National Taxpayer Advocate Public Forums

hosted by Nina E. Olson, National Taxpayer Advocate

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Michael Best

Michael Best is the Senior Policy Advocate at the Consumer Federation of America where he specializes in coalition-building, legal research, policy analysis and communicating with the public in support of work to protect consumers from errors and fraud when they have their taxes filed by paid tax preparers as well as product safety issues. In addition, Michael manages CFA's annual policy resolution process. A 2006 graduate of Northeastern University School of Law, Michael is a member of the Massachusetts Bar and graduated from Northeastern University in 2002, *summa cum laude*, with a B.S. in philosophy.

Leslie Book

Les Book is a member of the faculty at Villanova Law School, where he is a Professor of Law. In addition to his faculty appointment, Professor Book has held administrative positions as Director of Villanova's Graduate Tax Program and Director of the Law School's Low Income Taxpayer Clinic. Before he joined Villanova, he was an associate at Davis Polk & Wardwell and at Baker & McKenzie in New York and London, and he was an Assistant Clinical Professor at Quinnipiac University School of Law in Hamden, CT. A co-founder of the blog Procedurally Taxing, he is a national authority on tax procedure, tax administration and issues affecting the low income taxpayer community. He is the principal successor author of the treatise IRS Practice and Procedure, originally authored by his former colleague, the late Michael Saltzman. In law review articles and in other research, Book has written extensively on tax procedure, the relationship of IRS agency actions and broader principles of administrative law, the intersection of tax and poverty law, and tax compliance. Book is a past Chair of the ABA Tax Section Low Income Taxpayer Committee, recipient of the 2007 ABA Tax Section Spragens Pro Bono Award for his outstanding and sustained commitment to pro bono, and is a fellow of the American College of Tax Counsel.

Jim Buttonow

Jim Buttonow, CPA, CITP, of Greensboro, NC, is an expert and thought leader in tax controversy and tax administration. Jim is director of tax practice and procedure services and software for H&R Block, where he designs tax problem-solving products and services for H&R Block's 10,000 tax offices nationwide. Jim is entering his second year as chairperson of the IRS Electronic Tax Administration Advisory Committee (ETAAC), which issues an annual report to Congress on how to advance electronic tax administration. Under Jim's leadership, ETAAC has played a central role in promoting the IRS digital-first strategy to develop transformative technology solutions to systemic challenges in tax administration. Jim is an outspoken advocate for the IRS development of secure online accounts for taxpayers and tax professionals, in collaboration with Congress and private industry. Jim also works closely with the IRS and newly commissioned Security Summit, made up of representatives from state tax agencies and private industries, to develop proactive and lasting solutions to the urgent problem of tax identity theft. As part of Jim's ETAAC role, he regularly presents committee priorities to Congressional committees, staff, and the IRS Oversight Board.

Michael Gangwer

Mr. Gangwer is serving as the 2016 chairperson for the Information Reporting Program Advisory Committee (IRPAC). He is a Tax Advisor, in the Legal Department of The Vanguard Group, Inc. in Valley Forge, Pa. He has worked at Vanguard in information reporting for over 15 years. He currently serves as the lead technical consultant for information reporting and tax withholding for Vanguard's retail, institutional retirement, brokerage and cost basis departments. These departments annually produce information returns for millions of investor accounts and retirement plan subaccounts. He also monitors legislative, regulatory and judicial developments related to information reporting and tax withholding matters, as well as advises Vanguard's tax reporting departments as they implement new tax law. He is a member of the Investment Company Institute (ICI). Mr. Gangwer received a B.S. in Economics from West Chester University and a Masters of Taxation & Financial Planning from Widener University.

