

Internal Revenue Service Advisory Council

2012 Member Biographies

John G. Ams

Mr. Ams, J.D., is the Executive Vice President and Chief Operating Officer for the National Society of Accountants (“NSA”) in Alexandria, VA. He has over 30 years in the federal tax arena with expertise providing legislative and regulatory representation in accounting and federal tax matters to a variety of constituencies including individuals, non-profit organizations, and corporations. At NSA, a professional society whose members are professionals in the areas of accounting and taxation, he is responsible for all operations and provides information, education and guidance to his membership regarding IRS regulations and administrative concerns including the new IRS tax return preparer requirements. He has presented testimony to IRS on numerous occasions and most recently testified in support of Circular 230 proposed regulations, where he raised a number of implementation concerns. Mr. Ams holds a J.D. from Georgetown University Law Center and a BA from Michigan State University, East Lansing, MI. **(OPR Subgroup)**

Tara S. Anthony

Ms. Anthony is a Manager/Tax Practitioner with Popular Ventures, in Detroit, MI. Her responsibilities include working with audits, offers in-compromise, installment agreements and penalty abatements and payroll taxes. She is a chartered tax professional and has completed courses in individual and small business income tax preparation. She works with seniors and low income taxpayers in a large urban metropolitan area, and assist students with their tax filing requirements and tax counseling. Ms. Anthony holds a BA in Finance from Trinity College, Metairie, Louisiana and a BA in Management Organizational Development from Spring Arbor University, Spring Arbor, MI. **(W&I Subgroup)**

Donna K. Baker

Ms. Baker, CPA, has worked in the accounting field for over 24 years and is the owner of Donna Baker & Associates, CPA and Tax Pro Filers, in Adrian, MI. In addition, she is an Associate Professor of Accounting and Chair of Accounting Department at Siena Heights University in Adrian, MI, where she teaches Intermediate Accounting, AIS, Forensic Accounting, Auditing, Taxation, etc. Her CPA firm currently prepares 650 tax returns per year focusing on C Corps, S Corps, partnerships, agricultural, non-profits and small to mid size business returns. Her firm also provides services in auditing, business consulting, strategic tax planning, forensic examination, financial statement preparation and payroll. Ms. Baker started Tax Pro Filers as a sabbatical project that was modeled after large tax preparation chains, such as H&R Block & Jackson Hewitt. She currently has three locations and prepares 4000 tax returns per year. She is a member of AICPA, NATP, and the Michigan Association of Certified Public Accountants and the Lenawee County VITA Coalition. Ms. Baker holds a MBA Professional Accounting/Information Systems from Michigan State University and a BA – Accounting from Siena Heights University. **(W&I Subgroup)**

Ann Esarco

Dr. Esarco, CPA, EA, is a Professor at McHenry County College (MCC) in Crystal Lake, Illinois. She owned and operated her own accounting and taxpayer representation firm, AJE Associates, PC, from 1982 until 2004. In 2004, her son took over the practice as she fully moved into academia. In 2007, she and MCC partnered with the Center for Economic Progress to form a VITA tax site on campus. MCC now independently funds the campus VITA program. In addition, Ann was awarded a grant from the Illinois Community College Board to design and implement a program that would award a Tax Practitioner Certificate to qualifying students. The VITA site and Tax Practitioner Certificate work together to train students for the Enrolled Agent's and Registered Tax Return Preparer's Examinations. Ann has written numerous articles and books such, as "IRS Now Considering Your Economic Reality," and "Taxpayer Advocate." She has been quoted in The Wall Street Journal and well as other business publications. Dr. Esarco holds a Ph.D. in Education from Capella University, Minneapolis, MN; a MS in Taxation from Northern Illinois University, DeKalb, IL; and a BS in Accounting/Management from St. Mary of the Woods College, Indiana. **(W&I Subgroup Chair)**

