

IRSAC 2017 Member Biographies

Patricia H. Atwood

Ms. Atwood, ASA, is an accredited personal property appraiser and the owner of Timely Antique Appraisals, LLC, in Rockford, IL. Her firm provides valuations for insurance coverage, damage/loss claims, equitable property division, estate tax and planning and charitable contributions. A current member of the Appraisal Standards Board of The Appraisal Foundation, she also teaches Principles of Valuation courses for the American Society of Appraisers (ASA) where she is an Accredited Senior Appraiser. Ms. Atwood served previously on the ASA International Personal Property Committee and was 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)**

Brenda M. Bianculli

Ms. Bianculli has worked in the tax field for more than 25 years and is the owner of Brenda M. Bianculli, CPA, LLC, in Charlton, MA. Her firm handles complex tax and business issues for a variety of clients and specializes in the real estate and service industries. Several of her clients are owners of small to mid-size businesses and she works closely with them on various tax preparation and planning issues. She has experience with issues relating to multi-state tax reporting, business sales and acquisitions, stock redemptions, incentive stock options, and estate, gift and trust taxes. Her firm also prepares financial statements and represents clients to resolve income and sales tax matters with the IRS and various state agencies. Ms. Bianculli is currently on the Board of Advisors for Nichols College and serves as the Treasurer of Woman in Business, Inc. She is a member of the American Institute of Certified Public Accountants and the Massachusetts Society of Certified Public Accountants. Ms. Bianculli holds a B.S. in Business Administration (Accounting) from Nichols College in Dudley, MA, and a Master of Science in Taxation (M.S.T.) from Bentley College in Waltham, MA. **(Digital Services Subgroup)**

Eunhyong Choi

Ms. Choi, J.D., LL.M, is the New York City Taxpayer Advocate in New York, NY. She is a business-oriented attorney with diverse experience in developing and delivering complex tax planning strategies. Prior to joining city government, she served as a lecturer in law and supervising attorney for the Washington University School of Law Low Income Taxpayer Clinic where she represented low income taxpayers in state and federal administrative and proceeding including the IRS and the U.S. Tax Court. Prior to that, she served as the Program Director and Supervising Attorney for the Nevada Legal Services Low Income Taxpayer Program. In addition to her advocacy on behalf of low income taxpayers, Ms. Choi has served in numerous tax leadership and mentorship roles. Ms. Choi is also a co-founder and member of the Asian American Advocacy Clinic (AAAC) in Las Vegas, NV, the first and only Asian and Pacific Islander legal aid

organization. AAAC was founded in 2012 with the goal of providing access to justice to members of the Nevada Asian and Pacific Islander community. Ms. Choi holds an LL.M. in Taxation and a J.D. from Washington University School of Law School in St. Louis, MO. **(SBSE/W&I Subgroup)**

Thomas A. Cullinan

Mr. Cullinan, J.D., is a partner with Eversheds Sutherland in Atlanta, GA. Mr. Cullinan is a member of the firm's Tax Practice Group and focuses his practice on tax controversies against the Internal Revenue Service. 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 and a member of the American Association of Attorney-CPAs. 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 Chair)**

Estarre (Star) Fischer

Ms. Fischer, CPA, is a partner with Moss Adams LLP, in Seattle, WA. Ms. Fischer has over 15 years of experience in taxation as a CPA. Her primary responsibility is to provide clients with tax consulting services regarding the tax treatment of R&D expenditures. Ms. Fischer's specialties include R&D tax credit (IRC 41), R&D expenditures (IRS 174), general business credits (IRC 38 & 39) and various state examination defense regarding R&D credits and expenditures. Her client 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 IRS examination and Appeals functions to help resolve complex cases. Ms. Fischer is a member of the American Institute of Certified Public Accountants and the Washington Society of Certified Public Accountants. Ms. Fischer holds a B.S. (Accounting) from Central Washington University. **(LB&I Subgroup)**

