

# **Appendix E**

## **Notice 2015-10 Guidance on Refunds and Credits Under Chapter 3, Chapter 4 and Related Withholding Provisions**



# INFORMATION REPORTING PROGRAM ADVISORY COMMITTEE (IRPAC)

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Internal Revenue Service  
Attn: CC:PA:LPD:PR (NOT-2015-10)  
Room 5203  
P.O. Box 7604  
Ben Franklin Station  
Washington, D.C. 20044

June 25, 2015

RE: Notice 2015-10 – Guidance on Refunds and Credits Under Chapter 3,  
Chapter 4 and Related Withholding Provisions

Dear Commissioner Koskinen:

On behalf of the Information Reporting Program Advisory Committee (IRPAC)<sup>1</sup>, this letter responds to the request for comments in Notice 2015-10, regarding the allocation of a withholding agent's withholding deposits to the accounts of foreign payee recipients ("Payees") for purposes of refund and credit claims made by such Payees under Chapter 3 and Chapter 4.

## 1. BACKGROUND

In Notice 2015-10, the IRS announced rules under which it will reject (either in whole or in part) certain withholding tax refund claims filed by Payees if the total amount of the withholding agent's required deposit for a calendar year is less than the amount actually deposited by that withholding agent ("shortfall"). "Pro-rata" refunds will be allowed, however, based on the ratio of the amount actually deposited by the withholding agent to the total amount required to be deposited. For example, if a withholding agent has a withholding tax liability of \$100,000 with respect to payments made to all Payees, but has only deposited \$95,000 to its deposit account for the year, under these announced rules, the IRS would deny a proportional 5% of refund claims made by any and all Payees from whom that withholding agent withheld tax.

We understand the IRS is pursuing this initiative as a result of its concern about increasing numbers of fraudulent withholding tax refund claims and the IRS's inability

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<sup>1</sup> IRPAC was established in 1991 in response to an administrative recommendation in the final Conference Report of the Omnibus Budget Reconciliation Act of 1989. IRPAC works closely with the IRS on a wide range of information reporting issues, including those rules and procedures associated with reporting for and making withholding deposits under Chapter 3 and Chapter 4 as well as backup withholding deposits.

(in certain circumstances) to recoup funds due from foreign withholding agents after the IRS refunds taxes to Payees.

## **2. COMMENTS REQUESTED BY NOTICE 2015-10**

IRPAC lauds the IRS's proactive efforts to counteract fraudulent refund claims. Fraudulent claims not only pose a risk to the federal fiscal system, but also pose a substantial drain to IRS resources. Thus, to combat these concerns, IRPAC agrees that the IRS should take appropriate steps to ensure that reported withholding taxes and deposits are legitimate before refund claims are processed and paid.

### **(a) The Pro Rata Approach**

IRPAC believes that the pro rata approach suggested by Notice 2015-10 has fundamental flaws. To begin with, the approach arguably exceeds the IRS's legal authority under section 1462, which requires the IRS to credit the amount of tax withheld against a Payee's tax paid without regard to whether the withholding agent in fact deposited the withheld taxes. Although section 6402(a) allows the IRS to credit overpaid taxes against the Payee's other tax liabilities, there is no authority within the Code that allows the IRS to hold the *Payee* liable for a *withholding agent's* failure to deposit taxes actually withheld.<sup>2</sup> This is appropriate in the case of legitimate transactions because when the withholding agent withholds from a payment made to the Payee, the withholding agent is acting as the agent of the IRS, not the Payee. Depending on the contractual arrangement between the withholding agent and the Payee, the withholding agent may not have any legal duty to the Payee to deposit the taxes withheld, but instead has a duty to the IRS to deposit those withheld taxes with the IRS.<sup>3</sup>

Because the withholding agent has no legal duty to the Payee, the Notice creates unprecedented legal and administrative issues for *Payees* who seek to obtain legitimate withholding tax refunds. For example, can such Payee seek recourse from the withholding agent, or will the IRS eventually pay the refund in full once it has resolved the shortfall with the withholding agent? Does the Payee have to file a second claim to recoup the denied portion of its refund, or will the IRS automatically make this payment once it resolves the issue with the withholding agent? What, if any, recourse does the Payee have when the IRS and the withholding agent remain at odds with respect to the appropriateness of the deposit? Finally, how is the statute of limitations impacted by these disputes? Who can the Payee sue for the denied portion of its refund claim, and by what date must that suit be brought? Forcing Payees to navigate these issues will cause potentially irreconcilable customer relations problems for withholding agents and the IRS.

