

## 2018 IRPAC Member Bios

**Martin Bentsen** - As a Director of Product Development for FIS Wall Street Concepts (WSC), Mr. Bentsen interacts with approximately eight hundred financial firm clients on tax reporting matters. Mr. Bentsen client base is comprised of self-clearing brokerage firms, hundreds of trust companies, some of the largest 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. That WSC Tax Community provides a forum for clients to express their views and positions on tax reporting matters. Member of the New York State Bar Association, Certified Regulatory and Compliance Professional. **(International Reporting and Withholding-IRW)**

**Alexandra Cruz** - Ms. Cruz is a Senior Manager in the Information, Reporting & Withholding practice of Ernst & Young's Financial Services Office in New York. Alexandra works with large asset management and banking organizations with both domestic and nonresident alien reporting and withholding issues. For the past four years Alexandra has been primarily focused on FATCA and its impact on the asset management industry. **(International Reporting and Withholding-IRW)**

**Deborah Fox** - Ms. Fox is a Certified Scrum Product Owner with experience in a broad spectrum of verticals. As the Director of Marketing she is responsible for developing future strategy for tax solutions portfolio. 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. Self-starter with team building and leadership skills. Strategic thinker and market analysis. **(Emerging Compliance Issues-ECI)**

**Emily Lindsay** - Ms. Lindsay is a former executive of Marriott International, Inc. Vice President, Corporate Accounting Services. Lead and directed a diverse team of over 50 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 for Marriott, a company with \$12 billion in annual system-wide sales. Ms. Lindsay is a Certified Public Accountant (active license since 1984), Chartered Global Management Accountant (CGMA). CGMA is a professional management accounting designation and a joint venture of the AICPA and the London-based Chartered Institute of Management Accountants (CIMA). Professional Memberships: American Institute of Certified Public Accountants (AICPA); Association of Certified Fraud Examiners (ACFE); American Payroll Association (APA). American University Teaching and Service Awards: Kogod Faculty Award for Outstanding Service: September 2016; Sept. 2015; Sept. 2014; Sept. 2013. **(Employer Information Reporting/Burden Reduction-EIRBR)**

**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. This includes matters such as Form W-2, Form 1099, Form 1095 (ACA), FATCA, and country-by-country reporting. 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 LLM from Georgetown University Law Center, a J.D. from Indiana University School of Law and a BBA from Tennessee State University. **(International Reporting and Withholding-IRW)**

**Masaki (Mas) Kuwana** - Senior tax advisor providing tax technical support related to information reporting/withholding. Manage a compliance team that performs health checks and other audits to identify key risks and issues. As a former Executive Director - Head of Tax Operations JPMorgan Chase & Co, he lead the Corporate and Investment Bank's Tax Operations team supporting: the Prime Brokerage, Custody (US, Global, ACCE), Retail (Chase Wealth Management, JPMS, Broker Dealer Services, and the Private Bank), and other lines of business. Also, responsible for regulatory changes, including FATCA, cost basis reporting, etc. Authored firm-distributed material related to changes in tax law (cost basis reporting, FBAR, and Sec 6050W compliance and reporting, etc) and tax controversy work related to IRS and state audits of multinational and high net worth clients. **(Emerging Compliance Issues-ECI)**

**Fred Murray** - Director of the Graduate Tax Program and Professor of Taxation Practice, 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 former Chair of the US Internal Revenue Service Advisory Council (formerly Commissioner's Advisory Group); former Advisor to the International Tax Working Group of the United States Senate Finance Committee; and a former member, Commissioner's Advisory Council, Department of Taxation and Finance, State of New York. He is Vice Chair for CLE, and a former Council Director, 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, and a Life Elected Member of the American Law Institute, a member of the International Bar Association, a member of the International Fiscal Association, and a member of the Bloomberg BNA International and Transfer Pricing Tax Advisory Board. **(Emerging Compliance Issues-ECI)**

