

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

N o t i c e
+ ,

N(30)000-355

November 6, 2000

Subject: 2000 National Awards Program Cancel Date: After Reading

Purpose

Award recipients for 2000 National Awards are listed below:

ADVISORY OPINIONS AWARD

John F. Eiman
Special Litigation Assistant, GS-905-15
Houston District Counsel

Francis C. Inserra
Technical Assistant to the Associate Chief Counsel (GLS), GS-905-15
Associate Chief Counsel (General Legal Services)

Peter K. Reilly
Trial Attorney (Tax), GS-905-14
Administrative Provisions & Judicial Practice
Associate Chief Counsel (Procedure & Administration)

LITIGATION AWARD

Nancy B. Herbert
Special Trial Attorney, GM-905-15
Regional Counsel, Northeast Region

Filing Instructions: Binder Part (30) Master Sets: NO RO
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Other National and Regional FOIA Reading Rooms
Electronic Filename: Award2K.pdf Original signed copy in: CC:F&M:PM:P

Blue Cross/Blue Shield Litigation Team:

This trial team successfully persuaded the Tax Court that savings relating to coordination of benefits between health insurers are not “estimated salvage recoverable” and that the claimed special deductions are not allowed under the safe harbor rule of Treas. Reg. 1.832-4(f)(2). This opinion establishes significant precedent.

Stephanie R. Jensen
Senior Attorney (Tax), GS-905-14
North Texas District Counsel

Nancy V. Knapp
Trial Attorney(Tax), GS-905-14
Associate Chief Counsel (Financial Institutions & Products)

Charles W. Maurer Jr.
Senior Attorney (Tax), GS-905-14
New England District Counsel

Michael C. Prindible
Special Trial Attorney, GS-905-15
Regional Counsel, Midstates Region

Robert D. Quintana
Paralegal Specialist, GS-950-11
Regional Counsel, Midstates Region

John S. Repsis
Special Litigation Assistant, GS-905-15
North Texas District Counsel

Neonatology Team:

This team received a favorable decision in a case involving an abusive benefit plan arrangement. This far reaching opinion will significantly enhance enforcement efforts.

Randall P. Andreozzi
Senior Attorney (Tax), GS-905-14
Upstate New York District Counsel

Mark A. Ericson
Senior Attorney (Tax), GS-905-14
Area Counsel (Tax Exempt/Government Entities)
Northeast Mid-Atlantic Area

Peter J. Gavagan
Senior Attorney (Tax), GS-905-14
Area Counsel (Tax Exempt/Government Entities)
Northeast Mid-Atlantic Area

Matthew I. Root
Senior Attorney (Tax), GS-905-14
Upstate New York District Counsel

TECHNICAL GUIDANCE AWARD

Philip L. Garlett
Senior Technician Reviewer, GS-905-15
Associate Chief Counsel (International)

Innocent Spouse Team:

This team is being recognized for their exceptional efforts at successfully implementing the new “innocent spouse” provisions of I.R.C. 6015 (one of the centerpieces of the RRA 1998).

Richard L. Carlisle
Branch Chief, GM-905-15
Associate Chief Counsel (Income Tax & Accounting)

Bridget E. Finkenaur
Attorney-Adviser (Tax), GS-905-13
Administrative Provisions & Judicial Practice
Associate Chief Counsel (Procedure & Administration)

Patricia A. Manasevit
Trial Attorney (Tax), GS-905-14
Administrative Provisions & Judicial Practice
Associate Chief Counsel (Procedure & Administration)

Helen F. Rogers
Trial Attorney (Tax), GS-905-14
Division Counsel/Associate Chief Counsel
(Tax Exempt/Government Entities)

Judith M. Wall
Branch Chief, GM-905-15
Administrative Provisions & Judicial Practice
Associate Chief Counsel (Procedure & Administration)

Q-Sub Team:

This team is being recognized for developing and publishing these complicated subchapter S regulations. The Q-sub regulations are one of the most significant projects published in the subchapter S area.

