

JAMES L. BUTTONOW, JR.

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PROFESSIONAL HIGHLIGHTS

26 years of experience in IRS Practice and Procedure and tax controversy

- ◆ Vice President, Product Development, New River Innovation (2009-present)
- ◆ Practicing CPA, Tax Controversy Practice (2006-present)
- ◆ CPE Instructor, IRS Practice and Procedure, Drake Software, Lorman CPE, NATP, CCH, AICPA and various state CPA societies (2011-2012)
- ◆ AICPA Certified Information Technology Professional (CITP)
- ◆ Expert consultant to Texas Attorney General and the Federal Trade Commission on IRS Practice and Procedure rules (2010-2012)
- ◆ Director of Operations, Tax Solutions Specialists (2006-2009)
- ◆ Internal Revenue Service Team Coordinator, TE/GE Division (1987-2006)
- ◆ Specific expertise in:
 - Examinations (IRS Divisions: SB/SE, W&I, LM&I, TE/GE, and employment tax)
 - Collection (IRS Divisions: SB/SE, W&I)
 - Return filing discrepancies and adjustments (individual, business, tax-exempt, and employment tax returns)
 - Appeals (examination and collection: SB/SE, W&I, LM&I, TE/GE, employment tax)
 - IRS compliance systems (notices, automated compliance systems)

Six years of experience in post-filing tax software design and development

- ◆ Specific expertise in:
 - Tax content generation
 - Systems design and usability
 - IRS process and procedure workflows
 - Practice, document, workflow, and client management systems
 - SaaS platforms

Published columnist, content editor, and contributing author

- ◆ Topics include:
 - IRS systems and compliance trends
 - The IRS Tax Gap and related studies
 - IRS representation
 - IRS Practice and Procedure
 - Common tax problems and solutions
 - Consumer advocacy in tax debt relief
 - Telemarketing Sales Rule

CPE author and presenter

- ◆ Wrote and presented topics for software companies and professional associations, including:
 - AICPA
 - Drake Software
 - NATP
 - Accounting Today
 - Illinois State CPA Society
 - Lorman CPE
 - NASBA-certified CPE providers
- ◆ Topics include:
 - IRS systems and compliance trends
 - IRS representation and Practice and Procedure fundamentals
 - IRS audits
 - Penalties
 - Tax practice efficiencies and best practices
 - Circular 230 compliance and rules of practice before the IRS
 - IRS Information Statements compliance systems
 - Best practices in tax controversy services

PROFESSIONAL QUALIFICATIONS

- ◆ Represent tax clients at the IRS state and regulatory appeals levels in audits, collection, business, tax-exempt, and employment matters

Vice President, Product Design and Development | Cofounder, and Corporate Officer

New River Innovation, Inc. (2009-present)

- ◆ Design architecture for business and consumer post-filing compliance sites, including Beyond415.com
- ◆ Develop consumer and practitioner post-filing tax support software and copyrighted content on IRS Practice and Procedure
- ◆ Signed co-venture partnerships with Drake Software, CCH, Liberty Tax, and other accounting and tax compliance software companies
- ◆ Venture capital for New River Innovation, Inc., funded by Intersouth Partners

Director of Operations

Tax Solutions Specialists (2006-2009)

- ◆ Developed IRS practice and procedure workflow and client management software
- ◆ Represented clients before the IRS and state taxing authorities in matters of examination, collection, filing issues, appeals, and assessment controversies
- ◆ Developed training program for 37 areas of IRS Practice and Procedure processes
- ◆ Managed company operations (peak revenue: \$12 million in 2008) for more than 10,500 client engagements

IRS Team Coordinator, TE/GE Coordinated Examination Program

Internal Revenue Service (1987-2006)

- ◆ Managed and coordinated large, multifunctional IRS teams that included Examination Revenue Agents, including specialty tax areas; Collection Revenue Officers; Financial Products Specialists, including economists and engineers; Computer Specialists; and Attorneys and Program Analysts
- ◆ Specialty focus areas included credit counseling industry; health care, including hospitals, HMOs, joint ventures, and valuation issues; colleges and universities, including faculty practice plans; large charitable operating organizations; for-profit/not-for-profit relationships and joint ventures; and forensic accounting and abusive transactions
- ◆ Member, TE/GE Coordinated Examination Program Steering Committee
 - Determined criteria and Internal Revenue Manual procedures for large, coordinated examinations
 - Designed the large case-examination selection criteria and process
 - Identified and developed best practices for examining large tax-exempt organizations

PROFESSIONAL DEVELOPMENT AND ACHIEVEMENT

- ◆ Member, American Institute of Certified Public Accountants (AICPA)
- ◆ Member, American Institute of Certified Public Accountants (AICPA) Tax and Technology Sections
- ◆ Member, North Carolina Association of Certified Public Accountants (NCACPA)
- ◆ Voted to 2012 *Accounting Today* top 100 most influential people in accounting
- ◆ Winner of *Accounting Today* 2012 Top New Product award
- ◆ Winner of 2012 *CPA Practice Advisor* Reader's Choice Award for best product
- ◆ Winner of the 2011 *CPA Practice Advisor* Technology Innovation Award for Beyond415.com
- ◆ Winner of 2011 and 2012 K2 Enterprises Quality Award
- ◆ Voted 2011 "One to Watch" on *Accounting Today* The top 100 most influential people in accounting
- ◆ Contributing columnist, *AICPA CPA Insider*, *Accounting Today* and *CPA Practice Advisor*
- ◆ Contributing columnist, *getoutofdebt.org* and *Consumer Recovery Network*
- ◆ Member, *Accounting Today* Executive Research Council
- ◆ Invitee, Intuit Collaboratory for innovative financial service products: one of 50 companies whose product was selected for consideration to the Intuit Partner Platform (New River Innovation, Inc.)
- ◆ Recipient of the 2008 BBB Torch Award for Marketplace Ethics (Effectur, Inc.)
- ◆ Named second best place to work in the Triad by Triad Business Journal (Effectur, Inc.)
- ◆ Triad Business Journal, No. 20 on the Triad Fast 50 for the top 50 best-performing companies in the Triad (Effectur, Inc.)

