

## Information Reporting Program Advisory Committee 2008 Member Biographies

### **Karen Botvin**

Ms. Botvin is a Senior Manager with Vanguard Group, Inc., Investor Tax Services in Malvern, PA. She provides technical consulting and support services related to tax reporting and withholding for Vanguard's retail, institutional and brokerage clients. Ms. Botvin is also responsible for monitoring legislative, regulatory and judicial developments related to federal tax reporting and withholding matters. She is a member of the AICPA, the Pennsylvania Institute of Certified Public Accountants and the American Society of Pension Actuaries. She is a Qualified Pension Administrator and has an MS in Taxation from Widener University in Chester, PA. **(IRPAC Chair)**

### **Holly Carlin**

Ms. Carlin has been the owner of Holly A. Carlin, CPA, Inc. in Park City, UT since 1998. Her business includes tax, accounting, financial planning, business consulting, IRS representation and mediation. Ms. Carlin is a member of AICPA, UACPA, NAEA, NSA, NATP and NSTP. She has a CPA License from the state of Utah and is also an enrolled agent. She received a BS in Education from Indiana University, a BS in Accounting from Weber State College, a post graduate certificate in Conflict Resolution from the University of Utah and an MS in Taxation from Washington School of Law. **(Modernization)**

### **Mark Castro**

Mr. Castro is the Tax Support Manager with Orrtax Software Solutions in Bellevue, WA. He has worked 17 years in the tax software field developing individual and business tax software as well as federal and state electronic filing programs. He is a member of the board of the National Association of Computerized Tax Processors (NACTP) and a member of the Council of Electronic Revenue Communication Advancement (CERCA). He has a BS in Business Administration (Accounting) from California State University, Northridge and has been a Certified Public Accountant since 1989. **(OPR)**

### **Lisa M. Chavez**

Ms. Chavez is a Senior Attorney in the Corporate Legal department of The Northern Trust Company in Chicago, IL. She has spent five years advising the company and its global subsidiaries with respect to tax matters, and supporting new business and global product development, with a focus on US tax withholding and tax information reporting issues. She also advises business units regarding the development of tax policies and procedures, and is responsible for monitoring tax regulatory and legislative developments. She is a member of the American Bar Association, the Hispanic Lawyers Association of Illinois and the American Bankers Association. Ms. Chavez is a CPA and holds a BA in Accounting from St. Ambrose University in Davenport, Iowa, and a JD from the University of Chicago Law School in Chicago, Illinois. **(Emerging Compliance Issues)**

### **Conrad Davis**

Mr. Davis is a partner in the firm of Ueltzen & Company, LLP in Sacramento, CA. He has been preparing tax returns for over 17 years.

He is a member of the AICPA's Tax Practice Responsibilities Committee where he participated in the development of Statement on Standards for Tax Services (SSTS) Interpretation 1-2 and potential guidance related to SSTS #3. Mr. Davis is also a member of the California Society of Certified Public Accountants and the National Society of Accountants for Cooperatives. He has a BS in Agricultural Science and Management from the University of California and an MS in Taxation, from the Golden Gate University. **(OPR)**

**Thomas J. DeGeorgio** Mr. DeGeorgio is the Deputy Head US Tax, Director of Tax Assurance and Operations for Shell Oil Company in Houston, TX. He has over 30 years experience in taxation including Excise Tax, State and Local tax, Federal Income Tax Compliance, and Federal Income Tax audits & appeals. He is a member of the Tax Executives Institute and currently represents the Houston Chapter on their International Board of Directors. He is a member of AICPA and Texas Society of CPAs. He has a BS in accounting from the Philadelphia University and a MBA with a concentration in taxation from the University of Houston. **(OPR)**

**Erica L. Dinner** Ms. Dinner has been with Hartford Life Insurance Company in Simsbury, CT since 1998. She is currently the Director, Tax Information Reporting which does centralized tax reporting for the entire company as well as preparing tax forms of their customers. She is a CPA and has a BS in Accounting from Simmons College, Boston, MA, and has a Masters in Professional Accountancy from Barry University, Miami Shores, FL. **(Chair, Modernization)**

**Teresa Douglass** Ms. Douglass is the Industry Operations Manager for H&R Block's World Headquarters in Kansas City, MO. She is a CPA and licensed attorney with over 15 years of experience in tax practice that includes tax planning, tax return preparation and representation of taxpayers in IRS matters. Ms. Douglass serves as H&R Block's subject matter expert on representation and Circular 230 issues. She is a member of the Missouri Bar and serves on its taxation, probate and trust law and elder law committees. She is also admitted to practice before the US Tax Court. Ms. Douglass has a BS in Accounting and a JD from the University of Missouri-Kansas City and an LLM in taxation from the University of Florida. **(OPR)**

