

**Internal Revenue Service Advisory Council
2009 Member Biographies**

Herbert N. Beller

Mr. Beller, JD, has practiced federal tax law in Washington, DC for over 35 years and is currently a partner with Sutherland Asbill & Brennan LLP. His particular focus is on corporate tax planning and controversy work for publicly-traded and closely held entities. In addition, he frequently represents taxpayers before the IRS National Office and IRS Appeals Offices, and has litigated tax cases in the U.S. Tax Court and Federal Claims Court. He also has significant experience in the exempt organizations area. Mr. Beller is a former Chair of the ABA Section of Taxation and served as Co-Chair of the National Conference of Lawyers and Certified Public Accountants. Also a CPA, he holds a J.D. (cum laude) from Northwestern University Law School and a BSBA from Northwestern. **(LMSB Subgroup)**

David Bernard

Mr. Bernard, CPA, is the Vice President for Taxes and Real Estate for Kimberly-Clark Corporation in Neenah, Wisconsin. Mr. Bernard joined Kimberly-Clark in 1974 and has held various positions within the Tax Department, including chief tax officer for the last ten years. In 2005, his responsibilities were expanded to include the North American real estate management. His responsibilities include tax management, including tax strategies, risk management and talent development, and real estate. He has negotiated the resolution of scores of complex issues with the IRS Office of Appeals, as well as a number of issues with the Department of Justice. Mr. Bernard served as the Tax Executives Institute's ("TEI's") 2006-2007 International President and continues to serve on TEI's Board of Directors. He also serves on the National Advisory Board for the Michigan Technological University School of Business and is a member of that Board's Executive Committee. He is a CPA, and he holds a BSBA from Michigan Technological University and an MBA from the University of Wisconsin-Oshkosh. **(LMSB Subgroup)**

Michael P. Boyle

Mr. Boyle JD, LLM, recently retired as a Corporate Vice-President, Finance with the Microsoft Corporation in Redmond, Washington. Mr. Boyle worked closely with senior management and had primary responsibility for the tax department. He oversaw worldwide tax policy, tax

planning and compliance activities for the company. In addition, he created a world class tax department with professionals based in the United States, China, Europe, Japan, India and Singapore. He has experience in dealing with global and domestic tax planning, compliance audits, litigation and final resolution of complex tax issues. Mr. Boyle was highly influential in setting policy in the U.S. and globally with respect to the emerging taxation of software and e-commerce. Mr. Boyle served as the International President of Tax Executive Institute, Inc., from 2005-2006 and is an active member of the board of TEI and the Tax Foundation. Mr. Boyle holds a BSBA, (cum laude) and a J.D. from Creighton University and a L.L.M. (taxation) from Boston University. **(LMSB Subgroup)**

Michael Casey

Mr. Casey, MAAT, CPP, EA, ATP, is an accountant with West, Christensen, PC in Flagstaff, Arizona. Mr. Casey has over twenty years experience in accounting and taxation, specializing in all aspects of individual, business, non-profit and payroll taxation. His responsibilities include a wide variety of tax planning and consulting services and have extensive experience in corporate, individual and payroll tax compliance, and in representing clients before the IRS. He has been a national speaker for the American Payroll Association and has published and written numerous articles for APA and Accounts Payable journals on the subject of IRS audits. In addition, he is an associate professor for Coconino Community College and teaches the individual and business tax classes. He also serves as APA's Chapter Government Liaison Officer. Mr. Casey holds a BA in Accounting from the University of Cardiff, Wales, U.K. **(W&I Subgroup)**

Mark Castro

Mr. Castro is the General Manager of the Bellevue, Washington Office for Petz Enterprises, Inc. He has worked 18 years in the tax software field developing individual and business tax software as well as federal and state electronic filing programs. He is a member of the board of the National Association of Computerized Tax Processors (NACTP) and a member of the Council of Electronic Revenue Communication Advancement (CERCA). He has a BS in Business Administration (Accounting) from California State University, Northridge and has been a Certified Public Accountant since 1989. **(OPR Subgroup)**

Conrad Davis

Mr. Davis is a partner in the firm of Ueltzen & Company, LLP in Sacramento, CA. He has been preparing tax returns for over 17 years. He is the co-chair of the AICPA taskforce updating the Statements on Standards for Tax Services. Mr. Davis is also a board member and Treasurer of the California Society of Certified Public Accountants. He has a BS in Agricultural Science and Management from the University of California and an MS in Taxation, from the Golden Gate University. **(OPR Subgroup)**