Sharyn M. Fisk

Ms. Fisk is Assistant Professor of Accounting at California State Polytechnic University – Pomona, where she specializes in taxation. She is actively engaged in the campus' VITA program and is in the process of developing a low-income tax clinic to be staffed by students. She has participated in the American Bar Association's Adopt-A-Base program, wherein she provided training to military VITA volunteers at a naval base in San Diego. As a professor, she has researched and drafted several in-depth articles on taxation subjects, including tax identity theft, the Tax Court's standing, and the deductibility of medical expenses. In 2009 on behalf of the California Bar Section of Taxation, she drafted a detailed paper to the IRS regarding the implementation and proposed regulations for IRC section 6676. In 2004 on behalf of the ABA Section of Taxation, she was involved in drafting comments to Treasury and IRS on the National Taxpayer Advocate's Preparer Licensing Proposal. She has been a Certified Specialist in Taxation Law by the State Bar of California Board of Legal Specialization since 2004. Prior to her academic career, she clerked for the Honorable Maurice B. Foley, Judge, U.S. Tax Court in Washington, D.C., followed by both associate and principal positions at Hochman, Salkin, Rettig, Toscher & Perez, PC in Beverly Hills, CA. As a practitioner, she represented individuals and closely-held entities with respect to federal and state tax controversies throughout the U.S. She was involved in tax, business, charitable and estate planning matters for individuals. She served as tax counsel in many civil tax controversies in the California state courts, U.S. Tax Court, U.S. district courts in California and the Ninth Circuit Court of Appeals. Ms. Fisk is a member of the State Bar of California, where she served as chair of the Tax Policy & Legislation Committee, and as a vice chair of the Executive Committee – Taxation Section. She is also a member the ABA's Standards of Tax Practice Committee – Taxation Section, and she is the immediate past Chair of the Los Angeles County Bar Association's Executive Committee – Taxation Section. Ms. Fisk holds a B.A. (Journalism) from San Diego State University, a J.D. from Rutgers University and an LL.M. from New York University School of Law. (SBSE/W&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 of 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 having appeared in various CPA journals. He is a licensed CPA in both New York and Florida, a Certified Fraud Examiner, a Forensic Certified Public Accountant and a Certified Anti-Money Laundering Specialist. Mr. Fishman is a member of the National Conference of CPA Practitioners (NCCPAP), and has served in many capacities on its board since 2004, including chair of the Tax Policy Committee from 2008-2011. Currently, he serves

as Executive Vice President of NCCPAP. Mr. Fishman holds a B.A. from the State University of New York College at Oneonta. **(SBSE/W&I Subgroup)**

Kathy R. Hettick

Ms. Hettick, EA, ABA, ATP is the owner of Hettick Accounting & Tax, LLC in Enumclaw, WA, where she has provided accounting and tax services to small businesses and individuals for almost 30 years. She has first-hand experience in addressing the tax needs of clients, working with the IRS to resolve issues, and constantly adapting her practice to account for tax changes. She has held numerous leadership roles at the local, state and national levels of organizations, including the National Society of Accountants (NSA), the National Association of Enrolled Agents, the Washington Association of Accountants and the Washington Association of Enrolled Agents. She is the immediate past president of NSA. Other NSA positions she has held include 1st and 2nd Vice President, Administrative Chair and State Director for Washington. Ms. Hettick also served as President of the Washington Association of Accountants. She has a solid understanding of Circular 230 issues and has instructed in this area. This has allowed her to better communicate to other practitioners the importance of ethics and due diligence. Since 2004, she has routinely instructed in-person and online courses on ethics. For the past six years, Ms. Hettick has presented seminars at the IRS Nationwide Tax Forums on behalf of NSA. She served several years on the OPR Ethics panels at the tax forums. She served as Chair of the IRS Working Together Symposium in Washington State, where she coordinated with several other tax and accounting organizations, including the local IRS liaison team, to produce annual events. **(OPR Subgroup)**

Stuart M. Hurwitz

Mr. Hurwitz, J.D., LL.M, operates his own tax law practice, Stuart M. Hurwitz, APC dba CPA & Law Offices, in San Diego, CA. He has over 45 years of experience in business and taxation. His legal and tax practice serves a wide breadth of U.S. citizens and persons and entities of various nationalities from those with a high net worth to many of more modest means who are involved in or want to enter the United States business environment or who have foreign bank accounts, foreign business investments, real estate, estate and gift, employment and income-related issues. He has authored numerous articles and papers which have appeared in national law journals and which he has presented to officials at the IRS, U.S. Treasury, Judges of the U.S. Tax Court and to the staffs of the Senate and House tax writing committees. Mr. Hurwitz's diverse and disparate work experience (in addition to that of a tax attorney) include that of a U.S. Army prosecutor and contracting officer, land developer and home builder, and president of a non-profit. His tax practice prepares tax returns of every type at both the Federal and State levels including individual, partnership, corporate, estate, gift, trust, pension, non-profit, sales and use, and payroll. In addition, he and his staff are continually involved in tax audits, tax appeals, and tax litigation for his clients. He has served on numerous occasions as an expert witness for tax and accounting issues in both Federal and State courts. As a result of his education and work experience, he is familiar with a very wide

