INTERNAL REVENUE SERVICE

IRS News Release

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IRS Announces New Internal Revenue Service Advisory Council Members

IR-2015-10, Jan. 28th, 2015

WASHINGTON- The Internal Revenue Service today announced the selection of eight new members to the Internal Revenue Service Advisory Council (IRSAC), which provides an organized public forum for IRS officials and representatives of the public to discuss key tax administration issues.

Members are selected to represent the taxpaying public, tax professionals, small and large businesses, academia and the payroll community. The council provides the IRS commissioner and division leadership with important feedback, observations and suggestions.

IRSAC meets periodically and will submit a report to the agency in November 2015 at a public meeting. IRSAC members generally serve a three-year term with a possible one-year extension. The eight new members will join 13 returning members in 2015.

The new members are:

- Patricia Atwood is an accredited senior appraiser in the field of Personal Property and the owner of Timely Antique Appraisals, LLC, in Rockford, IL. She currently serves on the Appraisal Standards Board of The Appraisal Foundation and teaches principles of valuation courses for the American Society of Appraisers (ASA). A current member of ASA, Ms. Atwood was previously on the ASA International Personal Property Committee and president of the ASA Chicago Chapter. Ms. Atwood holds a B.A. from Cornell University, an M.A. from Columbia University and an M.A. from Princeton University.

- Eunkyong Choi, J.D., L.L.M, is a lecturer in law and supervising attorney for Washington University School of Law's Low Income Taxpayer Clinic (LITC) in St. Louis, MO. She is a business-oriented attorney with diverse experience in developing and delivering complex tax planning strategies. Her responsibilities include advising and representing low-income taxpayers in controversies with the IRS and before the U.S. Tax Court as well as providing on-the-job training and guidance for the tax clinic staff, volunteers, and student attorneys to ensure that members of the clinic possess the knowledge and skills necessary to effectively represent clients. Before joining the law school, she was the program director and supervising attorney for Nevada Legal Services-LITC program. Ms. Choi holds an LL.M. and J.D. from Washington University School of Law and a B.A. from the University of Akron.

- Thomas Cullinan, J.D., is a partner with Sutherland Asbill & Brennan LLP in Atlanta, GA. Mr. Cullinan is a member of Sutherland's Tax Practice Group, who focuses his practice on tax controversies against the Internal Revenue Service (IRS). He has represented a large number of corporations, partnerships, and high net-worth individuals in all phases of tax controversy, including IRS audits, appeals, and tax litigation. Mr. Cullinan has extensive experience settling tax cases and is well-versed in tax litigation when the parties cannot agree to an administrative resolution. He has worked on cases involving the research tax credit, the foreign tax credit, corporate-owned life insurance, "tax shelters" and "listed" transactions, and transactions alleged to lack economic substance, among many others. Mr. Cullinan is an active participant on three different committees of the Section of Taxation of the American Bar Association. He is also a fellow of the American College of Tax Counsel (ACTC) and a member of the American Association of Attorney-CPA's (AAA-CPA). Mr. Cullinan holds a B.S. from State University of New York at Geneseo, an M.S. from State University of New York at Albany, and a J.D. from Vanderbilt University Law School.

- Estarre Fischer, CPA, is a partner with Moss Adams LLP, in Everett, WA. Ms. Fischer has over thirteen years' experience in taxation as a Certified Public Accountant (CPA). Her primary responsibility is to provide clients with tax consulting services regarding the tax treatment of R&D expenditures. Mr. Fischer's specialties include R&D Tax Credit (IRC 41), R&D Expenditures (IRS 174), General Business Credits (IRC 38 & 39), IRS various state examination defense regarding R&D credits and expenditures. Her clients' base is predominately compromised of middle-market companies. Although she has been involved in R&D tax credit analyses for all entity types and sizes, the focus on middle-market companies has allowed her to gain experience in the complexities of S-corporations and Partnerships claiming the R&D Credits. She partners with the Examination and Appeals functions to help resolve complex cases. Ms. Fischer is a member of the American Institute of Certified Public Accountants (AICPA), and the Washington Society of Certified Public Accountants (WSCPA). Ms. Fischer holds a Bachelor of Science Degree (Accounting), from Central Washington University.