Francis X. Degen

Mr. Degen, EA is the owner of Francis X. Degen, EA in Setauket, New York. His practice includes tax preparation and tax planning for individuals and small businesses. Mr. Degen also specializes in taxpayer representation before the Internal Revenue Service and other taxing authorities. He is one of the few non-attorneys that have been admitted to practice in the United States Tax Court. In addition, he is a member and a former President of the National Association of Enrolled Agents (NAEA) and has served on the NAEA board of directors. He has testified on behalf of NAEA before both houses of Congress. Mr. Degen holds a Bachelors degree in mathematics from Iona College and a Masters from Johns Hopkins University. **(Chairman IRSAC)**

Thomas J. DeGeorgio

Mr. DeGeorgio is the Head US Tax, Director of Tax Assurance and Operations for Shell Oil Company in Houston, TX. He has over 30 years experience in taxation including Excise Tax, State and Local tax, Federal Income Tax Compliance, and Federal Income Tax audits & appeals. He is a member of the Tax Executives Institute and currently represents the Houston Chapter on their International Board of Directors. He is a member of AICPA and Texas Society of CPAs. He has a BS in accounting from the Philadelphia University and a MBA with a concentration in taxation from the University of Houston. **(OPR Subgroup)**

Teresa Douglass

Ms. Douglass is the Industry Operations Manager for H&R Block's World Headquarters in Kansas City, MO. She is a CPA and licensed attorney with over 15 years of experience in tax practice that includes tax planning, tax return preparation and representation of taxpayers in IRS matters. Ms. Douglass serves as H&R Block's subject matter expert on representation and Circular 230 issues.

She is a member of the Missouri Bar and serves on its taxation, probate and trust law and elder law committees. She is also admitted to practice before the US Tax Court. Ms. Douglass has a BS in Accounting and a JD from the University of Missouri-Kansas City and an LLM in taxation from the University of Florida. **(OPR Subgroup)**

Jay Fishman

Mr. Fishman is a Managing Director of Financial Research Associates and has been actively engaged in the appraisal profession since 1974. He specializes in the valuations of business enterprises and their intangible assets including: patents, trademarks, customer lists, goodwill, and going concern. Mr. Fishman has co-authored several books, including the recently released *Standards of Value: Theory and Applications* and *Guide to Business Valuations* (both with Shannon Pratt), and written numerous articles on business valuation. He holds a bachelor's and master's degree from Temple University as well as an M.B.A. from LaSalle University. Mr. Fishman is a Fellow of the American Society of Appraisers, Editor of the *Business Valuation Review*, and a former Trustee of the Appraisal Foundation. **(SBSE Subgroup)**

William Frazier

Mr. Frazier is Senior Managing Director and owner of Howard Frazier Barker Elliott, Inc. in Dallas, TX. He has thirty years of experience in business valuation and corporate finance. He is a member of the American Society of Appraisers (ASA) and is a member of their Business Valuation Committee. Mr. Frazier has a BS in Commerce from Spring Hill College and a Master of International Management from the American Graduate School of International Management. **(OPR Subgroup)**

Lonnie Gary

Mr. Gary is a Director of RSM McGladrey in Mountain View, CA. He has been a professional tax practitioner for 20 years, fifteen as an enrolled agent. He has qualified as a non-attorney to practice before the US Tax Court. He is a member of the National Association of Enrolled Agents and is presently on their Board, the California Society of Enrolled Agents and the East Bay Association of Enrolled Agents. He has a BS in Electrical Engineering with a business minor from the Illinois Institute of Technology. **(OPR Subgroup Chair)**

Larry Gray

Mr. Gray is owner and partner of AGC-Alfermann, Gray & Co., CPAs LLC in Rolla, MO. Mr. Gray has been a tax

professional for 30 years as well as a seminar instructor and tax author. He is a member and past-president of the National Association of Tax Professionals, a member of the American Institute of CPAs, the National Society of Accountants, the Missouri Society of Certified Public Accountants, Accreditation Council for Accounting and Tax, the National Association of State Board of Accountancy and the Missouri State Board of Accountancy. He has a BS in Business Administration from the University of Missouri-Columbia. **(OPR Subgroup)**

Dean Heyl

Mr. Heyl, JD, is an attorney and Director, of Government Relations for Direct Selling Association in Washington, DC. He represents a variety of corporations and associations; develops and implements national legislative strategies; testifies before committees and regulatory boards; and monitors and analyzes legislative/regulatory actions with a strong focus on tax and accounting issues and negotiates contracts. Direct Selling Association is a national trade association of the leading firms that manufacture and distribute goods and services sold directly to consumers. Mr. Heyl holds a J.D. from the University of South Dakota Law School and a BS in Journalism from South Dakota State University. **(SBSE Subgroup)**