range of business and tax-related issues. Mr. Hurwitz is certified by the State Bar of California as a Tax Specialist and is a Chair Emeritus of the 3,200-plus member Taxation Section of the State Bar of California. He has been repeatedly honored as a *Super Lawyer*, one of *San Diego's Best Attorneys* (by the Union Tribune), and a *5 Star Wealth Manager*. His education includes a B.S. in (Accounting) from the Ohio State University, a J.D. from the University of Nebraska, School of Law, and an LL.M. in Taxation from the University of San Diego, School of Law. **(LB&I Subgroup)**

Sheldon M. Kay

Mr. Kay has 35 years of experience as a CPA and an attorney. He is currently Partner for Crowe Horwath LLP, CPA, in Atlanta, GA, where he represents clients before all divisions of the IRS and coordinates the Washington National Tax Office. Prior to this, he was partner at KPMG and at Sutherland Asbill & Brennan. Mr. Kay began his legal career with the Chief Counsel. He served as both attorney and manager, and he routinely litigated cases in Tax Court. Between 2011 and 2013, he served IRS as the Chief and Deputy Chief, Appeals. He was personally involved with multiple Appeals initiatives, including Appeals Judicial Approach and Culture, Ex Parte Rev. Proc. 2012-18 and coordination of the review of the alternative dispute resolution procedures by Harvard University's Negotiation and Mediation Clinical Program. Mr. Kay has taught the following tax courses at the university level: Tax Practice and Procedure, Basic Income Taxes, Corporate Income Taxes and Tax Accounting Methods. He is also a frequent speaker before the Tax Executives Institute, various bar associations and state CPA societies. He is a member of the Georgia, Missouri, Illinois, Wisconsin and DC Bar Associations. He is a CPA in the state of Georgia and is a fellow of the American College of Tax Counsel. Mr. Kay received his undergraduate degree (Accounting) from Northern Illinois University and holds a J.D. from John Marshall Law School. **(OPR Subgroup)**

Phyllis Jo Kubey

Ms. Kubey has over 30 years of experience in taxation. She is the owner of Phyllis Jo Kubey, EA CFP ATA ATP Tax Preparation & Consultation in New York, NY – offering tax preparation, planning, and representation services to a diverse population of clients. She is actively involved with professional associations at the local, state and national levels. She is a member of the National Association of Enrolled Agents (NAEA) and the New York State Society of Enrolled Agents (NYSSEA). She served as moderator for NYSSEA's Tax Questions Google Group, an online tax-related discussion forum. She is the Chair of NAEA PAC Steering Committee and regularly attends NAEA's national conferences and board meetings. She recently completed her second term as an NYSSEA Board Member at Large, and currently serves on its Membership, Government Relations and IRS Continuing Education Reporting Committees. She is also NYSSEA's liaison to the New York State Department of Taxation. As the liaison, she actively builds relationships with and further opens lines of communication between the tax professional community and the State of NY. Ms. Kubey is a member of the National Association of Tax Professionals, the National Society of Accountants, the National Society of Tax

Professionals, the Financial Planning Association and is a non-attorney member of the American Bar Association. Ms. Kubey is a professionally-trained vocalist and is a certified teacher of the Alexander Technique. Ms. Kubey holds a Bachelor of Fine Arts from Carnegie-Mellon University and a Master of Music (Voice) from The Juilliard School. **(SBSE/W&I Subgroup)**

