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IRS Announces TE/GE Advisory Committee Meeting, New Members.

The IRS has announced (IR-2014-65) that its Advisory Committee on Tax-Exempt and Government Entities plans to hold a public meeting June 11 to present its recommendations to agency leaders on employee retirement plans; tax-exempt organizations; tax-exempt bonds; and federal, state, local, and Indian tribal governments. Ten newly appointed members of the panel will also be introduced at the meeting.

May 21, 2014

WASHINGTON — The Internal Revenue Service's Advisory Committee on Tax Exempt and Government Entities (ACT) will hold a public meeting on June 11, when the panel will submit its annual reports and recommendations to senior IRS executives.Ten newly appointed members of the panel (listed below) will also be introduced at the public meeting. They will begin two-year terms and join 10 returning members.

The ACT includes external stakeholders and representatives who deal with employee retirement plans; tax-exempt organizations; tax-exempt bonds; federal, state, local and Indian tribal governments. ACT members are appointed by the Secretary of the Treasury and generally serve two-year terms. They advise the IRS on operational policy and procedural improvements.

At the public meeting, five ACT project teams will present the following five reports that include recommendations on:

- **Employee Plans:** Analysis and Recommendations Regarding the Pre-Approved and Determination Letter Programs.
- **Exempt Organizations:** Analysis and Recommendations Regarding Unrelated Business Income Tax Compliance of Colleges and Universities.
- **Federal, State and Local Governments:** The Affordable Care Act and Government Employees.
- **Indian Tribal Governments:** IRS Tribal Consultation: A Compliance Audit and Recommendations for Improvement.
- **Tax Exempt Bonds:** Today's Reality: The Increased Reliance on the "Facts and Circumstances" Test in Analyzing Management Contracts for Private Business Use.

The ACT was established under the Federal Advisory Committee Act to provide an organized public forum for discussion of relevant issues affecting the tax exempt and government entities communities.The ACT's public meeting will begin at 9:30 a.m. EDT on June 11, 2014, at the IRS headquarters at 1111 Constitution Ave. NW, Washington, D.C. The 2014 ACT reports will be available on IRS.gov on the day of the meeting.

Due to limited seating and security requirements, members of the public interested in attending the public meeting should call Cynthia PhillipsGrady to confirm their attendance. She can be reached at

202-317-8782 (not a toll-free call). Attendees must have photo identification and are encouraged to arrive at least 30 minutes before the session begins.

The 10 new members of the ACT are listed below and grouped by their relevant project team:

Employee Plans

Christopher W. Shankle, Shreveport, La.

Shankle is a Retirement Services Specialist at Capital One in Shreveport. He works on a broad array of employee benefits issues, including retirement plan administration, testing and disclosure. For the last five years, he has led an American Institute of Certified Public Accountants (AICPA) technical resource panel on employee benefit plans monitoring legislative and regulatory activity. Shankle has been involved in numerous outreach initiatives on employee benefits issues. He has a bachelor's degree in accounting from the University of Mississippi and is a licensed CPA in Mississippi and Louisiana.

Matthew I. Whitehorn, Philadelphia

Whitehorn is a partner and chair of the employee benefits group at Dilworth Paxton in Philadelphia. He has more than 25 years of experience working with qualified and non-qualified plans including 457 plans, deferred compensation plans and 403(b) plans. Whitehorn chairs the Philadelphia Bar Association's employee benefits committee. Whitehorn has a B.A. in History from Johns Hopkins University, a J.D. from Villanova University and an LL.M. in Taxation from Temple University School of Law.

Exempt Organizations

Amy C. Madsen, Baltimore

Madsen is the director of standards at the Excellence Institute, a program of the Maryland Association of Nonprofit Organizations. She is involved in education and has experience with small/medium-size exempt organizations. Madsen received her Bachelor of Arts degree at Virginia Polytechnic Institute and State University, and her Masters of Arts in Policy Studies at Johns Hopkins University.

Andrew Watt, Arlington, Va.

Watt is the president and CEO of the Association of Fundraising Professionals, based in Arlington. AFP is a 30,000-member association of individuals who generate philanthropic support for nonprofit organizations. From 1993 to 2005 Watt was employed by a similar organization in Britain. He has international experience, fundraising expertise and experience with small/medium nonprofits. He received his B.A. at the University of Edinburgh.

Government Entities: Federal, State and Local Governments

David P. Augustine, San Francisco

Augustine is currently serving as Tax Collector under the Office of Treasurer and Tax Collector for the city/county of San Francisco. Augustine oversees 125 employees encompassing four operating sections: Business Tax, Property Tax, Legal and the Bureau of Delinquent Revenue. He has more than 10 years of professional experience, including legal experience in the municipal finance/bond arena, and is an active member of the Government Finance Officers Association. He has also

received several awards for his work in developing new business practices. Augustine received his J.D. from Stanford University Law School in 2002 and a certificate from the Harvard University Kennedy School of Government — Executive Education.