Marshall Hunt

Mr. Hunt, CPA, currently serves as Director, Tax Assistance Program for the Accounting Aid Society in Detroit, MI. Mr. Hunt directs one of the largest free tax assistance programs in the nation for low-income taxpayers. His responsibilities include volunteer recruitment, retention, training, publicity, outreach, tax site selection, scheduling, and return preparation procedures. Under his direction Accounting Aid served over 13,500 low-income seniors and families in southeastern Michigan in 2009. He is also an adjunct lecturer in taxation at the University of Michigan-Dearborn. Prior to joining the Accounting Aid Society, Mr. Hunt was a Territory Manager for Heavy Manufacturing, Construction & Transportation, for the Large and Mid-Size Business Division at the Internal Revenue Service. Mr. Hunt holds a Masters of Science Degree in Taxation from Walsh College in Troy, MI and a BBA Degree from the University of Michigan-Dearborn. **(W&I Subgroup)**

Marc Korab

Mr. Korab, JD, LL.M., is a Senior Vice President – Corporate Tax for Citigroup Inc., in New York, NY. Mr. Korab's responsibilities include providing tax counsel and advice to the corporation on a variety of matters, with a focus on representing Citigroup before the IRS in its Federal tax audits. Prior to joining Citigroup, he practiced law with the New York office of the law firm DLA Piper US LLP, representing taxpayers in complex federal, state, and local tax controversies and litigations. Mr. Korab holds an LL.M. from Georgetown University Law Center, a J.D. from Rutgers School of Law, and a B.A. from Rutgers College. He is a member of the New York, New Jersey, and District of Columbia Bars. **(LMSB Subgroup Chair)**

Joan LeValley

Ms. LeValley, EA, is the owner of JCL and Company in Park Ridge, IL. She has been an accountant, tax preparer and financial consultant for more than 30 years. She is a member of the National Society of Accountants and Chaired the Federal Taxation Committee the past two years and was a member of the IRS Advisory Council (IRSAC) 2005-2007. She is the recipient of the "2008 NSA Accountant of the Year" award and the "2008 Person of the Year" award by the Independent Accountants Assn. of IL. Ms. LeValley has a BA in Business Administration and Accounting from Manchester College. **(OPR Subgroup)**

David Lifson

David A. Lifson, CPA, is a Co-Managing Partner with Hays & Company LLP (Globally: Moore Stephens Hays LLP) in New York City, NY. Mr. Lifson is a tax specialist who helps businesses and individuals manage their tax responsibilities and business opportunities. Experienced in both domestic and international matters, he spends much of his time helping monitor ongoing tax and related operating issues for clients, and helping them manage changes to their personal or business circumstances. Industries served are broad including communications; food/beverage manufacturing, distribution and resale; import/export; marketing/advertising; professional firms; real estate; securities and commodities brokerage; trading and shipping. Mr. Lifson is currently President of the New York State Society of Certified Public Accountants (NYSSCPA). He has written numerous articles, testified before Congress, is a frequent lecturer and panelist and regularly appears in the media, representing the American Institute of CPAs and the NYSSCPA. Mr. Lifson holds a

BSBA (summa cum laude) from Babson College,
Wellesley, MA. **(SBSE Subgroup)**

Carol Markman

Ms. Markman, CPA, is a Partner with Feldman, Meinberg & Company, LLP in Syosset, NY. She is responsible for tax-related correspondence and audits, supervising staff and serving individuals, professionals, small businesses, estates and not-for-profit clients. Prior to joining Feldman, Meinberg & Co., LLP, Ms. Markman was the owner/manager of Carol C. Markman, CPA. Her firm provided general accounting and income tax return preparation and tax planning to individual, small businesses, professionals, estates and not-for-profit organizations. In addition, she represented clients before taxing authorities for audits and provided litigation support services in matrimonial and other matters. Ms. Markman is a Past President of the National Conference of CPA Practitioners. In 2005 she was named among the Top 100 Most Influential People in Accounting by both *Accounting Today* and *CPA Magazine*. She holds a MS in Accounting from C.W. Post Center Long Island University and a BS in Mathematics from City College of New York City, NY. **(W&I Subgroup)**

