

2019 IRSAC Member Biographies

Lisa Allen – Ms. Allen, CAPPP, CHRS, CAS, CFC is the VP of Regulatory Affairs, Relph Benefit Advisors an Alera Group Company, in Fairport, NY. Ms. Allen has over 25 years of employee benefit experience and is also a Certified Healthcare Reform Specialist. Ms. Allen manages regulatory updates and provides clients with counsel regarding ACA, ERISA and Sections 125 & 105(h) as well as assisting employers on 226J responses. Ms. Allen is the 2019 Chairman of The Benefit Advisors Network Compliance Committee and a member of the International Foundation of Employee Benefit Plans, Employer Council on Flexible Compensation, SHRM, NAHU and National Association of Professional Women. Ms. Allen is a frequent guest speaker at symposiums and conferences across the nation. **(Tax Exempt/Government Entities Subgroup)**

Martin Bentsen – Mr. Bentsen is an attorney and director of product development, FIS Wall Street Concepts (WSC), in New York, NY. He interacts with hundreds of financial firm clients on tax reporting matters. WSC's client base is comprised of self-clearing brokerage firms, hundreds of trust companies, large online brokers and international banking institutions and firms in the asset management advisory business. Mr. Bentsen is the lead for WSC's "Tax Community" outreach to clients, which provides a forum for clients to express their views and positions on tax-reporting matters. He is a member of the New York State Bar Association and a certified regulatory and compliance professional. **(Large Business & International Subgroup)**

Tenesha Carter – Ms. Carter is the Senior Vice President of Tax Preparation Services for the State Employees Credit Union in Raleigh, NC. Ms. Carter supervises and coordinates the tax preparation program for the credit union's 264 branches. She previously supervised daily operations of IRA services to ensure proper handling and reporting for the credit union. Ms. Carter is an enrolled agent and holds a B.A. from the University of North Carolina - Chapel Hill. **(Wage & Investment Subgroup)**

Randall Cathell – Mr. Cathell is a Tax Director for Cherry Bekaert LLP and heads the firm's international section in the State of Florida. He has more than 25 years of experience in federal, international and state tax matters. Mr. Cathell focuses on subchapter C corporations and partnerships in both the private and public sectors, in addition to foreign nationals with U.S. investments. He specializes in companies with international operations, from both a planning and compliance perspective, focused on tax efficiency and the associated reporting requirements. Mr. Cathell is a member of both the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Mr. Cathell earned his Bachelor's degrees in Accounting and General Business & Management from the University of Maryland and his Master's degree in Taxation from Texas Tech University. **(Large Business & International Subgroup)**

Alexandra Cruz – Ms. Cruz is a Senior Manager in the Information, Reporting & Withholding practice of Ernst & Young's Financial Services Office in New York. Ms. Cruz works with large asset management and banking organizations with both domestic and

nonresident alien reporting and withholding issues. For the past six years, she has been primarily focused on FATCA and its impact on the asset management industry. Ms. Cruz was a member of the Information Reporting Program Advisory Council in 2018. She is an attorney and is a member of the bar in the state of New York. **(Large Business & International Subgroup)**

Ben Deneka – Mr. Deneka is an industry operations liaison with H&R Block in Pittsburgh, PA. He manages H&R Block's relationship with the IRS and represents H&R Block in various industry working groups, including CERCA. Additionally, he served as H&R Block's business owner for the IRS Online Service's "Where's My Refund?" API pilot. His IRS strategic partnerships include: ensuring filing-season readiness by coordinating meetings between H&R Block and IRS Submission Processing; partnering with IRS Accounts Management and W&I Communications to reduce costly taxpayer contacts through aligned messaging; and coordinating outreach meetings between IRS Criminal Investigations and H&R Block local field office leaders to partner in the fight against tax-related fraud. Mr. Deneka earned his B.A. degrees in Art and Biology from the University of Mississippi and J.D. from the University of Mississippi School of Law. **(Wage & Investment Subgroup)**

Alan Ellenby – Mr. Ellenby is an executive director and an attorney serving as national tax technical advisory leader for Ernst & Young's practice providing ACA compliance and reporting services to large employers. Additionally, he has worked with qualified and non-qualified retirement plans, other types of compensation and employee benefit issues, assisted multinational corporations with the U.S. taxation of employees participating in foreign pensions. He is a member of the American Bar Association. He has served as a member of the AICPA Tax Division's Employee Benefit Technical Resource Panel. Mr. Ellenby holds a degree in actuarial science from the University of Illinois and a J.D. from the University of Chicago. **(Small Business/Self-Employed Subgroup)**

