

**Internal Revenue Service Advisory Council
2011 Member Biographies**

Donna K. Baker

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

David Bernard

Mr. Bernard, CPA, retired as the Vice President for Taxes and Real Estate for Kimberly-Clark Corporation in Neenah, Wisconsin. Mr. Bernard joined Kimberly-Clark in 1974 and has held various positions within the Tax Department, including chief tax officer for the last twelve years. In 2005, his responsibilities were expanded to include the North American real estate management. His responsibilities included tax management, including tax strategies, risk management and talent development, and real estate. Mr. Bernard served as the Tax Executives Institute's ("TEI's") 2006-2007 International President and presently serves on the National Advisory Board for the Michigan Technological University School of Business and is a member of that Board's Executive Committee. He is a CPA, and he holds a BSBA from Michigan Technological University and an MBA from the University of Wisconsin-Oshkosh. **(LB&I Subgroup Chair)**

Michael Casey

Mr. Casey, MAAT, CPP, EA, ATP, is an accountant with West, Christensen, PC in Flagstaff, Arizona. Mr. Casey has over twenty years experience in accounting and taxation, specializing in all aspects of individual, business, non-profit and payroll taxation. His responsibilities include a wide variety of tax planning and consulting services and have extensive experience in corporate, individual and payroll tax compliance, and in representing clients before the IRS. He has been a national speaker for the American Payroll Association and has published and written numerous articles for APA and Accounts Payable journals on the subject of IRS audits. In addition, he is an associate professor for Coconino Community College and teaches the individual and business tax classes. He also serves as APA's Chapter Government Liaison Officer. Mr. Casey holds a BA in Accounting from the University of Cardiff, Wales, U.K. **(W&I Subgroup)**

Teresa Douglass

Ms. Douglass is a practicing CPA and attorney with MHC Certified Public Accountants, LLC and MHC Law Group, LLC in Mexico, Missouri. She has over 20 years of experience in tax practice that includes tax planning, estate planning, tax return preparation and representation of taxpayers in IRS matters. Ms. Douglass is a member of the AICPA, Missouri Society of Certified Public Accountants, ABA Tax Section, ABA Real Property, Trust and Estate Section, and Missouri Bar Probate and Trust Committee and Elder Law Committee. 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 Subgroup)**

Ann Esarco

Dr. Esarco, CPA, EA, is a Professor at McHenry County College in Crystal Lake, Illinois. She has owned and operated her own accounting and taxpayer representation firm, AJE Associates, PC, since 1982. She partnered with McHenry County College and the Center for Economic Progress to form a VITA tax site. In addition, she was awarded a grant from the Illinois Community College Board to design and implement a program that would award a Tax Practitioner Certificate to qualifying students. She has written numerous articles and books such as "IRS Now Considering Your Economic Reality," "Taxpayer Advocate," The Wall Street Journal. Dr. Esarco holds a Ph.D. in Education from Capella University, Minneapolis,

MN, a MS – Taxation from Northern Illinois University, DeKalb, IL, and a BS – Accounting/Management from St. Mary of the Woods College, Indiana. **(W&I Subgroup)**

William Frazier

Mr. Frazier is Principal and owner of HFBE, Inc. in Dallas, TX. He has thirty years of experience in business valuation and corporate finance and is a Senior Member of the American Society of Appraisers (ASA). He has testified in several U.S. Tax Court cases, including *Beatrice Dunn*, *McCord, Jelke* and *Hendrix*. He has written numerous articles on the subject of business appraisal and is the developer of the Nonmarketable Investment Company Evaluation Method which appears as a chapter in the valuation textbook “Cost of Capital: Applications and Examples.” He is a member of the Editorial Advisory Board of *Trusts & Estates*. Mr. Frazier has a BS in Commerce from Spring Hill College and a Master of International Management from the Thunderbird School of Global Management. **(OPR Subgroup)**

David F. Golden

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

Ernest V. Hicks

Mr. Hicks, EA, CMA, is the President of Hicks and Hicks Enterprises in Anaheim, CA. His practice includes tax preparation and tax planning for individuals and small businesses. Mr. Hicks also specializes in preparing returns for corporations, partnerships, LLC, and fiduciary returns.

