

2022 IRSAC Member Biographies

*Indicates New Member

W. Edward “Ted” Afield – Professor Afield is the Mark and Evelyn Trammell Clinical Professor and Director of the Philip C. Cook Low-Income Taxpayer Clinic at Georgia State University College of Law, one of the largest academic low-income taxpayer clinics in the country. Professor Afield’s research focuses on a range of tax procedure issues relating to tax compliance and professional regulation, state and federal tax issues that impact educational policy, as well as more practice focused doctrinal research into tax procedure for the practicing bar and, in particular, for the community of low-income taxpayer clinics. Professor Afield is a member of the American Bar Association, the Association of American Law Schools, and the National Tax Association. He is also a fellow in the American College of Tax Counsel. He holds a J.D. from Columbia Law School, an LL.M. (taxation) from the University of Florida Levin College of Law, and an A.B. in history, cum laude, from Harvard College. **(Small Business/Self-Employed Subgroup)**

***Amanda Aguiard** – Ms. Aguiard is the Chief Operations Officer with Padgett Business Services. She has been involved in assisting small business taxpayers for over 20 years with income and other tax issues. Prior to joining Padgett Business Services she worked with large accounting firms in her capacity as a National Ambassador for New Zealand-headquartered Xero. She co-founded and runs Elefant, a training and consulting company for accountants and Bookkeepers. Aguiard holds a Bachelor of Science degree in Accounting from the University of Louisiana at Lafayette and a Master of Taxation from the University of Denver. Aguiard represents small business, and she is a member of the AICPA and the Society of Louisiana CPAs. **(Small Business/Self-Employed Subgroup)**

Martin Armstrong – Mr. Armstrong is VP of Payroll Shared Services for Charter Communications, a Fortune 100 company and the second largest cable operator in the United States. He has held executive roles with Time Warner Cable and Caesars Entertainment, is a retired Navy Supply Corps officer, and is currently the Accounting & Finance Area Chair for the University of Phoenix, where he was named the 2018 Distinguished Faculty of the Year. Armstrong is a former Vice President, Board of Advisor, and current member for the American Payroll Association, the Society for Human Resource Management, the National Association of Tax Professionals, the American Society for Quality, and the Academy of Management. Armstrong is also an Advisory Board member for the Bloomberg Tax Payroll Administration Library and the Workforce Institute, is a Certified Payroll Professional (CPP), and holds a MBA degree from the University of Maryland University College (UMUC), and a Doctor of Business Administration (DBA) degree from Argosy University. Dr. Armstrong has written for, or been covered by, the APA’s PAYTECH magazine, the Bloomberg Tax Payroll Administration Guide, Human Resource Executive, The Paycard Advisor, Accountant’s World, The Institute of Management & Administration, Training Magazine, and Business Finance. **(IRSAC Vice Chair and Wage & Investment Subgroup)**

Sharon Brown – Ms. Brown is a Partner at Barclay Damon LLP, where she is the cochair of the Public Finance Practice Area and a member of the Tax Practice Area and the tax credits team. She primarily concentrates her legal practice on the federal tax treatment of tax-exempt bond financings and serves as bond counsel, underwriters’ counsel, and special-tax counsel. Ms. Brown also routinely handles a wide variety of public finance transactions, including multifamily and single-family housing, power and energy, and 501(c)(3) financings. She has been named to Law360’s Influential Women in Tax Law list, and she received the Trailblazing Women in Public Finance Award from The Bond Buyer in 2018. In addition to her role at Barclay Damon, Ms. Brown is a federal income tax adjunct at New York Law School. She is a member of the National Association of Bond Lawyers, the New York State Association for Affordable Housing, the New York State Government Finance Officers Association, and the Municipal Forum of New York. **(Tax**

Exempt & Government Entities Subgroup)

Jeremiah Coder – Mr. Coder has 15 years of technical tax expertise focused on domestic, international and state tax policy issues spanning different industries, client types, issues and countries. He provides policy and technical advice regarding international, U.S., and Organization for Economic Cooperation and Development (OECD) tax developments, including digital taxation and information reporting programs like the Common Reporting Standard/Foreign Account Tax Compliance Act, Country-by-Country Reporting, International Compliance Assurance Program, and other international initiatives dealing with the supply of information to tax authorities. He previously served as a tax policy adviser to the OECD and has had various roles in private practice and as a contributing editor for Tax Analysts. Mr. Coder is a member of the American Bar Association, Federal Bar Association, and International Fiscal Association. **(Large Business & International Subgroup)**