Michael Engle – Mr. Engle is a partner with BKD, LLP in Kansas City, MO. He has extensive experience working with exempt organizations and governmental entities on various tax issues including employment tax. He has direct experience working with non-profit hospitals and colleges and universities. He has written a number of technical articles and has been a presenter for conferences and webinars. He is a CPA and actively involved with the AICPA. He serves on the BKD, LLP non-profit committee and is the leader of its healthcare committee. He is involved with the AICPA and the Missouri Society of CPAs. **(IRSAC Co-Chair)**

Diana Erbsen – Ms. Erbsen is a tax partner at DLA Piper in New York, NY. She has worked at DLA Piper since 2000, except during her service as the Deputy Assistant Attorney General for Appellate and Review in the Tax Division at the U.S. Department of Justice (November 2014 to January 2017). At DLA Piper, she represents business entities, individuals and trusts and estates in complex federal, state, local, civil and criminal tax controversies. Federal matters include IRS audits, IRS appeals and tax litigation in the U.S. Tax Court, U.S. District Courts, and U.S. Court of Federal Claims. At DOJ, she oversaw the Appellate Section, which was responsible for all federal appellate

litigation, including to the Supreme Court, as well as the Office of Review and the Financial Litigation Unit, which was tasked with collecting judgments secured by the Trial Sections of the Tax Division. She represented the DOJ on the Advisory Committee on Rules and Bankruptcy Procedure. Ms. Erbsen earned her B.A. degree from Amherst College (cum laude), J.D. from Northeastern University School of Law, and LL.M. (Taxation) from NYU School of Law. **(Large Business & International Subgroup Chair)**

Sharyn M. Fisk – Professor Fisk is CBA Professor of Tax at California State Polytechnic University – Pomona, where she specializes in taxation. She is also the Director of the University's VITA Program. She participated in the American Bar Association's Adopt-A-Base program, where she provided training to military VITA volunteers at a naval base in San Diego. She has researched and drafted 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. 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 a 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. **(Wage & Investment Subgroup)**

Dana Flynn – Ms. Flynn is an Executive Director at Morgan Stanley and senior advisor within Wealth Management Operations Tax Compliance. Previously, she was a Director in the Corporate Tax Department at BNP Paribas and the Global Head of U.S. Information Reporting & Withholding, FATCA, and QI Advisory. As U.S. tax advisory, she worked with various local and global divisions of BNP Paribas relating to their policy planning and development, as well as, strategic compliance and control implementation pertaining to various areas of U.S. domestic and non-resident withholding and information reporting, including the Foreign Account Tax Compliance Act (FATCA), Qualified Intermediary (QI) Agreement and Section 871(m) of the Internal Revenue Code. Prior to BNP Paribas, she was a Director within Group Tax at UBS where she was the Americas regional expert for FATCA. Ms. Flynn has been a guest speaker and chairperson at various tax information reporting and withholding conferences within the industry and was the 2018 Chair of IRPAC (Information Reporting Program Advisory Committee). Currently, she is the 2019 Vice-Chair of the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance Committee. Dana received her BA from Boston College and JD from Suffolk University Law School. **(Large Business & International Subgroup)**

Deborah Fox – Ms. Fox is a Certified Scrum Product Owner (CSPO) in Boca Raton, FL, with experience in a broad spectrum of verticals. As the Director of Marketing she is responsible for developing future strategy for tax solutions portfolio. She has a broad background in all aspects of product management, including business case development, project management, partner management, development, operations, client services, systems analysis, sales and quality assurance. Ms. Fox is a self-starter with team building and leadership skills, as well as a strategic thinker with market analysis skills. She is currently pursuing her EA designation. **(Small Business/Self-Employed Subgroup)**