Sharon Galm
Senior Technician Reviewer, GM-905-15
Associate Chief Counsel (Financial Institutions & Products)

Michael N. Kaibni
Attorney-Adviser (Tax), GS-905-12
Associate Chief Counsel (Corporate)

Dianna K. Miosi
Branch Chief, GM-905-15
Associate Chief Counsel (Passthroughs & Special Industries)

David J. Sotos
Attorney-Adviser (Tax), GS-905-14
Associate Chief Counsel (Passthroughs & Special Industries)

Jeanne M. Sullivan
Attorney-Adviser (Tax), GS-905-14
Associate Chief Counsel (Passthroughs & Special Industries)

Charles M. Whedbee
Senior Technician Reviewer, GM-905-15
Associate Chief Counsel (Corporate)

Craig R. Wojay
Attorney-Adviser (Tax), GS-905-14
Associate Chief Counsel (Financial Institutions & Products)

ATTORNEY OF THE YEAR (JAMES E. MARKHAM) AWARD

Andrew J. Keyso Jr.
Attorney-Adviser (Tax), GS-905-13
Administrative Provisions & Judicial Practice
Associate Chief Counsel (Procedure & Administration)

William H. Quealy, Jr.
Special Trial Attorney, GS-905-15
Southern California Associate District Counsel

MANAGER OF THE YEAR (EMORY L. LANGDON) AWARD

Barbara A. Felker
Branch Chief, GM-905-15
Associate Chief Counsel (International)

Valerie K. Liu
Associate District Counsel, GM-905-15
Southern California Associate District Counsel

Mary Helen Weber
Assistant Regional Counsel (Large Case), GM-905-15
Regional Counsel, Northeast Region

SUPPORT SERVICES AWARD

Margarita Espinoza
Acting Head Secretary, GS-318-8
Central California District Counsel

Carolyn R. Johnson
Section Chief, Management Analyst, GS-343-10
Associate Chief Counsel (Procedure & Administration)

Vanessa C. G. Jowers
Administrative Officer, GS-341-11
Division Counsel/Associate Chief Counsel
(Tax Exempt/Government Entities)

Marilyn A. Mackey
Office Manager, GS-301-11
Rocky Mountain District Counsel

Mary Ellan Regets
Paralegal Specialist, GS-950-11
Associate Chief Counsel (General Legal Services)

TEAM AWARD

AMCOR Team:

This trial team is recognized for its exceptional accomplishments involving a large shelter project involving months of preparation and litigation.

Anne W. Durning
Senior Attorney (Tax), GS-905-14
Southwest District Counsel

Guy H. Glaser
Senior Attorney (Tax), GS-905-14
Southern California District Counsel

Alice M. Harbutte
Senior Attorney (Tax), GS-905-14
Rocky Mountain District Counsel

Zachary W. King
Senior Attorney (Tax), GS-905-14
Southern California District Counsel

William H. Quealy, Jr.
Special Trial Attorney, GS-905-15
Southern California Associate District Counsel

Laurel M. Robinson
Senior Attorney (Tax), GS-905-14
Northern California District Counsel

Henry T. Schafer
Special Litigation Assistant, GS-905-15
Pacific-Northwest District Counsel

Alan Summers
Special Trial Attorney, GM-905-15
Pacific-Northwest Associate District Counsel

Corporate Tax Shelter Team:

This team is being recognized for their work on issuing several notable tax shelter guidance projects and in shutting down various tax shelter schemes which have significantly changed the environment for corporate tax shelters.

Mary E. Carchia (Collins)
Attorney-Advisor (Tax), GS-905-14
Associate Chief Counsel (Passthroughs & Special Industries)

Daniel F. Carmody
Attorney-Advisor (Tax), GS-905-13
Associate Chief Counsel (Passthroughs & Special Industries)

Catherine A. Moore
Attorney-Advisor (Tax), GS-905-12
Associate Chief Counsel (Passthroughs & Special Industries)

William P. O'Shea
Branch Chief, GM-905-15
Associate Chief Counsel (Passthroughs & Special Industries)

David A. Shulman
Attorney-Advisor (Tax), GS-905-12
Associate Chief Counsel (Passthroughs & Special Industries)

