

**Internal Revenue Service Advisory Council
2016 Member Biographies**

Patricia Atwood

Ms. Atwood is an Accredited Senior Appraiser in the field of Personal Property and the owner of Timely Antique Appraisals, LLC, in Rockford, IL. She currently serves on the Appraisal Standards Board of The Appraisal Foundation and teaches Principles of Valuation courses for the American Society of Appraisers (ASA). A current member of ASA, Ms. Atwood was previously on the ASA International Personal Property Committee and president of the ASA Chicago Chapter. Ms. Atwood holds a B.A. from Cornell University, an M.A., from Columbia University and an M.A., from Princeton University. **(OPR Subgroup)**

Ronald D. Aucutt

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

F. Robert Bader

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

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

Brenda 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, a Corporator for Southbridge Savings Bank, and 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. Degree in Business Administration (major accounting) from Nichols College, Dudley MA, and a Master of Science Degree in Taxation (M.S.T.) from Bentley College, Waltham MA.
(SBSE/W&I)

Eunkyong Choi

Ms. Choi, J.D., L.L.M, is a lecturer in law and supervising attorney for Washington University School of Law's Low Income Taxpayer Clinic (LITC) in St. Louis, MO. She is a business-oriented attorney with diverse experience in developing and delivering complex tax planning strategies. Her responsibilities include advising and representing low-

income taxpayers in controversies with the IRS and before the U.S. Tax Court as well as providing on-the-job training and guidance for the tax clinic staff, volunteers, and student attorneys to ensure that members of the clinic possess the knowledge and skills necessary to effectively represent clients. Before joining the law school, she was the program director and supervising attorney for Nevada Legal Services-LITC program. Ms. Choi holds an LL.M. and J.D. from Washington University School of Law and a B.A. from the University of Akron. **(SBSE/W&I Subgroup)**

Thomas A. Cullinan

Mr. Cullinan, J.D., is a Partner with Sutherland Asbill & Brennan LLP in Atlanta, GA. Mr. Cullinan is a member of Sutherland's Tax Practice Group, who focuses his practice on tax controversies against the Internal Revenue Service (IRS). He has represented a large number of corporations, partnerships, and high net-worth individuals in all phases of tax controversy, including IRS audits, appeals, and tax litigation. Mr. Cullinan has extensive experience settling tax cases and is well-versed in tax litigation when the parties cannot agree to an administrative resolution. He has worked on cases involving the research tax credit, the foreign tax credit, corporate-owned life insurance, "tax shelters" and "listed" transactions, and transactions alleged to lack economic substance, among many others. In addition, he has extensive experience in TEFRA (i.e., partnership) audits and litigation and in defending against the imposition of accuracy-related penalties. He has practiced in front of several U.S. district courts, the U.S. Tax Court, the Court of Federal Claims, and several appellate courts, and he is a frequent speaker on tax-related topics. Mr. Cullinan is an active participant on three different committees of the Section of Taxation of the American Bar Association. He is also a fellow of the American College of Tax Counsel (ACTC) and a member of the American Association of Attorney-CPA's (AAA-CPA). Mr. Cullinan holds a B.S. from State University of New York at Geneseo, an M.S. from State University of New York at Albany, and a J.D. from Vanderbilt University Law School. **(LB&I Subgroup Chair)**

Estarre (Star) Fischer

Ms. Fischer, CPA, is a Partner with Moss Adams LLP, in Seattle, WA. Ms. Fischer has over fourteen years' experience in taxation as a Certified Public Accountant (CPA). Her primary responsibility is to provide clients with

tax consulting services regarding the tax treatment of R&D expenditures. Mr. Fischer's specialties include R&D Tax Credit (IRC 41), R&D Expenditures (IRS 174), General Business Credits (IRC 38 & 39), IRS various state examination defense regarding R&D credits and expenditures. Her clients' base is predominately comprised of middle-market companies. Although she has been involved in R&D tax credit analyses for all entity types and sizes, the focus on middle-market companies has allowed her to gain experience in the complexities of S-corporations and Partnerships claiming the R&D Credits. She partners with the Examination and Appeals functions to help resolve complex cases. Ms. Fischer is a member of the American Institute of Certified Public Accountants (AICPA), and the Washington Society of Certified Public Accountants (WSCP). Ms. Fischer holds a Bachelor of Science Degree (Accounting), from Central Washington University. **(LB&I Subgroup)**

Neil H. Fishman

Neil H. Fishman, CPA, CFE, FCPA, CAMS is Vice President/co-owner of Fishman Associates CPAs PA in Boynton Beach, Fl. Mr. Fishman has over 25 years' experience in taxation, specializing in the preparation of federal, state and local corporate, partnership, fiduciary, gift, estate, not-for-profit and personal income tax returns. Mr. Fishman's firm also prepares business and personal financial statements, in addition to representing clients before taxing authorities. Mr. Fishman has been a presenter at various tax seminars and has written several articles on occupational fraud having appeared in various CPA Journals. He is a licensed CPA in both New York & Florida, and is also a Certified Fraud Examiner, Forensic Certified Public Accountant and Certified Anti-Money Laundering Specialist. Mr. Fishman is a member of the National Conference of CPA Practitioners (NCCPAP), and have served in many capacities on the National Board since 2004, including Chairman of the Tax Policy Committee from 2008-2011. Currently he is serving as Vice-President of NCCPAP. Mr. Fishman holds a BA from the State University of New York College at Oneonta. **(SBSE/W&I Subgroup)**

Cheri H. Freeh

Ms. Freeh, CPA, CGMA, is a principal with Hutchinson, Gillahan & Freeh, P.C. in Quakertown, PA. Ms. Freeh has