**Mary Jo Werner, JD, CPA, CFF** - Mary Jo Werner is a partner in Wipfli's tax services and valuation, forensics, and litigation services groups. She uses her tax and accounting expertise to assist her clients in reducing their income and estate tax exposure and becoming more profitable. Mary Jo 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. Professional Memberships and Activities: American Institute of Certified Public Accountants (AICPA), American Bar Association (ABA), Gundersen Medical Foundation, Inc. – Executive Committee board member and Professional Friends Committee member, and IRS Taxpayer Advocacy Panel - Past member. **(Employer Information Reporting/Burden Reduction-EIRBR)**

**Lisa Allen** - Ms. Allen has 25 plus years of employee benefits experience. She is the Vice President of Regulatory Affairs for Relph Benefit Advisors. Allen manages regulatory updates and provides clients with counsel regarding the Affordable Care Act. She supervised the processing of over 40,000 IRS Form 1095-Cs in the first quarter of 2016. She is the 2016 Chairman, Compliance Committee, Benefit Advisors Network and a member of the Society of Professional Benefit Advisors. **(Employer Information Reporting/Burden Reduction-EIRBR)**

**Laura Lynn Burke** - Ms. Burke has been a Tax Professional for over seventeen years. She is an Enrolled Agent, provides tax resolution solutions and prepares tax returns for Individual, Corporate, Partnership, LLC Series, Estate and Not-for-profit. She has managed a VITA Tax Site and is a lead instructor. Ms. Burke is a member of the Illinois CPA Society, Past Treasurer of Women in Insurance & Finance, and a member of APICS. She has a BA in Business and Psychology, Master of Science, Management Information Systems and an MBA in Tax, Marketing & Leadership. **(Employer Information Reporting/Burden Reduction-EIRBR)**

**Tenesha Carter** - Ms. Carter is the Senior Vice President of Tax Preparation Services for the State Employees Credit Union. She supervises and coordinates tax preparation programs for the credit union, both free and fee-based, to over 257 branches. Carter previously supervised daily operations of IRA services to ensure proper handling and reporting for the credit union. She is an Enrolled Agent and holds a Bachelor of Arts degree from the University of North Carolina, Chapel Hill. **(Subgroup Chair-Emerging Compliance Issues-ECI)**

**Randall Cathell** - Mr. Cathell is a Tax Director for Cherry Bekaert and heads the firm's international section. He has more than 20 years of experience in federal, international and state tax matters. 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. Cathell is a member of the American Institute of

Certified Public Accountants and is a Tax Executives Institute Chapter Liaison.  
**(International Reporting and Withholding-IRW)**

**Terry W. Edwards** - Mr. Edwards has worked in banking for over 27 years in the Corporate Tax Dept. of Wells Fargo Bank (and predecessor Wachovia Bank). He provides consulting to multiple and diverse business units on information reporting and withholding requirements. He has been a member of the American Bankers Association's Information Reporting Committee since 2009 and chair of the committee in 2015. He served on the Clearing House's Tax Reporting Committee from 2002-2013 and as chair in 2011. Mr. Edwards is a member of the Information Reporting Roundtable Committee (comprised of numerous U.S. Banks and the AICPA). He is a CPA with a Masters in Accounting from Virginia Tech and a BS in Business Administration from the University of Virginia's college at Wise. **(International Reporting and Withholding-IRW)**

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

**Dana Flynn** - Ms. Flynn is a Director in the corporate tax department at BNP Paribas and is the global head of U.S. Information Reporting & Withholding, FATCA, and QI Advisory. As U.S. tax advisory, she works with various local and global divisions of BNP Paribas relating to their policy planning, implementation and compliance issues pertaining to various areas of U.S. domestic and non-resident withholding and information reporting, including the Foreign Account Tax Compliance Act (FATCA) and Section 871(m) of the Internal Revenue Code. As the global head of QI advisory, she also works closely with the bank's Qualified Intermediary entities developing and implementing global policy and procedure. Previously, 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 tax information reporting and withholding conferences within the industry and is a member of the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance Committee. She received her BA from Boston College and JD from Suffolk University Law School. **(IRPAC Chair and member of International Reporting and Withholding-IRW)**