David F. Golden

Mr. Golden, LL.M., J.D., CPA, has worked in the tax field for over 26 years and is a partner with the law firm of Troutman Sanders LLP, in Atlanta, Georgia. His responsibilities include, planning, compliance, transactions, and civil tax controversies. He is involved in a variety of matters relating to state and federal taxation of corporations, partnerships, individuals, tax exempt entities and industrial development bonds. He also provides a full range of trust and estate planning services. In addition, he prepared comments on behalf of the American Association of Attorney-Certified Public Accountants (AAA-CPA), on proposed regulations to the Section 6694 Tax Return Preparer Penalty Rules and has spoken extensively regarding Circular 230 and its impact on tax lawyers and certified public accountants. He is a member of the American Bar Association (ABA) and a member of AAA-CPA. Mr. Golden holds an LL.M. from Emory University a J.D. from the University of Georgia and a B.S. from Ohio State University. **(OPR Subgroup)**

Linda S. Harding

Ms. Harding, CPA is the Director of Tax for CPAmerica International, a national association of independent CPA firms in Alachua, FL. She has almost 30 years in the field of taxation. Her responsibilities include overseeing the members' tax needs including technical resources, tax practice management, best practices, publications, continuing education and information disbursement. She has a strong technical background in federal and state taxation, including tax minimization strategies, tax compliance, FAS 109/FIN 48 requirements and disclosures and is proficient in tax issues regarding C Corporations, S Corporations, Partnerships, LLCs, individuals and estate and gift tax planning and GAAP. In addition, she is charged with keeping members informed of the requirements of Circular 230 standards as well as other practice issues (such as IRC Section 7216). In addition, she is a member of the American Institute of Certified Public Accountants (AICPA), a member of the AICPA Legislation and Policy Committee and the Florida Institute. **(OPR Subgroup)**

Ernest V. Hicks

Mr. Hicks, EA, CMA, is the President of Hicks and Hicks Enterprises in Anaheim, CA. His practice includes tax preparation and tax planning for individuals and small

businesses. Mr. Hicks also specializes in preparing returns for corporations, partnerships, LLC, and fiduciary returns. Mr. Hicks spent over 20 years in industry, where his responsibilities included cost and general accounting for small and midsize construction and manufacturing firms to Regional Controller for a division of Schlumberger. In addition, he is a member of the National Association of Enrolled Agents (NAEA), the California Society of Enrolled Agents and Institute of Management Accountants (IMA) and holds the certification, Certified Management Accountant (CMA). Mr. Hicks holds a Business Administration degree from Idaho State University, and an MBA from Pepperdine University. **(W&I Subgroup)**

Sanford D. Kelsey, III

Mr. Kelsey, JD, LL.M., CPA, has worked in the tax field for over 18 years including in government, industry, and private practice and is currently a Senior Tax Attorney for FedEx Corporation, in Memphis, TN. His responsibilities include advising stakeholders of FedEx's various subsidiaries on federal, state and local, and international tax matters. He has also advised clients on administrative and legislative initiatives. In addition, his experience includes counseling clients on tax matters regarding structuring transactions and providing representation during tax contests. He has served as tax counsel on projects involving multi-discipline clients and has provided technical support for the clients' tax departments. Mr. Kelsey currently serves as an articles editor on the Editorial Board and Publication Committee of The Tax Lawyer – SALTE, an American Bar Association (ABA) Publication. He is also a member of the ABA, the Florida Bar Association and the Tennessee Society of Certified Public Accountants. Mr. Kelsey is a CPA (TN- inactive) and holds an LL.M. from Georgetown University Law Center, a J.D. from Indiana University School of Law and a BBA from Tennessee State University. **(SBSE Subgroup)**

Richard G. Larsen

Mr. Larsen, JD, CPA, is a Distinguished Professor of Accounting at George Mason University, School of Management in Fairfax, VA. He teaches courses on Taxation and Managerial Decision Making and on Taxes and Business Strategy. Prior to joining George Mason University he was a partner in the National Tax Department of Ernst & Young. At the time of retirement, he was a member of the Tax Accounting and Risk