**James Driver** Mr. Driver works in the Office of the Controller as the State Social Security Program Manager for Kentucky. He administers the agreement with the Social Security Administration for the Commonwealth of Kentucky and works with IRS, Social Security and the Commonwealth's political subdivisions (State, local, counties, and cities). Mr. Driver is a member of the National Conference of State Social Security

Administrators and currently serves as the President of the organization. He has a BA in Psychology, a Masters of Arts in Education from Western Kentucky University and a Masters of Divinity from Southern Theological Seminary. **(Ad hoc)**

**William Frazier**

Mr. Frazier is Senior Managing Director and owner of Howard Frazier Barker Elliott, Inc. in Dallas, TX. He has thirty years of experience in business valuation and corporate finance. He is a member of the American Society of Appraisers (ASA) and is a member of their Business Valuation Committee. Mr. Frazier has a BS in Commerce from Spring Hill College and a Master of International Management from the American Graduate School of International Management. **(OPR)**

**Lonnie Gary**

Mr. Gary is a Director of RSM McGladrey in Mountain View, CA. He has been a professional tax practitioner for 20 years, fifteen as an enrolled agent. He has qualified as a non-attorney to practice before the US Tax Court. He is a member of the National Association of Enrolled Agents and is presently on their Board, the California Society of Enrolled Agents and the East Bay Association of Enrolled Agents. He has a BS in Electrical Engineering with a business minor from the Illinois Institute of Technology. **(OPR)**

**Larry Gray**

Mr. Gray is owner and partner of AGC-Alfermann, Gray & Co., CPAs LLC in Rolla, MO. Mr. Gray has been a tax professional for 30 years as well as a seminar instructor and tax author. He is a member and past-president of the National Association of Tax Professionals, a member of the American Institute of CPAs, the National Society of Accountants, the Missouri Society of Certified Public Accountants, Accreditation Council for Accounting and Tax, the National Association of State Board of Accountancy and the Missouri State Board of Accountancy. He has a BS in Business Administration from the University of Missouri-Columbia. **(OPR)**

**Karen Hawkins**

Ms. Hawkins is an Attorney with Taggart & Hawkins, PC in Oakland, CA. She has over 25 years experience as a tax attorney. She is a member of the American Bar Association, Tax Section and is Section's Council Liaison to the Office of Professional Responsibility. Ms. Hawkins has a BA from the University of Mass, a M.Ed. from the University of California, a JD and an MBA – Taxation from Golden Gate University Schools of Law and Tax. **(OPR)**

**Richard Hollingsworth**

Mr. Hollingsworth is the Manager of Tax Information Returns and Cost Basis departments for H&R Block Financial Advisors, Inc. located in Detroit, MI. He manages client and government reporting for a broker dealer that is a wholly owned subsidiary of the largest tax preparer in the country. He is a member of the AICPA, the Michigan Association of

Certified Public Accountants and the National Association of Form 1099 Filers, Inc. and the Securities Industry Association. Mr. Hollingsworth earned his MBA in finance from Indiana University. **(Chair, Emerging Compliance Issues)**

**Nadine K. Hughes**

Ms. Hughes is a Vice President of Agency Services of CompuPay, Inc. in Miramar, FL. She has been working in the payroll service provider industry for the past 20 years. Ms. Hughes is a member of the Reporting Agent Forum (RAF) for over 10 years and is a member of the American Payroll Association. She has a BS in Education and has taught study classes for the national certification of payroll professionals (CPP). **(Burden Reduction)**

**Edward J. Jennings**

Mr. Jennings is the Corporate Tax Manager at the University of Michigan in Ann Arbor, MI. He serves as a tax consultant on various tax issues, including unrelated business income tax, employment taxes, excise taxes, retirement plans and fringe benefits, bonds, charitable giving, and state and local tax matters. He is a member of the National Association of College and University Business Officers (NACUBO) Tax Council since 2001 and recipient of the 2007 NACUBO Tax Award. He graduated with a B.S. in accounting from St. Joseph's University (Philadelphia, PA) and has a CPA license. He received his JD from Wake Forest School of Law in Winston-Salem, NC. **(Chair, Burden Reduction)**