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

Sanford D. Kelsey, III

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

Marc Korab

Mr. Korab, JD, LL.M., is a Senior Vice President – Corporate Tax for Citigroup Inc., in New York, NY. Mr. Korab's responsibilities include providing tax counsel and advice to the corporation on a variety of matters, with a focus on representing Citigroup before the IRS in its Federal tax audits. Prior to joining Citigroup, he practiced law with the New York office of the law firm DLA Piper US LLP, representing taxpayers in complex federal, state, and local tax controversies and litigations. Mr. Korab holds an LL.M. from Georgetown University Law Center, a

JD from Rutgers School of Law, and a BA from Rutgers College. He is a member of the New York, New Jersey, and District of Columbia Bars. **(LB&I Subgroup)**

Richard G. Larsen

Mr. Larsen, JD, CPA, is a Distinguished Professor of Accounting at George Mason University, School of Management in Fairfax, VA. He teaches courses on Taxation and Managerial Decision Making and on Taxes and Business Strategy. This fall he will be teaching executive education courses that will include, among others, the topic of tax risk management for executives and board members and the topic of accounting for income taxes including FIN 48 disclosures. Prior to joining George Mason University he was a partner in the National Tax Department of Ernst & Young for 35 years (29 years as a partner). At the time of retirement, he was a member of the Tax Accounting and Risk Advisory Services group specializing in accounting for income taxes (including FIN 48 disclosures) and tax risk management (he was the global director of this area). He is a member of AICPA, ABA, National Association of Corporate Directors and the American Accounting Association and he is presently on the Board of Directors of Tax Analysts and the Bureau of National Affairs Accounting Advisory Board. Mr. Larsen holds a JD from George Washington University, National Law Center, Washington, D.C. and a BBA from George Washington University, Washington, DC. **(LB&I Subgroup)**

David Lifson

David Lifson, CPA, is a partner with Crowe Horwath LLP. He is a former president of the New York State Society of CPAs and is the recipient of the American Institute of CPAs 2009 Arthur J. Dixon Memorial Award, the accounting profession's highest award in the area of taxation. Mr. Lifson is a tax specialist who helps businesses and individuals manage their tax responsibilities and business operations. Experienced in both domestic and international matters, he spends much of his time monitoring ongoing tax and related operating issues for clients, and helping them manage changes to their personal or business circumstances. Industries served are broad, including communications; food/beverage manufacturing, distribution and resale; import/export; marketing/advertising; professional firms; real estate; software/IT; securities and commodities brokerage; trading and international shipping. He has written numerous

articles, testified before Congress, is a frequent lecturer and panelist and regularly appears in the media, representing the American Institute of CPAs and the NYSSCPA. Mr. Lifson holds a BSBA (summa cum laude) from Babson College, Wellesley, MA. **(SBSE Subgroup Chair)**

Janice Lucchesi

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

Robert McKenzie

Mr. McKenzie is a Partner of the law firm of Arnstein & Lehr LLP of Chicago, Illinois, concentrating his practice in representation before the Internal Revenue Service and state tax agencies. He has lectured extensively on the subject of taxation. He has presented courses on representation before CPA's, attorneys and Enrolled Agents nationwide. Prior to entering private practice, Mr. McKenzie was employed by the Internal Revenue Service, Collection Division, in Chicago, Illinois from 1972 to 1978. He was Vice Chair Professional Services of the ABA Tax Section (2003 – 2005). He is past Chairman of the Chicago Bar Association Federal Tax Committee. Mr. McKenzie is the author of “Representation Before The Collection Division Of The IRS And Coauthor Representing The Audited Taxpayer Before The IRS” and “Representation Before The United States Tax Court.” Mr. McKenzie has received an AV rating from Martindale and Hubbell and has been selected for listing by Law and Leading Attorneys and Super Lawyers. He has been elected to the American College of Tax Counsel and serves on its Board of Regents. Mr. McKenzie received his JD

with High Honors from the Illinois Institute of Technology, Chicago Kent College of Law. **(SBSE Subgroup)**

Charles J. Muller, III

Mr. Muller, LLM, JD, has worked in the tax field for over 30 years and is an Attorney/Shareholder with the law firm of Chamberlain Hrdlicka, in San Antonio, TX. His responsibilities include, civil, criminal, malpractice, tax, commercial and financial. He represents major health care providers in False Claims Act litigation. His tax controversy practice includes federal and state civil tax litigation; federal criminal tax litigation including related white collar crime representation; property tax disputes and litigation; representation of attorneys and accountants in malpractice cases and discipline proceedings; representation of taxpayers before the IRS appeals offices; and representation of taxpayers during civil and criminal IRS examinations. Mr. Muller has chaired the American Bar Association Committee on Civil and Criminal Penalties and the Penalties Tax Force and he is a recipient of the Attorney General's Marshall Award for Outstanding Legal Achievement in the Trial of Complex Litigation. He is a member of both the American College of Tax Counsel and the American Bar Association (ABA), Tax Section, in addition to being listed in the Best Lawyers in America. He is a lecturer and presenter on various topics to professional organizations. Mr. Muller holds an LLM (Taxation) from Georgetown University School of Law and a JD and BA from St. Mary's University. **(OPR Subgroup Chair)**

