

The Office of Chief Counsel Attorney Ambassadors

As you consider applying for an attorney position with the Office of Chief Counsel, you may seek clarification on the type of legal work involved in various divisions in either a field office or in the National Office. Over 200 of our attorneys have volunteered to serve as your resource in the event you need more information about an attorney position within our organization. If you need more information, you can contact one of our CC Ambassadors who graduated from your law school, who works in a specific city, or who works in an operating division that interests you.

#### Alabama

- University of Alabama School of Law
  - Jerikka Anderson (Jerrika.C.Anderson@irscounsel.treas.gov), Small Business Self-Employed Division, Birmingham, AL

#### Arizona

- Arizona State University College of Law
  - Alicia Elliott (<u>Alicia.E.Elliott@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Phoenix, AZ
  - J. Rob Gordon (<u>John.R.Gordon@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Phoenix, AZ
  - Elizabeth Turnbull (<u>Elizabeth.C.Turnbull@irscounsel.treas.gov</u>), Large Business & International Division, Phoenix, AZ
- University of Arizona College of Law
  - Erin K. Salel (<u>Erin.K.Salel@irscounsel.treas.gov</u>), Small Business Self-Employed Division, San Diego, CA
  - Zachery Friedman (Zachary.B.Friedman@irscounsel.treas.gov), Small Business Self-Employed Division, Phoenix, AZ

# California

- California Western School of Law
  - Julie A. Fields (Julie.A.Fields@irscounsel.treas.gov), Large Business & International Division, San Francisco, CA
- Chapman University School of Law
  - Jimeel R. Hamud (<u>Jimeel.R.Hamud@irscounsel.treas.gov</u>), Large Business & International Division, Laguna Niguel, CA
- Golden Gate University School of Law
  - Nicholas Singer (<u>Nicholas.J.Singer@irscounsel.treas.gov</u>), Large Business & International Division, San Francisco, CA
- Loyola Law School
  - Yervant P. Hagopian (<u>Yervant.P.Hagopian@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - Shirley H. Mao (<u>Shirley.H.Mao@irscounsel.treas.gov</u>), Large Business & International Division, Los Angeles, CA
  - Christopher J. Richmond (<u>Christopher.J.Richmond@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - Kimberly A. Santos (<u>Kimberly.A.Santos@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - Patricia P. Wang (<u>Patricia.P.Wang@irscounsel.treas.gov</u>), Tax Exempt Government Entities Division, Los Angeles, CA
- Pepperdine University, Caruso School of Law
  - Ara DerHartonian (<u>Ara.DerHartonian@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Seattle, WA
  - Eugene Kim (<u>Eugene.Kim@irscounsel.treas.gov</u>), Tax Exempt Government Entities Division, Los Angeles, CA
  - Heather K. McCluskey (<u>Heather.K.McCluskey@irscounsel.treas.gov</u>), Small Business Self-Employed Division, San Diego, CA
  - Laura J. Mullin (<u>Laura.J.Mullin@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - Kim K. Nguyen (<u>Kim.K.Nguyen@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Laguna Niguel, CA
  - Beth A. Nunnink (<u>Beth.A.Nunnink@irscounsel.treas.gov</u>), Small Business Self-Employed Division, St. Paul, MN
  - Carolyn A. Schenck, (<u>Carolyn.A.Schenck@irscounsel.treas.gov</u>), Small Business Self-Employed Division, St. Paul, MN
- Southwestern University School of Law
  - Vivian Bodey (<u>Vivian.Bodey@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Dallas, TX
  - Guy H. Glaser (<u>Guy.H.Glaser@irscounsel.treas.gov</u>), Large Business & International Division, Laguna Niguel, CA

- Stephen A. Haller (<u>Stephen.A.Haller@irscounsel.treas.gov</u>), Small Business Self-Employed Division, St. Louis, MO
- Stanford University School of Law
  - David E. Rakonitz (<u>David.E.Rakonitz@irscounsel.treas.gov</u>), Large Business & International Division, San Francisco, CA
- University of California, Berkeley School of Law
  - Daniel J. Bryant (<u>Daniel.J.Bryant@irscounsel.treas.gov</u>), Small Business Self-Employed Division, San Francisco, CA
  - Sarah Sexton Martinez, (<u>Sarah.E.Sexton.Martinez@irscounsel.treas.gov</u>), Large Business & International Division, Chicago, IL
- University of California, Davis School of Law
  - Olga Y. Bykov (<u>Olga.Y.Bykov@irscounsel.treas.gov</u>), Large Business & International Division, Los Angeles, CA
  - David M. Carl (<u>David.M.Carl@irscounsel.treas.gov</u>), Small Business Self-Employed Division, San Francisco, CA
- University of California, Hastings College of the Law
  - Daniel Z. Nettles (<u>Daniel.Z.Nettles@irscounsel.treas.gov</u>), Small Business Self-Employed Division, San Francisco, CA
- University of California, Irvine School of Law
  - Christine Fukushima (<u>Christine.Fukushima@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - Aglaia Ovtchinnikova (<u>Aglaia.Ovtchinnikova@irscounsel.treas.gov</u>), Associate Chief Counsel (Corporate), Washington, DC
- University of California, Los Angeles
  - Lori A. Amadei (Lori.A.Amadei@irscounsel.treas.gov), Large Business & International Division, Los Angeles, CA
  - Vanessa M. Hoppe (<u>Vanessa.M.Hoppe@irscounsel.treas.gov</u>), Criminal Tax Division, Los Angeles, CA
  - Lorraine Y. Yu (Lorraine.Y.Yu@irscounsel.treas.gov), Criminal Tax Division, Los Angeles, CA
- University of San Diego School of Law
  - Brian Derdowski (<u>Brian.E.Derdowski@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Newark, NJ
  - Chad E. Martinelli (<u>Chad.E.Martinelli@irscounsel.treas.gov</u>), Large Business & International Division, San Diego, CA
  - o Gary Sharp (Gary.E.Sharp@irscounsel.treas.gov), General Legal Services, Washington, DC
  - Camille Edwards Bennehoff, (<u>Camille.L.EdwardsBennehoff@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
- University of Southern California, Gould School of Law
  - Victoria Z. Gu (Victoria.Z.Gu@irscounsel.treas.gov), Small Business Self-Employed Division, San Francisco, CA

