

**Internal Revenue Service Advisory Council
2015 Member Biographies**

Patricia Atwood

Ms. 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. **(OPR Subgroup)**

Ronald D. Aucutt

Mr. Aucutt, J.D., has 40 years' experience in taxation and is a partner with McGuireWoods, LLP in Tysons Corner, VA. Mr. Aucutt's past experience includes corporate reorganizations, the investment tax credit, tax-exempt financing, TEFRA partnership audits and tax treatment of inventories, as well as tax-exempt organizations, estate and gift taxes and the income taxation of estate and trusts, which in time became his areas of concentration. Prior to joining McGuireWoods LLP he was a partner with Miller & Chevalier, where he handled tax planning matters and tax audits and appeals throughout the country. He compiled the factual background and analysis that was adopted by the Senate Finance Committee in changing the effective date of the first generation-skipping transfer (GST) tax in the Tax Reform Act of 1976 to June 12, 1976. Mr. Aucutt is a member and past President (2003-2004) of the American College of Trust and Estate Counsel (ACTEC) and the past Chair of its Washington Affairs Committee (2009-2013). He is also a member of the American Bar Association. He holds a J.D. and a BA from the University of Minnesota. **(OPR Subgroup Chair)**

F. Robert Bader

Mr. Bader, J.D., EA, is the Director of Tax Operations for the Baltimore CASH Campaign in Baltimore, Maryland. Mr. Bader was introduced to free tax preparation services while managing a partner program of the Baltimore CASH Campaign. In 2008, he became Director of its tax programs and now coordinates organizations throughout the Baltimore area that prepare returns for 8,000-10,000 low-income working families. Mr. Bader is an active member of the Taxpayer

Opportunity Network (TON), an organization that represents Volunteer Income Tax Assistance (VITA) programs and Low Income Tax Clinics (LITCs). In addition, Mr. Bader is Chair of the Maryland Board of Individual Tax Preparers and a member of the Maryland Society of Accounting and Tax Professionals. He is a member of the Maryland bar and previously represented low-income individuals as a legal aid attorney in Massachusetts and Pennsylvania. He served in the United States Peace Corps in the countries of Côte d'Ivoire and Ghana. He holds a J.D. from the University of Toledo School of Law and a B.A. in Political Science with a certificate in Peace Studies from Siena College. **(SBSE/W&I Subgroup)**

Eunkyong Choi

Ms. 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. **(SBSE/W&I Subgroup)**

Thomas A. Cullinan

Mr. 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. In addition, he has extensive experience in TEFRA (i.e., partnership) audits and litigation and in defending against the imposition of accuracy-related penalties. He has practiced in front of several U.S. district courts, the U.S. Tax Court, the Court of Federal Claims, and several appellate courts, and he is a frequent speaker on tax-related topics. 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. **(LB&I Subgroup)**

Estarre (Star) Fischer

Ms. Fischer, CPA, is a Partner with Moss Adams LLP, in Seattle, WA. Ms. Fischer has over fourteen 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 comprised 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. **(LB&I Subgroup)**

Neil H. Fishman

Neil H. Fishman, CPA, CFE, FCPA, CAMS is Vice President/co-owner of Fishman Associates CPAs PA in Boynton Beach, Fl. Mr. Fishman has over 25 years' experience in taxation, specializing 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 also prepares business and personal financial statements, in addition to representing clients before taxing authorities. Mr. Fishman has been a presenter at various tax seminars and has written several articles on occupational fraud which have appeared in various CPA Journals. He is a licensed CPA in both New York & Florida, and is also a Certified Fraud Examiner, Forensic Certified Public Accountant and Certified Anti-Money Laundering Specialist. Mr. Fishman is a member of the National Conference of CPA Practitioners (NCCPAP), and have served in many capacities on the National Board since 2004, including Chairman of the 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 College at Oneonta. **(SBSE/W&I Subgroup)**