The Notice's pro rata approach would negatively affect legitimate refund claims for which the likelihood of fraudulent activity is low, and will cause significant administrative problems for both the IRS and withholding agents - most of

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<sup>2</sup> Indeed, Code section 1461 insulates the withholding agent from liability to the Payee for amounts withheld in accordance with the provisions of Chapter 3.

<sup>3</sup> I.R.C. §1461.

which have a proven track record in making accurate and timely deposits. There are many reasons why a withholding agent's tax deposit account for a year might not reflect the total deposits due for that year. For example, in certain circumstances the IRS might unilaterally debit a withholding agent's Chapter 3 (Form 1042) tax deposit account in order to settle a tax liability associated with another account of that agent (e.g., backup withholding or payroll tax account). A withholding agent might intentionally deposit less than the full amount of tax withheld in a particular year if it had made excessive deposits in the prior year, and was anticipating a corresponding credit on the current year's return. Finally, despite a withholding agent's best efforts, a shortfall could arise as a result of a legitimate (and unintentional) mistake that was made by the withholding agent (such as wrongly coding a deposit – e.g., 941 instead of 1042) or a ministerial error made by the Service (such as funds being wrongly deposited into a different account of the withholding agent).

Under the proposed rules of the Notice, a shortfall created by any of these circumstances would potentially result in a refund denial or reduction for *all* of the refund claims made by the withholding agent's Payees without regard to whether the withholding from a particular Payee's payment gave rise to the shortfall. By denying all or a portion of a Payee's refund claim as a result of a shortfall in the 1042 account of a withholding agent, the IRS proposal would penalize Payees for a withholding agent's practice over which the Payee has no control.

The Notice appears to be conflating the legitimate problem of fraudulent refund claims with collection of shortfalls in withholding deposits. Fraudulent withholding claims (and associated phantom deposits) are unlikely to be related to a legitimate withholding agent's deposit shortfall. To the extent that a fraudulent scheme somehow does target a legitimate withholding agent's deposits (e.g., by claiming that a portion of such agent's deposit should be refunded to the fraudulent claimant), the IRS's approach of denying only a pro rata portion of that claimant's refund claim does not eliminate the overall problem (indeed the claimant will still obtain an undeserved refund under these rules, diminished only by the pro rata portion of the overall shortfall). Moreover, the IRS's approach inappropriately shifts the burden of the fraud to the withholding agent's legitimate Payees, notwithstanding that these recipients are wholly unable to defend themselves against the perpetration of such a fraud.

For these reasons, among others, IRPAC believes that a pro rata allocation of a withholding agent's deposit account shortfall to all Payees is an inappropriate way to combat potential fraudulent withholding tax refund claims.

## **(b) Tracing**

The Notice specifically requests comments regarding the feasibility of developing and implementing a more precise tracing methodology in lieu of allocating a withholding agent's shortfall pro rata to all Payees.

Under the existing system, withholding agents are often asked by IRS Service Centers to show proof that the withholding agent actually deposited amounts withheld from a

particular Payee of the withholding agent, as reflected on Forms 1042-S. Given the number of Payees of a withholding agent that are subject to NRA withholding, and the magnitude and frequency of tax deposits, tracing deposits to taxes withheld from specific Payees is not administratively practical.