Sam Cohen – Mr. Cohen is Government Affairs/Legal Officer with the Santa Ynez Band of Chumash Mission Indians, a federally recognized Indian tribe. He advises the tribe and its members on the application of federal, state and tribal laws. He has worked with the IRS Indian Tribal Governments Office on a notice for draw-down loans and a notice for refunding tribal government bonds. Mr. Cohen has also worked on a \$93 million Tribal Economic Development Bond (TEDB) issuance for a new hotel tower and parking garage. He is a member of the General Welfare Exclusion Subcommittee of the Treasury Tribal Advisory Committee. **(Tax Exempt & Government Entities Subgroup)**

***Alison Flores** – Ms. Flores is Principal Tax Research Analyst with H&R Block. She is a tax attorney with over 15 years of experience. She supplies guidance on complex tax areas to over 70,000 tax professionals and responds to their feedback and questions. She helps cross-functional teams understand and implement changes that affect taxpayers. Her team works to understand systemic tax administration challenges, finds opportunities to bring awareness to those challenges and proposes solutions. She leads the internal research tool for H&R Block delivering tax research materials on an online research platform. She has a deep understanding of issues facing individual and small business taxpayers and knowledge of how refundable credits and other tax benefits have changed over the years. Flores holds a Bachelor of Arts in English and History from Bethel College and a Juris Doctorate from the University of Kansas School of Law. Flores works with tax professionals and the tax preparation industry. **(Wage & Investment Subgroup)**

Robert Howren – Mr. Howren has 34 years of tax experience all in the Atlanta, Georgia area. He recently became VP of Tax for Aveanna Healthcare, a national leader in diversified homecare. Prior to that, he spent almost 17 years as Head of Tax for BlueLinx Corporation, one of the nation's largest building products distributors. At BlueLinx, Mr. Howren brought all areas of the tax function in house including income, financial provision, sales & use, property and fuel. In addition, he oversaw the tax due diligence for BlueLinx's acquisition of Cedar Creek in 2018. Mr. Howren has also created the in-house tax function at three other corporations during his corporate career. At the various companies, he has dealt with both inbound and outbound tax issues including transfer pricing issues. The first 10 years of his career was in public accounting. He started his career at Price Waterhouse before moving to a local CPA firm. Mr. Howren is a past international president of the Tax Executives Institute, where he has been a member for over 23 years. As President and a member of the Executive Committee of TEI, he has led and participated in numerous Internal Revenue Service and Treasury Liaison meetings. He is a long-time member of both the Georgia Society of CPAs and the AICPA. Mr. Howren holds a B.S. (Accounting) from Berry College and his MAcc (Tax and Auditing Systems) from the University of Georgia. He has served as President and a Member of the Board of Directors for many years for the Empty Stocking Fund. He is also an Eagle Scout. **(Large Business and International Subgroup)**

Denise Jackson – Ms. Jackson is Vice President of Tax Preparer Development for the North Carolina State Employees' Credit Union. She supervises and coordinates the training program for over 3,000 tax preparers for the credit union's 267 branches across North Carolina. She is an Enrolled Agent and CFP practitioner and holds a Bachelor of Science from Wingate University in Business and Mathematics. **(Wage & Investment Subgroup)**

Jodi Kessler – Ms. Kessler is Assistant Director Tax at MIT. Ms. Kessler has 13 years of experience in higher education focusing on all aspects of taxation, including federal, state, local and international filing rules and requirements; gifts to and from a university; rules on withholding and reporting of all types of payments made by a university; and providing information on entity creation and dissolution. She has collaborated successfully with several departments to advise on tax rules and informational reporting at universities including The Ohio State University and Harvard University. At the Massachusetts Institute of Technology (MIT), she analyzed reporting and developed improved processes for reporting payments including employee compensation, service and non-service scholarships and fellowships, independent contractors and foreign recipients; she has developed trainings on the tax implications and reporting requirements of payments MIT issues to both U.S. tax residents and nonresidents. Ms. Kessler is a member of the National Association of College & University Business Officers (NACUBO). **(Tax Exempt & Government Entities Subgroup)**

