

Information Reporting Program Advisory Committee 2014 Member Biographies

Paul Banker

Mr. Banker is Vice President of Client Management at Convey Compliance Systems in Minneapolis, Minnesota. He has over 20 years of experience within the tax information reporting sector. Mr. Banker lead tax information reporting activities at US Bank and United Health Group, before joining Convey, a tax information reporting and withholding provider who 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 state, US territories, and IRS. He has also had significant experience working with 1099-K and 1099-B (Cost Basis) filers. He has been a speaker at several Tax Information Reporting conferences. Mr. Banker received his BA in Accounting from the University of St. Thomas. **(Burden Reduction 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 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. **(Employee Benefits and Payroll Subgroup)**

Frederic M. Bousquet

Mr. Bousquet, a CPA, is a Vice President in the Product Tax Department of State Street Bank and Trust Company in Boston, Massachusetts. He has been with State Street for 19 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)**

Boyd J. Brown

Mr. Brown, JD, is a Benefits Tax Counsel in the Global Tax & Trade group at Intel Corporation in Santa Clara, California. He has worked for over 20 years in the compensation and benefits area. Mr. Brown serves as tax counsel supporting Human Resources, Compensation & Benefits,

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Payroll, Legal, HR Legal, and Compensation & Benefits Accounting. He also works with various business units regarding tax aspects of fringe benefits, equity compensation, nonqualified deferred compensation, board of director compensation, and health and welfare plans including compliance with tax withholding and information reporting requirements. Mr. Brown is an adjunct faculty member with Georgetown University Law Center, teaching courses in taxation of fringe benefits and nonqualified deferred compensation. He was a member of the Board of Directors (2009 – 2010) of the Virginia Conference Wellness Ministries, Ltd., and (2000 – 2008) the Virginia United Methodist Pensions Inc. Mr. Brown has a BA in Economics from Swarthmore College, a Master of Theological Studies from the Duke University Divinity School, a J.D. from University of Virginia School of Law and a LL.M. in Taxation from Georgetown University Law Center. **(IRPAC Chair)**

Beatriz Castaneda

Ms. Castaneda is a Managing Director of Client Reporting at Charles Schwab & Co., Inc. in San Francisco, California. She has over 14 years of tax reporting experience at Charles Schwab. She is responsible for ensuring that the firm correctly 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, California. 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 and 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 Benefits & Payroll Subgroup)**

Julia K. Chang

Ms. Chang is a CPA/PFS at Julia Chang, CPA in Pacific Palisades, California. She has worked in the accounting field for over 30 years, specializing in taxation. She has worked for both a small CPA firm servicing small entrepreneurs and an international CPA firm servicing large companies. Ms. Chang is a member of AICPA and the California

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Society of CPAs. She received a BS in Business Administration from California State University and an MS in Business Taxation from Golden Gate University. **(Chair, Burden Reduction Subgroup)**

Roseann M. Cutrone Ms. Cutrone is Tax Counsel with Skadden, Arps, Slate, Meagher & Flom LLP in Washington, DC. She has worked for 27 years as tax counsel with withholding issues and/or information reporting. She has represented clients, including large domestic and foreign commercial banks, investment funds, asset managers, multi-national corporate groups and other entities with respect to all aspects of their information reporting and withholding obligations. She has studied the details of the FATCA regime and has been involved with training and educating other lawyers on the rules and regularly advises clients on the details of the FATCA regime. 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, National Financial Services LLC a Division of Fidelity Investments in Jersey City, New Jersey. 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 Delaware. **(International Reporting and Withholding Subgroup)**

Mark Druckman Mr. Druckman is an Executive Director at JPMorgan Chase in New York, New York. He has over 20 years 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, Pennsylvania. He has worked at Vanguard in information reporting for over 10 years. He currently serves

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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 advising 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. Mr. Gangwer received a BS in Economics from West Chester University and a Masters of Taxation & Financial Planning from Widener University. **(Employee Benefits & Payroll Subgroup)**