Moreover, given the operation of the set-off and reimbursement rules, the tax withheld from a particular Payee may not actually be deposited at all – even though the tax was properly withheld and the Payee is entitled to a full credit for the tax withheld. For example, a withholding agent might withhold (and deposit with the IRS) an excess amount of tax from Payee A, but later use its own funds to refund that excess tax to Payee A. To recoup that over-deposit of tax, the withholding agent might use the tax appropriately withheld from Payee B to reimburse itself for the tax it refunded to Payee A. Thus, although the tax withheld from Payee B was not in fact deposited, the tax withheld and deposited from Payee A has been effectively credited to Payee B. Given these administrative considerations, IRPAC believes that a tracing system would also not be an appropriate measure to combat fraudulent refund claims.

### **(c) Exceptions**

The Notice also requests comments regarding whether exceptions to the proposed pro rata shortfall allocation should apply where the potential for fraud or intentional under-deposit of withholding taxes are unlikely. Notwithstanding the concerns expressed above, to the extent the IRS believes it still appropriate to allocate (or trace) a withholding agent's shortfall to refund claims, IRPAC recommends that the following categories of withholding agents be exempt from any shortfall rule:

- Payees of U.S. withholding agents, Qualified Intermediaries, and other withholding agents that have a significant U.S. tax nexus, as the IRS should have sufficient recourse against such parties to collect any identified tax shortfall;
- Withholding agents that have an established history of compliance with their tax withholding, deposit and reporting obligations, and withholding agents that generally deposit a significant dollar amount of withholding. These agents are far less likely to be involved in fraudulent behavior, and should be responsive to IRS inquiries and collection efforts;
- Refund claims that are de minimis in relation to the total amount of tax that has been deposited should be granted, in spite of a shortfall in the withholding agent's deposit account. For example, a \$1,000 refund claim should not be denied or prorated when the withholding agent made deposits of \$9 million – even though the IRS believes there to be a \$1 million shortfall.

### 3. ALTERNATIVE APPROACHES

Notwithstanding IRPAC's view that the above exceptions to a pro rata or tracing rule would be appropriate, IRPAC remains concerned with an approach that makes use of broad exceptions without first determining if those exceptions themselves can be used by wrongdoers as a roadmap for the next fraudulent refund scheme. Thus, rather than promulgate an unworkable approach with broad exceptions for fact patterns that today reflect legitimate transactions, IRPAC recommends that Treasury and the IRS consider more targeted approaches to combating perceived withholding tax refund fraud. IRPAC would welcome the opportunity to work with the IRS in creating a more efficient and effective withholding tax refund system that can withstand the challenges raised by fraudulent activity.

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In sum, IRPAC believes that neither the pro rata nor the tracing approaches to withholding tax refunds are viable options in combating fraudulent activity in this area. IRPAC remains committed to helping the IRS craft more appropriate options to tackle this very real threat to the federal fiscal system. We would be glad to furnish additional information, upon request.

Respectfully submitted,



Mary Kallewaard  
2015 IRPAC Chairperson



## Information Reporting Program Advisory Committee 2015 Member Biographies

### Paul Banker

Mr. Banker is Vice President of Global Accounts at Convey, a Sovos Compliance Company in Minneapolis, Minn. He has over 22 years of experience within the tax information reporting sector. Mr. Banker led tax information reporting activities at US Bank and United Health Group, before joining Convey, a tax information reporting and withholding provider which services over 3,500 financial and corporate clients with annual filings of more than 300 million tax reports. In his work with clients, Mr. Banker has extensive experience with all 10 series forms as well as full direct tax filing for all the applicable states, US territories and the IRS. He currently works with global banking organizations on implementing firm-wide FATCA, CDOT, CRS, and ACA tax reporting initiatives. He has been a speaker at several Tax Information Reporting conferences. Mr. Banker received his BA in Accounting from the University of St. Thomas. **(Emerging Compliance Issues 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 former 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. **(Co-Chair, Employer Information Reporting/Burden Reduction Subgroup)**

### Frederic M. Bousquet

Mr. Bousquet, a CPA, is Vice President in the Product Tax Department of State Street Bank and Trust Company in Boston, Mass. He has been with State Street for over 20 years and advises business areas globally on tax matters with an emphasis on US withholding and information reporting. He is a member of the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance Committee. Mr. Bousquet has a MST and an MBA from Suffolk University and a BSBA from Stonehill College. **(Chair, International Reporting and Withholding Subgroup)**