***Mason Klinck** – Mr. Klinck is the VITA Site Manager for Making Opportunity Count (MOC). He is an EA with 20 years of experience as a tax preparer. Formerly an agent for the IRS and a tax shelter auditor for the California Franchise Tax Board, he has worked with law and CPA firms in return preparation, collections, audits, appeals, innocent spouse relief and U.S. Tax Court petitions. As the VITA manager for his community agency, he supervises the preparation of tax returns for low-income taxpayers and represents distressed taxpayers before the state and the IRS. In response to the COVID-19 pandemic, he implemented a virtual system of tax preparation for MOC clients. He has volunteered for Low Income Taxpayer Clinics in California, Vermont, and Massachusetts. Fluent in several languages, Klinck holds both a Bachelor and Master of Arts in Modern Languages from Oxford University, a Master of Business Administration from Boston College, and a Master of Science in Taxation from California State University. Klinck serves on the Commissioner's Advisory Council of the Massachusetts Department of Revenue and is a director of the Massachusetts Society of Enrolled Agents. **(Wage & Investment Subgroup)**

Steven Klitzner – Mr. Klitzner, an Attorney, has more than 20 years of experience representing taxpayers before the IRS. He devotes 100% of his law practice to tax resolution and controversy work. He is admitted to the U.S. Supreme Court, U.S. District Court Southern District of Florida, and U.S. Tax Court. Mr. Klitzner has had multiple speaking engagements with the American Society of Tax Problem Solvers and teaches continuing education courses to CPAs, EAs, and attorneys around the country. Mr. Klitzner is a member of the Florida Bar Tax Section, American Society of Tax Problem Solvers, Advisory Board of the Tax Freedom Institute, South Florida Tax Litigation Association, and Florida Lawyers Network. **(Small Business/Self-Employed Subgroup)**

Kathleen Lach – Ms. Lach is a Partner resident in Saul Ewing Arnstein & Lehr's Chicago office. She represents clients before a variety of different tax authorities, including the Internal Revenue Service, the Illinois Department of Revenue, and the Illinois Department of Employment Security. Ms. Lach represents both businesses and individuals in income tax, sales tax, and penalty controversies, and in IRS audits and liability settlement negotiations. She has represented a number of individuals before the IRS on innocent spouse claims and in offshore voluntary disclosure cases. Ms. Lach has had cases pending before the U.S. Tax Court, U.S. District Court, and before IRS and state administrative agencies. **(Small Business/Self-Employed Subgroup)**

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. **(IRSAC Chair and Tax Exempt & Government Entities Subgroup)**

Kelly Myers – Mr. Myers is a tax consultant with Myers Consulting Group, LLC, based in Huntsville, Alabama. Mr. Myers primarily provides seminars, tax planning, consulting, and controversy services to clients across the United States which include individuals and large to small accounting firms. He spent 30+ years with the Internal Revenue Service (retired 2017) with the last 20 years working for the Washington, DC, Headquarters as a Senior Technical Advisor. His IRS experience included official guidance projects, examiner and litigation technical support, and implementing new legislation. He leverages his decades of IRS and public accounting experience to strategically add value to a varied client base. He has developed efficient tax strategies in both preparation and controversy arenas. He has been a guest speaker for numerous CPA and EA continuing education events, IRS Nationwide Tax Forums, national tax associations, and others in both live settings and webinars. Mr. Myers serves on the Federal Tax Committee for the National Society of Accountants (NSA). He has an MBA from the University of Tampa with emphasis in Accounting and Taxation. His BA is from Western Colorado University (f/k/a Western State College) with a double major in Accounting and Business Administration and a minor in Economics. **(Small Business/Self-Employed Subgroup)**

Joseph Novak – Mr. Novak is Abbott’s Vice President, Taxes. He was appointed to this role in June 2017. Previously, Mr. Novak had served in Abbott’s corporate tax organization since 2004, in a variety of roles, including leadership positions in the income tax accounting, transfer pricing, M&A, planning and compliance groups. Prior to joining Abbott, he worked for Deloitte. Mr. Novak earned his B.S. in Accountancy from the University of Illinois, Champaign-Urbana. **(Chair, Large Business and International Subgroup)**

