C. Dale Boushley, EA, CFP

C. Dale Boushley, EA, CFP has been in the income tax and financial planning business since 1976. A graduate of the College for Financial Planning, he provides financial planning and asset management services through Securities Americas Advisors, Inc. He was recently a featured speaker at the IRS Tax Forum and is a Tax Prep/Practice Management “Build Your Business” instructor.

LG Brooks, EA

LG Brooks, EA is a senior consultant at The Tax Practice, Inc., a Dallas, Texas, representation firm. He has been in the field of taxation for more than twenty-five years and has been in practice full time since 1990. Brooks’ areas of practice include tax representation, tax consulting, tax preparation and pre-Tax Court litigation support services. Brooks received a BA from Bishop College in Dallas. A popular speaker, he presents to numerous tax and accounting societies and addressed attendees at several annual IRS Tax Forums. Brooks is an NTPI Fellow and teaches in NTPI Levels 1, 3 and the Graduate Level in Representation.

Kevin Brown, JD

Kevin Brown, JD is a principal and leader of PricewaterhouseCoopers (PwC) Washington National Tax Services' IRS Service Team. He joined PwC after several notable professional roles, including Chief Operating Officer of the American Red Cross and Acting Commissioner of IRS. At IRS, he managed over 100,000 IRS employees and was responsible for managing a budget of $12 billion and the collection of over $2.2 trillion dollars, approximately 95% of all federal revenues. Brown earned his JD, cum laude, from Boston College Law School and his BA, cum laude, from Hamilton College. He is a member of the Massachusetts and District of Columbia Bar Associations. Brown teaches in the Graduate Level in Representation track.

Betsey Buckingham, EA

Elizabeth Ann Buckingham, EA is the Tax Principal at Murray Wells Wendein and Robinson CPA’s, Inc., in Piqua, Ohio. She is responsible for all aspects of the firm’s tax compliance functions. A 1981, high-honors graduate of Rochester Institute of Technology; she became an EA in 1987 and an NTPI Fellow in 1991. Betsey is NAEA secretary/treasurer, and a past president of both NYSSEA and OSSEA. Buckingham is an instructor in the Tax Prep/Practice Management “Build Your Business” track.

Deborah Butler, JD

Deborah A. Butler is the Associate Chief Counsel (Procedure and Administration). The responsibilities of this office include matters relating to the reporting and payment of taxes; assessment and collection of taxes; the abatement, credit or refund of over-assessments or overpayments of taxes; bankruptcy; disclosure; FOIA; privacy law; privileges, penalties, litigation sanctions; judicial doctrines; ethics; and liaison with the courts. Ms. Butler is a frequent speaker on matters involving tax litigation and judicial practice, ethics, and IRS Collection issues.

Catherine Clow, EA

Catherine Clow, EA is a Fellow of NTPI, class of 2000. She is the Chair of the 2011 and 2012 NTPI Planning Committee and has been a Level 2 instructor and discussion leader for the past nine years. She serves on the NAEA Education Foundation and the Scholarship Committee and on the board of the Best in the West Education Foundation. Her practice in Grass Valley, California specializes in individual and business tax preparation and representation.

Mike Cunningham, EA, USTCP

Mike Cunningham, EA, USTCP practices in Eureka, California as a principal at Cunningham, Malone and Morton. He is a graduate of accounting from Humboldt State University and became an EA in 1985. Cunningham is a proud NTPI Fellow and is admitted to practice in the United States Tax Court. He has served on the board of directors of both NAEA and CSEA. Cunningham is a Graduate Level in Representation instructor.

Frank Degen, EA, USTCP

Frank Degen, EA, USTCP is from Setauket (Long Island), New York. Degen is a non-attorney admitted to practice in the United States Tax Court. He was the 2009 IRS Advisory Council Chair and is a past president of both NAEA and NYSSEA. He serves as NAEA president-elect. Degen is a frequent speaker on tax related topics and presents at the IRS Tax Forums nationwide. He is an NTPI Fellow and teaches in the Graduate Level in Representation track.

Marc Dombrowski, EA

Marc Dombrowski, EA has specialized in representation since 1994. He is vice-president of Tax Help Associates, Inc., a Buffalo, New York firm that focuses on collection issues. Dombrowski's extensive experience as an instructor includes a variety of collection representation courses at NAEA chapter and state meetings and he has taught for IRS on e-Services. As a well-known speaker and author for popular industry publications including *EA Journal*, his recognized expertise has allowed him to become a contributor for CNBC Money Talk. He is a proud NTPI Fellow and is a Level 2 instructor.