Robert McKenzie

Mr. McKenzie is a Partner of the law firm of Arnstein & Lehr LLP of Chicago, Illinois, concentrating his practice in representation before the Internal Revenue Service and state tax agencies. He has lectured extensively on the subject of taxation. He has presented courses on representation before CPA's, attorneys and Enrolled Agents nationwide. Prior to entering private practice, Mr. McKenzie was employed by the Internal Revenue Service, Collection Division, in Chicago, Illinois from 1972 to 1978. He was Vice Chair Professional Services of the ABA Tax Section (2003 – 2005) and currently serves as Chair of its Pro Bono Committee. He is past Chairman of the Chicago Bar Association Federal Tax Committee. Mr. McKenzie is the author of "Representation Before The Collection Division Of The IRS And Coauthor Representing The Audited Taxpayer Before The IRS" and "Representation Before The United States Tax Court". Mr. McKenzie has received an AV rating from Martindale and Hubbell and has been selected for listing by Law and Leading Attorneys. He has been elected to the American College of Tax Counsel and serves on its Board of Regents. Mr. McKenzie received his J.D. with High Honors from the

Illinois Institute of Technology, Chicago Kent College of Law. **(SBSE Subgroup)**

Daniel T. Moore

Daniel T. Moore, CPA operates the Accounting Solutions Division of The Moore Agency, Inc, a family owned company, in Salem, Ohio. Mr. Moore provides tax preparation and accounting assistance to families, individuals and small business. Mr. Moore also operates a payroll preparation and payroll compliance service. Mr. Moore graduated from Kent State University with a Bachelor of Business Administration degree in Accounting. He also has a Master's Degree in Public Administration from Gannon University. Mr. Moore is a member of the AICPA, Ohio Society of CPAs and the American Payroll Association. In 2008, Mr. Moore was selected as one of five MVP's for the Mahoning Valley 40 individuals under 40 awards. The 40 under 40 awards recognizes individuals for their commitment to community service. **(W&I Subgroup Chair)**

Robert G. Nath

Mr. Nath, JD, is the managing member of Robert G. Nath, PLLC in McLean, Virginia. He is a recognized tax attorney with 30 years' experience, including eight with the Tax Division, U.S. Department of Justice, and is active in numerous aspects of tax practice. He concentrates in tax controversies, litigation, procedure, and representation between the Internal Revenue Service, United States Tax Court, other federal courts, and state tax authorities. Mr. Nath is the author of a book and numerous professional articles on IRS practice and procedure. Mr. Nath holds a Master of Laws in Taxation from Georgetown University, a J.D. from the University of Pennsylvania, and a Bachelor of Arts (cum laude, with Honors), from Yale University. **(W&I Subgroup)**

Charles Rettig

Mr. Rettig, JD, LLM, is an Attorney with Hochman, Salkin, Rettig, Toscher & Perez, P.C. in Beverly Hills, CA. Mr. Rettig specializes in tax controversies as well as tax, business, charitable and estate planning, and family wealth transfers. His representation includes Federal and state civil and criminal tax controversy matters and tax litigation of individuals, business enterprises, partnerships, limited liability companies, and corporations. He served as tax counsel in numerous administrative tax disputes throughout the United States and in litigation with California and in the

United States Tax Court. He is a frequent lecturer before national, state and local professional organizations and has authored articles in many national, state and local publications. In addition, he has written numerous articles and writes a regular column for CCH Journal of Tax Practice and Procedure on tax-related matters. Mr. Rettig holds a LL.M in Taxation from New York University, a J.D. (cum laude) from Pepperdine University and a BA in Economics from the University of California at Los Angeles. **(SBSE Subgroup)**

Donna Rodriguez

Ms. Rodriguez, CPA, JD, is the managing manager of Donna L. Rodriguez, PLLC located in The Woodlands, Texas, where she operates a full service accounting and tax practice focusing on start up and small to medium companies. She is an attorney and Certified Public Accountant with a diverse background as corporate counsel, chief financial officer for an international conglomerate, Special U.S. Attorney/Assistant Attorney General-Guam, and with Ernst & Young. As a special US Attorney assigned to prosecute tax crimes in Guam, she became very familiar with the Tax Code. Ms. Rodriguez has a Juris Doctorate from the University of Oklahoma and a BSBA degree in Accounting from the University of Texas. **(SBSE Subgroup Chair)**

John S. Satagaj

Mr. Satagaj, JD, is a solo law practitioner in Washington, D.C. Mr. Satagaj specializes in small business, trade association and tax matters. Mr. Satagaj also serves as President of the Small Business Legislative Council (SBLC), a position he has held since 1985. The SBLC is an independent coalition of nearly 80 trade and professional associations that share the commitment to the future of small business. He earned his Juris Doctor Law degree from the University of Connecticut and a subsequent LL.M in Taxation from George Washington University. **(SBSE Subgroup)**

