign Account Tax Compliance Act (FATCA). He is a member of the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance Committee. Mr. Bousquet has a MS in Taxation and an MBA from Suffolk University and a BS in Business Administration from Stonehill College. **(Chair, International Reporting and Withholding Subgroup)**

Beatriz Castaneda

Ms. Castaneda is a Managing Director of Client Reporting, Tax Reporting and Escheatment at Charles Schwab & Co., Inc. in San Francisco, Calif. She has over 15 years of tax reporting experience at Charles Schwab. She is responsible for ensuring that the firm correctly

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implements information reporting requirements for all new tax and cost basis legislation. She is a member of the Financial Information Forum (FIF) Cost Basis Working Group and FATCA Group. She is also a member of the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance Committee and Cost Basis Working Group. Ms. Castaneda received her BA from Dominican College of San Rafael. **(Emerging Compliance Issues Subgroup)**

Ernesto S. Castro

Mr. Castro is Manager, Government Relations, of Ultimate Software Group Inc., in Santa Ana, Calif.. He has over 20 years of experience working with tax information reporting with a concentration in compliance and problem resolution. The Ultimate Software Group is a leading human resources management system services provider in the U.S. Mr. Castro has regularly attended the IRS Reporting Agents' Forum, was a private industry representative on an IRS penalty and industry task force and was a Tax Law Specialist at the IRS National Office. He is a founding member of the National Association of Tax Reporting and Payroll Management. He has also been a contributing writer for the Bureau of National Affairs (BNA). He received a BA and a JD in Comparative Law from Tulane University. **(Employee Information Reporting/ Burden Reduction Subgroup)**

Roseann M. Cutrone

Ms. Cutrone, an attorney, is a Counsel at Skadden, Arps, Slate, Meagher & Flom LLP in Washington, D.C. Her practice includes advising clients, including large domestic and foreign commercial banks, investment funds, multi-national corporate groups and other entities with respect to all aspects of their information reporting and withholding obligations under Chapter 3, Chapter 4 (FATCA) and Chapter 61 of the Internal Revenue Code. Ms. Cutrone also represents clients in achieving voluntary disclosure agreements with the IRS for previous non-compliance with respect to information reporting/withholding obligations. Ms. Cutrone received a BA in psychology from Bucknell University and a JD from Harvard Law School. **(International Reporting and Withholding Subgroup)**

Carolyn Diehl

Ms. Diehl is Tax Compliance Officer and Vice President with National Financial Services LLC, a Division of Fidelity Investments, in Jersey City, N.J. She has worked in the financial industry for over 35 years as both a tax preparer and compliance officer for a leading financial services firm specializing in high net worth clients and as a compliance officer for a large broker/dealer organization. She has interpreted laws and regulations including identification of the impact of FATCA and the cost basis regulations on the institutional brokerage business. Ms. Diehl is a member of the SIFMA tax compliance committee and participates in dialogue on cost basis and FATCA with the Financial Information Forum (FIF). Ms. Diehl received a BS in Economics from the Wharton School, University of Pennsylvania, and an MBA from the University of

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Delaware. **(International Reporting and Withholding Subgroup)**

Mark Druckman

Mr. Druckman is an Executive Director at JPMorgan Chase in New York, N.Y. He has over 20 years of experience in the JPMorgan Chase Corporate Tax Department and provides oversight and monitoring of tax information reporting and withholding matters, including Form 1099 and Form 1042-S filing requirements and FATCA implementation efforts. He previously served on IRPAC in 1996-1997, and has been a guest speaker at industry association seminars and conferences on tax information withholding and reporting. He is a founding member of the TINs Subcommittee of the New York Clearing House Association and a member of the Securities Industry and Financial Markets Association (SIFMA). **(International Reporting and Withholding Subgroup)**

Michael W. Gangwer

Mr. Gangwer is Associate Tax Advisor, Legal Department, of The Vanguard Group, Inc. in Valley Forge, Pa. He has worked at Vanguard in information reporting for over 10 years. He currently serves as the lead technical consultant for information reporting and tax withholding for Vanguard's retail, institutional retirement, brokerage and cost basis departments. These departments annually produce information returns for millions of investor accounts and retirement plan subaccounts. He also monitors legislative, regulatory and judicial developments related to information reporting and tax withholding matters, as well as advises Vanguard's tax reporting departments as they implement new tax law. He is a member of the Society of Financial Service Professionals, Investment Company Institute and the Securities Institute and Financial Markets Association (SIFMA). Mr. Gangwer received a BS in Economics from West Chester University and a Masters of Taxation & Financial Planning from Widener University. **(IRPAC Vice-Chair, Employee Information Reporting/ Burden Reduction Subgroup)**