William E. Philbrick

Mr. Philbrick, CPA/ABV, CVA, CFF, is a Senior Vice President with Greenberg, Rosenblatt, Kull, & Bitsoli, P.C., in Worcester, MA. He has over 28 years experience in taxation and his responsibilities include individual and corporate taxation and tax planning at both the Federal and state levels including international taxation. He also has extensive experience in mergers and acquisitions, and has represented clients as an expert witness for valuations in dispute litigation proceedings. He has represented clients in estate and valuation matters before the IRS and the Commonwealth of Massachusetts. In addition, he prepares valuations for closely held businesses, publicly traded companies, personal holding companies and LLCs. These entities operations include personal service providers such as insurance agencies and investment holdings, real estate management, manufacturers, construction and technology

services. He has also represented clients before the IRS and various states with respect to insolvency matters concerning cancellation of debt income, collection matters and divisive reorganizations. Mr. Philbrick is a frequent lecturer and speaker before professional organizations on several tax areas. Mr. Philbrick is a member of the AICPA, the Massachusetts Society of Certified Public Accountants, the Massachusetts Association of Public Accountants, the National Association of Certified Valuation Analysts, and the National Society of Accountants. Mr. Philbrick holds a BS in BA degree from Salem State University, Salem, MA, and a MST from Bentley University, Waltham, MA.
(W&I Subgroup)

Ameek Ponda

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

Charles Rettig

Mr. Rettig, JD, LL.M., is a Principal with Hochman, Salkin, Rettig, Toscher & Perez, P.C. in Beverly Hills, CA. Mr. Rettig specializes in federal and state tax controversies as well as tax, business, charitable and estate planning, and family wealth transfers. He is on the National Board of Advisors for the Graduate Tax Program (LL.M. in Taxation) at New York University School of Law; a

Member of the Advisory Board of the California Franchise Tax Board; a Member of the Advisory Council of the California State Board of Equalization; an elected Regent and Fellow of the American College of Tax Counsel; a Member of the Advisory Board of the Graduate School of Taxation at Golden Gate University; a Past-Member of the Board of Trustees for the California CPA Education Foundation; Past-Chair of the Taxation Sections of the California State Bar and the Beverly Hills Bar Association; Past-Chair of the ABA Committee on Civil and Criminal Tax Penalties; and a Member of the Board of Advisors for the CCH Journal of Tax Practice and Procedure. He is a frequent lecturer before national, state and local professional organizations and has authored articles in many national, state and local professional publications. In addition, he writes regular columns for CCH Journal of Tax Practice and Procedure and for Tax Analysts-Tax Notes on matters involving tax controversy and procedure. Mr. Rettig holds a LLM in Taxation from New York University, a JD (cum laude) from Pepperdine University and a BA in Economics from the University of California at Los Angeles. He is a member of the California, Hawai'i and Arizona (inactive) Bars. **(Chairman IRSAC)**

Christopher Riley

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

Bonnie Speedy

Ms. Speedy is the National Director of AARP Tax-Aide at the AARP Foundation in Washington, D.C. Ms. Speedy is

a professional manager, coordinator and trainer with many years of professional experience in areas dealing with: strategic planning, policy development and application, grant-funded programs, accounting, the application of monitoring of federal regulations dealing with tax law, pensions and 501 (c) organizations with grant-funded programs. In addition, she directs all aspects of AARP Tax-Aide, serving over two million taxpayers a year, including program outcomes, policy development, implementation strategies, evaluation of effectiveness and communication to program volunteers. Ms. Speedy holds a Bachelor of Science degree from the University of Maryland and attained Certified Pension Consultant status.
(W&I Subgroup Chair)