Robert “Bob” E. Panoff – Mr. Panoff is a certified tax attorney. He is a Fellow of the American College of Tax Counsel. He specializes in representing individual and entity taxpayers in civil and criminal tax litigation at all levels of the IRS and in court. He was an adjunct Professor at the University of Miami School of Law in this subject matter from 1981 through 2006. He is a past chair of both The Tax Section and the CLE Committee of the Florida Bar and is currently a member of the Tax Section’s Executive Council and Long Range Planning Committee. He is a member and past President of the Greater Miami Tax Institute, a member of the Miami International Tax Group, and a member of the South Florida Tax Litigation Association. In 2006, Mr. Panoff received the Tax Section’s Gerald T. Hart Outstanding Tax Attorney of the Year Award. He was previously a member of IRSAC from 2005 through 2007 and he was Chair of the IRS South Florida District Compliance Plan Study Group under then District Director Bruce Thomas from 1996 through 2000. Mr. Panoff was an invitee to the Judicial Conference of the United States Tax Court in 1999, 2003, 2005, 2007, 2009, 2015 and 2018. He is one of a small number of tax litigators who have successfully invalidated a tax regulation. See *Durbin Paper Stock Co. V. Commissioner*, 80 T.C. 252 where two DISC regulations were invalidated. He is also the only tax litigator ever to obtain attorney’s fees against the Florida Department of Revenue in a corporate income tax case. **(Chair, Small Business/Self-Employed Subgroup)**

T. Charles Parr III – Mr. Parr is a Partner with ABIP CPAs & Advisors. Mr. Parr has over 40 years of diversified tax and audit experience with small to large publicly and privately held companies, both in private practice and with two Big-Four Firms; merger and acquisition representation, due diligence review, feasibility studies, financing and tax consultation; litigation support in bankruptcy and non-bankruptcy proceedings on corporate reorganizations and other technical tax testimony; medium to large corporate bankruptcy “turnaround” reorganization planning, business management consultation, and related tax compliance; planning, supervision of information gathering, and technical review for compliance and information reporting of U.S. based multi-nationals and non-U.S. multinationals operating within the U.S; feasibility study, implementation and ongoing compliance filings for large and small Foreign Sales Corporations and Interest Charge – DISCS; domestic and foreign large-case corporate IRS examination representation and coordination with legal counsel in provision of information, technical research and expert witness testimony. Mr. Parr is a member of American Institute of Certified Public Accountants (AICPA) and the Texas Society of CPAs. **(Large Business and International Subgroup)**

Luis Parra – Mr. Parra has 20 years of experience in tax audit representation, accounting, taxes, budget planning for diverse individuals, and business and non-profit organizations in the Northeast and Caribbean. Parra previously worked for 12 years in payroll in Puerto Rico. He is an Enrolled Agent (EA) who has worked with field and office examinations, appeals examinations, collections and representation. Parra has been a tax instructor for more than 20 years, teaching in English and Spanish throughout the country through his continuing education company, “American Tax Club, Inc.” (Ameritax). He serves as a Spanish instructor designated by the IRS Stakeholder Liaison Office in New York and the Latino Tax Professionals Association. **(Wage & Investment Subgroup)**

Phillip Poirier – Mr. Poirier is a Senior Fellow with the Social Policy Institute at Washington University in St. Louis. His work focuses on investigating ways to leverage our system of tax administration to improve the financial lives of low- and moderate-income Americans and active duty military service members. He has experience as a VITA tax preparer and has worked with national organizations on VITA program issues including volunteer management, virtual tax services and cybersecurity. After a private legal practice advising technology companies, Mr. Poirier worked with Intuit Inc. in legal, regulatory, business development and compliance positions. He has an extensive background in tax, electronic tax administration, personal finance, consumer and professional online and mobile offerings, and regulatory/policy issues in the digital economy. Mr. Poirier served in the U.S. Navy and Naval Reserve for nearly three decades, retiring as a Captain. He is former chair of the IRS Electronic Tax Administration Advisory Committee, and a member of the Taxpayer Opportunity Network. He holds a J.D. from the University of San Diego School of Law, and a B.S. in International Security Affairs from the U.S. Naval Academy. **(Chair, Wage & Investment Subgroup)**