April Goff – Ms. Goff a Partner with the law firm Perkins Coie LLP in Dallas, TX. Prior to joining Perkins Coie LLP, she acted as the sole in-house ERISA counsel for J. C. Penney Corporation, Inc. and was in private practice since 2003 with Holland & Knight LLP, Sonnenschein Nath & Rosenthal LLP (now Dentons LLP), Seyfarth Shaw LLP, and Warner Norcross & Judd LLP where she assisted clients ranging from small employers to Fortune 50 companies on complex employee benefit plans and strategic labor and employment issues. Ms. Goff holds multiple leadership roles within the American Bar Association, currently serving as the Chair of the Fiduciary Responsibility, Administration and Litigation Committee under the Real Property Trusts & Estates Division and acting as a publications editor and columnist. She held multiple leadership positions with the Association of Corporate Counsel while in-house, including the Vice Chair of the national Employment and Labor Law Network. She also serves on the TEGE Council – Gulf Coast Area. Ms. Goff is CIPP/US certified and a frequent speaker and author on a variety of ERISA, Labor & Employment, and Cybersecurity and Data Privacy topics. She completed her B.B.A. in Financial Institution Management and a minor in Economics from Tarleton State University at age 18, and Ms. Goff went on to obtain an M.B.A. with an emphasis in Global Finance from Baylor University and a J.D. from St. Thomas University School of Law. **(Tax Exempt/Government Entities Subgroup)**

Antonio Gonzalez – Mr. Gonzalez is a CPA and Founder and Co-Owner of Sydel Corporation in Coral Gables, FL, an accounting and information technology consulting firm specializing in the financial services industry. He designs and develops multilingual applications to assist financial institutions manage both operations and compliance functions. Sydel's flagship product CompliXpert includes a taxation module for FATCA, CRS and 1042-S reporting in addition to proactive, alert-based activity monitoring and watch list name checking technologies leveraged by both domestic and international financial institutions. Mr. Gonzalez is currently an appointed board member of the City of Coral Gables Property Advisory Board. He earned a B.B.A. degree in Accounting from the University of Wisconsin-Madison and a M.S. in Accounting (specialization in Accounting Information Systems) from Florida International University. **(Wage & Investment Subgroup)**

Kathy R. Hettick – Ms. Hettick, EA, ABA, ATP, has worked in the tax field for over 30 years and is the owner of Hettick Accounting & Tax, LLC in Enumclaw, WA. Her firm provides accounting and tax services to a variety of clients, and focuses on small businesses and individuals. She has first-hand experience in addressing the tax needs of clients, working with the IRS to resolve issues, and she is continually adapting her practice

to account for tax changes. She has held numerous leadership roles at the local, state and national levels of various organizations, including President of the National Society of Accountants (NSA) and the Washington Association of Accountants and Tax Professionals (WAATP). She has enjoyed long time membership in other professional organizations including the National Society of Enrolled Agents (NAEA) and the Washington State Society of Enrolled Agents (WSSEA). She previously 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. Since 2004, she has provided in-person and online courses and education on a multitude of tax topics, including S-Corporations, Partnerships, Individuals, and Ethics. Ms. Hettick presents seminars at the IRS Nationwide Tax Forums on behalf of NSA and was recipient of Speaker of the Year from NSA in 2017.

(IRSAC Co-Chair)

Sheldon M. Kay – Mr. Kay has over 40 years of experience as a CPA and attorney. He is a former Partner for Crowe, LLP, CPA, in Atlanta, GA, where he represented clients before all divisions of the IRS and coordinated the Washington National Tax Office. 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 frequently spoke 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 Washington, DC, and is a fellow of the American College of Tax Counsel. Mr. Kay earned his undergraduate degree (Accounting) from Northern Illinois University and holds a J.D. from John Marshall Law School. **(Large Business & International Subgroup)**

Sanford Kelsey – Mr. Kelsey works with ecommerce tax issues at Expedia Group. He is a CPA and attorney with experience in government and private law practice. He worked on administrative and legislative initiatives while in government. In addition, his tax experience includes structuring transactions and providing representation during tax contests. He is a member of the ABA Tax Lawyer Editorial Board. Mr. Kelsey earned both J.D. and LL.M. degrees. **(Large Business & International Subgroup)**

Phyllis Jo Kubey – Ms. Kubey has over 30 years of experience in taxation. She is the owner of Phyllis Jo Kubey, EA CFP NTPFI Fellow 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 is an officer (2nd Vice President) of

NYSSEA and 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 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, the American Payroll 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. She is a director of Voices of Ascension, a professional choral ensemble in NYC. Ms. Kubey holds a Bachelor of Fine Arts from Carnegie-Mellon University and a Master of Music (Voice) from The Juilliard School.

