

# GEORGETOWN LAW

## Graduate Professional Development

### Biographies of Panelists

#### Information Session: Working for the IRS

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**MARK COTTRELL** began work in the Office of Chief Counsel in 2005, as an attorney advisor in Procedure and Administration. Since then, Mark has specialized in collection and refund litigation, liens and levies, and certain constitutional issues arising in tax enforcement. He has argued more than thirty motions in the Tax Court and has worked closely with Justice Department counsel in significant matters before the federal appellate courts and the Supreme Court of the United States. Prior to joining Chief Counsel, Mark served as an attorney advisor with the United States Department of Justice, having joined the agency through the Attorney General's Honors Program.

He received his B.A. degree from the University of Notre Dame in 1994 and his J.D. degree from the University of San Diego School of Law in 2002, where he earned the Justice Brown Prize for Academic Progress. In 2005, Mark graduated from the Georgetown University Law Center, earning with distinction his LL.M. in taxation and receiving special commendation for research into the judiciary's construction of tax statutes.

**QUYEN HUYNH** is an attorney-advisor in the Office of Associate Chief Counsel (International), Branch I in Washington, D.C. She is also an adjunct professor of law at Georgetown University Law Center. Ms. Huynh received her B.A. from Mount Holyoke College; J.D. from the University of San Diego School of Law; and LL.M. in Taxation from Georgetown University Law Center.

**SAM KAMYANS** works at the Internal Revenue Service in the Office of Chief Counsel's Passthroughs and Special Industries Division. Mr. Kamyans is primarily responsible for working on all aspects of passthrough entities, including partnerships, limited liability companies, S corporations and trusts. In addition, his branch handles all tax shelter issues, including issuing guidance on the Service's position for tax shelters, and providing litigating positions to field attorneys prosecuting tax shelters.

Mr. Kamyans also works on guidance projects at the IRS. Specifically, he assists in drafting revenue procedures and revenue rulings. On these projects, he works with multiple colleagues, often from different divisions of the Office of Chief Counsel to provide precise well reasoned legal positions. These positions are published periodically to provide the public with notice on the Service's position on tax issues.

Mr. Kamyans received a degree in pure mathematics from the University of California, Santa Barbara where he graduated with Honors. He received his JD from Loyola Law School and an LL.M with distinction from Georgetown University Law Center where he was on the Dean's Honors List.