Seth Poloner – Mr. Poloner is Executive Director/Global Head of the Operational Tax Advisory Group at Morgan Stanley. Mr. Poloner has 17 years of experience as a tax attorney at both a large international law firm and a major global financial services firm. In his current role, he leads a team of tax attorneys and professionals responsible for legal interpretation, advice and risk management related to global operational taxes. He provides advice on all aspects of U.S. information reporting and withholding, including non-resident alien and backup withholding; Forms 1042-S and 1099 reporting, including cost basis; validation of Forms W-9 and W-8; and the Foreign Account Tax Compliance Act (FATCA), Qualified Intermediary and Qualified Derivatives Dealer regimes. Mr. Poloner also provides business unit advisory support for the firm’s retail wealth management and stock plan businesses, including advising with respect to new products and transactions, addressing client inquiries and drafting and updating tax-related policies and communications. Mr. Poloner is a member of the Securities Industry and Financial Markets Association (SIFMA) Tax

Compliance Committee. **(Information Reporting Subgroup)**

***Jeffrey A. Porter** – Mr. Porter is Member/CPA with Porter & Associates CPAs, PLLC. He is a CPA with over 40 years of experience preparing business and individual tax returns. His firm represents small- to medium-sized businesses and high net worth individuals spread across a wide spectrum of industries. He has been active in the American Institute of Certified Public Accountants for over 30 years, with prior service on the Board of Directors, its Governing Council and chair of its Tax Executive Committee. He served on the Steering Committee for the AICPA National Tax Conference for 20 years and served as Chair of the Conference for over 10 years. In 2016, he received the Arthur J. Dixon Memorial Award, the highest honor bestowed by the accounting profession in taxation. He has testified before the U.S. House of Representatives and the U.S. Senate five times on tax related matters. Porter holds a Bachelor of Business Administration from Marshall University and a Master of Taxation from the University of Tulsa. Porter represents small and medium-sized businesses, and he is a member of the AICPA and the West Virginia Society of CPAs. **(Small Business/Self-Employed Subgroup)**

Dawn Rhea – Ms. Rhea is Chief Legal Officer with Aureus Finance Group, LLC and Hampstead Ventures, Inc. Ms. Rhea's practice area focuses on complex legal and tax issues arising in the context of B2B lending, financing, asset and equity acquisitions and mergers. She was previously a National Tax Director with Moss Adams LLP where her practice focused on tax controversy and the complex tax issues arising in the context of mergers and acquisitions. She worked with middle market taxpayers, largely comprised of West Coast-based C corporations, S Corporations, and partnerships, including many Silicon Valley-based high-tech companies, as well as the shareholders, partners, and individual owners of such entities in sales to private equity, assets/equity sales to strategic investors; privately owned foreign companies in venture capital financing. She was a leader in the firm's tax controversy and strategic planning, transaction cost and 280G practices. Ms. Rhea is a member of the California Bar, the New York Bar, the American Bar Association and the Society of Louisiana CPAs. **(Large Business & International Subgroup)**

Nancy Ruoff – Ms. Ruoff is the Deputy Director of the Office of Accounts and Reports which maintains responsibility for centralized statewide payroll and accounting systems, processing, and reporting for all state agencies, including the Executive, Legislative, and Judicial branches of government and seven higher education regent institutions. In addition, she manages the Internal Control and Compliance Team and the Kansas Setoff and Kansas Treasury Offset Programs. Ms. Ruoff has over 30 years of experience in all aspects of payroll including management of integrated payroll and accounting business applications and upgrades, analysis and application of Federal State and Local regulations, and identification and implementation of system enhancements and efficiencies. Ms. Ruoff is a CPA and an active participant in various industry groups. **(Chair, Tax Exempt & Government Entities Subgroup)**

***Jon Schausten** – Mr. Schausten is the Director of Payroll and HRIS with American United Life Insurance Company DBA OneAmerica. He is a Certified Payroll Professional with over 20 years of payroll experience with union, multi-state and international payrolls. He oversees payroll, time and attendance, HRIS and HR Shared Services. He managed payroll for expatriate associates including foreign income and tax returns. He assisted the Social Security Administration in its five-year modernization project articulating the needs of payroll professionals in using online services. He is a member of American Payroll Association (APA) and was named the 2020 American Payroll Association Payroll Man of the Year. He has received the 2017 Prism Award for Management. He is currently the Vice President of APA and serves as Co-Chair of the Government Relations Task Force for IRS Issues and Co-Chair of Social Networking Committee. Schausten holds a Bachelor of Business Administration in Human Resources Management from Marian University. Schausten represents the information reporting community and payroll industry.