Advisory Services group specializing in accounting for income taxes (including FIN 48 disclosures) and tax risk management (he was the global director of this area). He is a member of AICPA, ABA, National Association of Corporate Directors and the American Accounting Association and he is presently on the Board of Directors of Tax Analysts and the Bureau of National Affairs Accounting Advisory Board. Mr. Larsen holds a JD from George Washington University, National Law Center, Washington, D.C. and a BBA from George Washington University, Washington, DC. **(LB&I Subgroup)**

Janice Lucchesi

Ms. Lucchesi, CPA, currently serves as Vice President of Tax for Akzo Nobel Inc, in Chicago, IL. Ms. Lucchesi joined Akzo Nobel in 1993 and her responsibilities include directing the tax affairs of the companies in North America and coordinating transactions with international tax impact with the foreign parent. Prior to joining Akzo Nobel Inc., Ms. Lucchesi was a Senior Manager with Ernst and Young. Ms. Lucchesi has served as a member of the Executive Committee of the Organization for International Investment, the International Fiscal Association, and the Tax Executive Institute. She is member of the Advisory Board of the George Washington Law School/IRS Annual Institute on Current Issues in International Taxation and the University of Chicago Tax Conference Planning Committee. She is a CPA, and holds a BA degree in economics and sociology from Rice University and a Master of Management degree from Northwestern University. **(LB&I Subgroup)**

Charles J. Muller, III

Mr. Muller, LLM, JD, has worked in the tax field for over 30 years and is an Attorney/Shareholder with the law firm of Chamberlain Hrdlicka, in San Antonio, TX. His responsibilities include, civil, criminal, malpractice, tax, commercial and financial. He represents major health care providers in False Claims Act litigation. His tax controversy practice includes federal and state civil tax litigation; federal criminal tax litigation including related white collar crime representation; property tax disputes and litigation; representation of attorneys and accountants in malpractice cases and discipline proceedings; representation of taxpayers before the IRS appeals offices; and representation of taxpayers during civil and criminal IRS examinations. Mr. Muller has chaired the American Bar Association Committee on Civil and Criminal Penalties and the

Penalties Tax Force and he is a recipient of the Attorney General's Marshall Award for Outstanding Legal Achievement in the Trial of Complex Litigation. He is a member of both the American College of Tax Counsel and the American Bar Association (ABA), Tax Section, in addition to being listed in the Best Lawyers in America. He is a lecturer and presenter on various topics to professional organizations. Mr. Muller holds an LLM (Taxation) from Georgetown University School of Law and a JD and BA from St. Mary's University. **(OPR Subgroup Chair)**

Fred F. Murray

Mr. Murray, JD, CPA, is a Managing Director, Grant Thornton, LLP, U.S. member of Grant Thornton International, in Washington, DC. His responsibilities include managing policy, procedures, and risk in relation to United States Tax Services practice for a major international accounting firm with more than 500 offices in 113 countries – including evaluation of tax return positions and penalty concerns; risk analysis; reportable transactions and material advisor concerns; disputes and controversies with tax authorities, Sarbanes-Oxley, SEC, GAO and PCAOB matters; and SFAS 109/FIN 48 (ASC 740) financial accounting matters. He is a recipient of the 2010 Grant Thornton Tax Outstanding Performance Award. His experience includes public law and accounting practice and previous government service as Special Counsel to the Chief Counsel for the Internal Revenue Service and as Deputy Assistant Attorney General in the Tax Division at the Department of Justice. He is an Adjunct Professor of Law at Georgetown University Law Center. He is a member of the American Bar Association (ABA) Section of Taxation, (Council Director (2012-2015), and Chair (2009-2011), Committee on Administrative Practice). In addition, he is a Fellow of the American Law Institute, and a member of the American College of Tax Counsel, AICPA and the Federal Bar Association (Chair-Elect, Section of Taxation). Mr. Murray holds a J.D. from the University of Texas at Austin Law School and a B.A. from Rice University. **(SBSE Subgroup)**