Charles “Sandy” Macfarlane

Mr. Macfarlane has 36 years of experience in corporate tax. He is Vice President and General Tax Counsel for Chevron Corporation in San Ramon, CA, where he is responsible for Chevron and its subsidiaries’ worldwide tax affairs. He manages the Corporate Tax Department of 140 professionals and serves as functional tax leader for tax professionals in Chevron’s foreign subsidiaries. Employed with Chevron for the past 30 years, his previous positions included Assistant General Tax Counsel and Tax Compliance Manager. He led the team that designed and implemented transfer pricing documentation. When FIN 48 was issued, he led the group that established Chevron’s process to ensure accurate financial reporting for uncertain tax positions. He managed Chevron’s Tax Compliance group through a major overhaul of its U.S. income tax compliance process, adopting new software, streamlining processes and moving from the September 15 return filing to early July filing. He and his staff are currently preparing for BEPS reporting. He is a member of Chevron’s Management Committee and the Finance Leadership Committee. Mr. Macfarlane served as Chair of the Tax Legislative Committee for the American Petroleum Institute for 11 years, and he represented Chevron on the tax committees of National Foreign Trade Council, U.S. Council for International Business, American Chemistry Council and Business Round Table. Mr. Macfarlane is the immediate past international president of the Tax Executives Institute (TEI), where he has been a member for 20 years. He led TEI’s delegations to liaison meetings with the IRS and Department of the Treasury Office of Tax Policy. He has held other roles in TEI’s senior leadership cadre, including Senior VP and member of TEI’s Executive Committee. He is also a member of the American Bar Association Section of Taxation. Mr. Macfarlane holds an A.B. (History) from Brown University, a J.D. from Boston College Law School and an LL.M. (Taxation) from the Boston University School of Law. **(LB&I 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 40 years of experience as a tax attorney. Before joining KPMG, he spent 30 years on the staff of TEI, 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. During his TEI tenure, *Tax Business* magazine named him one of the top 10 most influential people in the sphere of global taxation three years in a row. Mr. McCormally has written and spoken extensively on myriad tax topics, including Treasury Circular 230 and tax ethics generally, tax whistleblowing, FBAR reporting, and IRS

efforts to risk-assess taxpayers. He is a member of the 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. **(IRSAC Chair and 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 35 years of experience in taxation. His primary area of practice is tax planning and advice, including business and individual income tax, gift and estate tax, and state and local taxes. He has represented individuals, business entities, trusts and estates with controversies before the IRS at the examination and appeal levels, in tax court, U.S. District Court, and U.S. Court of Appeals. He has assisted clients in collections and with preparation and presentation of offers in compromise, installment payment arrangements, tax liens and levies. He has assisted tax-exempt organizations obtain, and maintain status under IRC section 501(c). He has also applied for and obtained PLRs. 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, 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 LL.M. from Georgetown University. **(SBSE/W&I Subgroup)**

Shawn R. O'Brien

Mr. O'Brien is a tax partner with Mayer Brown, LLP, in Houston, Texas. His tax practice includes representing clients in all types of tax disputes with taxing authorities on international, federal and state levels. Mr. O'Brien routinely advises clients on various tax issues during tax examinations, in administrative appeals and as an advocate in trial and appellate litigation before the U.S. Tax Court, U.S. District Courts and U.S. Court of Federal Claims. Mr. O'Brien's tax controversy and litigation experience spans a broad range of areas, including transfer pricing controversies, debt v. equity issues, international withholdings, advance pricing agreements, "tax shelter" disallowances, research and development tax credits, excise taxes, and changes in accounting methods. Mr. O'Brien also advises foreign and domestic corporations, partnerships, MLPs, and LLCs seeking corporate and tax advice in connection with various types of foreign and domestic transactions, including 1031 exchanges, mergers and acquisitions, restructurings, divestitures, leveraged buyouts, structured financings, and oil and gas transactions. He is a CPA licensed in Louisiana. In addition, he is particularly focused on a variety of tax issues facing the energy industry including tax controversy, joint ventures, restructuring acquisitions and disposition of energy assets. Mr. O'Brien has written numerous tax articles and regularly presents to tax groups around the country. Mr. O'Brien is a member of the Tax Section of American Bar Association, Houston Bar Association Tax Section, International Tax Roundtable, and Federal Tax Procedure Group. Mr. O'Brien holds a

B.B. A. in Accounting from Millsaps College in Jackson, Mississippi, a J.D. from Loyola University School of Law in New Orleans, LA, and an LL.M, Taxation, from New York University School of Law in New York, New York. **(LB&I Subgroup)**

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, 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) from St. Joseph's University in Philadelphia, PA, and a Master of Public Administration (MPA) from New York University in New York, NY. **(OPR Subgroup)**