- Jeffrey A. Rodgers (Jeffrey.A.Rodgers@irscounsel.treas.gov), Small Business Self-Employed Division, Los Angeles, CA
- Michael E. Washburn (<u>Michael.E.Washburn@irscounsel.treas.gov</u>), Large Business & International Division, Los Angeles, CA

## Colorado

- University of Denver Strum College of Law
  - Gretchen Altenburger (<u>Gretchen.W.Altenburger@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Denver, CO
  - Patrick Greenleaf (<u>Patrick.A.Greenleaf@irscounsel.treas.gov</u>), Tax Exempt Government Entities Division, Denver, CO

## Connecticut

- Quinnipiac University School of Law
  - Bethany Naccarato, (<u>Bethany.M.Naccarato@irscounsel.treas.gov</u>), Large Business & International Division, Hartford, CT
  - Michael S. Rapiejko (<u>Michael.S.Rapiejko@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Newark, NJ
  - Susan Hartford, (<u>Susan.L.Hartford@irscounsel.treas.gov</u>), Division Counsel/Associate Chief
    Counsel (National Taxpayer Advocate Program), Washington, DC
- Yale Law School
  - Jeremy Aron-Dine, (Jeremy.N.Aron-Dine@irscounsel.treas.gov), Associate Chief Counsel (Corporate), Washington, DC
  - Christopher S. Kippes (<u>Christopher.S.Kippes@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Farmers Branch, TX

#### Delaware

- Widener University Delaware Law School
  - Daniel C. Munce (<u>Daniel.C.Munce@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Miami, FL

# **District of Columbia**

- American University, Washington College of Law
  - Robert Alinsky (<u>Robert.d.alinsky@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
  - Halvor Adams (<u>Halvor.N.Adams@irscounsel.treas.gov</u>), Large Business & International Division, Long Island, NY
  - Nora Demirjian (<u>Nora.Demirjian@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA

- Joanne B. Minsky (Joanne.B.Minsky@irscounsel.treas.gov), Wage & Investment Division, Washington, DC
- Chelsey Pearson (<u>Chelsey.M.Pearson@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Richmond, VA
- Rachel Smith (<u>Rachel.s.smith@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
- Catholic University of America Columbus School of Law
  - Michael Beker (<u>Michael.h.beker@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
  - Julie A. Schwoebel (Julie.A.Schwoebel@irscounsel.treas.gov), Tax Exempt and Governmental Entities Division, Chicago, IL
- Georgetown University Law Center
  - William McNally, (<u>William.L.McNally@irscounsel.treas.gov</u>), Exempt Organizations, and Employment Taxes, Washington, DC
  - Kara Altman (<u>kara.altman@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
  - Anisa Afshar (<u>anisa.afshar@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
  - Joshua A. Dombrow (<u>Joshua.A.Dombrow@irscounsel.treas.gov</u>), General Legal Services Division, Chicago, IL
  - Gregory Galvin (<u>Gregory.J.Galvin@irscounsel.treas.gov</u>), Associate Chief Counsel (Corporate), Washington, DC
  - Lesley A. Hale (<u>Lesley.A.Hale@irscounsel.treas.gov</u>), Small Business Self-Employed Division, San Francisco, CA
  - Kenneth Jeruchim (<u>Kenneth.A.Jeruchim@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
  - Daniel M. McCall (<u>Daniel.M.McCall@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
- George Washington University
  - Ashley M. Bender (<u>Ashley.M.Bender@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Greensboro, NC
  - Rachel Borden (<u>Rachel.G.Borden@irscounsel.treas.gov</u>), Large Business & International Division, Washington, DC
  - Breen C. Bouwhuis (<u>Brenn.C.Bouwhuis@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Salt Lake City, UT
  - E. Abigail Carlson (<u>Abby.A.Carlson@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Chicago, IL
  - Jolene J. Itakura (<u>Jolene.J.Itakura@irscounsel.treas.gov</u>), Large Business & International Division, San Diego, CA
  - Greg Matherne, <u>(Gregory.J.Matherne@irscounsel.treas.gov</u>), General Legal Services, Washington, DC

