

## Information Reporting Program Advisory Committee 2016 Member Biographies

### 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. **(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)**

### Laura Lynn Burke

Burke is an Enrolled Agent and Certified Fraud Examiner; practicing in the tax arena as a Tax Professional. She provides tax resolution, strategic tax planning and preparation for Individuals & Business entities. She also has working knowledge of sales & use tax, excise and GST tax in an industrial setting. Ms. Burke is a member of the Illinois CPA Society, Past Treasurer of Women in Insurance & Finance, and a member of the Association for Fraud Examiners. Laura is currently working on her Ed D, in Leadership: NFPO. She has earned an MBA, and MS, along with a Certificate in Digital Forensics from Governors State University. She earned her BA in Business Administration, with minor in Psychology. **(Employer Information Reporting/Burden Reduction Subgroup)**

### Beatriz Castaneda

Ms. Castaneda is the Managing Director of Client Reporting, Tax Reporting and Escheatment at Charles Schwab & Co., Inc. in San Francisco, Calif. She has over 17 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

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(SIFMA) Tax Compliance Committee and Cost Basis Working Group. Ms. Castaneda received her BA from Dominican College of San Rafael. **(Chair, 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 tax compliance officer for a leading financial services firm specializing in high net worth clients and as a tax 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), the cost basis regulations and Section 871(m) and 305(c) 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, FATCA and 871(m) 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)**

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### Terry W. Edwards

Mr. Edwards has worked in banking for over 26 years in the Corporate Tax Department of Wells Fargo Bank (and predecessor Wachovia Bank). He is the Director of Information Reporting Consulting where he leads a team of tax professionals that provide consulting to multiple and diverse business units on information reporting and withholding requirements. He has been a member of the American Bankers Association's Information Reporting Committee since 2009 and chair of the committee in 2015 and 2016. He served on the Clearing House's Tax Reporting Committee from 2002-2013 and as chair in 2011. Mr. Edwards is also a founding member of the Information Reporting Roundtable Committee (comprised of numerous U.S. Banks). Prior to joining Wells Fargo, he was employed as a tax consultant at Deloitte. He is a CPA with a Masters in Accounting from Virginia Tech and a BS in Business Administration from the University of Virginia's college at Wise. **(Emerging Compliance Issues Subgroup)**

### Alan M. Ellenby

Mr. Ellenby is an executive director and an attorney serving as national tax technical advisory leader for EY's practice providing ACA compliance and reporting services to large employers. In addition he has worked with qualified and non-qualified retirement plans, other types of compensation and employee benefit issues, assisting multinational corporations with the U.S. taxation of employees participating in foreign pensions. He is a member of the American Bar Association and was a member of the AICPA Tax Division's Employee Benefit Technical Resource Panel. Mr. Ellenby received a degree in actuarial science from the University of Illinois and a JD from the University of Chicago. **(Employer Information Reporting/Burden Reduction Subgroup)**

### Dana Flynn

Ms. Flynn is a director in Group Tax at UBS AG in Stamford, Conn. She has over 11 years of experience specializing in tax advisory relating to U.S. tax information reporting and withholding. Currently she is the Group Tax Americas regional expert for the Foreign Account Tax Compliance Act (FATCA) but she also focuses on the Common Reporting Standard (CRS) and other areas relating to information reporting and withholding, such as Chapter 3 and Section 871(m) of the Internal Revenue Code. She is responsible for working with Operations, Onboarding and a variety of business divisions across the Investment Bank and Wealth Management to address their planning, implementation, and compliance issues relating to U.S. domestic and non-resident withholding and information reporting. Ms. Flynn has been a guest speaker and chairperson at tax information reporting and withholding conferences within the industry and is a member of the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance Committee. She received her BA from Boston College and JD from Suffolk University Law School. **(International Reporting and Withholding Subgroup)**

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- 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 Chairperson)**
- 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)**
- Keith King** Mr. King is Senior Vice-President and Tax Executive of Bank of America. Mr. King has over 25 years of experience in the finance industry, having spent the last 17 years in the information reporting field. He is currently a senior advisor in Bank of America's Information Reporting and Withholding Advisory Group, which provides technical guidance to 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 Information Reporting Roundtable (IRR). He previously served on 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. **(IRPAC Vice-Chair, Emerging Compliance Issues Subgroup).**

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### Joel Levenson

Mr. Levenson, as associate director of tax compliance at the University of Central Florida, considers information reporting a significant part of his role, working with taxpayers who receive information returns submitted by the university. He works with multiple departments to ensure accurate reporting including: student accounts for 1098-T; accounts payable for 1099-MISC; international studies for 1042-S; human resources for W-2; and the UCF card services for 1099-K. Mr. Levenson is a member of the Tax Council of the National Association of College & University Business Officers (NACUBO), the Inter-Institutional Committee on Finance & Accounting Officers (ICOFA) as chair, Tax Sub-Committee; and the University Tax Peer Group. He received his BS in Accounting from the University of Central Florida as well as a Master of Science, Taxation. **(Emerging Compliance Issues)**

### 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 24 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 Inverness, Ill. Ms. Rook has worked in the accounting and payroll industries for 40

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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 is a member of the Government Relations Task Force. She is a Certified Payroll Professional and earned a BS in Commerce from Rider College. **(Chair, Employer Information Reporting/Burden Reduction Subgroup)**

### Kevin V. Sullivan

Kevin V. Sullivan is Managing Director and Tax Executive at Bank of America where he is the Head of U.S. Information Reporting Advisory in the corporate tax department. In this capacity, he manages a team of tax advisors responsible for U.S. withholding and information reporting advisory throughout Bank of America Merrill Lynch. Prior to Bank of America, Kevin held various positions at BNP Paribas including Head of U.S. Information Withholding & Reporting, FATCA, and QI Advisory, Head of North American Tax Operations, and Head of North American FATCA. Kevin also worked at Deloitte Tax as a Senior Manager in the Global Information Reporting group where he advised foreign and domestic financial institutions as well as multinational corporations in properly addressing U.S. and NRA tax withholding and reporting obligations. Kevin currently serves on the IRS Information Reporting Program Advisory Committee (IRPAC) as a member of the Information Reporting and Withholding Subgroup. Kevin received his BS from American University in Washington, DC and JD from St. Thomas University School of Law in Miami, Fl. **(International Reporting and Withholding 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 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)**

### Kelli Wooten

Ms. Wooten is a director with IHS Markit (previously Markit | CTI Tax

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Solutions) in Boston, MA. She advises both multinational corporations and financial institutions on their compliance with information reporting and withholding rules such as the Foreign Account Tax Account Compliance Act (FATCA), the Common Reporting Standard (CRS), and the OECD's Base Erosion and Profit Shifting (BEPS) initiative. Ms. Wooten was previously Of Counsel with Burt, Staples & Maner, LLP and also had an extensive career at Procter & Gamble where she served in many capacities, including domestic and international tax compliance, audit and litigation, and indirect tax. Ms. Wooten was previously a member of the IRS Electronic Tax Administration Advisory Committee (ETAAC) where she was the 2015 – 2016 Vice-Chair. Ms. Wooten earned a B.S. in Accounting from The University of Tennessee, and a Juris Doctorate from the University of Cincinnati College of Law. **(International Reporting and Withholding Subgroup)**