Paul O'Connor

Mr. O'Connor, LLM, JD, CPA, is the Vice President, Head of U.S. Tax for EMD Millipore Corporation, in Billerica, MA. He has 32 years in taxation in the technology, software, and bioscience fields. For more than two decades, he has been chief

tax officer for Millipore Corporation (now EMD Millipore, a wholly-owned subsidiary of Merck KGaA, Darmstadt, Germany), a company engaged in bioscience research, chemical and pharmaceutical production. He manages a department of 11 members; overseeing all tax matters for Merck's North American subsidiaries, which include corporate tax, risk management, transfer pricing, and dispute resolution. He is a member of Tax Executive Institute (TEI) and served as the International President from 2010-2011. Mr. O'Connor holds a LL.M in Taxation from Boston University Law School, a J.D from Suffolk University Law School and a B.S from Boston College, School of Management. **(LB&I Subgroup)**

William E. Philbrick

Mr. Philbrick, CPA/ABV, CVA, CFF, CGMA is a Senior Vice President with Greenberg, Rosenblatt, Kull, & Bitsoli, P.C., in Worcester, MA. He has over 30 years experience in taxation and his responsibilities include individual and corporate taxation and tax planning at both the Federal and state levels including international taxation. He also has extensive experience in mergers and acquisitions, and has represented clients as an expert witness for valuations in dispute litigation proceedings. He has represented clients in estate and valuation matters before the IRS and the Commonwealth of Massachusetts. In addition, he prepares valuations for closely held businesses, publicly traded companies, personal holding companies and LLCs. These entities operations include personal service providers such as insurance agencies and investment holdings, real estate management, manufacturers, construction and technology services. He has also represented clients before the IRS and various states with respect to insolvency matters concerning cancellation of debt income, collection matters and divisive reorganizations. Mr. Philbrick is a frequent lecturer and speaker before professional organizations on several tax areas. Mr. Philbrick is a member of the AICPA, the Massachusetts Society of Certified Public Accountants, the Massachusetts Association of Accountants, the National Association of Certified Valuators and Analysts, and the National Society of Accountants. Mr. Philbrick holds a BS in BA degree from Salem State University, Salem, MA, and a MST from Bentley University, Waltham, MA. **(W&I Subgroup)**

Ameek Ponda

Mr. Ponda, JD, LLM, is a partner with Sullivan & Worcester LLP, in Boston, Massachusetts, and also a member of the firm's management committee. Mr. Ponda joined Sullivan & Worcester in 1992 and his responsibilities include domestic and international taxation, with an emphasis on mergers & acquisitions and REIT transactions. In addition, Mr. Ponda is an adjunct professor with the Boston University School of Law Graduate Tax Program, where he has taught courses in Business Tax Planning, Corporate Reorganizations, International Taxation, RICs & REITs, and Financial Products. He is also a Lecturer on Law with Harvard Law School, where he teaches Partnership Taxation. A frequent speaker on taxation topics, he is the author of numerous articles, including "REITs Abroad" and "Economic Inconsistencies in the Taxation of Currency Swaps." Born in Bombay and fluent in Hindi and Urdu, Mr. Ponda is a charter member and former secretary of The Indus Entrepreneurs - Boston, and on the Advisory Board to the South Asian Bar Association of Greater Boston. He is also a member of the American Law Institute and the International Fiscal Association. Mr. Ponda holds a BA from Harvard College, a JD from Harvard Law School, and an LLM in Taxation from Boston University School of Law. **(LB&I Subgroup Chair)**

Andre' L. Re

Mr. Re has worked in the field of taxation for over 41 years and is the owner of Andre' L. Re, in McDonough, GA. He is a tax consultant and has represented large and medium size corporations before the IRS regarding complex issues at the group and Appeals level. His responsibilities include research and development, travel and entertainment, insurance, tax exempt status, large partnership, and many other issues. Prior to owning his own business he worked for Ernst & Young where his responsibilities included IRS income tax examinations, Service Center processes, employee plans and exempt organizations, tax controversy, and collection matters. He has had numerous opportunities to work with IRS Service Center Campuses to resolve issues with account records, sub S elections, collection procedures, entity elections, and AUR notices. In addition, he worked as a VITA volunteer and has assisted taxpayers with offers in-compromise, installment agreements and other individual and small business tax issues. Mr. Re holds a BS in accounting from Ferris State University, Big Rapids, MI, and an MA in Public Administration from Syracuse University. **(W&I Subgroup)**