**Samuel W. Kerch**

Mr. Kerch is a CPA and Controller/Senior Tax Research Analyst with Symmetry Software in Scottsdale, AZ. He directs all corporate accounting and payroll, financial reporting and preparation of withholding and income tax returns. In addition he does payroll tax law research for software program development and customer support. Mr. Kerch is a member of the American Payroll Association and the Association of Certified Fraud Examiners. He has a Master of Accounting and Financial Management from Keller Graduate School of Management. **(Burden Reduction)**

**Philip Kirchner**

Mr. Kirchner is Director of Product Development at Greatland Corporation in Green Bay, WI. He leads a staff in the development of software and services related to Information Reporting. He also leads the compliance and development for the electronic document product line. He has 20 years of experience in the field of electronic commerce related to taxation and information reporting. Mr. Kirchner is a member of the NACTP (National Association of Computerized Tax Processors) and has previously served as Electronic Filing Committee Chair and Vice President of the association. He has a BA in Business Management from Concordia University. **(Modernization)**

**Jon Lakritz**

Mr. Lakritz is a Vice President with JPM Chase Bank in New York, NY. He has responsibility for the firm's tax information reporting and withholding for a wide variety of transactions and clients. He is a certified public accountant, and is a member of the AICPA and the New York State Society of CPAs. He currently serves on the Tax Compliance and Administration Committee of the Securities Industry and Financial Markets Association (SIFMA). Mr. Lakritz holds a BS in Accounting from the State University of New York, and an MS in Taxation from Pace University. **(IRPAC Vice-Chair, Emerging Compliance Issues)**

**Ronald Larson**

Mr. Larson is an attorney in Sun City, AZ. He has concentrated over the past twenty-five years in estate planning, probate and estate/gift taxation. He is a member and past president of the National Society of Tax Professionals (NSTP) and is the Technical Editor of NSTP's monthly publication, *The Federal Tax Alert*. Mr. Larson is currently serving as Treasurer of the Central Arizona Estate Planning Council. He received a BS with Honors from the University of Wyoming and a JD *magna cum laude* from Arizona State University College of Law. He has been listed in *The Bar Register of Preeminent Attorneys* since 2001. **(OPR)**

**Stephen LeRoux**

Mr. LeRoux is an IRA Consultant with Wolters Kluwer Financial Services in St. Cloud, MN. He has over 20 years experience complying with the reporting procedures for employer retirement plans both defined contribution and defined benefit. In addition he is responsible for custodian/trustee compliance with regard to traditional, Roth, SEP and SIMPLE IRAs; Coverdell Education Savings Accounts; and Health Savings Accounts. He has a BS in finance from St. Cloud State University. **(Ad hoc)**

**Joan LeValley**

Ms. LeValley is the owner of JCL and Company in Park Ridge, IL. She has been an accountant, tax preparer and financial consultant for more than 30 years. She is a member of the National Society of Accountants and Chaired the Federal Taxation Committee the past two years and was a member of the IRS Advisory Council (IRSAC) 2005-2007. Ms. LeValley has a BA in Business Administration and Accounting from Manchester College. **(OPR)**

**Constance Logan**

Ms. Logan is a Senior Tax Manager at Iacopi, Lenz & Company in Stockton, CA. Her work includes all aspects of taxation including unique issues for individuals, partnerships, limited liability companies, S corporations, C corporations, estates and trusts. She is a member of the California Society of Certified Public Accountants. Ms. Logan has a BA in Psychology from California State University, an MS in taxation from Golden Gate University and a JD from the University of the Pacific, McGeorge School of Law, with a concentration in tax. **(Modernization)**