Dean J. Conder, Denver

Conder is the Deputy State Social Security Administrator for the State of Colorado and has more than 13 years of experience working with state and local governments on FICA tax compliance matters and related training. He is a member of the National Conference of State Social Security Administrators and serves as its training and succession planning chairperson. He co-authored an article on "Common Errors in State and Local Government FICA and Public Retirement System Compliance," which was published in the Government Finance Review (GFOA) in August 2009. He has also served as a state level board member for the state's Section 457 retirement plan. Conder previously served on the IRS Taxpayer Advocacy Panel. He is a past president of the National Association of State Social Security Administrators. Conder holds a M.S. degree from the University of Denver College of Law.

Vandee V. DeVore, Jefferson City, Mo.

DeVore is the Deputy State Social Security Administrator for the State of Missouri and has more than 25 years of government experience, including experience as an accountant, auditor, payroll manager and Assistant Director, Division of Accounting. As the Assistant Director, Division of Accounting, DeVore oversaw and managed statewide payroll, including tax withholding, reporting and reconciliations, Social Security Administration and statewide employee benefit budget preparation. As the Deputy State Social Security Administrator, DeVore acts for the state with respect to its responsibilities for maintaining and administering the provisions of the state's Section 218 agreement/modifications and the proper application of Social Security and Medicare coverage. She is an active member of the National Conference of State Social Security Administrators and is currently an officer. DeVore is also an adjunct instructor of governmental and non-profit accounting at Columbia College in Missouri. She has a B.A. degree in accounting from William Woods College in Missouri and a M.B.A. from Columbia College.

Government Entities: Indian Tribal Governments

Stefani A. Dalrymple, Fairbanks, Alaska

Dalrymple is a CPA and owner of Yukon Accounting & Consulting in Fairbanks. For the past 10 years, she has worked primarily with the Native Alaskan villages and organizations in rural Alaska to ensure compliance with federal and state tax and accounting requirements. Stefani has also served directly as a tribal government employee in the capacities of both Fiscal Officer and Payroll Manager. Dalrymple earned her Bachelor of Science degree in Accounting at the University of Alaska Fairbanks.

Tino Batt, Fort Hall, Idaho

Batt is a member of the Fort Hall Business Council, the governing body of the Shoshone-Bannock Tribes of Idaho. He has served in the appointed position of Tribal Treasurer since 2009. In this position, Batt is involved in monitoring the financial management and accounting practices of all tribal entities operating within the tribal government structure. Batt also serves on the Board of Directors for the Native American Bank and has served since 2005 as a volunteer with the Volunteer Income Tax Assistance (VITA) program. In addition, he represents the Shoshone-Bannock Tribes at the Tribal Interior Budget Council (TIBC), which provides a forum and process for tribes and federal

officials to work together in developing annual budget requests for Indian programs in the Department of Interior. Batt has a Bachelor of Science degree in human resource/corporate training and development from Idaho State University.

Government Entities: Tax Exempt Bonds

Floyd Newton III, Atlanta

Newton is a partner at King & Spalding in Atlanta in the public finance practice. He has more than 30 years of broad experience with tax-exempt bonds. Newton is an active member of the ABA Tax Section 103 Committee and the National Association of Bond Lawyers. He was President of NABL in 1998-1999 and served on NABL's Board of Directors from 1994-2000. Newton received a Bachelor's degree, magna cum laude, from Princeton University, and received a Juris Doctorate, magna cum laude, from the University of Georgia Law School.

ACT Members Continuing on the Committee in 2014

Employee Plans

- Alison Cohen, Transamerica Retirement Solutions, Atlanta
- Donna M. Mueller, Iowa Public Employees Retirement System, Des Moines, Iowa
- David A. Mustone, Hunton & Williams LLP, McLean, Va.
- Stuart A. Sirkin, The Segal Company, Washington, D.C.

Exempt Organizations

- Virginia Gross, Polsinelli PC, Kansas City, Mo.
- David Moja, Capin Crouse LLP, Orlando, Fla.
- Gary J. Young, Northeastern University, Boston

Indian Tribal Governments

- Diane M. Gange, Jamestown S'Klallam Tribe, Sequim, Wash.

Tax Exempt Bonds

- Katherine A. Newell, New Jersey Educational Facilities Authority, Princeton, N.J.
- Lorraine Tyson, Pugh, Jones & Johnson, P.C., Chicago

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