Eric Green, JD, LLM

Eric L. Green's practice focuses on taxpayer representation before Internal Revenue Service, as well as probate matters and estate planning for individuals and business owners and tax planning for closely held businesses. He is a frequent lecturer on tax topics, including criminal andcivil tax controversy matters, estate planning, and business planning and is has served as adjunct faculty at the *University of Connecticut, School of Law*. Green is a Level 3 instructor.

Bert Hartmann, EA

Robert (Bert) Hartmann, EA is a proud member of NAEA and a founding member of the Northern Nevada Society of Enrolled Agents. He serves as president of the Best in the West Education Foundation. Hartmann firmly believes that his NTPI education provided him the necessary tools to become a better representative for his clientele. Hartmann is an NTPI Fellow and has served as an NTPI instructor for six years. Hartmann is a Level 1 and Level 2 instructor.

Claudia Hill, EA, MBA

Claudia Hill, EA, MBA is a nationally recognized tax professional and frequent lecturer on taxation of individuals and representation before IRS, including at IRS Tax Forums. She is editor-in-chief of the CCH, Inc., *Journal of Tax Practice and Procedure*. Hill has testified before both the Senate Finance Committee and House Ways and Means Committee. In March 2005, she testified about the individual AMT before the President's Tax Reform Panel. Hill served on the 1987 Commissioner's Advisory Group to the National Office of the Internal Revenue Service. She is often called upon by the media for comments about tax issues. Hill is an NTPI Fellow and is a Graduate Level in Representation instructor.

Kevin Huston, EA

Kevin C. Huston, EA is the president of Blue Ridge Tax Advisors, Inc., in Asheville, North Carolina. Huston has earned the Chartered Financial Consultant (ChFC) and Certified Life Underwriter (CLU) designations from the American College in Bryn Mawr, Pennsylvania. He received his BS in Business Management from Oakland University in Rochester, Michigan and his MBA in International Business from Georgia State University in Atlanta. He is a nationally known tax instructor and has authored several tax and financial articles for professional journals. Huston is an NTPI Fellow and is a Tax Prep/Practice Management "Build Your Business" instructor.

Douglas Lee, EA

Douglas has been involved in the analysis and interpretation of taxation issues since 1976 and has been an enrolled agent since 1981. In 2006, he co-authored "A Disturbing Example" which highlighted several unintended consequences of the then new Uniform Definition of a Child rules. In addition to his professional activities, Doug has also been active in his Lake Hills Ronkonkoma community, spearheading campaigns to improve quality of life issues there. He received his Bachelor of Arts degree in Economics from Yale University in 1976.

Howard Levy, JD

Howard Levy is a former IRS trial attorney and is currently a partner in the Cincinnati law firm of Voorhees and Levy, LLC. For 20 years, his practice has concentrated on IRS tax controversies, with emphasis on representation before the Collection Division and the use of bankruptcy to resolve IRS problems. Levy has a degree in Finance from Ohio State University and a law degree and a Master of Law degree in taxation from Boston University. He frequently presents to EAs and has authored numerous articles on IRS for professional journals. Levy is a Level 3 NTPI instructor.

Jennifer MacMillan, EA

Jennifer MacMillan, EA owns a practice in Santa Barbara, California, specializing in representation and individual income tax services. Jennifer speaks and writes regularly on a variety of tax and marketing topics for NAEA, the California Society of Enrolled Agents (CSEA), and Spidell Publishing, Inc. She is a past president of CSEA, and a current member of NAEA's Government Relations Committee and the California Tax Education Council (CTEC) Board. MacMillan is an NTPI Fellow and an instructor for Levels 1, 3, Tax Prep/Practice Management "Build Your Business."

Vicki McGinn, EA, CPA

Vicki McGinn, EA, CPA has taught several in-person SEE classes for NAEA in the past and is a current instructor for the online SEE prep program. She is also president of the New York State Society of Enrolled Agents and the Nassau/Suffolk chapter, and is a member of the NAEA SEE Prep Education subcommittee. She has been a member of the Affiliate Council since its inception, and received the President's Award in 2009 along with five other Council members. McGinn is an instructor in the SEE Review and the Tax Prep/Practice Management "Build Your Business" track.