Joni Terens

Ms. Terens, EA, is the President of Accurate Bookkeeping & Tax Service Inc., in Tustin, CA. Her responsibilities include tax preparation and tax planning for individuals and businesses. She also specializes in taxpayer representation before the Internal Revenue Service and state taxing agencies. Ms. Terens teaches IRS Small Business Seminars, VITA classes and FEMA workshops. In addition, she has taught IRS Exit seminars at local military bases and specializes in tax issues for the military. She is the chairperson of the Southern California IRS/CSEA Practitioner Seminar. Ms. Terens holds an A.A. Degree in Accounting from Saddleback College, Mission Viejo, CA.
(W&I Subgroup)

Madeleine Townes

Ms. Townes, JD, is a licensed attorney specializing in corporate and individual tax. Ms. Townes worked as a Tax Manager with NYK Logistics (Americas) Inc., in Memphis, TN. Her responsibilities there included filing Canadian income taxes, filing property, income, and miscellaneous taxes for the Corporation. She was also responsible for obtaining Business Licenses for local offices in 26 states. She is experienced in the design and delivery on innovative, bottom-line change management programs through account reconciliations that generate over \$80 million annually through the restructuring of internal operations business processes consistent with short/long term organizational objectives. In addition, she provides visionary leadership in turning under-performing operations and start-up opportunities through team leadership, building key alliances, and implementing quality control management systems. Ms. Townes holds a

JD from The University of Memphis, Cecil C. Humphreys School of Law and a Bachelor of Science Degree in Business Administration (Emphasis-Accounting) from Fisk University in Nashville, TN. **(SBSE Subgroup)**

Neil D. Traubenberg

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

Cyndi Trostin

Ms. Trostin, J.D., LL.M., is a practicing attorney with Glick & Trostin, LLC in Chicago, Illinois. Having more than 25 years of experience in federal taxation, Ms. Trostin combines private practice with teaching, research and consulting. Her fields of expertise include IRS Tax controversy (audits, appeals, offers-in-compromise), advocacy, tax preparation (individuals, trusts, estates, gifts, private foundations), forensic accounting, estate planning, business planning, and trust/probate administration and litigation. Ms. Trostin holds a B.S.B.A. degree in business management from Roosevelt University, and a J.D. and an LL.M. in taxation (with honors) from the John Marshall Law School in Chicago, IL. She is an adjunct professor teaching Tax Accounting in the LL.M. and MST programs, serves on the Tax Advisory Board and is a faculty advisor for independent tax studies at the John Marshall Law School. **(SBSE Subgroup)**

Deborah Walker

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

Cecily V. M. Welch

Ms. Welch, CPA, PFS, CFP®, is a Senior Tax Manager with S.J. Gorowitz Accounting and Tax Services, Inc., in Alpharetta, GA. She has over 16 years experience performing analysis of financial information to identify weaknesses, form recommendations, and implement solutions. She has a wide range of knowledge regarding tax compliance and planning for partnerships, corporations, individuals, trusts, estates, and gifting. In addition, she is the tax subject matter expert for multiple financial professionals including bankers, attorneys and investment brokers. She developed action steps and measurement tools for implementing the strategic plan of the firm. Ms. Welch has lectured frequently to professional organizations and has experience in domestic and international financial audits. Ms. Welch is a member of AICPA and is active in the Georgia Society of CPA's – Tax Section and Estate Planning Section. She is currently treasurer on the board of VOX Teen Communications, Inc. and formally served on the CityDance Ensemble, Inc. and Choices Matter Development Foundation, Inc. boards. Ms. Welch holds a MBA from the University of Wisconsin and a BS in Accounting from North Carolina A&T State University. **(SBSE Subgroup)**

Peter S. Wilson

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

Brian Yacker

Mr. Yacker, JD/CPA, is a Partner at YH Advisors, Inc., in Huntington Beach, CA. YH Advisors is exclusively dedicated to addressing the tax, legal and accounting needs of exempt organizations. He has practiced as a tax attorney/CPA for the past 18 years exclusively focusing upon addressing the tax and legal needs of his exempt organization clients. Mr. Yacker is a member of the Exempt Organizations Committee of the American Bar Association, the Exempt Organizations Committee of the California State Bar Association, and he is also a member of the AAA-CPA (and serves on their Finance Committee and Audit Committee). He also annually conducts a multitude of exempt organizations presentations and has published numerous technical texts addressing tax and legal issues for exempt organizations. Mr. Yacker has a BS in Finance from McIntire School of Commerce, University of Virginia, and JD from the Indiana University School of Law. **(OPR Subgroup)**