- Rebekah A. Myers (<u>Rebekah.A.Myers@ irscounsel.treas.gov</u>), Small Business Self-Employed Division, Salt Lake City, UT
- Richard B. Reiter (<u>Richard.B.Reiter@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Nashville, TN
- Howard University School of Law
  - Kelli Lofton-Oglesby (<u>kelli.d.lofton-oglesby@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
- University of the District of Columbia
  - Amanda Dunlap (<u>Amanda.F.Dunlap@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC

# Florida

- Florida A&M University College of Law
  - Casinova O. Henderson (<u>Casinova.O.Henderson@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - Chardea Murray (<u>Chardea.C.Murray@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Jacksonville, FL
- Florida International University College of Law
  - Alexander N. Martini (<u>Alexander.N.Martini@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Ft. Lauderdale, FL
- Florida State University College of Law
  - Heather L. Wolfe (<u>Heather.L.Wolfe@irscounsel.treas.gov</u>), Small Business Self-Employed Division, San Francisco, CA
- Nova Southeastern University School of Law
  - D'Aun Clark (<u>DAun.Clark@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Ft. Lauderdale, FL
- Stetson University College of Law
  - Romina Drazhi (<u>Romina.Drazhi@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Miami, FL
- University of Florida, Levin College of Law
  - Robert J. Braxton (<u>Robert.J.Braxton@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Richmond, VA
  - Ladd C. Brown (<u>Ladd.C.Brown@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Ft. Lauderdale, FL
  - Lauren P. Epstein (Lauren.B.Epstein@irscounsel.treas.gov), Small Business Self-Employed Division, Ft. Lauderdale, FL
  - Christopher Pavilonis (<u>Christopher.A.Pavilonis@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Jacksonville, FL
  - Joseph R. Worst (<u>Joseph.R.Worst@irscounsel.treas.gov</u>), Large Business & International Division, Seattle, WA

- University of Miami School of Law
  - Angela Capezza (<u>Angela.J.Capezza@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Miami, FL
  - Michael S. Kramarz (<u>Michael.S.Kramarz@irscounsel.treas.gov</u>), Large Business & International Division, Ft. Lauderdale, FL
  - Audrey M. Morris (<u>Audrey.M.Morris@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Farmers Branch, TX
  - Jamie A. Schindler (<u>Jamie.A.Schindler@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Ft. Lauderdale, FL

# Georgia

- Emory University School of Law
  - Kelly Kleinhandler (<u>Kelly.M.Kleinhandler@irscounsel.treas.gov</u>), Large Business & International Division, Newark, NJ
  - Eugene A. Kornel (<u>Eugene.A.Kornel@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Chicago, IL
  - Sebastian Voth (<u>sebastian.voth@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Laguna Niguel, CA
  - Jason Oppenheim (jason.p.oppenheim@irscounsel.treas.gov), Small Business Self-Employed Division, Atlanta, GA
- Mercer
  - William Prater (<u>william.j.prater@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Atlanta, GA
- Georgia State University Law School
  - Chadwick Rowland (<u>Chadwick.p.rowland@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
  - Daniel McClendon (<u>daniel.k.mcclendon2@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Atlanta, GA
  - Danielle Pollack (<u>danielle.a.pollack@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Atlanta, GA
  - Yasmin Assar (<u>yasmin.assar@irscounsel.treas.gov</u>), General Legal Services Divison, Atlanta, GA
- University of Georgia School of Law
  - Jeffrey P. Cowan (<u>Jeffrey.P.Cowan@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
  - Robert Z ("Zeb") Kelley (<u>Robert.z.kelley@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
  - Brianna B. Taylor (<u>brianna.b.taylor@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Atlanta, GA

# Idaho

- University of Idaho
  - Melissa D. Lang (<u>Melissa.D.Lang@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Seattle, WA

