TOP 50 IRS REPRESENTATION PRACTITIONERS CPA magazine 2008

Top 50 2008 IRS Practitioners

The best person to have in your corner when the IRS calls is you. It is now one year since we began extensive editorial coverage of IRS audit representation issues. The landscape is vast. The need is great. We went to our greatest lengths yet to make sure we have the most excellent cast for our Top 50 IRS practitioners. The most surprising fact of all after plumbing the depths of what to do when the IRS calls, is how shallow the well really is.

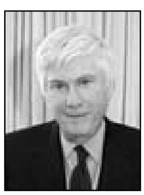
With the lull in activity on the IRS audit front, there were relatively few pronounced experts and still fewer resources for those who are. The $345 billion dollar tax gap remains fascinating to Congress and the IRS. It remains a high profile item, despite the fall from grace by ex-IRS commissioner Everson.

The IRS itself has had a few public relations success stories. After releasing the tax records on their most famous tax case that imprisoned Al Capone, they inadvertently nab the Governor of New York allegedly spending thousands of dollars for what they least expected. From Will Smith, to Wesley Snipes to Nicolas Cage IRS audits are on the rise. It is expected to continue for the next five years. They may never, in our lifetime, subside to where they were the past eight years. So, gentlemen start your engines. If IRS representation is not an expertise of yours, contact one of the Top 50.

Bruce Andersen, CPA, has a tax and accounting practice in Los Angeles. His firm prepares over five hundred business and individual tax returns annually. Bruce has been in practice since 1983. Bruce holds a Masters in Taxation degree from Golden Gate University and is a Faculty of the University of Phoenix teaching taxation.

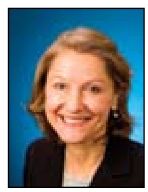
Martha Bell is owner and manager of TaxAdvantage of Lakeland LLC in Lakeland, Florida. She has been involved in the accounting and tax preparation industry for over 25 years, being a liaison between the tax professional community and the local taxing authorities. From 2003 to 2006, she served on the Information Reporting Program Advisory Committee at the IRS, serving as chairman last year. She is now a member of the board of the National Society of Accountants. She has a BS and MEd degree in Education as well as a BS in Business Administration (Accounting). She is an enrolled agent and an accredited business accountant in addition to being admitted to practice before the US Tax Court.

Andy Biebl is a principal with the LarsonAllen Tax Group. He is co-author of several tax publications for the American Institute of CPAs and Practitioners Publishing Co., as well as co-author of continuing professional education tax seminars. He has an accounting degree from St. John's University and complete one year of post-graduate study at the University of Minnesota. He is a past president of the Minnesota Society of CPAs.



Randy Blaustein is an attorney, an accountant and a former IRS agent. He is the senior tax partner at R.B. Blaustein & CO. in New York City. He is the author of *"How to Do Business with the IRS: the Complete Guide for tax Professionals"* (Prentice-Hall). Mr. Blaustein specializes in "delicate" IRS examinations where criminal exposure exists.

Timothy J. Bubel is a graduate of Texas A&M University and a former IRS agent. He has been in public accounting for over twenty years representing clients before the IRS. There is a need for a more exclusive approach to tax relief and his goal is providing 100% personalized service to his clients.



Carol A. Cantrell is a CPA, attorney, and CFP with Briggs & Veselka Co., Certified Public Accountants in Bellaire (Houston), Texas. She focuses on tax planning and compliance for executives, families, and retirees, with a specialty in trusts, partnerships, estate taxes, and employee stock options. She is the author of *Stock Options: Estate, Tax, and Financial Planning* and co-author of soon to be released *The Fiduciary Accounting Answer Book.*

John Connors received his accounting degree from La Salle University and his law degree at the University of Notre Dame. His professional background includes experience in income and estate tax planning, as well as individual, partnership and corporate tax return preparation and research as a senior tax consultant for Price Waterhouse in the Philadelphia and South Bend offices. Professor Connors also worked on expatriate and corporate tax matters as an international tax consultant for the Chrysler Corporation in London, England.

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Martin Davidoff is a CPA and tax attorney, licensed in New York and New Jersey. Founder and chairperson of the IRS Tax Liaison Committee of the American Association of Attorney-Certified Public Accountants (AAA-CPA) and president-elect of AAA-CPA. Undergraduate degree - Massachusetts Institute of Technology; MBA - Boston University; JD - Washington University School of Law.

