

2010 NAEA

NATIONAL CONFERENCE

Instructor Biographies

Phillip Benoit, CPA

Phillip Benoit, CPA has worked as an accountant since 1974 and holds membership with the American Institute of Certified Public Accountants Tax Section. Benoit works in all areas of taxation and representation, but concentrates in the areas of individual, estate and trust taxation, and return preparation. Benoit has lectured nationally on issues of estate tax preparation and administration and was recognized in 2000 with NAEA's Excellence in Education Award. He is an NTPI[®] Fellow and teaches in the Tax Prep/Practice Management track.

C. Dale Boushley, EA

C. Dale Boushley, EA 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 teaches in the Tax Prep/Practice Management track.

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 has addressed attendees at several annual IRS Tax Forums. Brooks is an NTPI Fellow and teaches in both NTPI Levels 1 and 3.

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 the IRS. At the 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.

Catherine A. Clow, EA

Catherine A. Clow, EA runs a practice in Grass Valley, California, and specializes in individual and business tax preparation and representation. Clow is a member of the 2009 NTPI Planning Committee and has served on the NAEA Education Foundation and the Scholarship Committee. She is the chair of the 2010 NTPI Planning Committee, and is currently on the board of the Best in the West Education Foundation. She is an NTPI Fellow and an NTPI Level 2 track instructor.

Kathleen Collins, EA

Kathleen Collins, EA worked and taught tax classes at all levels for fifteen years at H&R Block before opening her own practice in 2004. Collins has served NAEA in many capacities, including her current position as a director on the NAEA Board and as a past member of the NTPI Planning Committee. She was a founding member of the Coastal Chapter, Georgia Association of Enrolled Agents, where she served as president. Collins was voted in as chair of the first Affiliate Council. She became one of the first Gleim online SEE instructors and continues to facilitate the online classes. In May, 2009, Collins was honored with the President's Award for Excellence in Leadership along with five other members of the Council. Collins is an NTPI Fellow and teaches in the SEE Review track.

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 currently chairs NAEA's Government Relations Committee. 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 representing clients since 1994. He is vice president of Tax Help Associates, Inc., a Buffalo, New York based 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 the 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*. Dombrowski holds a BS in Business Studies from the SUNY system. He is a proud NTPI Fellow and is a Level 2 NTPI track instructor.

Marti Myers Garver, EA

Marti Myers Garver, EA has served in nearly all positions within her state affiliate, and she has spoken before numerous EA groups. She began teaching IRS VITA volunteers worldwide in 1987. For the last three years she has trained VITA military volunteers at an "undisclosed location in Southeast Asia." Operated from her home in Las Vegas, Nevada, Garver's tax preparation/representation firm, Armed Forces Tax Assistance Center, specializes in assisting military around the world with tax issues. She is an NTPI Fellow and is teaching in the Tax Prep/Practice Management track.

Rose Hablitzel, EA

Rose Hablitzel, EA has worked in the tax preparation and representation field for over twenty-seven years. She is currently self-employed and owns a tax and representation practice in Red Bluff, California. Hablitzel is a former member of the California Society of Enrolled Agents Board of Directors and currently serves as chair of the NAEA PAC Steering Committee. Hablitzel teaches the SEE class for the Far Northern California Chapter of Enrolled Agents and for NAEA's online SEE Prep course. She received her BA in Business Administration from Simpson University and is a member of Alpha Sigma Lambda, a national honor society. Hablitzel is an NTPI Fellow and teaches in the SEE Review track.

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. This year Hartmann is a Level 2 track instructor.

Karen L. Hawkins, MBA, JD

Karen L. Hawkins, director of the Office of Professional Responsibility (OPR) for the IRS, is responsible for establishing and enforcing consistent standards of competence, integrity and conduct for tax professionals covered by IRS Circular 230. Prior to taking this position in April 2009, she was in private practice at the Oakland, California law firm of Taggart & Hawkins where she specialized for nearly thirty years in civil and criminal tax controversy cases. She was slated to become chair of the American Bar Association Section of Taxation before she accepted the appointment to the OPR position. Hawkins holds several degrees, including: MBA (taxation) and JD from Golden Gate University; MEd from the University of California, Davis; MA and BA from the University of Massachusetts, Amherst. Hawkins is also a published author and a recognized speaker. Hawkins is presenting the Monday night plenary and teaching in the Graduate Level in Representation track.

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 the 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 track instructor.

Kevin C. 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 teaching in the Tax Prep/Practice Management track.

Jerry L. Joyce, EA

Jerry L. Joyce, EA is a past president of the Florida Society of Enrolled Agents (FSEA) and a former director and secretary/treasurer of the NAEA Board of Directors. Joyce is chair of the 2009 Tax Prep/Practice Management Committee, responsible for planning this track for the 2010 National Conference. He has owned a tax and accounting practice in Tampa, Florida, for twenty-six years and specializes in small business and real estate clients. In addition to speaking on a volunteer basis for many local organizations, Joyce teaches for the Small Business Development Center in Tampa and has facilitated the FSEA Tax Practice Management Workshop for the past six years. He is a proud NTPI Fellow and is a Tax Prep/Practice Management track instructor.