Christopher Riley

Mr. Riley, CPA, is the Director, State Government Relations for Archer Daniels Midland Co., in Decatur, Illinois. Mr. Riley joined Archer Daniels Midland Co., in 1995 and served as Director of Tax Audits from 2006 to 2009. He was previously employed as a Senior Tax Associate with Deloitte & Touche in New York City. As Director of Tax Audits, his responsibilities included managing Federal Audits of Consolidated, Excise Tax, Employment Tax, Foundation and Partnership Returns, including its participation in the IRS's Compliance Assurance Process (CAP) program. In addition, he previously served as Chair of Tax Executive Institute's IRS Administrative Affairs Committee. He is a CPA, and holds a BA degree in Mathematics Education from Eastern Illinois University, Charleston, IL and an MBA with an emphasis in accounting, and an MST in Taxation from the University of Illinois, Champaign, IL. **(Chairman IRSAC)**

Janeen Ryan

Ms. Ryan, EA has 27 years experience in the field of taxation and is the owner of Janeen Ryan, EA, in Aurora, CO. As a self-employed tax accountant she does tax preparation and tax planning for individuals and small businesses. Her expertise is predominantly small businesses and residential rental properties. She is the Past President of the Colorado Society of Enrolled Agents (COSEA) 2009 and 2010 and is a current member of the board. In addition, she is a member of the National Association of Enrolled Agents (NAEA) and Public Accountant's Society of Colorado (PASC). Ms. Ryan holds a BS in Accounting from the University of Illinois, Champaign, IL. **(OPR Subgroup)**

Madeleine Townes

Ms. Townes, JD, is a licensed attorney specializing in corporate and individual tax. Ms. Townes worked as a Tax Manager with NYK Logistics (Americas) Inc., in Memphis, TN. Her responsibilities there included filing Canadian income taxes, filing property, income, and miscellaneous taxes for the Corporation. She was also responsible for obtaining Business Licenses for local offices in 26 states. She is experienced in the design and delivery on innovative, bottom-line change management programs through account reconciliations that

generate over \$80 million annually through the restructuring of internal operations business processes consistent with short/long term organizational objectives. In addition, she provides visionary leadership in turning under-performing operations and start-up opportunities through team leadership, building key alliances, and implementing quality control management systems. Ms. Townes holds a JD from The University of Memphis, Cecil C. Humphreys School of Law and a Bachelor of Science Degree in Business Administration (Emphasis-Accounting) from Fisk University in Nashville, TN. **(SBSE Subgroup Chair)**

Neil D. Traubenberg

Mr. Traubenberg, JD, recently worked as Vice President-Corporate Tax for Sun Microsystems, in Broomfield, Colorado. He has over 35 years experience in taxation that included an international restructuring strategy that integrates subsidiaries attained through acquisition with existing Sun subsidiaries. In addition, he managed a valuation allowance in excess of \$1.8 billion and was responsible for all federal, state and foreign tax matters of corporation and multiple subsidiaries located in the United States, Europe, and Asia. He regularly attended audit committee meetings to advise on tax matters of the company and oversaw the implementation of the Sarbanes-Oxley tax process review that resulted in no material weaknesses or significant deficiencies. Mr. Traubenberg is a lecturer on various topics to professional organizations, most recently focusing on matters related to FIN 48, International Financial Reporting Standards (IFRS), and new IRS Schedule UTP. He is a member of the ABA-Tax Section, MAPI and was Tax Executive Institute (TEI), International President from 2009-2010. Mr. Traubenberg holds a JD and a BS from Case Western Reserve University. **(LB&I Subgroup)**