- Barbara McArthur** Ms. McArthur is a Vice President, Manager, Tax Planning and Analysis for Comerica Incorporated in Detroit, MI. She manages all aspects of information reporting both domestic and foreign for affiliates and subsidiaries of Comerica. She is a member of the Information Reporting Roundtable, American Bankers Association Information Reporting Advisory Group, Tax Reporting Institute Advisory Board, SE Michigan Multi-State Tax Executive Roundtable and the Michigan Association of Certified Public Accountants. Ms. McArthur has a BA in Psychology and a Master of Accountancy with a tax concentration from the Southern Illinois University at Carbondale. **(Burden Reduction)**
- Timothy McCutcheon** Mr. McCutcheon is the President of Fort William LLC in Milwaukee, WI. Fort William LLC is a provider of software tools for the employee benefits professional. The firm offers government forms software as well as retirement/welfare plan document software. He is a member of the American Society of Pension Professionals and Actuaries (ASPPA), and the Wisconsin Bar. Mr. McCutcheon has a JD from the University of Wisconsin Law School and an MBA from Northwestern University. **(Ad hoc)**
- Maria Murphy** Ms. Murphy is the Director, Washington National Tax Services at PricewaterhouseCoopers LLP in Washington, DC. She works on domestic and international tax matters specializing in information reporting. Ms. Murphy is an adjunct professor at Howard University School of Business. She is a member of the American Bar Association, AICPA and the National Association of Black Accountants. Ms. Murphy received her Juris Doctorate from Widener University School of Law and a Masters of Laws in Taxation from Georgetown University Law Center. **(Emerging Compliance Issues)**
- Mark Naretti** Mr. Naretti is a Director – Information Reporting Practice with KPMG LLP in New York, NY. He provides advisory and compliance related services to financial institutions located worldwide with respect to the Qualified Intermediary (QI) regime. From 2000 – 2006 he was a leading member of the British Banker’s Association QI Working Party. He holds a BEC National Diploma in Business Studies from Thurrock Technical College, Essex. **(Emerging Compliance Issues)**
- Paula Porpilia** Ms. Porpilia is the Principal of TIN Compliance Consultants in Great Cacapon, WV. Her consulting firm specializes in information reporting and withholding issues. In addition to working with clients she has spoken at numerous seminars and conferences, has created videotapes and presented several webinars on reporting issues. Ms. Porpilia was a member of the original IRPAC committee in 1991. She is a member of the DC Bar. She has a BA in history from the State University of New

York at Binghamton and a JD from the University of Chicago. **(Modernization)**

**Susan Segar**

Ms. Segar is a Partner at Burt, Staples, & Maner LLP in Washington, DC. She provides counsel to mid- and large-size financial institutions, including qualified intermediaries, on matters involving domestic and nonresident alien withholding and reporting. Ms. Segar has been admitted to the Louisiana Bar and the DC Bar and has a BS in accounting, a JD from Louisiana State University and an LLM in Taxation from Georgetown University Law Center. **(Emerging Compliance Issues)**

**Suzanne Sullivan**

Ms. Sullivan is a Senior Vice-President and Senior Financial Manager at the Bank of America in Providence, RI. She advises businesses enterprise-wide on any information reporting and withholding issues. She is also a business partner to the Human Resources Department providing advice on payroll, executive compensation and other tax-related compensation issues. She is a member of the Rhode Island Bar Association, and the Bank of America representative to The Clearing House and to the Securities Industry Financial Markets Association. Ms. Sullivan received her B.A. from Amherst College and her JD from Harvard Law School. **(Emerging Compliance Issues)**

**Faye Touchet**

Ms. Touchet is and Enrolled Agent and the Principal of Faye Touchet, EA in Lafayette, LA. Her professional tax practice offers services which include tax preparation, maintaining and/or consulting on accounting systems and representation before the Internal Revenue Service. She is a member and past president of the National Association of Enrolled Agents and a member and past president of the Louisiana Society of Enrolled Agents. Ms. Touchet is part of a speaker cadre for the IRS Small Business Workshops. **(Burden Reduction)**

**Ron Whitney**

Mr. Whitney is CEO of the Barter Network Inc. in Chadds Ford, PA. He was the founder of the Philadelphia region's largest barter exchange with over 1,100 participating businesses. He is responsible for negotiating complex barter transactions with participating businesses. Mr. Whitney is a member of the National Association of Trade Exchanges, the International Reciprocal Trade Association, the Chadds For Business Association, and the Chester County, New Castle County and Southern Chester County Chambers of Commerce. He received his JD from the Widener University School of Law. **(Chair, Ad hoc)**

**Brian Yacker**

Mr. Yacker is a Partner with Green Hasson & Janks in Los Angeles, CA. He has practiced as a tax attorney/CPA for the past 15 years focusing upon corporate, individual, and tax-exempt organization clients. He is a

member of the AAA-CPA and is currently a member of their IRS Tax Liaison Committee. He also is an instructor for the CalCPA Education Foundation. Mr. Yacker has a BS from McIntire School of Commerce, University of Virginia and JD from Indiana University School of Law. **(OPR)**

**Ralph Zerbonia**

Mr. Zerbonia is a Tax Principal at UHY Advisors, Inc. in Southfield, MI. He works with all tax returns, researches tax problems, does tax planning with clients, tax accrual review of certified financial statements and has worked with IRS on all tax matters. He is a member of the AICPA and the Michigan Association of Certified Public Accountants. He received a Master of Science in Taxation from Walsh College. **(Burden Reduction)**