Taxpayer Advocate Service
Your Voice at the IRS

Arturo Gonzalez

Arturo Gonzalez is the Chief of the Consumer & Community Development Research section at the Board of Governors of the Federal Reserve System. Prior, he was an economist at the Office of the Comptroller of the Currency (OCC). Before entering Federal service, he was a consultant at Ernst & Young, a research fellow at the Public Policy Institute of California, and a tenured associate professor at the University of Arizona. He has held visiting professor posts at Universidad Carlos III de Madrid and University of Colorado at Denver. His research interests include the acquisition of human capital by low-skilled workers and immigrants, and housing markets in low- and moderate-income communities. Aside from publishing articles in economics journals, he is also the author of M*exican Americans & the U.S. Economy: Quest for Buenos Días*. Arturo received his Ph.D. in economics from the University of California, Santa Barbara.

Gina Jones

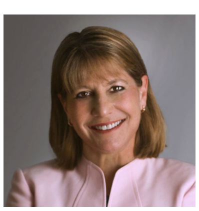
Gina Jones, EA, a third year Taxpayer Advocacy Panel (TAP) member is the 2016 TAP Chair. Within TAP, Gina has served on the Taxpayer Communications Committee (TCC) for two years, serving as the TCC Chair for the 2014/2015 year. She has also served on the Screening Committee, Joint Committee, and the 2014 Regional Training and Planning Committee. Gina also instructed at the 2015 face-to-face annual meeting and will instruct at the upcoming 2016 meetings.

Gina is the owner of Gina Jones, EA, a full-time self-employed accounting, tax and notary service in Delhi, LA. She has over 38 years experience in accounting, tax preparation and taxpayer representation. Gina earned the credentials of Louisiana Public Notary in 1999 and Enrolled Agent in 2001. She also served as a sales and use tax auditor for the Richland Parish Tax Commission, Rayville, LA. Gina has held various leadership positions at state and national associations, including serving the Louisiana Society of Enrolled Agents as director, treasurer, president and immediate past president.

John A. Koskinen

John Koskinen is the 48th IRS Commissioner. As Commissioner, he presides over the nation's tax system, which collects approximately $3.1 trillion in tax revenue each year. This revenue funds most government operations and public services. Mr. Koskinen manages an agency of about 90,000 employees and a budget of approximately $10.9 billion. In his role leading the IRS, Mr. Koskinen is working to ensure that the agency maintains an appropriate balance between taxpayer service and tax enforcement and administers the tax code with fairness and integrity. Prior to his appointment, Mr. Koskinen served as the non-executive chairman of Freddie Mac from 2008 to 2012 and its acting chief executive officer in 2009. Previously, Mr. Koskinen served as President of the U.S. Soccer Foundation, Deputy Mayor and City Administrator of Washington D.C., Assistant to the President and Chair of the President's Council on Year 2000 Conversion and Deputy Director for Management at the Office of Management and Budget. Mr. Koskinen also spent 21 years in the private sector in various leadership positions with the Palmieri Company, including President and Chief Executive Officer, helping to turn around large, troubled organizations. He began his career clerking for Chief Judge David L. Bazelon of the D.C. Circuit Court of Appeals in 1965, practiced law with the firm of Gibson, Dunn and Crutcher and served as Assistant to the Deputy Executive Director of the National Advisory Commission on Civil Disorders, also known as the Kerner Commission. Mr. Koskinen also served as Legislative Assistant to New York Mayor John Lindsay and Administrative Assistant to Sen. Abraham Ribicoff of Connecticut. Mr. Koskinen holds a Law Degree from Yale University School of Law and a Bachelor's Degree from Duke University. He also studied International Law for one year in Cambridge, England. He and his wife Patricia have two grown children and live in Washington, DC.