Cheri H. Freeh

Ms. Freeh, CPA, CGMA, is a principal with Hutchinson, Gillahan & Freeh, P.C. in Quakertown, PA. Ms. Freeh has over 30 years' experience in the field of accounting for privately held businesses, non-profit organizations, local governments, estates, trusts and individuals. Her firm specializes in small businesses (most gross receipts under \$1 million), mostly middle class individuals, small estates and trusts, governments, non-profits and overall the CPA practitioner community. She is a Past President of the Pennsylvania Institute of CPAs (PICPA) and the governing council of the AICPA. She currently serves on the AICPA Internal Revenue Service Advocacy and Relations Committee and the PICPA State Taxation and Legislation Committees. She also serves as a member of the Pennsylvania State Department of Community and Economic Development's Act 32 advisory committee and the advisory committee on the local earned income tax register for the Governor's Center for local Government. Ms. Freeh serves as a director on several boards including a bank board and several non-profit organization boards. Ms. Freeh is one of the few individuals invited by the Pennsylvania House of Representatives to provide private training sessions to both the Republican and Democratic caucuses and is regularly consulted by legislators and Department of Revenue officials regarding tax law and policy issues for Pennsylvania. Ms. Freeh was named one of the 25 most powerful women in accounting in the United States for both 2012 and 2014 by the CPA Practice Advisor magazine in conjunction with the American Society of

Women Accountants. Ms. Freeh holds a BS in Business Administration with an accounting specialization from Thomas A. Edison State College. **(SBSE/W&I Subgroup)**

Michele J. Gaines

Michele J. Gaines, the owner of Jackson, Jackson & Jackson in Pittsburgh, Pennsylvania, has more than 40 years of experience in taxation. Gaines specializes in tax preparation for individuals, businesses and organizations which includes the preparation and filing of all federal, state and local tax returns, which she highlights in her tax books, *Top Ten Tax Series: Know the Game and Save on taxes*. Michele's practice includes providing the Pittsburgh community with tax information and ways to monitor and manage one's tax life through her TV show, *Tax Central*. As a Tax Professional, Jackson, Jackson & Jackson handles all aspects of taxation especially business, corporate, partnerships and Pennsylvania inheritance tax returns. Gaines also represents clients before the IRS on the Examination level and provides strategies that reduce tax debt. Prior to owning and operating Jackson, Jackson, & Jackson, Gaines' professional work experience included teaching, grant writing, negotiating federal contracts in addition to the preparation of individual/business taxes and preparing clients for tax audits. Gaines is a member of the Allegheny County Bar Association, (ACBA) the National Association of Tax Professionals, (NATP), National Society of Accountants (NSA) and is a Court Appointed Special Advocate (CASA). Michele J. Gaines holds a B.A., from Shaw University, Raleigh, NC. **(SBSE/W&I Subgroup)**

Jennifer MacMillan

Ms. MacMillan, EA, is the owner of Jennifer MacMillan EA in Santa Barbara, CA. Ms. MacMillan has over 25 years' experience in taxation and became an Enrolled Agent in 1994. She specializes in representation services, which includes audit, collections, appeals, compliance issues, as well as individual income tax preparation and planning, and is licensed to represent taxpayers before the Internal Revenue Service. She has been an instructor at the National Association of Enrolled Agents (NAEA) National Tax Practice Institute for many years, teaching advanced representation skills to Circular 230 practitioners. In addition, she teaches two-hour ethics courses for many practitioner groups, giving hundreds of Enrolled Agents and tax preparers in-depth interpretations of Circular 230 and real-world applications that relate to the daily

challenges that arise in their practices. Ms. MacMillan has written numerous articles for NAEA's EA Journal, California Enrolled Agent magazine, and is contributing author for a variety of tax-related publications. Ms. MacMillan has appeared on NBC's Today Show, offering last-minute tax tips to viewers, and has been a panelist on Tax Talk Today (IRS' monthly webcast) on two occasions. She is a member of the NAEA Government Relations Committee and a Past President of the California Society of Enrolled Agents. **(Vice Chairperson and OPR Subgroup)**

Timothy J. McCormally

Mr. McCormally, J.D., is the Director in the Washington National Tax practice of KPMG, LLP, in Washington, DC. He has nearly 40 years' experience as a tax attorney. Before joining KPMG, he spent 30 years on the staff of Tax Executive Institute, first as General Counsel and then as Executive Director. At TEI, his responsibilities included the overall administration of the professional association of 7,000 in-house tax professionals from around the world. He also participated in the Institute's extensive advocacy program, contributing to comments submitted to the IRS, Treasury Department, Canada Revenue Agency, the Canadian Department of Finance, and the Organisation for Economic Co-operation and Development. Mr. McCormally is a contributor to numerous publications and has recently written or co-written articles on Circular 230, tax whistleblowing, FBAR reporting, and IRS efforts to risk-assess taxpayers. He is a member of ABA, Section of Taxation (Administrative Practice and Employment Tax Committees) and the American College of Tax Counsel. Mr. McCormally holds a J.D. from Georgetown University Law Center, and a B.A. from the University of Iowa. **(LB&I Subgroup)**

John F. McDermott

Mr. McDermott, J.D., LL.M., is an Attorney/Partner with Taylor, Porter, Brooks & Philips, LLP, in Baton Rouge, LA. He has 34 years' experience in taxation. His primary area 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. **(SBSE/W&I Subgroup)**

Mark S. Mesler (Sr.)