Darrell D. Granahan

Mr. Granahan, CISA and CRISC, is a Senior Director of Implementation of Tax Information Reporting Technology for the Tax & Accounting business of Thomson Reuters. In this role he works closely with customers to help them leverage technology as effectively and efficiently as possible to address the challenges of tax information reporting in the wake of ACA and other new tax reporting requirements. Before Thomson Reuters, Mr. Granahan held the role of Vice President, Controls Officer, at First Data Corporation, working in payments processing and electronic commerce solutions. Mr. Granahan is a member of Information Systems Audit and Control (ISACA) and Institute of Internal Auditors (IIA). He received a BS in Electronics Management from Southern Illinois University and an MA in Management from Bellevue University. **(Emerging Compliance Issues Subgroup)**

Lynne Gutierrez

Ms. Gutierrez, CIP, is a Manager of Operations at Southwest Securities,

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Inc. in Dallas, Texas. She has been in the securities business for over twenty-five years. She leads teams focusing on retirement plans and government reporting. She has been involved in the implementation of Form 1099 DIV changes, the reporting of the Widely Held Fixed Investment Trust (WHFIT) products and the new Cost Basis regulations. She is a member of the Securities Industry and Financial Markets Association (SIFMA), holds a FINRA Series 99 License and is designated as a Certified IRA Professional (CIP) with Ascensus. Ms. Gutierrez has a Bachelor of Business Administration with a field of concentration in finance and accounting from the University of North Texas. **(Employee Information Reporting/ Burden Reduction Subgroup)**

Mary C. Kallewaard

Ms. Kallewaard is a Principal and co-founder of COKALA Tax Information Reporting Solutions, LLC, in Ann Arbor, Mich.. She has focused on tax technical advisory services for information reporting compliance for the past 18 years. Working with clients in mid-and large-size industry and the service sector, colleges and universities, and nonprofit institutions, she has developed an understanding of how current business practices and technology integrate with tax reporting and withholding requirements. She is a member of the American Payroll Association (APA) and is co-author of the APA Guide to Accounts Payable. Ms. Kallewaard has a BA in American Studies from the University of Michigan. **(IRPAC Chairperson)**

Keith King

Mr. King is Senior Vice-President and Tax Executive of Bank of America in Charlotte, N.C. Mr. King has over 24 years of experience in the finance industry and 15 of those in the information reporting field. He has managed a centralized tax operation department and a team of information reporting experts who advise banks and brokerages on US tax information and withholding matters. He leads Bank of America's Information Reporting and Withholding Advisory Group, which advises the bank's business lines on information and reporting regulations for new products. Mr. King is a member of the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance and Administration Committee and the American Bankers Association (ABA) Information Reporting Advisory Group. He received a BS in Business Administration from the City University of New York and an MBA from Queens University of Charlotte. **(Emerging Compliance Issues Subgroup)**

Robert C. Limerick

Mr. Limerick is Managing Director for the Global information Reporting Group at PricewaterhouseCoopers in New York, N.Y. He is a tax attorney specializing in tax withholding and information reporting with 22 years of experience in the public and private sectors. He has assisted banking, capital markets and asset manager clients with FATCA, Chapter 3 (withholding and reporting for payments to non-U.S. persons) and

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Chapter 61 (withholding and reporting for payments to U.S. persons). He is a co-author of BNA Tax Management Portfolio 6565, FATCA – Information Reporting and Withholding Under Chapter 4, a former member and past chair of the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance Committee, and a member of the New York, New Jersey and Florida Bar Associations. Mr. Limerick has a BA in Mathematics from the State University of New York at Binghamton, a JD from Nova Southeastern University School of Law and an LLM from the University of Florida School of Law. **(International Reporting and Withholding Subgroup)**

Marcia L. Miller

Ms. Miller is President & CEO of Financial Horizons, Inc. in Ft. Lauderdale, Fla. She is an Enrolled Agent working for 35 years in accounting, tax and management consulting with an emphasis on representing small business owners. She advises clients on taxes and of federal, state and foreign mandatory reporting requirements. She is an author and speaker focusing on tax management, planning and health care reform and a former adjunct professor at Nova Southeastern University, H. Wayne Huizenga School of Business. She is a recognized leader and speaker in the world of information reporting. Ms. Miller earned a BBA and an MBA from the University of Miami. **(Employee Information Reporting/Burden Reduction Subgroup)**