EDUCATION HISTORY

Florida Atlantic University, Boca Raton, Florida | 1989-1990 | Graduate School

- ◆ Tax Research, Advanced Accounting, Advanced Legal Study

University of South Florida, Tampa, Florida | 1983-1987 | Bachelor of Science, Accounting

- ◆ Graduate Courses in Corporate, Partnership, and Trust Tax
- ◆ Graduate Assistant in Production/Operations Management

PUBLICATIONS

IRS Practice and Procedure: articles and press

- ◆ AICPA CPA Insider, CPA Letter Daily, and Accounting Today, “First-time Penalty Abatement”
- ◆ National Association of Tax Professionals, Tax Pro Journal, “Electronic Records in IRS Audits”
- ◆ National Association of Tax Professionals, “Form 1099-K Business Income Matching”
- ◆ Idaho State CPA, Adjusting Entry, IRS – Getting More Serious About Using QuickBooks Files in Small Business Audits”
- ◆ Accounting Today, “It’s Here: Form 1099-K Business Income Matching”
- ◆ National Association of Tax Professionals, “It’s CP2000 Season”
- ◆ AICPA CPA Insider, “Should Your Client’s Independent Contractors Really Be Employees?”
- ◆ CPA Practice Advisor, “From Reactive to Proactive: Stay Ahead of IRS Compliance Initiatives”
- ◆ CPA Letter Daily, “Government Scrutinizing Worker Misclassification”
- ◆ AICPA CPA Insider, “IRS Looks Closely at E-commerce”
- ◆ AICPA CPA Insider, “Take the Lead on Your Client’s IRS Audit”
- ◆ Journal of Accountancy, “IRS audits of small business software files”
- ◆ AICPA CPA Insider (reprinted in several state CPA society and other journals), “The Blame Game”
- ◆ AICPA CPA Insider, “IRS Alerts Tax Preparers to EITC Filing Errors”
- ◆ CPA Practice Advisor, “From Reactive to Proactive: Stay Ahead of IRS Compliance Initiatives”
- ◆ CPA Practice Advisor, “More is Less: Tax Gap study shows increased IRS efforts yielded lower-than-expected returns”
- ◆ CPA Form Technology, “It’s Time for the Second Round of 2010 Underreporter Notices”
- ◆ AccountingWeb, “Let the Notices Begin”
- ◆ CPA2Biz, “The IRS can help you with client retention”
- ◆ Accounting Today, “Tougher IRS Compliance Practices Mean Big Changes for Practitioners”
- ◆ Accounting Today, “IRS Notice Boom”
- ◆ Accounting Today and Tax Pro Today, Monthly “Tax stats” feature
- ◆ Tennessee CPA Journal, “Small Businesses Prepare: IRS Wants your QuickBooks”
- ◆ Michigan CPA’s Leader’s Edge, “IRS – Getting More Serious About Using QuickBooks Files in Small Business Audits”
- ◆ The Progressive Accountant, “The IRS, QuickBooks Files and Audits”
- ◆ AICPA Tax Insider, “Dealing with your clients’ CP2000 Notices”
- ◆ Michigan CPA’s Leader’s Edge, “Better IRS Compliance Practice Means Bog Change for Practitioners”
- ◆ AICPA Tax Insider, “The IRS Can Help You with Client Retention”
- ◆ AICPA CPA Insider, “Preparing for an IRS Audit”
- ◆ AICPA Financial Planning Digest, “How the IRS Form 8821 can boost client retention”
- ◆ Various State CPA society articles on IRS practice and procedure (TN, WA, IL, MI, ID)
- ◆ IRSMind.com
 - Regularly featured on Wall Street Journal’s online tax section
 - Numerous articles provided to and featured on general public tax help sites such as MSNMoney.com, DailyFinance.com, and BloombergBusinessweek.com
 - Audit series
 - Appeal within the IRS
 - Common tax problems and solutions
 - IRS representation
 - Identity Theft and Taxes series
 - Tax Debt Solutions series
 - Offer in Compromise series

- ◆ Men's Health magazine, featured commentator
- ◆ Other tax controversy articles:
 - Business Journal of Northwest Florida, featured commentator, "Protect Yourself from a Tax Audit"
 - Legal Expert ON-LINE, "Identity Theft and Taxes"

Telemarketing Sales Rule, FTC, and consumer advocacy in tax debt relief: articles and press

- ◆ Accounting Today and WebCPA
- ◆ Consultative comments to the FTC on the tax services
- ◆ industry and the Telemarketing Sales Rule, privately published
- ◆ Consultant to the Texas Attorney General's Office

Contributing editor

- ◆ Accounting Today, writer of monthly "Tax Stats" graphics and content
- ◆ CPA Practice Advisor, IRS Inside monthly feature
- ◆ K2 Enterprises, IRS Practice alerts

PERSONAL

- ◆ Member and Sunday School teacher for children's ministries, Westover Church, Greensboro, North Carolina
- ◆ Member and Treasurer, Board of Directors, Greensboro Swimming Association
- ◆ IRS VITA site volunteer