(Information Reporting Subgroup)

***Tara Sciscoe** – Ms. Sciscoe is a Partner at Ice Miller, LLP where she is a member of the Employee Benefits group. She has 27 years of experience advising employers, plans and trusts with respect to the design and compliance of their employee benefit programs. Ms. Sciscoe has a national practice in representing public pension systems and governmental and tax-exempt colleges, universities, university systems, and school corporations with respect to their unique benefit issues, which frequently involve multiple interrelated plans on the state and institutional level. She is general counsel to the seventh largest denominational church plan in the U.S., which administers retirement plans and deemed IRAs for churches across the country, and regularly advises church and church-related organizations on employee benefit matters. Ms. Sciscoe is an active member of the National Association of College and University Attorneys and the Church Alliance Core Lawyer Working Group, and frequently writes and presents for these and other groups. She is chair of Ice Miller's Higher Education practice and co-chair of the Retirement Plan Committee. She holds a J.D. from the University of Michigan and a Bachelor of Arts from Duke University. Sciscoe represents tax-exempt organizations and employee plans. **(Tax Exempt & Government Entities Subgroup)**

Paul Sterbenz – Mr. Sterbenz is Director of Information Reporting with Fifth Third Bank. Mr. Sterbenz has 25 years of experience performing information reporting and withholding in the financial services industry. He manages consultation and support to areas of the bank responsible for the production and filing of information reports (including Forms 1099 series, 1042-S, etc.) and the production and filing of annual withholding tax returns (including Forms 945 and 1042). Mr. Sterbenz is responsible for managing the bank's Foreign Bank and Financial Account Report (FBAR) filings and manages the bank's relationship with IRS and other tax authorities with respect to audits and process issues including the corporation's response to penalty and B notices. He monitors regulatory and legislative developments and advises management on the potential tax implications of new legislation, regulations and rulings. Mr. Sterbenz is a member of the American Banking Association's Information Reporting Advisory Group (IRAG) and was the moderator of the 2019 Tax Reporting & Withholding Conference held in Washington, D.C. Mr. Sterbenz is a member of the American Bankers Association. **(Information Reporting Subgroup)**

Katie Sunderland – Ms. Sunderland is Assistant General Counsel, Tax Law for the Investment Company Institute (ICI), the leading association representing regulated funds globally, including mutual funds, exchange-traded funds (ETFs), closed-end funds, and unit investment trusts (UITs) in the United States, and similar funds offered to investors in jurisdictions worldwide. She has experience with a broad range of tax issues that impact the investment fund community, including managers, investment funds, and investors. At ICI, she primarily works on global tax issues affecting both US and non-US regulated funds, such as treaty entitlement and EU matters (e.g., public country-by-country reporting). She is also involved in Business at OECD's Business Advisory Group to the Organisation for Economic Co-operation and Development's (OECD's) projects on the Common Reporting Standard (CRS), Tax Relief and Compliance Enhancement (TRACE), and the Digital Economy. Prior to joining the ICI, Ms. Sunderland worked extensively with private funds (i.e., hedge funds and private equity) and sovereign wealth clients as an associate with large international law firms. **(Large Business and International Subgroup)**

***Rebecca Thompson** – Ms. Thompson is Vice President of Strategic Partnerships & Network Building with Prosperity Now. She has over 10 years of experience as a non-profit professional. Her work focuses on addressing systemic barriers to racial economic justice so that all individuals, families and communities can prosper without exception. She has oversight for the Taxpayer Opportunity Network (TON), the national convening body and liaison with the IRS for the VITA program and stakeholders. She has worked directly with low- and moderate-income taxpayers

over the last 10 years as a VITA volunteer, program manager and TON Project Director. She has extensive knowledge of tax law application and tax preparation experience, particularly related to low-income returns and refundable credits. As a VITA site coordinator and quality reviewer, she educates clients on their tax returns and communicates how their household and financial situation translates to their tax returns. She participates in the IRS Refundable Credits Summit and Refundable Credits Working Group. Thompson holds a Bachelor of Science in Business Economics from Florida A&M University. Thompson represents VITA and low- and moderate-income taxpayers. **(Wage & Investment Subgroup)**