Bonnie Speedy

Ms. Speedy is the National Director of AARP Tax-Aide at the AARP Foundation in Washington, DC. Ms. Speedy is a professional manager, coordinator and trainer with many years of professional experience in areas dealing with: strategic planning, policy development and application, grant-funded programs, accounting, the application of monitoring of federal regulations dealing with tax law, pensions and 501 (c) organizations with grant-funded

programs. In addition, she directs all aspects of AARP Tax-Aide, serving over two million taxpayers a year, including program outcomes, policy development, implementation strategies, evaluation of effectiveness and communication to program volunteers. Ms. Speedy holds a Bachelor of Science degree from the University of Maryland and attained Certified Pension Consultant status.
(W&I Subgroup)

Philip M. Tatarowicz

Mr. Tatarowicz, JD, LL.M., has worked in the tax field for 30 years and is a Partner and Ernst & Young's National Director of State and Local Tax Technical Services in Washington, DC. He is responsible for assisting the firm's clients and offices worldwide in multi-state tax matters, coordinating the development and quality of its state and local tax practice, and ensuring that E&Y's services reflect the latest regulatory and precedent-setting developments. In addition to being the former chairman of the American Bar Association's Subcommittee on Interstate Transactions, Mr. Tatarowicz is Chair of the ABA's Committee on State and Local Taxation, a member of the American Institute of Certified Public Accountants, and an adjunct Professor of Law at Georgetown University Law Center. He holds a BA in Accounting and Business Economics; a Juris Doctorate (Northern Illinois University College of Law) and LL.M. (Tax) from Georgetown University Law Center.
(Vice Chairman IRSAC & LMSB Subgroup)

Joni Terens

Ms. Terens, EA, is the President of Accurate Bookkeeping & Tax Service Inc., in Tustin, CA. Her responsibilities include tax preparation and tax planning for individuals and businesses. She also specializes in taxpayer representation before the Internal Revenue Service and state taxing agencies. Ms. Terens teaches IRS Small Business Seminars, VITA classes and FEMA workshops. In addition, she has taught IRS Exit seminars at local military bases and specializes in tax issues for the military. She is the chairperson of the Southern California IRS/CSEA Practitioner Seminar. Ms. Terens holds an A.A. Degree in Accounting from Saddleback College, Mission Viejo CA.
(W&I Subgroup)

Madeleine Townes

Ms. Townes, JD, is currently a Tax Manager with NYK Logistics (Americas) Inc., in Memphis, TN. Her responsibilities include filing Canadian income taxes, filing property, income, and miscellaneous taxes for the

Corporation. She is also responsible for obtaining Business Licenses for local offices in 26 states. She is experienced in the design and delivery on innovative, bottom-line change management programs through account reconciliations that generate over \$80 million annually through the restructuring of internal operations business processes consistent with short/long term organizational objectives. In addition, she provides visionary leadership in turning under-performing operations and start-up opportunities through team leadership, building key alliances, and implementing quality control management systems. Ms. Townes holds a J.D. from The University of Memphis, Cecil C. Humphreys School of Law and a Bachelor of Science Degree in Business Administration (Emphasis-Accounting) from Fisk University in Nashville, TN. **(SBSE Subgroup)**

Carolyn Turnbull

Ms. Turnbull, CPA, is the Director of Tax for Moore, Stephens and Tiller in Atlanta, GA. Ms Turnbull has extensive and broad experience assisting clients and other professionals in her firm with highly technical and complex federal, multi-state, and international C corporation, S corporation, partnership and individual tax issues. Her clients operate in a variety of industries, including manufacturing, warehousing and distribution, real estate, construction, health care, and professional services. Ms. Turnbull is a frequent lecturer for various professional organizations. She serves on a national level for the American Institute of Certified Public Accountants as a discussion leader, technical reviewer, and presenter for AICPA continuing education courses, and as well as a participant on various corporate, international, and partnership task forces. She is a past Chair of the AICPA Corporations and Shareholders Technical Resource Panel and outgoing member of the editorial board of the Tax Advisor. Ms. Turnbull holds an MS-Taxation and a BBA-Accounting (Cum Laude) from the University of Wisconsin-Milwaukee. **(LMSB Subgroup)**

Brian Yacker

Mr. Yacker is a Partner with Windes & McClaughry Accountancy Corporation in Long Beach, CA. He has practiced as a tax attorney/CPA for the past 16 years primarily focusing upon tax-exempt organization clients and international tax issues. He is a member of the AAA-CPA and is currently a member of their IRS Tax Liaison Committee. He also is a lead instructor for the CalCPA

Education Foundation. Mr. Yacker has a BS from McIntire School of Commerce, University of Virginia and JD from Indiana University School of Law. **(OPR Subgroup)**