### Beatriz Castaneda

Ms. Castaneda is a Managing Director of Client Reporting, Tax Reporting and Escheatment at Charles Schwab & Co., Inc. in San Francisco, Calif. She has over 16 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

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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, Calif.. 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, 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. **(Employer Information Reporting/Burden Reduction Subgroup)**

### **Roseann M. Cutrone**

Ms. Cutrone, an attorney, is a Counsel at Skadden, Arps, Slate, Meagher & Flom LLP in Washington, D.C. Her practice includes advising clients, including large domestic and foreign commercial banks, investment funds, multi-national corporate groups and other entities with respect to all aspects of their information reporting and withholding obligations under Chapter 3, Chapter 4 (FATCA) and Chapter 61 of the Internal Revenue Code. Ms. Cutrone also represents clients in achieving voluntary disclosures agreements with the IRS for previous non-compliance with respect to information reporting/withholding obligations. 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 with National Financial Services LLC, a Division of Fidelity Investments, in Jersey City, N.J. 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 Foreign Account Tax Compliance ACT (FATCA) and the cost basis regulations on the institutional brokerage business. Ms. Diehl is a member of the Securities Industry and Financial Markets Association (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

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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, N.Y. He has over 20 years of 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 Foreign Account Tax Compliance ACT (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, Pa. He has worked at Vanguard in information reporting for over 10 years. He currently serves 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 advises 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 (SIFMA). Mr. Gangwer received a BS in Economics from West Chester University and a Masters of Taxation & Financial Planning from Widener University. **(IRPAC Vice-Chair, Employer Information Reporting/Burden Reduction Subgroup)**

### Darrell D. Granahan

Mr. Granahan, CISA and CRISC, is a Senior Director of Implementation of Tax Information Reporting Technology for the Tax & Accounting business of Thomson Reuters. In this role he works closely with customers to help them leverage technology as effectively and efficiently as possible to address the challenges of tax information reporting in the wake of ACA and other new tax reporting requirements. Before Thomson Reuters, Mr. Granahan held the role of Vice President, Controls Officer, at First Data Corporation, working in payments processing and electronic commerce solutions. Mr. Granahan 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)**

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### **Lynne Gutierrez**

Ms. Gutierrez, CIP, is a Manager of Operations at Hilltop Securities Inc. in Dallas, Texas. She has been in the securities business for over twenty-five 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. **(Employer Information Reporting/Burden Reduction Subgroup)**

### **Mary C. Kallewaard**

Ms. Kallewaard is a Principal and co-founder of COKALA Tax Information Reporting Solutions, LLC, in Ann Arbor, Mich.. She has focused on tax technical advisory services for information reporting compliance for the past 18 years. Working with clients in mid-and large-size industry and the service sector, colleges and universities, and nonprofit institutions, she has developed an understanding of how current business practices and technology integrate with tax reporting and withholding requirements. She is a member of the American Payroll Association (APA) and is co-author of the APA Guide to Accounts Payable. Ms. Kallewaard has a BA in American Studies from the University of Michigan. **(IRPAC Chairperson)**

### **Keith King**

Mr. King is Senior Vice-President and Tax Executive of Bank of America in Charlotte, N.C. Mr. King has over 25 years of experience in the finance industry, having spent the last 16 years in the information reporting field. He currently co-leads Bank of America's Information Reporting and Withholding Advisory Group, which advises the bank's various lines of businesses on information and reporting regulations and its impact on their products and services. Mr. King is a current member of the American Bankers Association (ABA) Information Reporting Advisory Group and The Clearing House (TCH) Tax Withholding and Information Reporting Committee. He was also a past member of the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance and Administration Committee. He holds a BS in Business Administration from the City University of New York and an MBA from Queens University of Charlotte. **(Emerging Compliance Issues Subgroup).**

### **Robert C. Limerick**

Mr. Limerick is Managing Director for the Global information Reporting Group at PricewaterhouseCoopers in New York, N.Y. He is a tax attorney specializing in tax withholding and information reporting with

