

IRS News Release

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Lewis J. Fernandez Named Associate Chief Counsel, Income Tax and Accounting

IR-2006-76, May 5, 2006

WASHINGTON — The Internal Revenue Service announced the assignment of Lewis J. Fernandez to the position of Associate Chief Counsel, Income Tax and Accounting, effective July 2, 2006. He will replace Robert M. Brown, who is retiring.

"Bob Brown has been instrumental in the success of this organization and will be sorely missed," said Donald L. Korb, IRS Chief Counsel. "Lew Fernandez is an outstanding replacement. Lew has been with the Office of Chief Counsel for 28 years and is a testament to Counsel's ability to train and develop executives from within."

The Associate Chief Counsel, Income Tax and Accounting provides legal advice and support services on federal tax matters involving tax accounting and a wide variety of issues relating to corporate and individual income taxation. The Associate Chief Counsel, Income Tax and Accounting also serves as senior legal advisor and expert consultant on litigation and other legal matters of the IRS as they pertain to tax accounting and individual income taxation issues. The position also represents the Office of Chief Counsel on sensitive and controversial legal matters related to these areas.

Since June 2003, Fernandez has served as Deputy Associate Chief Counsel (Passthroughs and Special Industries or PSI). He oversaw PSI's tax controversy activities related to the interpretation and application of tax laws involving business and investment entities and the classification of domestic and foreign entities involving passive activity losses, excise taxes, estate and gift taxes, oil, gas and other natural resources matters, depreciation, at-risk rules and tax credits. Fernandez joined the IRS in November 1978 as a Tax Law Specialist and in 1986 joined the Tax Litigation Division as a Trial Attorney (Tax). He subsequently was promoted to a series of increasingly important management positions including Special Counsel to the Deputy Chief Counsel, which he served from 1994 to 1996. In 1996, Fernandez was selected to the Senior Executive Service and promoted to the Deputy Assistant Chief Counsel (Income Tax and Accounting), where he oversaw four branches dealing primarily with issues arising under Subtitle F of the Internal Revenue Code.

Fernandez received his J.D. from Seton Hall University in 1978. He also holds an M.B.A from the University of Pittsburgh Graduate School of Business. He received a B.S. cum laude in management from Robert Morris University in 1974. Fernandez is admitted to practice before the Supreme Court of Pennsylvania and the United States Tax Court.