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

Stuart M. Hurwitz Mr. Hurwitz, J.D., L.L.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, who may 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 3200+ 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 Business Administration with a major 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)**

Jennifer MacMillan

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

MacMillan has appeared on NBC's Today Show, offering last-minute tax tips to viewers, and has been a panelist on Tax Talk Today (IRS' monthly webcast) on two occasions. She is a member of the NAEA Government Relations Committee and a Past President of the California Society of Enrolled Agents. **(Chairman and OPR Subgroup)**

Timothy J. McCormally

Mr. McCormally, J.D., is the Director in the Washington National Tax practice of KPMG, LLP, in Washington, DC. He has nearly 40 years' experience as a tax attorney. Before joining KPMG, he spent 30 years on the staff of Tax Executive Institute, first as General Counsel and then as Executive Director. At TEI, his responsibilities included the overall administration of the professional association of 7,000 in-house tax professionals from around the world. He also participated in the Institute's extensive advocacy program, contributing to comments submitted to the IRS, Treasury Department, Canada Revenue Agency, the Canadian Department of Finance, and the Organisation for Economic Co-operation and Development. Mr. McCormally is a contributor to numerous publications and has recently written or co-written articles on Circular 230, tax whistleblowing, FBAR reporting, and IRS efforts to risk-assess taxpayers. He is a member of ABA, Section of Taxation (Administrative Practice and Employment Tax Committees) and the American College of Tax Counsel. Mr. McCormally holds a J.D. from Georgetown University Law Center, and a B.A. from the University of Iowa. **(Vice Chairman 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 34 years' experience in taxation. His primary area of practice is tax planning and advice, including business and individual income tax, payroll tax, franchise tax, excise tax, ad valorem tax, sales and use tax, and gift and estate tax. He has assisted tax exempt organizations make application for and obtain status under IRC section 501(c). He has represented individuals, business entities, trusts and estates with controversies before the IRS at the examination level, with appeals, in Tax Court and U.S. District Court. He has made applications to the Taxpayer Advocate, assisted clients in collections, and with preparation and presentation of offers in compromise, installment payment arrangements, and with tax liens and

levies. He has also represented clients in BLIPS transactions and has applied for and obtained PLR's. In addition to his primary practice of taxation, Mr. McDermott handles succession, probate, and estate administration matters. Mr. McDermott has been a CPA since 1985. He is a member of the Baton Rouge and Louisiana State Bar Associations, National Lawyers Association, Baton Rouge Estate and Business Planning Council, and The Society of Louisiana Certified Public Accountants. Mr. McDermott holds a B.S. in Business Administration and a J.D. from Louisiana State University and an L.L.M. from Georgetown University. **(SBSE/W&I Subgroup)**

Shawn R. O'Brien

Mr. O'Brien has over 18 years' experience in practicing tax law. 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 US Tax Court, US District Courts and US 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 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 Certified Public Accountant (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 served as Chair of the Energy and Natural Resources Committee of the State Bar of Texas Tax Section from 2011 to 2013, and is currently serving the State Bar of Texas Tax Section as chair of the General Tax Committee. He has written numerous tax articles and regularly presents to tax groups. 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, New Orleans, Louisiana and an LL.M, Taxation, from New York University School of Law, 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 City, NY. Mr. Pagano concentrates his practice in tax controversy examinations and investigations, commercial and civil litigation, accounting investigations, internal investigations, financial statement omissions, misrepresentations and fraud, with an emphasis on civil and criminal tax controversy, white collar defense, corruption, professional conduct and tax standards, accounting errors and irregularities, post-closing adjustments, management and employee fraud, and third party asset misappropriation. Mr. Pagano has successfully negotiated agreed upon civil closings in federal and state civil and criminal tax controversies, assisted attorneys in a wide variety of white-collar financial and accounting investigations, commercial litigation, public corruption, IRS practice and procedure, corrupt practices, GAAP and accounting representations and warranties cases. He has been associated for a number of years with the Forensic & Valuation Services section of the AICPA as well as the Tax Section of the ABA's annual Criminal Tax and Tax Controversy Institute, Georgia Southern University's Fraud and Forensic Accounting Conference and EisnerAmper University's Tax College as a speaker of tax ethics and professional standards governing CPAs. A common denominator shared by these diverse organizations with respect to tax ethics and professional standards is their concern and commitment for each tax professional's obligation to follow the authoritative guidance for practitioners found in Treasury Circular 230, Internal Revenue Code sections 6694, 6713, 7216, and the AICPA's Statements on Standards for Tax Services. Mr. Pagano holds a B.S. (Accounting), St. Joseph's University, Philadelphia, PA and a Master of Public Administration (MPA), New York University, New York, NY. **(OPR Subgroup)**

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)**

Dr. Dave Thompson, Jr

Dr. Thompson has over 38 years' experience in taxation. He currently serves as the Director/Master of Accounting 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. Dr. Thompson has had

the opportunity to work with such CPA firms as KPMG, Ernest and Young and Arthur Andersen to solve many tax issues facing these corporations, which included mergers and consolidated issues, pensions and compensation, and deferred tax problems. 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 partnerships 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. For example, one partnership resulted in a \$300 thousand grant from the Kellogg Foundation to provide financial literacy and tax service to the community. Dr. Thompson holds a B.S. (major accounting) from Birmingham-Southern College, an MBA/MA concentration: 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 Ethics, Family Taxation, and U.S. Economic, Legal, and Tax History. He has published dozens of articles, contributed chapters to books, authored edited volumes, and was recently added as a co-author to a longstanding casebook on federal income taxation originally authored by Stanley Surrey. 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. In addition, Dr. Ventry participates in federal and state 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, as a member of tax commissions, workgroups, and committees. 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. **(OPR Subgroup)**