Kathryn Tracy – Ms. Tracy is Managing Partner with Kat & Bud Enterprises LLC. Ms. Tracy has owned and operated an accounting and income tax firm since 1992. Her accounting practice offers full-service electronic bookkeeping, accounting and tax preparation services. She prepares over 1,600 returns annually for individuals, corporations, partnerships, non-profit organizations, and estates and trusts. She also prepares information reporting returns. Ms. Tracy is a former IRS Revenue Agent (1987- 1992) with individual and business audit experience, including payroll returns. She played an active part in the fraud-non-filer group researching complex tax law issues. Ms. Tracy works with the IRS local Taxpayer Advocate Service office and speaks to various professional groups throughout Arizona. She has been a VITA volunteer and instructor for 32 years and served on team that wrote the 2019 and 2020 Form 6744 VITA/TCE Volunteer Assistor's Test/Retest. Ms. Tracy is a member of the National Association of Enrolled Agents (NAEA). **(Wage & Investment Subgroup)**

Kevin Valuet – Mr. Valuet is Director of Payroll for IPS Enterprises. He has more than 10 years of payroll experience in financial, educational, and supply chain industries. He is the current President of the Northstar Chapter of the American Payroll Association (Minnesota). Mr. Valuet is an active member of the payroll community and volunteers on the Government Relations Task Force, Strategic Payroll Leadership Task Force, and Certification Item Development Task Force with the American Payroll Association. He holds a bachelor's degree in accounting from Baker College in Flint, Michigan. **(Information Reporting Subgroup)**

Wendy Walker – Ms. Walker is Solution Principal with Sovos, a global tax software company. She helps ensure customers (including financial institutions and insurers, multinational corporations, cryptocurrency exchanges, gig platforms and more) remain compliant with their obligations. A respected industry voice, Ms. Walker appears regularly in business and industry publications such as Law360, CPA Practice Advisor and Cointelegraph. She previously worked at J.P. Morgan Chase, where she led the team responsible for the implementation of operational policies and processes for Forms W-8 collection and validation in corporate procurement, and where she was responsible for information reporting of mortgage servicing and default related transactions, as well as oversight of the production and filing of more than 12 million Forms 1098, 1099-INT, 1099-A, 1099-C, 1042-S, and 1099-MISC annually. Ms. Walker is a member of the Chamber of Digital Commerce, Council for Electronic Revenue Communication Advancement (CERCA), and National Association of Computerized Tax Processors (NACTP). **(Chair, Information Reporting Subgroup)**

***Sean Wang** – Mr. Wang is a Director with Charles Schwab's Information Reporting Policy & Compliance group, where he advises and supports internal business line partners on information reporting and withholding compliance, corporate digital projects, and implementation of new or changes of information reporting and withholding rules. He was previously a Senior Manager with EY where he advised and assisted banking, insurance, and asset management clients on domestic reporting and withholding issues (i.e., Forms 1099 and backup withholding), nonresident alien reporting and withholding issues (i.e., Forms 1042-S and section 1441 withholding), the Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standard (CRS). Mr.

Wang received a Bachelor of Business Administration in Accounting from the University of Massachusetts at Amherst. He is a Certified Public Accountant and a member of the AICPA and the Massachusetts Society of CPAs. **(Information Reporting Subgroup)**

Katrina Welch – Ms. Welch has over 25 years of tax, management, and strategic decision-making experience. Recently, she joined Gordon Food Service, the largest family-operated broadline food distribution company in North America; she leads a team of tax professionals with strategic and operational responsibility for planning, tax provision, compliance and controversy, as well as mergers and acquisitions. Previously, Ms. Welch was the leader of global tax function at Texas Instruments. She also served as the Tax Executives Institute (TEI) 2019-2020 International President and has been a TEI member for over 20 years, with prior service as TEI Senior Vice President, a member of TEI's Executive Committee and on the TEI Board of Directors. **(Large Business and International Subgroup)**