(Wage & Investment Subgroup Chair)

Mas Kuwana – Mr. Kuwana is a U.S. tax advisor for Amazon.com in Seattle, WA. He is a senior tax advisor providing tax technical and operational support related to information reporting/withholding. Mr. Kuwana was previously an executive director at JPMorgan Chase & Co, where he managed U.S. tax operations supporting multiple lines of business. **(Small Business/Self-Employed Subgroup)**

Joel Levenson – Mr. Levenson, as associate controller of tax compliance at the University of Central Florida, considers the partnership between IRSAC and the IRS to be critically important for gaining tax compliance efficiencies for the tax community. His role at UCF includes advising on the unrelated business income tax, tax-exempt debt, payroll, excise and charitable issues. As 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), Tax Sub-Committee; and the University Tax Peer Group; he assists universities in the state of Florida and across the country with tax compliance needs. He earned his Bachelor of Science and Master of Science (Taxation) from the University of Central Florida. **(IRSAC Co-Chair)**

Carol Lew – Carol Lew is a shareholder of Stradling, Yocca, Carlson & Rauth in Newport Beach, CA. She has over 32 years as a tax lawyer with substantial experience with TEB audits and TEB VCAP cases. She served as president of the National Association of Bond Lawyers from 2006-2007, and she served as chair of the ABA Tax-Exempt Financing Committee from 2001-2003. She has experience as bond counsel, underwriter's counsel, special tax counsel and borrower's counsel for various kinds of bond issues for state and local government and non-profits for the provision of public infrastructure, housing, charter schools, performing arts facilities, hospitals, museums and other types of facilities. She served as editor-in-chief of the Federal Taxation of Municipal Bonds from 2000-2001. **(Tax Exempt/Government Entities Subgroup)**

Emily Lindsay – Ms. Lindsay is a former executive of Marriott International, Inc., serving as Vice President, Corporate Accounting Services. She directed a large and diverse team of accounting, tax, systems and business services experts responsible for a wide variety of payroll, business support services, business systems analyses and development, payroll tax services, payroll accounting, and related banking services functions. Ms.

Lindsay is a CPA and Chartered Global Management Accountant (CGMA). She serves on the Board of Directors of the American Payroll Association and was on the Board of the Greater Washington Society of CPAs (GWSCPA) and received the 2018 GWSCPA Outstanding Member in Business & Industry award. She has been a past member of three IRS advisory committees (IRSAC, IRPAC, and ETAAC). She currently teaches accounting and MBA courses at American University in Washington, DC, where she has received several outstanding teaching and service awards. **(Small Business/Self-Employed Subgroup)**

Ryan Lovin – Mr. Lovin serves as tax counsel at Vanguard—the largest provider of mutual funds and the second-largest provider of exchange-traded funds in the world—where he focuses his practice on the firm’s products and portfolio investments. He has over 10 years of experience in the tax industry and previously worked in Washington for the Investment Company Institute and the international law firm Fried Frank. Mr. Lovin has a Masters in Accounting from the University of North Carolina, Chapel Hill and a Juris Doctorate from Georgetown University. **(Large Business & International Subgroup)**

Charles “Sandy” Macfarlane – Mr. Macfarlane has 40 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 35 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 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 past international president of the Tax Executives Institute, where he has been a member for 20 years. He is 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. **(Large Business & International Subgroup)**

Fred Murray – Mr. Murray is the Director of the Graduate Tax Program and Professor of Taxation Practice at the University of Florida Frederic G. Levin College of Law. His experience includes public law and accounting practice, government service as Deputy Assistant Attorney General in the Tax Division at the Department of Justice and as a Special Counsel to the Chief Counsel for the Internal Revenue Service. He is a past chair of the IRSAC, former advisor to the International Tax Working Group of the United States Senate Finance Committee and a former member of the Commissioner’s Advisory

Council to the Department of Taxation and Finance, State of New York. He is vice chair for CLE and a former council director of the Governing Council of the American Bar Association Section of Taxation, as well as former chair of several of its committees. He has twice served as chair of the Federal Bar Association Section of Taxation. He is a fellow of the American College of Tax Counsel, a Life Elected Member of the American Law Institute and a member of the International Bar Association, International Fiscal Association and Bloomberg BNA International and Transfer Pricing Tax Advisory Board. **(Large Business & International Subgroup)**