Cyndi Trostin

Ms. Trostin, J.D., LL.M., is a partner with law firm of Glick & Trostin, LLC in Chicago, Illinois. Having more than 25 years of experience in federal taxation, Ms. Trostin combines private practice with teaching, research and consulting. Her fields of expertise include IRS Tax controversy (audits, appeals, offers-in-compromise), advocacy, tax preparation (individuals, trusts, estates, gifts, private foundations), forensic accounting, estate planning, business planning, and trust/probate administration and

litigation. She is a member of the American Bar Association, Tax Section, and the Chicago Bar Association. Ms. Trostin holds a B.S.B.A. degree in business management from Roosevelt University, and a J.D. and an LL.M. in taxation (with honors) from the John Marshall Law School in Chicago, IL. She is an adjunct professor teaching Tax Accounting in the LL.M. and MST programs, serves on the Tax Advisory Board and is a faculty advisor for independent tax studies at the John Marshall Law School. **(SBSE Subgroup)**

Deborah Walker

Ms. Walker, CPA, is a partner with Deloitte Tax LLP, in Washington, DC. She is a leader of the Washington National Tax Global Employer Services practice. She specializes in numerous employee benefit and executive compensation issues, including qualified and nonqualified deferred compensation arrangements, employment taxes, and health and other welfare benefits plans. She also assists clients in resolving liabilities for unpaid taxes. Prior to joining Deloitte Tax LLP, Ms. Walker was Deputy to the Benefits Tax Counsel at the Office of Tax Policy at the United States Treasury Department and was formerly a partner-in-charge of the KPMG MidAtlantic Compensation and Benefits Practice, providing consulting services to individuals and corporate clients, and partner in the KPMG Washington National Tax Practice. In addition, she is an active member of the American Institute of Certified Public Accounts and has authored and co-authored numerous articles on compensation and employee benefits issues. Ms. Walker holds a Masters of Business Administration, University of North Carolina, Chapel Hill, North Carolina and a BA in Economics from Alfred University, Alfred NY. **(Vice Chair & SBSE Subgroup)**

Cecily V. M. Welch

Ms. Welch, CPA, PFS, CFP®, is a Senior Tax Manager with S.J. Gorowitz Accounting and Tax Services, Inc., in Alpharetta, GA. She has over 18 years experience performing analysis of financial information to identify weaknesses, form recommendations, and implement solutions. She has a wide range of knowledge regarding tax compliance and planning for partnerships, corporations, individuals, trusts, estates, and gifting. In addition, she is the tax subject matter expert for multiple financial professionals including bankers, attorneys and investment brokers. She developed action steps and

measurement tools for implementing the strategic plan of the firm. Ms. Welch has lectured frequently to professional organizations and has experience in domestic and international financial audits. Ms. Welch is a member of AICPA and is active in the Georgia Society of CPA's – Tax Section and Estate Planning Section. She is currently treasurer on the board of VOX Teen Communications, Inc. and formally served on the CityDance Ensemble, Inc. and Choices Matter Development Foundation, Inc. boards. Ms. Welch holds a MBA from the University of Wisconsin and a BS in Accounting from North Carolina A&T State University. **(SBSE Subgroup)**

Peter S. Wilson

Mr. Wilson, JD, CPA, is McGladrey, LLP's National Partner for Tax Quality and Risk Management in Washington, DC. He is responsible for quality assurance, risk management, and professional standards for the firm's \$450+ million tax practice. He has over 25 years experience as a practicing attorney and CPA. He chaired the task force that developed the ABA Tax Section comments on Circular 230 §10.34(a) (2009). He served as a member of the AICPA's §6694 Task Force (2008) and its Task Force on Tax Penalty Reform (2009 and 2010), as well as the ABA Tax Section working groups that developed comments on non-shelter amendments to Circular 230 (2006), and on monetary penalties for Circular 230 violations (2007). In addition, he authored McGladrey's comments on the tax return preparer registration regulations under §6109 and the related amendments to Circular 230 (2010). He is a member of the ABA, Tax Section, Standards of Tax Practice Committee, and Civil and Criminal Penalties Committee, and the AICPA, Tax Division. Mr. Wilson holds a JD from Albany Law School, Albany, NY, a B.S. from the LeMoyne College, Syracuse, NY, and an M.B.A. from Rensselaer Polytechnic Institute, Troy, NY. **(OPR Subgroup)**