

2021 IRSAC Member Biographies

* Indicates New Member

W. Edward “Ted” Afield – Mr. Afield is the Mark and Evelyn Trammell Associate 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 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)**

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*. **(Chair, Wage & Investment Subgroup)**

Sharon Brown – Ms. Brown is a Partner at Barclay Damon LLP, where she is the co-chair 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 is a Tax Director in the Global Tax Policy practice at PwC. 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. Currently, he provides policy and technical advice to clients 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 worked as an adviser to the OECD and at a global law firm. Mr. Coder is a member of the American Bar Association, Federal Bar Association, International Fiscal Association and Business at OECD Tax Committee. **(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)**

Alexandra Cruz – Ms. Cruz is a Senior Manager in the Information, Reporting & Withholding practice of Ernst & Young's Financial Services Office in New York. Ms. Cruz primarily focuses on advising and assisting clients in the Wealth and Asset Management industry in matters related to FATCA and CRS across organizations inclusive of tax, investor relations and compliance. Ms. Cruz has extensive experience working with large asset management and banking organizations with both domestic reporting and withholding issues (i.e., Forms 1099 and backup withholding) and nonresident alien reporting and withholding issues (i.e., Forms 1042-S and section 1441 withholding). Ms. Cruz was a member of the IRS Information Reporting Program Advisory Committee in 2018. She is an attorney and is admitted to the bar in the state of New York. **(Chair, Information Reporting Subgroup)**

Ben Deneka – Mr. Deneka serves as a program manager with The Tax Institute at H&R Block. In addition to managing H&R Block's relationship with the IRS, Mr. Deneka represents H&R Block in the Security Summit and various industry working groups, including CERCA. He has over 7 years of experience providing expertise on IRS administration and informing his business partners on how to effectively implement standards and practices into H&R Block's scaled tax preparation operation, which includes over 10,000 U.S. tax offices and a robust suite of do-it-yourself tax products. Mr. Deneka earned his B.A. from the University of Mississippi and J.D. from the University of Mississippi School of Law. He currently resides in Pittsburgh, PA. **(IRSAC Chair and Wage & Investment Subgroup)**

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

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

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

Robert Howren – Mr. Howren has 34 years of tax experience all in the Atlanta, Georgia area. The last 16 years he has been the 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)**

***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 Vice Chair, 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 specializing in representing individual and entity taxpayers in civil and criminal tax litigation matters 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 Committees of the Florida Bar and is a member of the Tax Section's Executive Council. He is also a member and past President of the Greater Miami Tax Institute and a member of the Miami International Tax Group and the South Florida Tax Litigation Association. In 2006, Bob received the Tax Section's Gerald T. Hart Outstanding Tax Attorney of the Year Award. Bob was previously a member of IRSAC from 2005 through 2007. He was Chair of the IRS South Florida District Compliance Plan Study Group under then District Director Thomas from 1996 through 2000. He was an invitee to the Judicial Conference of the United States Tax Court in 1999, 2003, 2005, 2007, 2009, 2015 and 2018. Bob 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 found to be invalid. 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)**

***Charles Parr** – 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. multi-nationals 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 owns Key Accounting and Tax Services in The Bronx, N.Y. 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. He 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. Mr. 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. Mr. Parra is founder and past president of the

Latino Association of Tax Preparers. He is also a member of the National Association of Tax Professionals (NATP), National Association of Enrolled Agents (NAEA), Latino Tax Professionals Association, and United States Hispanic Chamber of Commerce. **(Small Business/Self-Employed 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. **(Wage & Investment Subgroup)**

***Seth Poloner** – Mr. Poloner is Executive Director/Global Head of Operational Tax Advisory Group at Morgan Stanley. Mr. Poloner has 16 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 business, 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)**

***Dawn Rhea** – Ms. Rhea is Legal Officer with Evergreen Financing Management/Hampstead Ventures, Inc. Ms. Rhea's practice area focuses on complex legal and tax issues arising in the context of 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)**

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

Nancy Ruoff – Ms. Ruoff is the Manager of Statewide Payroll and Collections for the State of Kansas and maintains responsibility for payroll 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 Kansas Setoff and Kansas Treasury Offset Programs. Ms. Ruoff has over 29 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 participates in the APA Strategic Payroll Leadership Tax Force Government/Public Sector Subcommittee and the National Association of State Comptrollers' Payroll Information Sharing Group. **(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)**

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).
(Information Reporting Subgroup)

***Katrina Welch** -- Ms. Welch has over 25 years of tax, management, and strategic decision-making experience. Most recently, she worked for Ecolab, the global leader in water, hygiene and energy technologies and services, with operations in more than 170 countries; she led a team of tax professionals with strategic and operational responsibility for planning, tax provision, compliance and controversy, as well as global mergers and acquisitions. Previously Ms. Welch was the leader of global tax function at Texas Instruments. She served as the Tax Executives Institute (TEI) 2019-2020 International President and has been a TEI member for over 20 years, previously serving as TEI Senior Vice President, a member of TEI Executive Committee and on the TEI Board of Directors.
(Large Business and International Subgroup)

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

Mary Jo Werner, CPA, CFF, JD – Ms. Werner is a partner in Wipfli's tax services and valuation, forensics and litigation services groups. She specializes in litigation support for law firms and assists in fraud and forensic investigations. She is certified in financial forensics by the AICPA. She prides herself on establishing long-term, solid relationships with her clients and works very hard to help them achieve their goals. Ms. Werner's professional memberships and activities include AICPA, American Bar Association, WICPA and Wisconsin Bar Association. She currently serves on the Wisconsin State Bar Tax Board of Directors and is a past member of the IRS Taxpayer Advocacy Panel.
(Small Business/Self-Employed Subgroup)

Charles Yovino – Mr. Yovino is currently President of Global HR GRC in Atlanta, GA and provides litigation support on retirement plan cases and also writes about HR

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