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22 years of experience in the public and private sectors. He has assisted banking, capital markets and asset manager clients with FATCA, Chapter 3 (withholding and reporting for payments to non-U.S. persons) and Chapter 61 (withholding and reporting for payments to U.S. persons). He is a co-author of BNA Tax Management Portfolio 6565, FATCA – Information Reporting and Withholding Under Chapter 4, a former member and past chair of the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance Committee, and a member of the New York, New Jersey and Florida Bar Associations. Mr. Limerick has a BA in Mathematics from the State University of New York at Binghamton, a JD from Nova Southeastern University School of Law and an LLM from the University of Florida School of Law. **(International Reporting and Withholding Subgroup)**

### **Marcia L. Miller**

Ms. Miller is President & CEO of Financial Horizons, Inc. in Ft. Lauderdale, Fla. She is an Enrolled Agent working for 35 years in accounting, tax and management consulting with an emphasis on representing small business owners. She advises clients on taxes and of federal, state and foreign mandatory reporting requirements. She is an author and speaker focusing on tax management, planning and health care reform and a former adjunct professor at Nova Southeastern University, H. Wayne Huizenga School of Business. She is a recognized leader and speaker in the world of information reporting. Ms. Miller earned a BBA and an MBA from the University of Miami. **(Employer Information Reporting/Burden Reduction Subgroup)**

### **Emily Z. Rook**

Ms. Rook is a Consultant with Circle Financial Services in Iverness, Ill. Ms. Rook has worked in the accounting and payroll industries for 40 years and currently consults with clients on payroll issues including processing, systems and accounting. She teaches courses for the American Payroll Association (APA) on processing and regulatory compliance. The training covers all payroll responsibilities including wage and payment deductions and tax depositing and reporting requirements. Ms. Rook is a past president of the APA, serves on its Board of Directors and co-chairs its Government Affairs Task Force Subcommittee on Federal Tax Forms and Publications. She is a Certified Payroll Professional and earned a BS in Commerce from Rider College. **(Employer Information Reporting/Burden Reduction Subgroup)**

### **Jonathan A. Sambur**

Mr. Sambur, an attorney, is a Partner at Mayer Brown LLP in Washington, D.C. 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,

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such as the American Bankers Association, the Association of Certified Anti-Money Laundering Specialists (ACAMS) and various Tax Executives Institute 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 practice that has three offices in the South Puget Sound area of Washington State. She works for Accounting & Tax Services part time and also volunteers for AARP Tax Aide, preparing and reviewing tax returns at the Puyallup, Wash., 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 was NAEA 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. **(Co-Chair, Employer Information Reporting/ Burden Reduction Subgroup)**

### **Julia Shanahan**

Ms. Shanahan, an attorney, is the Executive Director, Tax, at Columbia University in the City of New York. She advises campus departments on all tax 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 former Board Member of Washington Women Lawyers. Ms. Shanahan has a BA in International Studies from Manhattanville College, a Master in International Business from Ecole Nationale Des Ponts Et Chausees, a JD from Seattle University School of Law and an LLM in Taxation from the University of Washington. **(Chair, Emerging Compliance Issues Subgroup)**

### **Nina Tross**

Ms. Tross accepted the position as Executive Director for the National Society of Tax Professionals (NSTP) after serving for 3 years on their Board of Directors. Currently, she also teaches NSTP sponsored tax seminars for tax professionals and writes several tax newsletters. She

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represents the NSTP on IRPAC and participates in the monthly National Public Liaison (NPL) committee meetings. For many years Ms. Tross owned a tax and accounting practice serving individuals and the business community. The practice was sold in 2011 but she still maintains a small client base preparing individual and business tax returns. She is a member of the National Society of Accountants, the National Federation of Independent Business, and the Arizona Association of Accounting & Tax Professionals. Ms. Tross earned her Enrolled Agent credential in 1993 and graduated with a BS in Business Administration and an MBA from Western International University. (Emerging Compliance Issues)

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