Internal Revenue Service Advisory Council

Member Biographies

Eugene R. Braam
Timothy B. Clay
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Betty M. Wilson

November 6, 2003

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Eugene R. Braam, EA, PA Mr. Braam owns and manages a large tax practice in Mankato, MN. His firm has prepared over 25,000 tax returns to date, and will prepare approximately 100 business returns and 1,000 individual returns this coming tax season. He is licensed as a public accountant, investment advisor, and insurance agent and is enrolled to practice before the IRS. Mr. Braam has been active in several professional associations including the National Society of Accountants, the National Association of Enrolled Agents, the National Association of Tax Practitioners, the Minnesota Association of Public Accountants, and the Institute of Certified Practitioners, where he held leadership positions in each organization. He was also the first Enrolled Agent to serve as Board Chairman of the Minnesota State Board of Accountancy. Mr. Braam has also held leadership positions in numerous civic organizations such as the United Way, regional library associations, Minnesota Historical Society, to name a few. He is an ardent public speaker, having spoken at numerous civic, business and professional organizations. **(W&I Subgroup)**

Timothy B. Clay Mr. Clay owns and manages Accounting & Business Consultants, Inc., a financial management company that serves small businesses and individuals. His firm assists businesses in QuickBooks set-up, organizational structure configuration, tax issues, preparation of SBA applications, IRS representation, payroll, and loan packages. Mr. Clay is also the Executive Director of the Birmingham Minority Business Development Center, where he organized weekly meetings for potential start-up businesses. Timothy provided a mechanism for information exchange among partners such as, the SBA, the IRS, and state and local governments. Mr. Clay holds a BS in Business Administration, with a minor in Accounting, from Oakwood College, and an MBA from the University of Alabama at Birmingham with a concentration in Accounting/Data Processing. **(SB/SE Subgroup)**

Richard D'Avino Richard D'Avino is Senior Vice President, Taxes, for General Electric Capital Services in Stamford, CT, where he is responsible for leading global tax compliance, policy and planning for 25 separate financial services businesses, operating in over 45 countries, comprising over $400 billion of asset exposure. Mr. D'Avino also worked as Vice President and Senior Tax Counsel for General Electric Capital Services. Richard holds a BS in Accounting from the Wharton School of Business, University of Pennsylvania, and a JD from the University of Pennsylvania. **(LMSB Subgroup)**

Felecia G. Dixson

Felecia Dixson is an Enrolled Agent and sole proprietor of Accounting Technologies, in Salem, MO. She is currently the Committee Chair of the Special Enrollment Examination Advisory Committee for the Internal Revenue Service, and an editor and writer of the Illinois Farm Tax School Manual, University of Illinois. A member of the National Association of Tax Practitioners, National Society of Accountants, and Accreditation Council for Accountancy and Tax Inc. Ms. Dixson has more than nineteen years experience in the tax business, working with clients, both for profit and nonprofit organizations. **(SB/SE Subgroup)**

Jolet L. Dusenbery, EA

Ms. Dusenbery is an instructor for the National Association of Tax Practitioners ("NATP") and an adjunct instructor at Johnson State College. She formerly owned and operated a tax and accounting firm that specialized in tax preparation, representation and electronic filing issues. Prior to owning her business, Ms. Dusenbery held various positions in industry. Ms. Dusenbery is enrolled to practice before the IRS, holds a BS in Environmental Science and an MS in Education. She is an active member in the National Association of Tax Practitioners, the National Association of Enrolled Agents and other professional associations. She has published tax articles for local newspapers and other association publications, spoken on live radio programs, and presented entrepreneurial workshops on small business issues. **(W&I Subgroup)**

Michael W. Evanish, EA

Mr. Evanish manages MSC Business Services, a $3.5 million accounting, payroll, business analysis, and tax preparation business providing services primarily to farmers in a four-state area. Mr. Evanish formed alliances with a law firm, CPA firm, and lending, leasing and appraisal firm to provide advice/assistance to farmers his firm did not offer. Prior to holding his present position, Mr. Evanish served as Director of Training at MSC for several years. Prior to his employment with MSC, Mr. Evanish held positions in sales and accounting with other organizations. Mr. Evanish is enrolled to practice before the IRS, and has a BS in accounting and marketing from Clarion University. Mr. Evanish is active in community affairs, having served on the Hampden Township Planning Commission, and the Kingwood Homeowners' Association. He is also a member of the National Society of Accountants. **(SB/SE Subgroup Chair)**

Lester D. Ezrati, Esq.