### Illinois

- DePaul University College of Law
  - Stanislaw Balazia (<u>Stanislaw.Balazia@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Chicago, IL
- ITT Chicago-Kent College of Law
  - Kerrington Hall (<u>Kerrington.A.Hall@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Chicago, IL
  - Russ E. Eisenstein (<u>Russ.E.Eisenstein@irscounsel.treas.gov</u>), General Legal Services Division, Chicago, IL
  - Megan E. Heinz (<u>Megan.E.Heinz@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Detroit, MI
  - Daniel C. Mullenix (<u>Daniel.C.Mullenix@irscounsel.treas.gov</u>), General Legal Services Division, Chicago, IL
  - Brian A. Press (Brian.A.Press@irscounsel.treas.gov), Criminal Tax Division, Chicago, IL
  - Justin D. Scheid (<u>Justin.D.Scheid@irscounsel.treas.gov</u>), Large Business & International Division, Chicago, IL
  - David S. Weiner (<u>David.S.Weiner@irscounsel.treas.gov</u>), Tax Exempt and Governmental Entities Division, Chicago, IL
- University of Illinois Chicago (formerly John Marshall School of Law)
  - Joseph A. Cioffi (<u>Joseph.A.Cioffi@irscounsel.treas.gov</u>), Tax Exempt and Governmental Entities Division, Chicago, IL
  - Briseyda Villalpando (<u>Briseyda.Villalpando@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Chicago, IL
- Loyola University Chicago School of Law
  - John J. Merrick (john.j.merrick@irscounsel.treas.gov), Associate Chief Counsel (International), Washington, DC
  - Maha Sadek (<u>Maha.Sadek@irscounsel.treas.gov</u>), Large Business & International Division, Chicago, IL
- Northwestern University School of Law
  - Michael C. Dancz (<u>Michael.C.Dancz@irscounsel.treas.gov</u>), Tax Exempt and Governmental Entities Division, Chicago, IL
  - Nicholas R. Gaeke (<u>Nicholas.R.Gaeke@irscounsel.treas.gov</u>), Criminal Tax Division, Chicago, IL
- University of Chicago School of Law
  - Justyna W. Jozwik (<u>Justyna.W.Jozwik@irscounsel.treas.gov</u>), Large Business & International Division, Chicago, IL
  - Lorraine S. Rodriguez (<u>lorraine.s.rodriguez@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
  - Reid Thompson (<u>W.Reid.Thompson@irscounsel.treas.gov</u>), Associate Chief Counsel (Corporate), Washington, DC

- Victor W. Zhao (<u>Victor.W.Zhao@irscounsel.treas.gov</u>), Large Business & International Division, Farmers Branch, TX
- University of Illinois College of Law
  - James M. Cascino (<u>James.M.Cascino@irscounsel.treas.gov</u>), Large Business & International Division, Chicago, IL
  - Naseem J. Khan (<u>Naseem.J.Khan@irscounsel.treas.gov</u>), Large Business & International Division, Chicago, IL
  - Sarah S. Sandusky (<u>Sarah.S.Sandusky@irscounsel.treas.gov</u>), Tax Exempt and Governmental Entities Division, Chicago, IL
  - Eric Beatty (<u>Eric.M.Beatty@irscounsel.treas.gov</u>), Large Business & International Division, Chicago, IL

## Indiana

- Indiana University, Maurer School of Law (Bloomington)
  - Nicole F. Cammarota (<u>Nicole.F.Cammarota@irscounsel.treas.gov</u>), Large Business & International Division, Manhattan, NY
  - Jeffrey D. Iles (Jeffrey.D.<u>Iles@irscounsel.treas.gov</u>), General Legal Services Division, Chicago, IL
  - Hannah E. Miller (<u>Hannah.E.Miller@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Chicago, IL
- Indiana University, Robert H. McKinney School of Law
  - Sean Deneault (<u>Sean.P.Deneault@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Jacksonville, FL
  - Stephen Abanise (<u>stephen.o.abanise@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Laguna Niguel, CA
  - Henry Robison, (<u>Henry.I.Robison2@irscounsel.treas.gov</u>), Criminal Tax Division, Indianapolis, IN
- Notre Dame School of Law
  - Skyler K. Bradbury (<u>Skyler.K.Bradbury@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Salt Lake City, UT
  - o Julie L. Payne (Julie.L.Payne@irscounsel.treas.gov), Small Business Self-Employed Division, Seattle, WA
  - Tracy M. Villecco (<u>Tracy.M.Villecco@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC

# lowa

- Drake University Law School
  - Catherine M. Gugar (<u>Catherine.M.Gugar@irscounsel.treas.gov</u>), Large Business & International Division, Manhattan, NY
- University of Iowa
  - Timothy Froehle (<u>Timothy.A.Froehle@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Chicago, IL

### Kansas

- University of Kansas Law School
  - Christina L. Holland (<u>christina.l.holland@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Kansas City, MO
  - Robert C. Teutsch II (<u>robert.c.teutschii@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Kansas City, MO
  - Britton G. Wilson (<u>britton.g.wilson@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Kansas City, MO
- Washburn University Law School
  - Joline M. Wang (joline.m.wang@irscounsel.treas.gov), Small Business Self-Employed Division, Kansas City, MO

## Kentucky

- Northern Kentucky University Salmon P. Chase College of Law
  - Phillip A. ("Drew") Lipscomb (<u>Phillip.A.Lipscomb@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Louisville, KY
- University of Kentucky School of Law
  - Laura Leigh Bates (<u>Laura.L.Bates@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Louisville, KY
  - Christopher Davis (<u>Christopher.Davis@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Manhattan, NY
- University of Louisville Brandeis School of Law
  - Kristin M. Bourland (<u>Kristin.M.Bourland@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Louisville, KY
  - Diana N. ("Nikki") Wells (<u>diana.n.wells@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Louisville, KY

# Louisiana

- Louisiana State University, Paul M. Hebert Law Center
  - Ardney J. Boland (<u>Ardney.J.Boland@irscounsel.treas.gov</u>), Small Business Self-Employed Division, New Orleans, LA
  - Teri L. Jackson (<u>Teri.L.Jackson@irscounsel.treas.gov</u>), Large Business & International Division, St. Paul, MN
- Loyola University New Orleans College of Law
  - Natasha V. Chevalier (<u>Natasha.V.Chevalier@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Farmers Branch, TX
  - Rebecca E. Layne (<u>Rebecca.E.Layne@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Phoenix, AZ
  - John K. Parchman (<u>John.K.Parchman@irscounsel.treas.gov</u>), Small Business Self-Employed Division, New Orleans, LA

