

**Michael J. Adams,
Supervisory Internal Revenue Agent**

Michael joined the Internal Revenue Service in 2001 and worked 12 years as a Small Business / Self Employed (SB/SE), General Program, Revenue Agent. As a Revenue Agent, Michael examined sole-proprietorships, corporations, partnerships and LLCs for business with total assets less than \$10 Million. During December 2012, Michael became a frontline group manager of an SB/SE, General Program group of 9 Revenue Agents.

Joel Busch

College of Business

San Jose State University

Joel Busch is an assistant professor at San Jose State University. Prior to joining the faculty at SJSU, Joel spent over a decade at Granite Construction Incorporated where he was in charge of federal, state and local tax audits, appeals, research and planning. In addition, Joel was responsible for the creation, implementation and instruction of in-house tax education for the organization as well as representing the company in numerous tax legislation efforts and tax regulation reforms. Joel then spent the following seven years as a tax consultant, representing businesses and individuals on all facets of taxation – including income, sales/use, employment and property tax matters.

Joel has formerly served as Vice-Chair of the Tax Committee of the California Construction and Industrial Materials Association as well as an alternate board member of the California Taxpayers Association. He has been a guest speaker at various trade association tax seminars and has been an invited author in the area of privately-contracted tax consultants by governmental tax agencies based on his spearheading of successful legislative reforms in the area in California in partnership with the California Assessors' Association.

Joel is a proud alumnus of San Jose State University – having received both a BS in Accounting and a MS in Taxation from SJSU. In addition, he has a JD from the Monterey College of Law. He is licensed in California as both a CPA and an attorney.



Masha Herzbrun

Senior Associate, Sensiba San Filippo LLP

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With over six years of corporate and venture capital tax experience Senior Associate, Masha Herzbrun, specializes in tax planning, compliance, and tax consulting.

Prior to joining Sensiba San Filippo, Masha began her career at PricewaterhouseCoopers working with their Venture Capital Tax group. She then moved into Corporate Tax with Armanino. Now with Sensiba San Filippo, she leverages her experience to serve partnerships and venture-backed start-up companies in the high-tech industry.

Masha received a Bachelor's degree in Accounting from Brigham Young University and is a licensed CPA in the State of California. She is also a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. Outside of work, Masha enjoys spending time with her family, hiking, traveling and mastering foreign languages. She is fluent in Russian and working on improving her Italian and French.

Gerry Kelly-Brenner

Senior Stakeholder Liaison
Communications & Stakeholder Outreach
Small Business/Self-Employed Division
Internal Revenue Service

Gerry Kelly-Brenner represents the IRS at educational and taxpayer outreach events working with tax professionals, payroll providers, industry and trade associations, small business owners, as well as in conjunction with other Federal, State and local government agencies.

Kelly-Brenner has been employed with the IRS since January 1991 - eight years as a Tax Auditor, two years as an Office Examination Group Manager and the last thirteen years in education and outreach. She regularly speaks at organization meetings, conferences, seminars and workshops, both face-to-face and via webcast, on tax related topics that are relevant to the given tax professional or small business audience. Some specific examples include American Payroll Association events and participation with the Employment Development Department (EDD) in offering full-day Federal and State Payroll Tax Workshops.

Prior to joining the IRS, Kelly-Brenner was in private industry for ten years in various professions including banking, sales and marketing research.

Kelly-Brenner holds a Bachelor of Arts degree from San Francisco State University with a major in Theater Arts and a minor in Psychology, and graduated Magna Cum Laude.

Rona P. Layton

Rona Layton has specialized in employment law for both business and nonprofit corporations for over twenty-five years. Her practice, Layton Law Firm, includes employee relations, personnel policies, severance agreements, wage and hour matters, discrimination, harassment, and wrongful termination, in both counseling and litigation modes. Her practice takes her before state and federal courts, as well as administrative agencies.

Rona is a past Chair of the Santa Clara County Bar Association's Labor and Employment Section, a long-time member of the Law-Related Education Committee (the committee works with the County Office of Education to put on the annual High School Mock Trial competition), and a past member of the Finance Committee. She frequently presents employment seminars before various organizations, as well as in-house employment law trainings for many of her clients.

Rona has been an adjunct instructor at Golden Gate University for many years, teaching Employment Law for the Edward S. Ageno School of Business Human Resources Master's program, and is legal counsel to the Better Business Bureau of Los Angeles and Silicon Valley.

ANNETTE NELLEN

San Jose State University

Annette Nellen, CPA, ESQ., is a professor in and director of San Jose State University's graduate tax program (MST), teaching courses in tax research, accounting methods, property transactions, state taxation, employment tax, ethics, tax policy, tax reform, and high technology tax issues. Annette is the past chair of the AICPA Individual Taxation Technical Resource Panel and is a member of the Executive Committee of the Tax Section of the California Bar. Annette is a regular contributor to the AICPA *Tax Insider* and *Corporate Taxation Insider* e-newsletters. She is the author of BNA Portfolio #533, *Amortization of Intangibles*. Annette has testified before the House Ways & Means Committee, Senate Finance Committee, California Assembly Revenue & Taxation Committee, and tax reform commissions on various aspects of tax reform. She maintains the 21st Century Taxation website and blog (www.21stcenturytaxation.com). Prior to joining SJSU, Annette was with Ernst & Young and the IRS.

Information on SJSU's MST Program - <http://www.sjsu.edu/lucasschool/prospective-mst/index.html>.

Sarah Plowman
Senior Policy Analyst
Employment Tax
Small Business/Self-Employed Division
Internal Revenue Service

Sarah Plowman is a senior policy analyst in the Employment Tax unit of the Internal Revenue Service. She has responsibility for several programs, including penalties, employment tax reporting software, and responses to Treasury Inspector General for Tax Administration (TIGTA) and General Accounting Office (GAO) audits of IRS employment tax activities.

Sarah has worked in the IRS for 24 years and her experience includes collecting delinquent taxes, conducting examinations involving employment tax issues, and managing an employment tax examination group before her assignment as a senior analyst. Sarah is a proud graduate of the University of Texas in Austin.

Tamara B. Pow, Esq., MBA
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Tamara B. Pow JD MBA, is a founding partner of Strategy Law, LLP. She advises business owners and real estate investors on all aspects of business transactions, including contract negotiation, liability protection, and tax planning. Ms. Pow has extensive experience with the formation and representation of corporations, LLCs, LLPs, general partnerships and limited partnerships. She also handles 1031 exchange tax planning and other real estate matters, including purchase and sale agreements, due diligence reviews and leases.

Prior to founding Strategy Law, LLP, Ms. Pow was a founding partner of a boutique San Jose firm for 9 years, and previous to that was an attorney in Hopkins & Carley's Corporate Advice & Transactions Department and the leader of the firm's Tax Practice Group. Prior to practicing law, Mrs. Pow was a tax consultant at San Jose-based Price Waterhouse LLP, where she dealt with tax controversies, IRS and FTB audits, business planning issues and corporate and individual tax returns.

Education

J.D., University of California at Davis School of Law
M.B.A., U.C. Davis Graduate School of Management
Bachelor's Degree, University of California Los Angeles
Graduated magna cum laude

Honors

Martindale-Hubbell, AV® Preeminent™ Peer Review Rated 5.0 out of 5.0*
AVVO Rating 10.0 out of 10.0
Voted one of Silicon Valley's Top 40 Under 40 in the Silicon Valley Business Journal's Annual Top 40 Under 40 edition (2008)

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