Lester Ezrati is Vice President of Hewlett-Packard Corporation in Palo Alto, CA, where he is responsible for Domestic & International Taxation, Licensing, Customs and Audit. Prior to holding his current position, Mr. Ezrati worked in both International and Domestic Tax Counsel also at Hewlett-Packard. He is a past International President of the Tax Executives Institute where he led the establishment of a strategic plan to guide the organization over a subsequent five-year period. He is active in other professional associations such as the California and Utah State Bars and the American Bar Association. He has a BA in Economics from the University of Rochester, a JD from Boston College, and an LL.M. in Taxation from New York University. **(LMSB Subgroup)**

Roger N. Harris, EA Mr. Harris is President of Padgett Business Services in Athens, GA and has been with Padgett for more than twenty years. Mr. Harris is a member of the National Society of Accountants, where he has served as Chair of the Federal Taxation Committee. In that capacity, Mr. Harris has testified extensively before congressional committees on issues such as EFTPS, IRS restructuring and reform, and small business issues. Mr. Harris is also affiliated with the National Association of Enrolled Agents, and is an accredited tax advisor and preparer of the Council for Accountancy and Taxation. He has a degree in accounting from the University of Georgia. **(IRSAC Chair & SB/SE Subgroup)**

Tracy Hollingsworth Tracy Hollingsworth is a Senior Attorney and Director of Tax Affairs with Manufacturers Alliance/MAPI in Arlington, VA. She has been with Manufacturers Alliance for the last twenty-plus years, providing technical, networking and meeting services to the corporate tax directors of their member companies. She has published numerous articles, i.e., Treasury Suspends Overarching Final Research Tax Credit Regulations; Asks for Comments, LAR-447 (February 2001), and Corporate Tax Shelters: Finding a Measured Response, LAR-433, (April 2000). Ms. Hollingsworth is active in the American Bar Association, District of Columbia and the Massachusetts Bar Associations, and holds a BA from Scripps College, Claremont, CA, and a JD from Boston University, Boston, MA. **(LMSB Subgroup)**

Ann K. Hubbard Ann Hubbard is an Enrolled Agent and the owner of Hubbard Financial Services, Inc. She is currently President of the Texas Society of Enrolled Agents, a member of the National Society of Enrolled Agents and an active member of NAEA's Leadership Committee. Ms. Hubbard is also a Fellow of the National Tax Practice Institute, and a well-known tax seminar speaker in the Houston area. Ann was the Treasurer for the Annise Parker Houston City Council Campaign and volunteered for the Houston Chronicle Tax Hotline. **(SB/SE Subgroup)**

Eliot L. Kaplan Eliot Kaplan is a member of the Phoenix, AZ., law firm of Squire, Sanders & Dempsey LLP, practicing in the areas of federal, state, and local tax law, and general business law. He has extensive experience in organizing joint ventures and other partnerships and has represented a wide variety of small, medium, and large businesses. Prior to entering private practice, Mr. Kaplan was an attorney-advisor with the Office of Chief Counsel at the Internal Revenue Service, drafting rulings and regulations. He is active in many civic and bar activities, including the American Bar Association Section of Taxation. Mr. Kaplan holds a BS degree from the University of Arizona, a JD from Arizona State University, and an LLM, with distinction, from Georgetown University. **(LMSB Subgroup Chair)**