Robert McKenzie, EA, JD, USTCP

Robert E. McKenzie is a partner of the law firm of Arnstein & Lehr LLP of Chicago, concentrating his practice in representation before the Internal Revenue Service and state tax agencies. He has made numerous media appearances, including "Dateline NBC" and "ABC's Nightly News." McKenzie was employed by the Internal Revenue Service, Collection Division, Chicago and currently serves as a member of IRS Advisory Council, which is a group appointed by the IRS Commissioner. He is the author of several publications. McKenzie received his JD with High Honors from the Illinois Institute of Technology, Chicago Kent College of Law. He is a Graduate Level in Representation instructor.

David Miles, EA

David F. Miles, EA is a consultant with 20/20 Tax Resolution, Inc. with over 13 years of experience. David works nationally as a taxpayer representative focusing on state and IRS collections. He holds a Bachelor's Degree in Small Business Administration from the University of Vermont. David is an active educator of other tax practitioners in the Greater Denver area and has been published in the EA Journal, most recently in the September/October 2010 edition. He has been interviewed relating to a range of tax topics for various news articles as well as Denver television.

Marti Myers-Garver, EA

Marti Myers-Garver, EA has served in nearly all positions within her State EA societies and spoken before numerous enrolled agent groups. She began teaching IRS VITA volunteers worldwide in 1987. For the last four years, she has trained VITA military volunteers at an undisclosed location in Southeast Asia. Garver's tax preparation/representation firm, Armed Forces Tax Assistance Center, specializes in assisting military around the world with tax issues remotely from her home in Las Vegas, NV. She is an NTPI Fellow and a Tax Prep/Practice Management "Build Your Business" instructor.

Vicki Mulak, EA, CFP

Vicki Mulak, EA, CFP is a well-known tax law update and business entity presenter for numerous organizations. She is editor of PPC's Accounting QuickFinder and recipient of CSEA's "Thomas P. Hess Award." She serves on California's FTB and EDD advisory committees and testifies on California legislation. Her Tustin, CA practice specializes in small business and employment tax law. Mulak is a Tax Prep/Practice Management "Build Your Business" instructor.

Helen O'Planick, EA

Known to some as the E-File Guru, she is the owner of The Offices of Helen P. O'Planick, EA, aka HELJAN Associates LLC, in Manchester, Pennsylvania. She serves business and individual clients with tax preparation, write up services, payroll, financial and representation services. An enrolled agent since 1994, O'Planick has served on the Electronic Tax Administration Advisory Committee and was the team leader for many years on the now defunct Tax Experts on AOL. She has served as past president of the Pennsylvania Society of Enrolled Agents and is a former member of the NAEA Board. She has been active in the TCE/VITA program since 1984 and still believes, after all these years, that taxes are fun! O’Planick is an NTPI Fellow and a Level 1 instructor.

Mickey Reedy, EA

R.M. “Mickey” Reedy, EA practices in Los Alamitos, California where he specializes in tax preparation and representation for individuals and businesses. He currently serves on the NAEA Board of Directors, was the NTPI Level 2 Coordinator for seven years and is a past president of the Orange County chapter of CSEA. Reedy is a proud NTPI Fellow and is a Tax Prep/Practice Management “Build Your Business” instructor.

Scott Reisher

Scott Reisher is currently the Director, Collection Planning and Analysis where he leads an organization of 175 employees for the Small Business/Self Employed Division (SB/SE) of the Internal Revenue Service (IRS). In this position he provides executive leadership and direction in Collection case selection and delivery, analyzing Collection progress against strategic plans, and identifying opportunities for performance improvement. Scott joined the Service in 1991 as a Revenue Officer. He received his bachelor’s degree in Business Administration from Monmouth University in West Long Branch, New Jersey. He also holds a Master’s Certificate in Project Management from George Washington University.

Don Rosenberg, EA

Don Rosenberg, EA is a partner in The Tax Advocate Group of New York representing taxpayers before IRS and state authorities. Rosenberg received his BS from Lehman College, the City University of New York and a MA in Political Economy from the New School for Social Research. Currently, he is an adjunct instructor at Hostos Community College in the Bronx, New York, and serves on the NYSSEA Board of Directors. Rosenberg is an NTPI Fellow and NTPI Level 2 instructor.