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 twenty 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 Laws degree in taxation from Boston University. He frequently presents to EAs and has authored numerous articles on the IRS for professional journals. Levy is both a Level 1 and Level 3 NTPI instructor.

Melissa Longmuir, EA

Melissa Longmuir, EA, ATA[®], ATP[®], MBA, is a Fellow of NTPI, class of 2005. Longmuir is immediate past president of the Washington State Society of Enrolled Agents and is on the NAEA SEE Prep Education Subcommittee. Her firm in Bellevue, Washington specializes in individual, international, business, representation and estate/trust areas. She is currently an online SEE instructor, has taught both in the community college system and beginning/advanced tax courses at a large tax preparation firm and has written tax articles for the *EA Journal*. Longmuir is an instructor in the SEE Review track.

Jennifer MacMillan, EA

Jennifer MacMillan, EA owns a practice in Santa Barbara, California, specializing in representation and individual income tax services. Prior to opening her firm in 2002, MacMillan was a principal of Women In Tax, Inc., where her responsibilities included marketing and advertising. She is a past president of the California Society of Enrolled Agents (CSEA), and previously served as chair of NAEA's Public Awareness Committee, as well as on the CSEA Public Information and Awareness Committee. She is a current member of NAEA's Government Relations Committee and has written numerous marketing and technical articles for the *EA Journal* and *California Enrolled Agent*. MacMillan is an NTPI Fellow and a Tax Prep/Practice Management track instructor.

Vicki McGinn, EA

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 track.

Mary E. McGuire, EA

Mary E. McGuire, EA of Anderson Kill PC, works in all areas of taxation and representation but concentrates on individual taxes and tax return preparation and estate and trust taxation. McGuire is a past president of NAEA and the New York State Society of Enrolled Agents. In 1997, she received the NAEA Founder's Award. In 1999, she was awarded the Association's Excellence in Education Award, and in 2001, she was the recipient of the New York State Society of Enrolled Agents Founder's Award. McGuire has had the distinction of serving a two-year term on the Commissioner of Internal Revenue Service's Advisory Board. McGuire is an NTPI Fellow and a Tax Prep/Practice Management track instructor.

Robert E. McKenzie, JD

Robert E. McKenzie is a partner of the law firm of Arnstein & Lehr LLP of Chicago, concentrating his practice on representation before the IRS 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 the 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 track instructor.

Andrew A. Okapal

Andrew A. Okapal recently retired from the IRS after a 35-year career. His broad experience includes many years in the trenches as a bag-carrying revenue officer in the Collection Division and seven years as a settlement officer in the Appeals Office. He also served as the district director's representative in various offices and was the Collection Division's abusive trust coordinator for the state of Ohio. Okapal has significant experience as an instructor, having led IRS collection training classes from basic courses on tax basis to advanced technical training courses. In addition, he participated in course development work for the national training publication on abusive tax avoidance transactions. Okapal is both a Level 1 and Level 3 instructor.

Helen P. O'Planick, EA

Helen P. O'Planick, EA has been preparing taxes almost her entire life. 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 Level 1 and Level 3 instructor.

Don Rosenberg, EA

Don Rosenberg, EA is a partner in The Tax Advocate Group of New York representing taxpayers before the IRS and state authorities. Rosenberg received his BS from Lehman College, the City University of New York and an 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 New York State Society of Enrolled Agents Board of Directors. Rosenberg is an NTPI Fellow and NTPI Level 2 instructor.

Theodore A. Sinars, Esq.

Theodore A. Sinars is a partner in the Chicago tax law firm of Madden, Jiganti, Moore and Sinars LLP. For over forty 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 of the IRS at its agent training programs and has testified before Congress on federal taxation matters. He received his BS in Business and JD degree from the 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 with his wife Rosemary for sixteen years and specializes in individual, small business, partnership and corporate tax return preparation. An enrolled agent since 1994, he passed the United States Tax Court Exam in 2006. Smith is a member of both the 2009 and 2010 NTPI Planning Committees, an NTPI Fellow and a Level 2 NTPI instructor.

Nadine Smith, EA

Nadine Smith, EA is past president of the Michigan Society of Enrolled Agents. She was a member of the IRS Practitioner/Liaison Committee in 2005 and is a former NAEA Education Fund Trustee. Smith practices in Michigan and Florida, where she specializes in representation. She is the chair of the 2010 NTPI Planning Committee. Smith is an NTPI Fellow and an instructor in both Level 2 and the Graduate Level in Representation track.

Rick Speier, EA

Rick Speier, EA is a former special agent and executive with IRS Criminal Investigation. After a twenty-nine year career with the IRS, Speier established a consulting practice in Claremont, California, focusing on issues related to tax fraud and money laundering. He has served as an expert court witness and is a frequent speaker at national forums involving tax controversy issues. Speier is an instructor for the Graduate Level in Representation track.

Sherrill Trovato, EA, USTCP, MBA

Sherrill Trovato, EA, USTCP, MBA is a principal in her Southern California firm and specializes in tax controversy representation. A U.S. 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 U.S. Tax Court" to tax professionals who report an impressive pass rate. NAEA's current president-elect, she earned a BA, MBA and MS in Taxation at California State University. Trovato is an NTPI Fellow and an instructor for NTPI Levels 1 and 3.

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 an NTPI Level 2 instructor.