Pamela P. Kulish

Pamela Kulish is the President and Chief Operating Officer of Computer Accounting Service, Inc. Through her company, Ms. Kulish provides tax preparation services, financial analysis and planning relative to taxes and investment strategies, to nearly 300 individual clients. Corporate clients include approximately 50 retail and service organizations with gross revenues ranging up to $7 million. Services directed to corporate clients include: live payroll; monthly financial reporting; analysis and recommendations of cafeteria employee benefit plans; business plans; development of budgets and projects; and local, state, and federal tax preparation. Ms. Kulish is a member of the Maryland Society of Accountants, the National Association of Enrolled Agents, and the National Association of Accountants. (**SB/SE Subgroup**)

Diana L. Leyden

Diana Leyden is an Assistant Clinical Professor and the Director of the Tax Clinic at the University of Connecticut, School of Law. Ms. Leyden teaches and supervises law students representing low-income taxpayers in federal and state tax controversies, and trains law students in conducting conferences and hearings before the IRS and the Connecticut Department of Revenue Services. Prior to her current position, Ms. Leyden was a Tax Attorney with the Connecticut Department of Revenue Services. She is a member of the American and Connecticut Bar Associations and Chairs the Communication and Program Developments Subcommittee and the Low-Income Taxpayer Committee for the American Bar Association. Ms. Leyden holds a BA from Union College, Schenectady, NY, a JD from the University of Connecticut and an LLM from Georgetown University. **(W&I Subgroup)**

Susan W. Martin

Susan Martin is currently interim Assistant Vice-President for Academic Affairs and a Professor of Accounting and Taxation at Seidman School of Business at Grand Valley State University. Prior to her current position, Ms. Martin was the Commissioner of Revenue for the State of Michigan. She co-authored a textbook titled, *Today's Essentials of Government and Not-for Profit Accounting and Reporting,* and has published numerous articles. Ms. Martin holds a BS in public speaking from Central Michigan University, an MBA in Accounting from Michigan State University, and a Ph.D. in Accounting from Michigan State University. **(SB/SE Subgroup)**

Marjorie L. Miller

Ms. Miller is a principal at The Miller Group in Portland, OR, where she provides informational presentations and analyses of business activities for tax credit potential for industries and accounting firms in the Northwest. Prior to her current position, Ms. Miller was a Tax Associate at Coopers & Lybrand, a law clerk for a Portland, OR law firm, an Adjunct Professor at Marylhurst Graduate School of Management and Concordia University, and a Graduate Teaching Fellow at the University of Oregon. Ms. Miller is a member of the Oregon State Bar Association and the Washington State Board of Accountancy, and has served as the Director of Public Relations at the Alaska Youth & Parent Foundation in Anchorage, Alaska. Ms. Miller is a member of the Washington State Society of CPA's and has served as Vice Chair for the Pacific Northwest Citizen's Advocacy Panel ("CAP"). She holds a BBA in Marketing, an MBA in Finance, and a JD from the University of Oregon.
(LMSB Subgroup)

Michael A. O'Connor

Mr. O'Connor is an attorney in private practice who has worked as a litigator, lobbyist, program administrator, and more recently as a consultant providing management assistance, policy analysis and technical assistance to public and private human service agencies and private businesses. Mr. O'Connor has designed and implemented outreach campaigns that promote greater participation by eligible families in Earned Income Credit and other tax benefit programs available to lower income families. Mr. O'Connor also established the Tax Counseling Project as a multi-site VITA program in Chicago, and while managing this project for several years, developed a total of fourteen sites across Illinois. In 1991, Mr. O'Connor developed the nation's first training and technical assistance resource guide regarding tax benefits available to foster and adoptive parents. In 1997, Mr. O'Connor developed a handbook and delivered a seminar on unique tax benefits available to families providing adult residential care to developmentally disabled persons. Mr. O'Connor has a BA in Political Science from the University of Illinois and a JD from DePaul University. He has published numerous tax articles for various law journals and other publications. **(W&I Subgroup)**