Emily Z. Rook

Ms. Rook is a Consultant with Circle Financial Services in Hoffman Estates, Ill. Ms. Rook has worked in the accounting and payroll industries for 40 years and currently consults with clients on payroll issues including processing, systems and accounting. She teaches courses for the American Payroll Association (APA) on processing and regulatory compliance. The training covers all payroll responsibilities including wage and payment deductions and tax depositing and reporting requirements. Ms. Rook is a past president of the APA, serves on its Board of Directors and co-chairs its Government Affairs Task Force Subcommittee on Federal Tax Forms and Publications. She is a Certified Payroll Professional and earned a BS in Commerce from Rider College. **(Employee Information Reporting/ Burden Reduction Subgroup)**

Jonathan A. Sambur

Mr. Sambur, an attorney, is a Partner at Mayer Brown LLP in Washington, D.C. His practice includes advising non-US financial institutions regarding compliance with US information reporting and withholding tax rules. Mr. Sambur regularly speaks before a number of non-US national banking associations and US and non-US trade groups, such as the American Bankers Association, the Association of Certified Anti-Money Laundering Specialists (ACAMS) and various Tax Executives Institute chapters. Prior to joining Mayer Brown LLP, Mr.

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Sambur was an attorney-advisor at the IRS Office of Associate Chief Counsel (International). Mr. Sambur received his B.A. in Politics from Brandeis University, a J.D. (with distinction) from Hofstra University School of Law, and an LL.M. from New York University School of Law. **(International Reporting and Withholding Subgroup)**

Patricia L. Schmick

Ms. Schmick, EA, recently sold her practice to Accounting & Tax Service, Inc., a practice that has three offices in the South Puget Sound area of Washington State. She works for Accounting & Tax Services part time and also volunteers for AARP Tax Aide, preparing and reviewing tax returns at the Puyallup, Wash., library. She has been an accountant and tax professional for over 40 years, working with small businesses and individual taxpayers. She served on a Small Business Focus committee in Seattle that was formed to reduce the burden placed upon small business owners by governmental regulating agencies. Ms. Schmick is a founding member of the Washington Small Business Fair (Biz Fair) Planning Committee and has been actively involved since 1997. The Biz Fair is a free educational event for new and existing businesses drawing 500 – 900 participants each year. She is a member of the Washington State Society of Enrolled Agents and National Association of Enrolled Agents (NAEA). She was on NAEA's board of directors (1990-1999) and was NAEA President (1997-1998). She was NAEA Education Foundation Trustee (2000 – 2002) and Chair (2001 – 2002). She is a Fellow of the National Tax Practice Institute, NAEA. **(Co-Chair, Employee Information Reporting/ Burden Reduction Subgroup)**

Julia Shanahan

Ms. Shanahan, an attorney, is the Executive Director, Tax, at Columbia University in the City of New York. She advises campus departments on all tax matters. Her work includes advising on international, federal, and state and local tax issues and ensuring compliance with both US and international information reporting requirements. She is a member of the Tax Council of the National Association of College and University Business Officers, a member of the Washington State Bar Association, and a former Board Member of Washington Women Lawyers. Ms. Shanahan has a BA in International Studies from Manhattanville College, a Master in International Business from Ecole Nationale Des Ponts Et Chausees, a JD from Seattle University School of Law and an LLM in Taxation from the University of Washington. **(Chair, Emerging Compliance Issues Subgroup)**

Nina Tross

Ms. Tross is Executive Director, National Society of Tax Professionals (NSTP) in Vancouver, Wash.. Ms. Tross has worked as an independent accountant and tax professional for 20 years. She has been associated with the NSTP for more than 10 years. She serves individual and small business clients with tax preparation, bookkeeping services and payroll processing and by representing them before the Internal Revenue Service and state tax agencies. She has taught NSTP classes for the past 10 years.

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She is a member of the National Society of Accountants, the National Federation of Independent Businesses and the Arizona Society of Practicing Accountants. Ms. Tross is an Enrolled Agent. She earned a BS in Business Administration and an MBA from Western International University. **(Emerging Compliance Issues)**

Scott Wilkens

Mr. Wilkens is Manager, Information and Payroll Tax Reporting, at Lincoln Financial Group in Greensboro, N.C. He has worked in the financial services and insurance industries for 24 years. With Lincoln Financial Group, he has primary responsibility for IRS filings and compliance with IRS information reporting. He oversees the filing of over 1 million tax statements and the payment of more than \$500 million of federal tax withholding annually. He earned a BS in Accounting. **(Employee Information Reporting/ Burden Reduction Subgroup)**