- Tulane Law School
  - Susan S. Canavello (<u>Susan.S.Canavello@irscounsel.treas.gov</u>), Small Business Self-Employed Division, New Orleans, LA
  - James Holmes (<u>James.a.holmes@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
  - Eric Steinberg (<u>Eric.M.Steinberg@irscounsel.treas.gov</u>), General Legal Services Division, Washington, DC
  - Ronald Rutherford-Triche, (<u>Ronald.J.Rutherford-Triche@irscounsel.treas.gov</u>), Exempt Organizations, and Employment Taxes, Washington, DC

# Maryland

- University of Baltimore
  - Elizabeth Mourges (<u>Elizabeth.Mourges@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Baltimore, MD
- University of Maryland School of Law
  - L. Ulysses Chatman (<u>Lindbergh.U.Chatman@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
  - Alan H. Cooper (<u>Alan.H.Cooper@irscounsel.treas.gov</u>), Large Business & International Division, Los Angeles, CA
  - Nancy Gilmore (<u>Nancy.M.Gilmore@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Baltimore, MD
  - David Indek (<u>David.A.Indek@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Baltimore, MD

# Massachusetts

- Boston College Law School
  - William Bogardus (<u>William.C.Bogardus@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Hartford, CT
- Boston University Law School
  - Michael Torruella (<u>michael.j.torruellacosta@irscounsel.treas.gov</u>), (Passthroughs & Special Industries), Washington, DC
- Harvard Law School
  - David B. Flassing (<u>David.B.Flassing@irscounsel.treas.gov</u>), Large Business & International Division, Chicago, IL
  - Marie C. Milnes-Vasquez (<u>Marie.C.Milnes-Vasquez@irscounsel.treas.gov</u>), Associate Chief Counsel (Corporate), Washington, DC
- Northeastern University School of Law
  - Yvonne M. Walker (<u>Yvonne.M.Walker@irscounsel.treas.gov</u>), Large Business & International Division, Seattle, WA

## Michigan

- Michigan State University College of Law
  - Michael K. Foster II (<u>Michael.V.FosterII@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Miami, FL
- University of Detroit Mercy School of Law
  - James W. Rider (James.W.Rider@irscounsel.treas.gov), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
- University of Michigan School of Law
  - Frank Fisher (<u>Frank.j.fisher@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
  - Jan M. Geht (<u>Jan.M.Geht@irscounsel.treas.gov</u>), Large Business & International Division, St. Paul, MN
  - Pamela Grewal (<u>Pamela.Grewal@irscounsel.treas.gov</u>), Large Business & International Division, San Francisco, CA
  - Jacob Russin (Jacob.Russin@irscounsel.treas.gov), Small Business Self-Employed Division, Washington, DC
- Western Michigan University Thomas M. Cooley Law School
  - Aaron E. Cook (<u>Aaron.E.Cook@irscounsel.treas.gov</u>), Small Business Self-Employed Division, New Orleans, LA
  - Laurie B. Downs (<u>Laurie.B.Downs@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Milwaukee, WI

# Minnesota

- Mitchell Hamline School of Law
  - Trent D. Usitalo (<u>Trent.D.Usitalo@irscounsel.treas.gov</u>), Small Business Self-Employed Division, San Francisco, CA
- University of Minnesota Law School
  - Jerry M. Innocent (<u>Jerry.M.Innocent@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Manhattan, NY
  - Elizabeth B. Martinit (<u>Elizabeth.S.Martini@irscounsel.treas.gov</u>), Large Business & International Division, Seattle, WA

# Mississippi

- University of Mississippi School of Law
  - Caroline R. Krivacka (<u>Caroline.R.Krivacka@irscounsel.treas.gov</u>), Criminal Tax Division, Nashville, TN

## Missouri

- St. Louis University School of Law
  - Joseph ("Joe") P. Benoist (<u>Joseph.P.Benoist@irscounsel.treas.gov</u>), Small Business Self-Employed Division, St. Louis, MO
- University of Missouri Law School
  - Shaina E. Boatright (<u>shaina.e.boatright@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Kansas City, MO
- Washington University
  - Marla Borkson (<u>Marla.m.borkson@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
  - Daniel G. Kempland (<u>Daniel.G.Kempland@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Seattle, WA
  - Mark J. Miller (<u>Mark.J.Miller@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Milwaukee, WI
  - Jessica R. Nolen (<u>Jessica.R.Nolen@irscounsel.treas.gov</u>), Small Business Self-Employed Division, St. Louis, MO
  - Whitney N. Warren (<u>Whitney.N.Warren@irscounsel.treas.gov</u>), Large Business & International Division, Detroit, MI
  - Susan Hartford, (<u>kelly.r.morrisonlee@irscounsel.treas.gov</u>), Special Counsel (National Taxpayer Advocate Program), Washington, DC