Mr. Mesler, J.D., has over 25 years' experience in taxation, and is a Principal with Ernst and Young LLP, in Atlanta, Georgia. He leads EY's Southeast Tax Policy and Controversy group and represent taxpayers before the IRS at all levels of tax controversies. His responsibilities include both large global companies and middle market. He has assisted them on a variety of dispute resolution tools and processes ranging from the Quality Examination Process, Fast Track Settlement, preparing for litigation, Pre-Filing Agreements, Private Letter Rulings, etc. In addition, he served on teams tasked with implementing major IRS policy initiatives, such as the disclosure of reportable transactions by taxpayers and material advisors, implementation of Schedule M-3, Schedule UTP, and changes to Circular 230. He is the author and presenter of various legal and accounting education seminars. Previously, he was a trial attorney for the IRS' Office of Chief Counsel, where he specialized in complex litigation and bankruptcy matters. Mr. Mesler holds a J.D. from Georgia State University College of Law and a B.S. from Baptist University of America. **(LB&I Subgroup Chair)**

Fred F. Murray

Mr. Murray, JD, CPA, is a Managing Director, Tax Accounting, Risk Advisory, and International Tax Services, at Grant Thornton, LLP, U.S. member of Grant Thornton International, a major international accounting network with more than 500 offices in 113 countries, in its Washington, DC office. He is a member of the Firm's

international tax services team (Withholding Taxes Team Leader) and is responsible for leading, resolving and coordinating Firm's technical international taxation positions and advice. His responsibilities also include FATCA and CRS and CbC reporting and filings, disputes and controversies with US and other tax authorities; private wealth and global mobility services. He is also a member of the tax accounting practice team (responsible for technical positions and advice on FAS 109 / FIN 48 (ASC 740) financial accounting matters, and corporate governance, global compliance, and tax risk advice relating to Sarbanes-Oxley Act and Dodd-Frank Act, SEC, GAO and PCAOB and related 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 2015 Chair of the U.S. Internal Revenue Service Advisory Council (formerly Commissioner's Advisory Group); former Advisor to the International Tax Working Group of the United States Senate Finance Committee; and a former member, Commissioner's Advisory Council, Department of Taxation and Finance, State of New York. He is a member of the American Bar Association (ABA) Section of Taxation, (Council Director (2012-2015), and Chair, Committee on Administrative Practice (2009-2011)). 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.
(Chairman IRSAC)

Walter Pagano

Mr. Pagano, CPA, has worked in the tax field for more than 35 years and is a Tax Partner with EisnerAmper LLP, Accountants and Advisors in New York City, NY. 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. Mr. Pagano has successfully negotiated agreed upon civil closings in federal and state civil and criminal tax controversies, assisted attorneys in a wide variety of white-collar financial and accounting investigations, commercial litigation, public corruption, IRS practice and procedure, corrupt practices, GAAP and accounting representations and warranties cases. 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. A common denominator shared by these diverse organizations with respect to tax ethics and professional standards is their concern and commitment for each tax professional's obligation to follow the authoritative guidance for practitioners found in Treasury Circular 230, Internal Revenue Code sections 6694, 6713, 7216, and the AICPA's Statements on Standards for Tax Services. 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. **(OPR Subgroup)**

Luis R. Parra, EA

Mr. Parra, EA, is the owner of Key Accounting of New York, in Bronx, NY. He has over 25 years of professional experience in accounting, auditing and taxation. He prepares tax returns for individual tax clients, small business and non-profit organizations. He previously served as a VITA instructor and he is the founder and President of the Latino Association of Tax Preparers, Inc (LATAX). The LATAX is a non-profit organization providing education and support to Latino Tax Preparers in the United States. It has over 200 members in ten states that provide tax preparation services. In addition, he is the founder of the first tax school in the Bronx, NY (English and Spanish classes) and over 1,200 have participated in classes. Mr. Parra is a member of NATP and NAEA. He holds a BA degree in accounting from Inter-American University in San Juan, PR. **(SBSE/W&I Subgroup)**