James Paille – Chief Compliance Officer / Corporate Secretary (myPay Solutions). Mr. Paille has been an executive manager in the payroll service industry for over 30 years, specializing in managing multi-location offices. He has extensive experience in operations, customer service, mergers and acquisitions, payroll system conversions, operational startups and turnarounds, product development, call center design and implementation and financial and large IS installations and conversions. He has designed and implemented standard branch management practices that resulted in dramatic customer service and client retention improvements and has also designed a comprehensive due diligence checklist that is used in acquisitions. In his current position at Thomson Reuters, he is responsible for compliance, regulatory licensing with the federal government and many states, periodic examinations, FINCIN reporting and AML programs. Previously, Mr. Paille was responsible for payroll delivery and tax operations as well as assisting with product development, third-party integration, strategic growth and acquisitions. He writes *The Payroll Report*, a monthly blog on current payroll issues. Mr. Paille served as Senior Vice President of PaySystems, Vice President of Time Plus Payroll Services, Inc. and Vice President of Operations for SmallBizPros, Inc. He has also served as Vice President of Branch Operations for Advantage Business Services, Vice President and General Manager of Employee Solutions, Inc. and Director of Operations and Regional Controller for ADP. Mr. Paille is a member of the American Payroll Association's Board of Directors and past president, sits on the Executive Committee and Finance Committee and National Speakers Bureau and chairs the CPP Certification Review Panel. He has authored numerous publications on the subject of payroll and payroll taxation. Mr. Paille is also a member and past president of the Detroit Chapter of the American Payroll Association. He was a past Michigan Payroll Professional of the Year. He is a member of the IRS Reporting Agent Forum, IPPA, NACHA, NACTP, Citizens Bank Treasury Advisory Board and serves on a number of APA committees. Mr. Paille holds a B.S. in Accounting from St. John Fisher College in Rochester, NY, and is a Certified Payroll Professional. **(Small Business/Self-Employed Subgroup Chair)**

Charles Read – Mr. Read is a CPA and the Founder and CEO of Custom Payroll Associates Inc. in Lewisville, TX, where he has provided full service payroll and payroll tax services since 1991. He is also Founder and CEO of Payroll on a Budget, GetPayroll and the Simon Payroll App. His extensive background stretches across accounting, tax, manufacturing, construction, IT, marketing, transportation, logistics, human resources, wholesale distribution and insurance. As the head of Custom Payroll Associates Inc., he leads business development, strategy and operations for a full-service B2B payroll and payroll tax processing company that helps small to medium-sized businesses across the

U.S. with direct deposits, debit card loads, printed checks, payroll deposits, reports and tax filings, year-end Forms W-2 and employer-employee website portals. He is the author of three e-books: *Starting a New Business: Accounting, Finance, Payroll, and Tax Considerations*, *Small Business Short Course (Employees Book 1)* and *The Little Black Book of the Beauty Biz, Volume 1*. He passed the U.S. Tax Court Non-Attorney Practitioner's Examination, which enables him to represent clients in the U.S. Tax Court without being an attorney. Mr. Read earned his B.B.A. (cum laude) and M.B.A. from the University of North Texas. **(Small Business/Self-Employed Subgroup)**

Martin Rule – Mr. Rule is a CPA and Senior Manager with Deloitte Tax LLP in Chicago, IL. He has over 25 years of experience as a tax and accounting professional. He is a subject matter expert in both tax management and payroll processing with a range of knowledge stemming from employment with public accounting firms, academic institutions, and healthcare institutions. Prior to his work at Deloitte, he was the Director of Payroll and Tax at Northwestern University and at Lurie Children's Hospital. Throughout his career, he has engaged in improving and developing electronic systems and tools for managing federal, state, and local employment tax and information reporting. Key to his success is his passion for training others. He currently coaches staff at Deloitte Tax to exceed client expectations. He was also a part-time lead tax instructor at DePaul University, where he developed and presented lectures for the individual income tax module of the school's Certificate of Financial Planning Program. Mr. Rule earned his B.S. in Accounting from Northeastern Illinois University and his M.S. in Taxation from Northern Illinois University. **(Wage & Investment Subgroup)**

Jeffrey Schneider – Mr. Schneider has 35 years of experience as an enrolled agent and currently is Vice President of SFS Tax & Accounting Services in Stuart, FL. His company handles all areas of tax for multiple types of taxpayers, including bookkeeping, payroll and other related services. Prior to joining SFS in 1999, he worked in private practice for 20 years. He is a Fellow of the NAEA National Tax Practice Institute and a Certified Tax Resolution Specialist. Most recently, he was involved in creating NAEA's strategic plan and hiring the new Executive Vice President. He served two years as a member of NAEA's National Government Relations Committee. He served two terms as chair of NAEA's Awards Committee, and one year as chair of the NAEA's Membership Committee. Mr. Schneider was a founding member of the NAEA Educating America's Task Force. He is a national speaker on all things tax, including Circular 230 and ethics. Mr. Schneider earned his B.S. in Finance from College of Staten Island and his Master of Science in Tax from Long Island University. **(Wage & Investment Subgroup)**