Darrell D. Granahan

Mr. Granahan is Vice President, Compliance Officer at First Data Corporation in Omaha, Nebraska. He has worked for First Data Corporation for 18 years. First Data is the global leader in payments processing and electronic commerce solutions, serving more than 6.2 million merchant locations and 4,000 financial institutions. Mr. Granahan was involved in building a team to ensure compliance with IRC §6050W Payment Card and Third Party Network Transactions. Mr. Granahan serves on Thomson Reuters – ONESOURCE Tax Information Reporting Advisory Board, 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, a CIP, is a Manager of Operations at Southwest Securities, Inc. in Dallas, Texas. She has been in the securities business for over twenty-four 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. **(Emerging Compliance Issues Subgroup)**

Rebecca Harshberger

Ms. Harshberger is VP, Finance and Tax, GEP Administrative Services, Inc. in Burbank, California. She is responsible for employment and tax information reporting and processing. She works directly with state, federal and foreign revenue agencies, state unemployment insurance agencies and motion picture studio tax departments to ensure payroll and information reporting compliance for film credits and incentives. Ms.

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Harshberger is on the Board of directors of the Los Angeles Chapter of the American Payroll Association. She is a member of APA, a Certified Payroll Professional and teaches the LA CPP prep course. She has a BS in Business Administration from San Diego State University. **(Chair, Employee Benefits & Payroll Subgroup)**

Mary C. Kallewaard

Ms. Kallewaard is a Principal at COKALA Tax Information Reporting Solutions, LLC in Ann Arbor, Michigan. She has focused on tax information reporting for nearly 17 years. She co-founded a tax technical advisory services firm in partnership with two respected advisors specializing on information reporting compliance. Working with clients she has developed an understanding of how current business practices and technology integrate. She is a member of the American Accounts Payable Association (an organization affiliated with the American Payroll Association) and is co-author of the AAPA Guide to Accounts Payable. Ms. Kallewaard has a BA in American Studies from the University of Michigan. **(IRPAC Vice-Chair and Burden Reduction Subgroup)**

Victoria Kaner

Ms. Kaner, a CPA, is the Manager of Merchant Compliance and Tax Services at Amazon.com in Seattle, Washington. She is responsible for compliance with identity collection and reporting laws for third party merchants selling on Amazon globally. She spends a significant amount of time working with new and existing product line owners to identify information reporting requirements. In addition, her team assists merchants with questions regarding tax identity collection and information reporting. She is a member of the AICPA. Ms. Kaner has a BS in Accountancy from the University of Illinois and a JD and LLM in Taxation from Chicago-Kent College of Law. **(Emerging Compliance Issues Subgroup)**

Jonathan A. Sambur

Mr. Sambur, an attorney, is a Partner at Mayer Brown LLP in Washington, DC. 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's chapters. Prior to joining Mayer Brown LLP, Mr. 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 tax and accounting practice that has three offices in the South Puget Sound area of Washington State. She works for Accounting

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& Tax Services part time and also volunteers for AARP Tax Aide preparing and reviewing tax returns at the Puyallup, WA 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 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. **(Burden Reduction Subgroup)**

Julia Shanahan

Ms. Shanahan, an attorney, is the Tax Director and Associate Director of Payroll at the University of Washington in Seattle, Washington. She advises campus departments including the medical school, the medical center and affiliated hospitals, on tax and payroll 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 member and former Board Member of Washington Women Lawyers. She is a volunteer in the University of Washington Tax Clinic. Ms. Shanahan has a BA in International Studies from Manhattanville College, a Master in International Business from Ecole Nationale Des Ponts Et Chausees and a JD from Seattle University School of Law. She will complete the LLM in Taxation at the University of Washington in 2014. **(Chair, Emerging Compliance Issues)**

Holly L. Sutton

Ms. Sutton, CPA, is a Director of Income Tax at Tyson Foods, Inc. in Springdale, Arkansas. The Company produces a wide variety of protein-based and prepared food products and is the recognized market leader in the retail and foodservice markets it serves. Tyson provides products and services to customers throughout the United States and approximately 130 countries. The Company has approximately 115,000 Team Members employed at more than 400 facilities and offices in the United States and around the world. Prior to joining Tyson she spent 20 years as a tax professional in the healthcare service industry. Her experience includes federal and state income tax, sales and use and property tax compliance and audit defense, Form 1099 issues, high-level legislative support for payroll issues and a multitude of tax experience related to large corporation tax matters. Ms. Sutton received a BBA in Accounting from

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the University of Central Arkansas and is a member of the American Institute of Certified Public Accountants. **(Employee Benefits and Payroll Subgroup)**