Michelle B. O'Connor

Michelle O'Connor is an Assistant Clinical Professor and Director of the Quinnipiac University School of Law Tax Clinic. In her current position she developed an intake system, a new filing protocol, and a case tracking system, that ensures better, continuous representation of clients. Prior to her current position, Ms. O'Connor practiced law with Arnold & Porter, where her work included tax planning, compliance, transactional, and litigation matters in the employee benefits tax and federal income tax areas. Michelle also worked at the Department of Justice, Tax Division, as an attorney, and clerked for the honorable Stephen J. Swift of the U.S. Tax Court. She is a member of the American, Virginia and District of Columbia Bar Associations. Ms. O'Connor holds a BA from the University of Connecticut and a JD from Washington and Lee University. **(W&I Subgroup)**

Albert C. O'Neill, Jr.,

Albert O'Neill is an attorney with the firm of Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis. He is currently President of the American Bar Retirement Association, having served as Director for the previous five years. He also served as Chair of the American Bar Association's Section of Taxation and numerous other positions in both the American and Florida Bar Associations over a twenty-year period. Mr. O'Neill has an LLB, magna cum laude, from Harvard University and has published several articles in the Harvard Law Review. **(LMSB Subgroup)**

Charles W. Shewbridge, III

Charles Shewbridge is currently retired. Prior to his retirement, Mr. Shewbridge was the Chief Tax Executive at Bell South Corporation in Atlanta, Georgia, and is a past International President of the Tax Executives Institute where he also served as a Director and member of the Executive Committee. Prior to his employment with Bell South, Mr. Shewbridge held executive positions at Dominion Resources, Inc., Universal Leaf Tobacco, Inc., and Davenport and Company. Previously Mr. Shewbridge was associated with two CPA Firms and taught at the Virginia Commonwealth University. He has an MBA in accounting & management and is active in other professional associations such as the United States Telephone Association, Chairman of the Tax Committee, and the Edison Electric Institute where he served on the tax Committee. **(LMSB Subgroup)**

Gregory H. Steinbis

Greg Steinbis practices as a Certified Public Accountant in Morgan Hill, CA., at the southern end of the Silicon Valley. Mr. Steinbis is also enrolled to practice before the IRS. He performs accounting, payroll, tax, and estate work and more recently, financial advisory services. He is active in the National Association of Enrolled Agents (NAEA) and is the organization's immediate Past President, also serving as Vice President, Treasurer, and board member during the past seven years. During this period, he was a member of the Governance Restructuring Task Force that was instrumental in reorganizing NAEA's internal governance. Mr. Steinbis has also been active in civic organizations in and around the Silicon Valley.

(W&I Subgroup Chair)

Denise Strain

Denise Strain is Vice President and General Tax Counsel for Citicorp/Citibank and has been with the corporation for over 24 years. Ms. Strain directs all aspects of the global tax function through the management of over 120 tax professionals in eight countries. Denise is Vice Chairman of the Tax Committee for the National Foreign Trade Council, an active member of the American Bankers Association, and the Business Round Table Tax Committee. Denise Chairs the New York Bankers Association Tax Committee, and holds a BA in Psychology from Fairfield University, a JD from St. John's University, and an LLM in Taxation from New York University. **(LMSB Subgroup)**

Carol Tremble

For more than 13 years, Carol has owned her own practice, Carol B. Tremble, Certified Public Accountant, serving 450 clients; 200 of whom are small business owners. Ms. Tremble prepares taxes and provides general business consulting. Carol is a Selectman in her town, having been elected to this position consistently every three years since 1988, and is a member of the American Institute of Certified Public Accountants, the New England Peer Review Board, and the Vermont Society of CPA's. Ms. Tremble holds a BA in Mathematics from the University of Vermont. (**SB/SE Subgroup**)

Betty M. Wilson

Betty Wilson is Vice President of Taxes, MGM Mirage Corporation. In this role, Betty developed the Corporate Tax Department for MGM Mirage, and was named one of the 20 Most Influential Women in Southern Nevada for 2001 by "INBUSINESS LAS VEGAS". As the International President of Tax Executives Institute from 2000-2001, Ms. Wilson continued and enhanced the partnership among Tax Executives Institute, the Section of Taxation of the American Bar Association, and the Tax Division of the American Institute of Certified Public Accountants for the promotion of the joint tax simplification project. Ms. Wilson holds a BS in Accounting from Colorado State University. (**LMSB Subgroup**)