- Neil Fishman, CPA, is vice-president/co-owner of Fishman Associates CPAs, PA in Boynton Beach, Fl. Mr. Fishman has over 25 years' experience in taxation. He specializes in the preparation of federal, state and local corporate, partnership, fiduciary, gift, estate, not-for-profit and personal income tax returns. Mr. Fishman's firm prepares business financial statement and personal financial statements; in addition to representing clients before taxing authorities with regard to notices. Mr. Fishman has been a presenter at various tax seminars and has written several articles on occupational fraud which has appeared in various CPA Journals. He is a licensed CPA in New York and the state of Florida and is a Certified Fraud Examiner, a Forensic Certified Public Accountant and a Certified Anti-Money Laundering Specialist. Mr. Fishman is a member of the National Conference of CPA Practitioners (NCCPAP) and has served in many capacities on the National Board since 2004, including Chairman of the National Tax Policy Committee from 2008-2011. Currently he is serving as Vice President of NCCPAP**.** Mr. Fishman holds a BA from the State University of New York at Oneonta.

- John McDermott, J.D., L.L.M., is an Attorney/Partner with Taylor, Porter, Brooks & Phillips, LLP, in Baton Rouge, LA. He has 32 years' experience in taxation. His primary areas of practice is tax planning and advice, including business and individual income tax, payroll tax, franchise tax, excise tax, ad valorem tax, sales and use tax and gift and estate tax. He has assisted tax exempt organizations make application for and obtain status under IRC section 501(c). He has represented individuals, business entities, trusts and estates with controversies before the IRS at the examination level, with appeals, in Tax Court and U.S. District Court. He has made applications to the Taxpayer Advocate, assisted clients in collections, and with preparation and presentation of offers in compromise, installment payment arrangements, and with tax liens and levies. He has also represented clients in BLIPS transactions and has applied for and obtained PLR's. In addition to his primary practice of taxation, Mr. McDermott handles succession, probate, and estate administration matters. Mr. McDermott has been a CPA since 1985. He is a member of the Baton Rouge and Louisiana State Bar Associations, National Lawyers Association, Baton Rouge Estate and Business Planning Council, and The Society of Louisiana Certified Public Accountants. Mr. McDermott holds a B.S. in Business Administration and a J.D. from Louisiana State University and an L.L.M. from Georgetown University.

- Walter Pagano, CPA, is a Tax Partner with EisnerAmper LLP, Accountants and Advisory in New York City, N.Y. He has more than 35 years' experience in taxation. Mr. Pagano concentrates his practice in tax controversy examinations and investigations, commercial and civil litigation, accounting investigations, internal investigations, financial statement omissions, misrepresentations and fraud, with an emphasis on civil and criminal tax controversy, white collar defense, corruption, professional conduct and tax standards, accounting errors and irregularities, post-closing adjustments, management and employee fraud, and third party asset misappropriation. He has been associated for a number of years with the Forensic & Valuation Services section of the AICPA as well as the Tax Section of the ABA's annual Criminal Tax and Tax Controversy Institute, Georgia Southern University's Fraud and Forensic Accounting Conference and EisnerAmper University's Tax College as a speaker of tax ethics and professional standards governing CPAs. Mr. Pagano holds a B.S. (Accounting), St. Joseph's University, Philadelphia, PA and a Master of Public Administration (MPA), New York University, New York, NY.

- Donald Read, J.D. L.L.M. is an attorney and is certified as a taxation law specialists by the Board of Legal Specialization of the State Bar of California. Mr. Read has worked in the tax field for more than 40 years. A former Attorney-Adviser in the Treasury Department's Office of Tax Legislative Counsel, he has been a tax partner in firms in Honolulu, San Diego and San Francisco. He is currently the owner of the Law Office of Donald H. Read, in Berkeley, CA and tax counsel to both Lakin-Spears in Palo Alto and Severson & Werson in San Francisco. His recent practice focuses on advising family law attorneys on tax issues related to divorce and the tax problems of same-sex couples. Mr. Read also advises clients on general individual and business tax matters and has obtained private letter rulings for his clients in areas as diverse as partnerships, S corporations, stock redemptions, like-kind exchanges, stock options, deferred compensation and community property income of registered domestic partners. He is a former adjunct professor at the USF School of

Law, former chair of the Taxation Committee of Family Law Section of the American Bar Association, and former vice-chair of the Domestic Relations Committee of the ABA's Taxation Section. He is a member of the East Bay Tax Club and QDRONES. A graduate of Deep Springs College, Mr. Read holds a B.A. from the University of California at Berkeley; a J.D. from Columbia University and an LL.M. from New York University.

- The 2015 IRSAC Chairman is Fred F. Murray, J.D. Mr. Murray is a Managing Director, Tax Accounting, Risk Advisory and International Tax Services, 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 both 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 an Elected Life Member of the American Law Institute, a Fellow of the American College of Tax Counsel, a member of the AICPA, and a member of the Council of the Federal Bar Association Section of Taxation (former Chair (twice)) . Mr. Murray holds a J.D. from the University of Texas at Austin Law School and a B.A. from Rice University.

For more information on IRSAC, please visit the Tax Professionals page on IRS.gov.

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