#### Nebraska

- Creighton University School of Law
  - Lisa K. Hunter (<u>lisa.k.hunter@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Omaha, NE
  - Douglas S. Polsky (douglas.s.polsky@irscounsel.treas.gov), Small Business Self-Employed Division, Kansas City, MO
- University of Nebraska Law School
  - Randall L. Eager (<u>randall.l.eager@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Kansas City, MO

#### Nevada

- University of Nevada, Las Vegas Boyd Law School
  - Ping Ching (<u>Ping.Chang@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - Paul A. George (<u>Paul.A.George@irscounsel.treas.gov</u>), Small Business Self-Employed Division, St. Paul, MN
  - Ashleigh Wise (<u>Ashleigh.R.Wise@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Phoenix, AZ

#### **New Jersey**

- Rutgers Law School
  - Nicole Connelly (<u>Nicole.Connelly@irscounsel.treas.gov</u>), Large Business & International Division, Philadelphia, PA
  - Darrick D. Sun (<u>Darrick.D.Sun@irscounsel.treas.gov</u>), Large Business & International Division, San Diego, CA
  - Charles Wien (<u>Charles.d.wien@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
- Seton Hall University School of Law
  - Robert Bennett (<u>Robert.T.Bennett@irscounsel.treas.gov</u>), Large Business & International Division, Newark, NJ
  - Julia A. Cannarozzi (Julia.A.Cannarozzi@irscounsel.treas.gov), Large Business & International Division, Newark, NJ
  - Thomas Deamus (<u>Thomas.A.Deamus@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Manhattan, NY
  - Lisa Rodriguez (<u>Lisa.M.Rodriguez@irscounsel.treas.gov</u>), Large Business & International Division, Newark, NJ
  - Thomas D. Yang, (<u>Thomas.D.Yang@irscounsel.treas.gov</u>), Tax Exempt and Governmental
  - Entities Division, Chicago, IL

#### New York

- Brooklyn Law School
  - Phillip R. Cleary (<u>Philip.R.Cleary@irscounsel.treas.gov</u>), Large Business & International Division, Manhattan, NY
  - Anthony J. Kim (<u>Anthony.J.Kim@irscounsel.treas.gov</u>), Large Business & International Division, San Francisco, CA
- Columbia Law School
  - Peter H. Blessing (<u>Peter.H.Blessing@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
- Fordham Law School
  - William J. Gregg (<u>William.J.Gregg@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Washington, DC
  - Michelle M. Robles (<u>Michelle.M.Robles@irscounsel.treas.gov</u>), Large Business & International Division, Miami, FL
  - Steven Tillem (<u>Steven.D.Tillem@irscounsel.treas.gov</u>), Large Business & International Division, Manhattan, NY
- Hofstra University School of Law
  - Michael J. De Matos (<u>Michael.J.Dematos@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Newark, NJ

- New York Law School
  - Ellen Ladd (<u>Ellen.L.Ladd@irscounsel.treas.gov</u>), Associate Chief Counsel (Corporate), Washington, DC
  - Anne Maly (<u>Anne.E.Maly@irscounsel.treas.gov</u>), Large Business & International Division, Manhattan, NY
- New York University
  - Anand Desai (<u>Anand.Desai@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
  - Jordan D. Kohl (Jordan.D.Kohl@irscounsel.treas.gov), Tax Exempt and Governmental Entities Division, Chicago, IL
  - Marissa J. Savit (<u>Marissa.J.Savit@irscounsel.treas.gov</u>), Tax Exempt and Governmental Entities Division, Westbury, NY
  - Bryant W. Smith (<u>Bryant.W.Smith@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Salt Lake City, UT
- Pace University School of Law
  - Cleve Lisecki (<u>cleve.lisecki@irscounsel.treas.gov</u>), Associate Chief Counsel (International), Washington, DC
- State University of New York at Buffalo School of Law
  - Deborah Aloof (<u>Deborah.Aloof@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Washington, DC
  - o Justin Meeks (Justin.C.Meeks@irscounsel.treas.gov), Criminal Tax, Buffalo, NY
  - Paul Schneiderman (<u>Paul.N.Schneiderman@irscounsel.treas.gov</u>), Large Business & International Division, Newark, NJ
  - Maria Small (<u>Marie.E.Small@irscounsel.treas.gov</u>), Tax Exempt and Governmental Entities Division, Long Island, NY
- Syracuse
  - Mark L. Hulse (Mark.l.Hulse@irscounsel.treas.gov), Tax Exempt and Governmental Entities Division, Westbury, NY
- Yeshiva University, Cardozo School of Law
  - Kimberly A. Daigle (<u>Kimberly.A.Daigle@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Ft. Lauderdale, FL
  - Carmen Presinal (<u>Carmen.N.Presinal@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Newark, NJ

# North Carolina

- Duke University School of Law
  - Peter T. McCary (<u>Peter.T.Mccary@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Jacksonville, FL
  - Luke Ortner (<u>Luke.D.Ortner@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Denver, CO

- North Carolina Central University (NCCU) School of Law
  - Abby Moua (<u>Abby.Moua@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Greensboro, NC
  - Corey Clapper (<u>Corey.R.Clapper@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Greensboro, NC
- University of North Carolina at Chapel Hill
  - Cathy Fung (<u>Cathy.Fung@irscounsel.treas.gov</u>), Large Business & International Division, Washington, DC