Andre' L. Re

Mr. Re has worked in the field of taxation for over 41 years and is the owner of Andre' L. Re, in McDonough, GA. Mr. Re worked for the Internal Revenue Service (IRS) for over 30 years, 12 as an Executive. He is a tax consultant and has represented large and medium size corporations before the IRS regarding complex issues at the group and Appeals level. His responsibilities include research and development, travel and entertainment, insurance, tax exempt status, large partnership, and many other issues. Prior to owning his own business he worked for Ernst & Young where his responsibilities included IRS income tax examinations, Service Center processes, employee plans and exempt organizations, tax controversy, and collection matters. He has had numerous opportunities to work with IRS Service Center Campuses to resolve issues with account records, sub S elections, collection procedures, entity elections, and AUR notices. In addition, he worked as a VITA volunteer and has assisted taxpayers with offers in-compromise, installment agreements and other individual and small business tax issues. Mr. Re holds a BS in accounting from Ferris State University, Big Rapids, MI, and an MA in Public Administration from Syracuse University. **(SBSE/W&I Subgroup Co-Chair)**

Donald H. Read

Mr. Read, J.D., LL.M., is an attorney and is certified as a taxation law specialist by the Board of Legal Specialization of the State Bar of California. He 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 law 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. In 2010 he obtained a landmark private letter ruling in which the IRS first recognized community property rights of registered domestic partners. 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 (of which he was later a member of the Board of Trustees), Mr. Read holds a B.A. from the University of California at Berkeley; a J.D. *cum laude*, from Columbia University and an LL.M. (in taxation) from New York University. **(OPR Subgroup)**

Karen Salemi

Ms. Salemi, CPP, FLMI, is Learning Consultant with Zero Chaos, which provides high-quality contingent workforce solutions. Previously, she was a Global Training Leader at International Business Machines (IBM) Corporation, in Pepperell, MA, where she created and delivered payroll related courses including COBRA, 401k, Stock options, accounting, balancing and reconciling, year-end W-2c, multistate issues and local tax classes. Prior to working at IBM, Ms. Salemi, was a Solutions Consultant and Training Manager at Kronos, Inc., a management software and services company, where she helped define their work requirements and building the technical specifications document that is used to configure the HR and payroll systems. She also worked as a Practice Leader of the Employment Tax Consulting group in Ernst & Young's Dallas office, assisting small business and other clients with various process and tax compliance issues, as well as systems implementations. Ms. Salemi is a member of the American Payroll Association (APA) and currently serves as its treasurer. She also serves on APA board of contributing writers, where she publishes and reviews articles dealing with payroll tax and compliance issues, and the Government Affairs Task Force (GATF) for Paycards subcommittee. Ms. Salemi holds a MBA from Seton Hall University, South Orange, NJ and a BA in Accounting from William Paterson University, Wayne, NJ. **(SBSE/W&I Subgroup)**

Sherrill L. Trovato

Ms. Trovato, EA, is the Principal/Owner of Sherrill L. Trovato, MBA, MST, EA, USTCP in Fountain Valley, CA. Ms. Trovato has over twenty-five years of compliance expertise in tax preparation and consulting for her small business and individual tax clients. Her firm specializes in tax controversy representation before the IRS and in the Tax Court and provides other financial and business

services. She has authored published articles and has been interviewed numerous times for print and on air for radio. Three times she was a guest on Tax Talk Today, and twice on NBC's Today Show where she was part of a panel offering last minute tax tips to viewers. Since 2002 she has been a regular speaker at the National Association of Enrolled Agents' (NAEA) National Tax Practice Institute where she teaches on a variety of representation related topics. She also speaks nationwide on various topics for other professional groups. On her first attempt, in 2000 she passed the difficult Tax Court nonattorney admission exam; in 2002 she developed and still teaches a program that successfully assists other tax professionals who also want to be admitted to practice before the US Tax Court. Ms. Trovato is a past president of NAEA, where she was recognized with their lifetime achievement Founder's Award for her exemplary volunteer leadership. Ms Trovato holds a Master of Science Degree in Taxation, a Master of Business Administration in Finance, and a BA in Business Administration with an accounting specialization, all from California State University, Fullerton. **(SBSE/W&I Subgroup Co-Chair)**