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)**

Kevin A. Richards

Mr. Richards, of Springfield, IL, is the manager of the Account Processing Program Area at the Illinois Department of Revenue. Mr. Richards, who is in his 28th year at the department, had previously managed the Electronic Commerce Division for the last 18 years. In April 2016 he was promoted to the Program Administrator position and is now over the Account Processing Program Area for the agency. The Account Processing Administration (APA) consists of two bureaus, the Returns and Deposit Operations Bureau and the Central Processing Bureau. APA is responsible for processing 76 different state and local taxes. APA employs 420 of IDOR's 1,670 total employees with an annual budget of approximately \$31.4 million (Fiscal Year 2015). In fiscal year 2016, Account Processing oversaw the processing of more than 20 million returns and payments totaling over \$38 billion in deposits. Mr. Richards earned a B.S. in Finance from Eastern Illinois University and an MBA from the University of Illinois-Springfield. Mr. Richards is also the president of the local chapter of the Association of Government Accountants. **(Digital Services Subgroup)**

Stephanie Salavejus

Ms. Salavejus is vice president with Peninsula Software (PenSoft) in Newport News, VA. She is responsible for software solutions and product requirements for clients. She has 28 years of experience in electronic filing of tax reports and software development. Ms. Salavejus earned a B.S. in Accounting from Christopher Newport University in Newport News, Virginia and regularly speaks on tax administration topics related to payroll. She is a member of the American Payroll Association, obtaining her CPP designation in 2000 and, also a member of the National Association of Computerized Tax Processors. **(Digital Services Subgroup Chair)**

Dr. Dave Thompson, Jr

Dr. Thompson has over 38 years of experience in taxation. He currently serves as the Director/Master of Accounting and Chair of the Accounting and Finance Department for Alabama State University in Montgomery, Alabama. Dr. Thompson has been in the education profession for over 15 years. He teaches the Masters of Accountancy Program where he prepares students for professional careers in public accounting and management

and government. This program helps students to achieve professional certifications in accounting, such as Certified Public Accountant (CPA), Certified Internal Auditor (CIA), and Certified Management Accountant (CMA); and to pursue terminal or Ph.D. degrees. He is also serving as an AICPA Academic Champion. Dr. Thompson has had the opportunity to work with such CPA firms as KPMG, Ernst and Young and Arthur Andersen. In addition, he worked as a private lawyer in the law firm of Thompson & Searight, P.C., where he worked with small business clients on corporate tax issues. He was also authorized to practice before the tax courts. Prior to owning his own business, he was a corporate vice president, where he helped to develop many strategic management plans which resulted in savings of millions of dollars for the company. Dr. Thompson has helped to coordinate partnership efforts for many colleges as one of the leaders who formed the "Path To Financial Independence" group. This group provided partnerships between over 20 different "Historical Black Colleges" and corporations to bring financial literacy education to thousands all over the United States. In addition, he helped put together partnerships with banks, financial institutions and philanthropic organizations to provide tax services and financial education. He has been chosen as an Albert Nelson Marquis Who's Who Lifetime Achievement inductee. Dr. Thompson holds a B.S. (Accounting) from Birmingham-Southern College, an MBA (MA concentration in Management/Accounting) from Samford University in Birmingham, AL, a J.D. from Birmingham School of Law and a Ph.D., from Jackson State University in Jackson, MS. **(LB&I Subgroup)**

Dr. Dennis J. Ventry, Jr

Dr. Ventry has worked in the tax field for over 20 years and is a Professor of Law at UC Davis School of Law in Davis, CA. Dr. Ventry's areas of specialization include Standards of Tax Practice, Tax Administration and Compliance, Tax Expenditure Analysis, Tax Policy, Legal & Professional Ethics, Whistleblower Law, Family Taxation, and U.S. Economic, Legal, and Tax History. He has published dozens of articles, contributed chapters to books, authored edited volumes, and is co-author of a federal income tax casebook whose original author was legendary Harvard law professor Stanley Surrey. Dr. Ventry participates in federal and state tax debates over tax reform, administration, and policy through public testimony and amici curiae briefs, face-to-face meetings with tax officials, legislators, and legislative staff, and as a member of tax commissions, workgroups, and committees. In addition, Dr. Ventry serves as an expert consulting/testifying witness in matters involving the standard of care for tax practitioners, and he also teaches CLE/CPE classes on standards of tax practice. Dr. Ventry is a member of the American Bar Association, the Association of American Law Schools, the Law and Society Association, and the National Tax Association. Dr. Ventry holds a J.D. from New York University School of Law, a Ph.D. in History (U.S. Economic & Legal) from the University of California, Santa Barbara, an M.A. in History from the University of California, Santa Barbara, and a B.A. in History with a specialization in Business Administration from the University of California, Los Angeles. **(IRSAC Vice Chair and OPR Subgroup)**