**Joel Levenson** - Mr. Levenson, as Associate Director of Tax Compliance, considers information reporting a significant part of his role, working with taxpayers who receive information returns submitted by the university. He works with multiple departments to insure accurate reporting including: student accounts for 1098-T; accounts payable for

1099-MISC; international students for 1042-S; human resources for W-2; and the UCF card services for 1099-K. Mr. Levenson is a member of the Tax Council of the National Association of College & University Business Officers (NACUBO); the Inter-Institutional Committee on Finance & Accounting Officers (ICOFA as Chair, Tax Sub-Committee; and the University Tax Peer Group. He received his BS in Accounting from the University of Central Florida as well as a Master of Science, Taxation. **(Vice Chair and member of Emerging Compliance Issues-ECI)**

**Ryan Lovin** - Mr. Lovin is Associate Counsel for product tax on the Global Tax Advisors team at Vanguard. He has over 10 years of experience in the tax industry and previously worked for the Investment Company Institute in Washington, D.C. Lovin leads working groups to develop consensus-based solutions to industry issues, and presents those solutions to government stakeholders, including the IRS and the Dept. of the Treasury. He also has experience with the Foreign Account Tax Compliance Act. Lovin has a Masters in Accounting from the University of North Carolina, Chapel Hill and a Juris Doctorate from Georgetown University. **(Emerging Compliance Issues-ECI)**

**James Paille** - Mr. Paille has been an executive manager in the payroll service industry for over 30 years. He is the Director of Operations for myPay Solutions, the payroll division of Thomson Reuters. Paille is currently the President of the American Payroll Association Board of Directors. He is also an active member of the Independent Payroll Providers Association and the National Association of Computerized Tax Processors. Paille has an undergraduate degree in Accounting from St. John Fisher College, Pittsford, NY. **(Employer Information Reporting/Burden Reduction-EIRBR)**

**Thomas Prevost** - Mr. Prevost was a Managing Director at Credit Suisse and the FATCA Responsibility Officer for all Credit Suisse Group entities. He was responsible for FATCA Advisory and the Compliance Framework, including IRS certifications for Credit Suisse globally. Prior to March 1, 2015, Prevost was the American Head of Tax for 13 years where he was responsible for all taxation issues for the Americas region, including U.S. information reporting issues. He served 10 years as the International Swaps and Derivatives Association North American Tax Chair and is a Securities Industry and Finance Markets Association Tax Compliance Group member. Prevost holds a Juris Doctorate from the University of Houston and a Bachelor of Science in Accounting from the University of Louisiana-Lafayette. **(International Reporting and Withholding-IRW)**

**Clark Sells** - Mr. Sells is a Senior Product Manager for Sovos-Convey Compliance. He has experience in implementing and maintaining tax software for filers of all volumes. Sells manages emerging compliance platforms, including the launch of new tax reporting systems, to comply with health care and global reporting legislation. He serves as a company liaison with federal and state government agencies. Clark attended the University of Wisconsin-Green Bay. **(Subgroup Chair-Employer Information Reporting/Burden Reduction-EIRBR)**

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

**Kelli Wooten** - Ms. Wooten is a director with IHS Markit (previously Markit | CTI Tax Solutions). She advises both multinational corporations and financial institutions on their compliance with information reporting and withholding rules such as the Foreign Account Tax Account Compliance Act (FATCA) and the Common Reporting Standard (CRS). Ms. Wooten works on designing, testing, and implementing tax software solutions for tax due diligence, withholding, and information return reporting. Ms. Wooten was previously Of Counsel with Burt, Staples & Maner, LLP and also had an extensive career at Procter & Gamble where she served in many capacities, including domestic and international tax compliance, audit and litigation, and indirect tax. Ms. Wooten was previously a member of the IRS Electronic Tax Administration Advisory Committee (“ETAAC”) where she was the 2015 – 2016 Vice-Chair. Ms. Wooten earned a B.S. in Accounting from The University of Tennessee, and a Juris Doctorate from the University of Cincinnati College of Law. **(Subgroup Chair-International Reporting and Withholding-IRW)**