# Ohio

- Capital University Law School
  - Joseph W. Spires (Joseph.W.Spires@irscounsel.treas.gov), Small Business Self-Employed Division, New Carrollton, MD
- Cleveland-Marshall College of Law
  - John Janusz (<u>John.M.Janusz@irscounsel.treas.gov</u>), Small Business Self-Employed Division Buffalo, NY
  - Lola Johnson (<u>Lola.L.Johnson@irscounsel.treas.gov</u>), Associate Chief Counsel (Corporate), Washington, DC
- Ohio Northern University, Pettit College of Law
  - Madeleine Burnette-McGrath (<u>Madeleine.S.Burnette-McGrath@irscounsel.treas.gov</u>), Large Business & International Division, Los Angeles, CA
- University of Akron School of Law
  - Pamela Langston-Cox (<u>Pamela.Langston-Cox@irscounsel.treas.gov</u>), General Legal Services Division, Chicago, IL
- University of Cincinnati College of Law
  - Ben Weaver (<u>Benjamin.H.Weaver@irscounsel.treas.gov</u>), Large Business & International Division, Washington, DC

# Oklahoma

- Oklahoma City University
  - Ann L. Darnold (<u>ann.l.darnold@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Oklahoma City, OK
- University of Oklahoma
  - Jaime M. Powers (jamie.m.powers@irscounsel.treas.gov), Small Business Self-Employed Division, St. Louis, MO
  - Daniel V. Triplett, Jr. (<u>Daniel.V.Triplett@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - Chad Barton (<u>Gary.C.Barton@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Oklahoma City, OK

- University of Tulsa College of Law
  - Philip A. Myers (<u>philip.a.myers@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Oklahoma City, OK

# Oregon

- Lewis & Clark Law School
  - Erik W. Nelson (<u>Erik.W.Nelson@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Portland, OR
  - H. Barton Thomas (<u>HBarton.Thomas@irscounsel.treas.gov</u>), Large Business & International Division, Chicago, IL
- University of Oregon School of Law
  - Chong Hong (<u>Chong.S.Hong@ irscounsel.treas.gov</u>), Large Business & International Division, San Francisco, CA
  - Aimee Lobo-Berg (<u>Aimee.Lobo-Berg@ irscounsel.treas.gov</u>), Small Business Self-Employed Division, Portland, OR
- Willamette University College of Law
  - Catherine J. Caballero (<u>Catherine.J.Caballero@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Portland, OR
  - Kathryn Meyer (<u>Kathryn.A.Meyer@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Portland, OR

# Pennsylvania

- Duquesne University School of Law
  - Lisa DiCerbo (<u>Lisa.Dicerbo@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Pittsburgh, PA
  - Karen Myrick (<u>Karen.Myrick@irscounsel.treas.gov</u>), Small Business Self-Employed Division, St. Louis, MO
- Pennsylvania State University
  - Catherine G. Chang (<u>Catherine.G.Chang@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - Victoria E. Cvek (<u>Victoria.E.Cvek@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Baltimore, MD
- Temple University School of Law
  - Theresa Melchiorre (<u>Theresa.m.melchiorre@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC
- University of Pennsylvania
  - Elizabeth Henn (<u>Elizabeth.S.Henn@irscounsel.treas.gov</u>), Tax Exempt and Governmental Entities Division, Baltimore, MD
- University of Pittsburgh
  - Jeffrey B. Fienberg (<u>Jeffrey.B.Fienberg@irscounsel.treas.gov</u>), Large Business & International, Ft. Lauderdale, FL

- Erin Neugebauer (<u>Erin.K.Neugebauer@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Pittsburgh, PA
- Villanova University School of Law
  - Jonathan Bartolomei (<u>Jonathan.Bartolomei@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Newark, NJ

### Puerto Rico

- University of Puerto Rico School of Law
  - Jorge M. Oben (Jorge.m.oben@irscounsel.treas.gov), Associate Chief Counsel (International), Washington, DC

## South Carolina

- Charleston School of Law
  - Anna Boning (<u>Anna.L.Boning@irscounsel.treas.gov</u>), Large Business & International, Washington, DC
- University of South Carolina
  - Adam Landy (<u>Adam.B.Landy@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Baltimore, MD

#### Tennessee

- The University of Tennessee College of Law
  - Hannah K. Comfort (<u>Hannah.K.Comfort@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Nashville, TN
- Vanderbilt Law School
  - Sharmeen Ladhani (<u>Sharmeen.Ladhani@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Farmers Branch, TX

#### Texas

- Southern Methodist University School of Law
  - Ashley Brannan, (<u>Ashley.n.brannan@irscounsel.treas.gov</u>), Large Business & International Division, Farmers Branch, TX
  - Elke E. Franklin (<u>Elke.E.Franklin@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Chicago, IL
- South Texas College of Law
  - Gordon Sanz (<u>Gordon.P.Sanz@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Houston, TX
  - Ashley Targac (<u>Ashley.V.Targac@irscounsel.treas.gov</u>), Large Business & International Division, Houston, TX