Dean Saul, EA

S. Dean Saul, EA is an NTPI Fellow, has served on the National Scholarship Committee and educator at EA state conventions for Arkansas, Louisiana, Texas and the NVSEA, Dallas’ First Wednesday Tax Forum, and various professional groups. He brings forty plus years of practical experience to tax issue resolution. His Lewisville, Texas practice specializes in individual, small business tax preparation and tax controversy representation. Saul is an NTPI Level 1 and Level 3 instructor.

Hale Sheppard, JD

Hale E. Sheppard JD, LLM, MST is a shareholder with Chamberlain Hrdlicka in Atlanta who represents taxpayers during tax audits, tax appeals, tax litigation, tax collection procedures, and criminal tax investigations. He has handled cases before Tax Court, US District Court, and Federal Courts of Appeal. Sheppard ranks among the most prolific tax writers in the country, publishing over 70 articles in top law reviews and tax journals. Sheppard is a Level 3 and Graduate Level in Representation instructor.

Theodore A. Sinars, JD

Theodore A. Sinars, JD is a partner in the Chicago tax law firm of Madden, Jiganti, Moore and Sinars LLP. For over 40 years he has concentrated in the areas of IRS civil and criminal taxation, procedure and litigation. Sinars is an Adjunct Professor of Law, Master's Tax Program, DePaul University Graduate School of Law. He is a frequent speaker and author on tax matters for many professional organizations. He has been a guest speaker for IRS at its agent training programs and has testified before Congress on federal taxation matters. He received his BS in Business and JD degrees from University of Notre Dame. Sinars teaches in the NTPI Level 1 and Level 3 tracks.

Craig C. Smith, EA, USTCP

Craig C. Smith, EA, USTCP has been in practice for twenty years and now specializes only in representation. An enrolled agent since 1994, he passed the United States Tax Court Exam in 2006. Smith has served as a member of the NTPI Planning Committee for the past four years. He is an NTPI Fellow and has taught for nine years in Level 2.

Nadine Smith, EA

Nadine Smith, EA became an enrolled agent in 1996. She is a partner of the Tax Advocate Group in Fort Lauderdale, Florida with offices also in New York and Michigan. She focuses her practice in representing taxpayers in tax controversies. She served as the Chair of the 2009 and 2010 NTPI Planning Committee and as a former NAEA Education Fund Trustee. She is a past president of the Michigan Society of Enrolled Agents and member of the IRS Practitioner Liaison Committee. Smith currently serves as the Chair of the Education Committee for the Florida Society of Enrolled Agents. Smith is an NTPI Fellow and an instructor in Level 2.

Kathy Suits, EA

Kathy Suits, EA is an NTPI Fellow. She teaches for tax, legal and financial professionals. She has been an instructor for the SEE Prep course for NAEA and TxSEA. She served on the NAEA Inaugural Affiliate Council and as past president of Washington State Society of Enrolled Agents. Her practice in Tacoma, Washington specializes in individual, estates and trusts tax preparation and representation. Suits is a Tax Prep/Practice Management "Build Your Business" instructor.

Sherrill Gregory Trovato, EA, USTCP, MBA

Sherrill Gregory Trovato, EA, USTCP, MBA is a principal in her Southern California firm and specializes in tax controversy representation. A US Tax Court Practitioner, Trovato has authored articles in CCH's *Journal of Tax Practice and Procedure* and NAEA's *EA Journal.* She teaches "Preparing to Practice before the US Tax Court" to tax professionals who report an impressive pass rate. NAEA's current president, she earned a BA, MBA and MS in Taxation at California State University. Trovato is an NTPI Fellow and an instructor in the Graduate Level in Representation track.

Linda Wegge, EA

Linda Wegge, EA has been practicing in the tax and accounting field for thirty years and has been an enrolled agent since 1996. Linda specializes in representation, tax preparation and accounting in the Chicago area. Wegge is an NTPI Fellow and Level 2 instructor.

Lawrence Zimbler, MST, EA, CPA

Lawrence Zimbler, MST, EA, CPA passed the Uniform CPA exam and has thirty-six years of tax experience including IRS technical, professional tax software development and private practice. Zimbler specializes in exempt organizations. He authored *Introduction to Tax-Exempt Organizations and Form 990* and is a member of the editorial review panel of the "Nonprofit Business Advisor." Zimbler is a Tax Prep/Practice Management "Build Your Business" instructor.