

Tax Law Section Seminar

SPEAKER BIOGRAPHIES

by order of presentation

J. Abraham Gutting

Gutting Law Firm, LLC

Mount Pleasant, SC

(Course Planner)

No Bio Submitted

Jason Luther

South Carolina Department of Revenue

Columbia, SC

Jason P. Luther currently serves as the South Carolina Department of Revenue's Chief Legal Officer and managing head of its Office of General Counsel. In his role as CLO, he provides senior leadership, oversight, and direction to the OGC on all civil litigation (including tax, regulatory, bankruptcy, foreclosures, and collections) and criminal tax prosecutions involving the Department; and provides general advice and counsel on wide-ranging legal and policy matters affecting the Department.

Prior to joining the Department in 2017, Jason was in private practice in Columbia, South Carolina where he concentrated on civil litigation and appellate matters. He holds a B.A. in History from Covenant College (Lookout Mountain, GA) and a J.D. from the University of South Carolina School of Law. He is a former judicial law clerk to the Honorable Dennis W. Shedd of the United States Court of Appeals for the Fourth Circuit, and Editor in Chief of the *South Carolina Law Review*. When he is not pretending to be a tax lawyer, you can usually find him on a golf course, a youth baseball field, or traveling somewhere new and exciting with his wife and three sons.

Katie Simmons

Forvis Mazars

Greenville, SC

Katie is a director in the Forvis Mazars Federal Tax Specialty Services team. She leads Private Aircraft Services at the firm, assisting clients with structuring, income tax planning and compliance, and state and local tax issues related to their business aircraft. Katie also represents clients before the IRS in examinations involving airplanes and yachts. Katie serves clients across the firm from Forvis Mazars' Greenville, South Carolina office. She has more than 10 years of experience in tax compliance, planning, and controversy.

Katie graduated from the University of North Carolina at Chapel Hill with a Bachelor of Science degree in Business Administration. She earned her Master of Accountancy at the College of Charleston.

Kristin Gutting

*Forvis Mazars
Minneapolis, MN*

Kristin Balding Gutting is a principal in Forvis Mazars' Federal Tax Specialty Services practice, leading the Tax Controversy and Procedure practice group. Kristin serves clients across the firm from Forvis Mazars' Minneapolis, MN office. She has over 20 years of experience in tax planning, tax controversy, partnership taxation as well as other tax areas. With her legal background as well as her academic background as a former associate professor of law, Kristin brings a unique skill set and perspective to Forvis Mazars clients. Kristin also works with the Forensics and Valuation practice to assist clients and counsel engaged in complex litigation and disputes focused on a variety of tax-related topics.

Kristin has authored the Bloomberg BNA's Tax Management Portfolio "Principles of Income Tax Deductions" (Gutting, 503 T.M., Principles of Income Tax Deductions) and "Gross Income: Overview and Conceptual Aspects" (Gutting & Gutting, 501 T.M., Gross Income: Overview and Conceptual Aspects). Formerly, Kristin was an Associate Professor of Law where she taught courses on Federal Income Taxation, Partnership Taxation, Advanced Federal Income Taxation, Civil Tax Procedure and Litigation Strategy Seminar, Tax and the Law, and Professional Responsibility.

Prior to joining Forvis Mazars, Kristin served as Of Counsel at a national law firm and focused on tax controversy and tax planning.

Karen Fleming

*Forvis Mazars
Chicago, IL*

As a Director with **Forvis Mazars**, Karen leads the IRS Exam division of the Tax Controversy Practice. Karen's team manages Global High Wealth, Large Business & Individual, as well as Small Business / Self Employment IRS examinations nation-wide. She has over 15 years of experience, specializing in the taxation of Ultra High Net Worth (HNW) Individuals, Estates, Gift & Trusts, Family Offices, and closely held flow through entities and corporations.

Karen engages in lectures on IRS examinations & procedures, estate administration, trust income taxation, divorce taxation, and other specialized topics speaking for state CPA societies, professional organizations, estate planning councils, financial institutions, universities, and various other organizations in addition to facilitating continuing education within Forvis Mazars. Karen is a published author and has been a guest on tax-based podcasts.

She is a 2009 summa cum laude graduate of Northern Michigan University, with a B.S. degree in accountancy, and a 2018 graduate with distinction of DePaul University, with an M.S. degree in taxation.

Karen is a committee member of the REG Exam committee for the American Institute of CPAs, which is charged with the review and approval of the content for the Regulation and Tax Compliance and Planning (TCP) sections of the Uniform CPA exam. Additionally, Karen is involved in her community philanthropically through service with the DuPage Foundation.

Caitlyn Meehan

*Forvis Mazars
Charleston, SC*

Caitlyn is a Senior Manager in the Federal Tax Specialty service line, based in the Charleston, SC office, where she advises clients on complex tax controversy matters with a focus on penalty defense and procedural strategies. Her legal education and experience as an adjunct professor of accounting give her a unique ability to navigate technical tax issues and translate them into practical solutions.

In her role, Caitlyn leads the penalties and procedures area of the tax controversy group. She defends against a wide range of IRS penalties and designs proactive procedural strategies, guiding clients through complex IRS administrative processes, ensuring compliance, and leveraging procedural rules to achieve favorable outcomes before disputes arise.

Her academic background includes teaching tax research and analysis as well as nonprofit and governmental accounting at Averett University. This experience highlights her ability to simplify complex tax concepts for diverse audiences.

Caitlyn earned a Bachelor of Business Administration from Averett University, a Master of Accounting from Liberty University, a Juris Doctor from Charleston School of Law, and an LL.M. in Taxation from Boston University School of Law.

She is also a member of the Tax Section and the Lawyer Well-Being Section of the DC Bar.