Clark Sells – Mr. Sells leads the Dayforce Payroll Tax Product team at Ceridian. In this role Sells is responsible for leading the product development life cycle responsible the payroll tax calculation and the go-to-market strategy for the Ceridian platforms. Mr. Sells has experience in building, implementing and maintaining tax software for filers of all volumes. In addition to payroll Mr. Sells has product strategy experience in a multiple of tax regimes including: 1099, FATCA, CRS and ACA. He is a subject matter expert in the area of taxpayer identification number matching, non-wage, and state reporting. Mr. Sells has over 10 years of experience serving as liaison to various public and private industry

groups that aim to reduce the burdens of tax information reporting. Previously in his career he held a principal role at Sovos Compliance and worked in various global treasury services roles within Bank of America and Ameriprise Financial. **(Small Business/Self-Employed Subgroup)**

Jean Swift – Ms. Swift is a tribal leader in Mashantucket, CT, with diverse experience in business and financial management, administration, and establishing strategic partnerships. She is a Certified Public Accountant in the State of Connecticut and a certified financial counselor. She recently served as Tribal Council Treasurer of the Mashantucket Pequot Tribe, and currently works for the Tribe as a Financial Advisor. **(Tax Exempt/Government Entities Subgroup Chair)**

Patricia Thompson – Ms. Thompson is a CPA and Tax Partner with Piccerelli, Gilstein & Company, LLP in Providence, RI. She has extensive experience in complex tax transactions including multi-state tax returns, real estate transactions and like-kind exchanges. She focuses on assisting clients with the intricacies of sale transactions to minimize income tax consequences, business and financial consulting and audits with governmental agencies. In addition to directing the firm's tax department, she has distinguished herself in the accounting profession both at the state and national levels. She is a member of the Rhode Island Society of CPAs, where she previously served on the Board of Directors and held the positions of Secretary, Treasurer, Vice President, and President. At the national level, she served as Chair of the AICPA Tax Executive Committee, which is AICPA's final authority on policy recommendations relating to national tax legislation, tax administration, and ethical standards. She is currently the Chair of the AICPA Relations with The Bar Committee, which maintains cooperative professional relations with the American Bar Association to identify areas of mutual concern to the professions and seeks to have them addressed through mutual discussion and concurrence. Ms. Thompson earned her B.S. in Accounting from the University of Rhode Island, Master of Science in Taxation from Bryant College and received the Personal Financial Specialist (PFS) designation from AICPA. **(Small Business/Self-Employed Subgroup)**

Daniel Welytok – Mr. Welytok has over 30 years of experience as an attorney. He is currently a shareholder in Von Briesen & Roper, S.C., in Milwaukee, WI, where he serves as chair of the Opinion Review Committee reviewing and analyzing numerous opinions on taxable and tax-exempt bond issues, many involving the State of Wisconsin Public Finance Authority. He practices primarily in the areas of taxation, exempt organizations, employee benefits and business law. He also provides a broad range of representation, advising clients on various aspects of nonprofit organization and planning, 501(c) operational issues and compensation practices, income reporting and recognition issues. He represents clients before the DOL, the IRS and state departments of revenue in obtaining and maintaining tax-exempt and nonprofit status, as well as audits and tax controversies. **(Tax Exempt/Government Entities Subgroup)**

Mary Jo Werner, CPA, CFF, JD – Ms. Werner is a partner in Wipfli's tax services and valuation, forensics and litigation services groups. She leverages her tax and accounting

experience to assist her clients in reducing their income and estate tax exposure and increasing profitability. Ms. Werner also specializes in litigation support for law firms and assists in fraud and forensic investigations. She prides herself on establishing long-term, solid relationships with her clients and works very hard to help them achieve their goals. Her professional memberships and activities include AICPA, ABA, WICPA and Wisconsin Bar Association. She currently serves on the Wisconsin State Bar Tax Board of Directors and is a past member of the IRS Taxpayer Advocacy Panel. **(Wage & Investment Subgroup)**

Charles Yovino – Mr. Yovino is currently President of Global HR GRC in Atlanta, GA. Prior to that he spent 28 years at PricewaterhouseCoopers and was head of the Atlanta HR consulting practice and a national leader of the HR tax, accounting and regulatory practice. He spent the first six years of his career working at a Washington, DC, law firm and then for the IRS in Employee Plans Technical. He has worked in all aspects of benefits, including plan design, plan compliance, determination letter requests, VC applications and working with clients on IRS audits. **(Tax Exempt/Government Entities Subgroup)**