- Texas A&M University School of Law
  - Peter J. Kuylen (<u>Peter.J.Kuylen@irscounsel.treas.gov</u>), Large Business & International Division, Farmers Branch, TX
  - Michael S. Navarro (<u>Michael.S.Navarro@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Farmers Branch, TX
- Texas Southern University, Thurgood Marshall School of Law
  - Robert P. Brown (<u>Robert.P.Brown@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Houston, TX
  - Courtney Hill (<u>Courtney.M.Hill@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Houston, TX
  - William Maule (<u>William.T.Maule@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Jacksonville, FL
  - Airelle L. Mills (<u>Airelle.L.Mills@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Farmers Branch, TX
  - Joy Nnama (<u>Joy.Nnama@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Farmers Branch, TX
  - Ashley Smith (<u>ashley.y.smith@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Atlanta, GA
- University of Houston
  - Bettina M. Nadler (<u>Bettina.M.Nadler@irscounsel.treas.gov</u>), Large Business & International, Houston, TX
  - Christina D. Sullivan (<u>Christina.D.Sullivan@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Houston, TX
- University of Texas School of Law
  - Adam L. Flick (<u>Adam.L.Flick@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Farmers Branch, TX
  - Michael L. Salyards (<u>Michael.L.Salyards@irscounsel.treas.gov</u>), General Legal Services Division, Farmers Branch, TX
  - Hsinyu Yu (<u>Hsinyu.Yu@irscounsel.treas.gov</u>), Finance & Management Division, Washington, DC
- University of Northern Texas Dallas College of Law
  - Ryan A. Ault (<u>Ryan.A.Ault@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Washington, DC

# Utah

- Brigham Young University Law School
  - Daniel Chavez (<u>Daniel.C.Chavez@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - Blaine Holiday (<u>Blaine.C.Holiday@irscounsel.treas.gov</u>), Small Business Self-Employed Division, St. Paul, MN

 Richard Probst (<u>Richard.t.probst@irscounsel.treas.gov</u>), Associate Chief Counsel (Passthroughs & Special Industries), Washington, DC

## Vermont

- Vermont Law School
  - Peter R. Hochman (<u>Peter.R.Hochman@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Honolulu, HI

# Virginia

- George Mason University Antonin Scalia Law School
  - Craig Corliss (<u>Craig.A.Corliss@irscounsel.treas.gov</u>), Tax Exempt Government Entities Division, Denver, CO
- Mitchell Hamline School of Law
  - Christina L. Cook (<u>Christina.L.Cook@irscounsel.treas.gov</u>), Small Business Self-Employed Division, St. Paul, MN
- University of Richmond
  - Gerdy Joy E. Zogby (joy.e.gerdyzogby@irscounsel.treas.gov), Procedure and Administration, Washington, DC
- University of Virginia
  - Austin Diamond-Jones (<u>Austin.M.Diamond-Jones@irscounsel.treas.gov</u>), Associate Chief Counsel (Corporate), Washington, DC
  - Matthew Houtsma (<u>matthew.a.houtsma@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Denver, CO
  - Rachel Rollins (<u>Rachel.L.Rollins@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Washington DC
  - Tanya S. Wang (<u>Tanya.S.Wang@irscounsel.treas.gov</u>), Criminal Tax Division, Farmers Branch, TX
- Washington and Lee University School of Law
  - Timothy B. Heavner (<u>Timothy.B.Heavner@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Richmond, VA
  - Emerald G. Smith (<u>Emerald.G.Smith@ irscounsel.treas.gov</u>), Small Business Self-Employed Division, San Diego, CA
- William and Mary Law School (The Marshall–Wythe School of Law at the College of William & Mary)
  - Jennifer E. Bugaj (Jennifer.E.Bugaj@irscounsel.treas.gov), General Legal Services Division, Chicago, IL
  - Mary D. Antley (<u>Mary.D.Antley@irscounsel.treas.gov</u>), General Legal Services Division, Washington, DC

## Washington

- Gonzaga School of Law
  - Janice B. Geier (<u>Janice.B.Geier@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Portland, OR
  - Melissa L. Hilty (<u>Melissa.L.Hilty@irscounsel.treas.gov</u>), Large Business & International Division, Seattle, WA
- Seattle University School of Law
  - Alex D. Devitis (<u>Alex.D.Devitis@irscounsel.treas.gov</u>), Large Business & International Division, Los Angeles, CA
- University of Washington
  - Mark A. Noel (<u>Mark.A.Noel@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Los Angeles, CA
  - William D. Richard (<u>William.D.Richard@irscounsel.treas.gov</u>), Large Business & International Division, Seattle, WA
  - My V. Vo (<u>My.V.Vo@irscounsel.treas.gov</u>), Large Business & International Division, Seattle, WA
  - Samuel E. Hampton (<u>samuel.e.hampton@irscounsel.treas.gov</u>), Large Business & International Division, Seattle, WA

## Wisconsin

- Marquette University Law School
  - Frederic J. Fernandez (<u>Frederic.J.Fernandez@irscounsel.treas.gov</u>), Small Business Self-Employed Division, Milwaukee, WI