Jennifer MacMillan



Jennifer MacMillan has been an Enrolled Agent, licensed to practice before the Internal Revenue Service, since 1994. Ms. MacMillan owns a practice in Santa Barbara, California, specializing in representation of taxpayers before the Examination, Collections, and Appeals Divisions of the IRS, as well as providing individual income tax preparation and planning services. She is a Fellow of the National Association of Enrolled Agents' (NAEA) National Tax Practice Institute (NTPI®) and was on the faculty of NTPI for many years, teaching advanced representation skills to Circular 230 practitioners. In addition, she teaches ethics courses for many practitioner groups, annually providing hundreds of tax professionals with in-depth interpretations of Circular 230 requirements and real-world applications that relate to ethical challenges inherent in their practices. Ms. MacMillan has written numerous articles for NAEA's EA Journal, California Enrolled Agent magazine, and is a contributing author for a variety of tax-related publications. Ms. MacMillan has appeared as a tax expert on NBC's Today Show, and has been a panelist on Tax Talk Today (IRS' monthly webcast) on two occasions. She is a member of the NAEA Government Relations Committee and a Past President of the California Society of Enrolled Agents.

Timothy J. McCormally

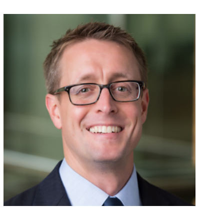
Timothy J. McCormally is a Director in the Washington National Tax practice of KPMG, LLP, in Washington, DC. He has nearly 40 years' experience as a tax attorney. Before joining KPMG, Mr. McCormally spent 30 years on the staff of Tax Executive Institute, first as General Counsel and then as Executive Director. At TEI, his responsibilities included the overall administration of the professional association of 7,000 in-house tax professionals from around the world. He also participated in the Institute's extensive advocacy program, contributing to comments submitted to the IRS, Treasury Department, Canada Revenue Agency, the Canadian Department of Finance, and the Organisation for Economic Co-operation and Development. Mr. McCormally is a frequent speaker on the ethics and professionalism topics and a contributor to numerous publications; his recent articles address Circular 230, tax whistleblowing, FBAR reporting, and IRS efforts to risk-assess taxpayers. He is a member of the ABA Section of Taxation (Administrative Practice and Employment Tax Committees) and a Fellow of the American College of Tax Counsel. Mr. McCormally holds a J.D. degree from Georgetown University Law Center and a B.A. degree from the University of Iowa.

Pamela F. Olson

Pam is a U.S. Deputy Tax Leader and Washington National Tax Services Leader of PwC. In her role with WNTS, Pam leads a team that includes many former senior government officials and policy advisers. Prior to joining PwC, Pam led the Washington tax practice at Skadden, Arps, and served as assistant secretary for tax policy at the US Department of the Treasury. Pam has represented clients in a broad range of matters, including IRS audits, appeals and litigation; congressional investigations; private letter ruling requests, proposed regulations, and other IRS and Treasury guidance; and in the legislative process. She has advised clients on tax and social security reform and on the structuring of financing, partnership, and M&A transactions. She is a frequent speaker on tax, economic and federal budget matters and has testified before several congressional committees, most recently before the Senate Finance Committee on international tax reform.

Nina E. Olson

Nina E. Olson, the National Taxpayer Advocate, is the voice of the taxpayer at the IRS and before Congress. Under her leadership, the Taxpayer Advocate Service helps hundreds of thousands of people every year resolve problems with the IRS and addresses systemic issues within the IRS. Her Annual Report to Congress identifies the most serious problems facing taxpayers and recommends solutions. In 2014, the IRS adopted the Taxpayer Bill of Rights for which Ms. Olson had long advocated, placing dozens of existing rights in the Internal Revenue Code into ten fundamental rights, and making them clear, understandable, and accessible for taxpayers and IRS employees alike. She is a graduate of Bryn Mawr College and North Carolina Central School of Law, and she holds a Master of Laws degree in taxation from Georgetown University Law Center.



Aaron W. Smith

Aaron Smith is associate director of research at Pew Research Center. He is an expert in the growing impact of mobile technologies, the role of the internet in connecting Americans to political and civic issues, and ongoing demographic trends in technology adoption. He has conducted recent research on views on the future of technology, African Americans and technology use, and online dating and relationships. Smith is a native Texan and received a bachelor's and a master's in public affairs from the University of Texas at Austin.