David S. De Jong, a CPA-Attorney credentialed in business valuation, has litigated cases in all tax forums. A frequent writer, lecturer and expert witness, he is active in many professional groups and is a past president of the American Association of Attorney-CPAs. Prior accolades include Worth's Top 100 list.

Alan J. Dlugash, a CPA, is a partner at Marks Paneth & Shron LLP. He has over 30 years of experience in federal and state tax matters including compliance, planning, and tax controversies, principally for high net worth individuals and their business entities. He is regularly quoted in national print and broadcast media, is a regular lecturer and is the past chairman of the NYSSCPA Taxation of Individuals Committee.

Mike Dolan is KPMG's Director of IRS Policies & Dispute Resolution. Prior to joining KPMG he worked 28 years at the IRS -- the last six as deputy commissioner and two tours as acting commissioner. A graduate of the University of Notre Dame and George Washington University's Law School, he chairs the AICPA's IRS Practice and Procedure Committee and is a frequent speaker and writer on IRS practices and procedures.

Sherrill Gregory specializes in tax controversy representation. A non-attorney admitted to practice in the Tax Court, she teaches other professionals how to take the written admission exam. She holds a BA (Business Administration/Accounting), MBA (Finance), and MS (Taxation). An enrolled agent, she will serve as secretary/treasurer of NAEA during 2008-09.

Gary A. Grossman, CPA, CFP is a co-managing partner at Green & Seifter CPAs in Syracuse, New York. Gary has been with the firm for over 20 years and practices in the areas of tax planning and tax preparation for individuals, corporations, partnerships and not-for-profit organizations. He has been representing clients before the IRS since 1983.

Dick Hintz, CPA, has been a successful tax executive the last thirty five years in which he has been very successful in resolving many complex IRS, state and international tax audits. Being a former Vice-President/ Tax Director of Fortune 250 public traded companies where he has achieved success by increasing company's book earnings and cash flow thru tax planning. Dick has two master degrees, Taxation and Accounting, from DePaul University.

Vernon Hoven is a CPA with a Master's Degree in Taxation. He is a nationally recognized tax expert and a regular speaker for The Real Estate Educator's Association (REEA), CPAs, and lawyers. He is the author of *The Real Estate Investor's Tax Guide: What Every Investor Needs to Know to Maximize Profits and Real Estate and Taxes!* What Every Agent Should Know. Numerous state CPA Societies have named Vern their "Tax Instructor of the Year."

Michael J. Jones, CPA is a consultant in the areas of wealth transfer strategy, trust and probate matters, and family business transitions. He is a frequent author and lecturer on transfer tax matters and estate planning for retirement plans. Mr. Jones chairs the retirement benefits committee of *Trusts & Estates magazine's* editorial advisory board.

Martin Kaplan, CPA in New York State, has operated his own public accounting firm for the past thirty years in mid-town Manhattan. His clients are in a multitude of industries including manufacturers, wholesalers and service industries such as real estate and transportation. The author of the book "What The IRS Doesn't Want You To Know" which is now in its ninth edition (John Wiley & Sons). TV appearances include the NBC Today Show, ABC Good Morning America, CNN, FOX, CNBC and Bloomberg News. Quoted extensively in U.S. News & World Report, The New Yorker and Money Magazine.

Hillard Kaufer is a principal with Sax Macy Fromm & Co., P.C. where he is the Director of Tax Controversy, working on both federal and state tax controversies. He is a member of the AICPA and New Jersey Society of CPAs, where he chairs the Cooperation with IRS and Federal Tax committees.

Jeffrey H. Kess is "Of Counsel" to the Atlanta, Georgia based law firm Gomel & Davis, LLP and a certified public accountant. A native of Brooklyn, New York, he received his undergraduate degree from the State University of New York at Buffalo and his legal education at Emory University School of Law. He has been practicing taxation, general business, and probate and estate administration law for more than twenty five years. In the tax field, Mr. Kess has represented hundreds of clients before the Internal Revenue Service and the State of Georgia.

Sharon Kreider has been a practicing Certified Public Accountant and Enrolled Agent for 25 years. She's a featured speaker with audiences of CPA's, enrolled agents. and real estate agents, and authored/presented 60 tax courses to 16,000 participants in 2007 alone. A nationally-recognized tax authority, Sharon is frequently quoted in national radio, television and print outlets.

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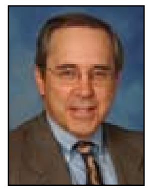
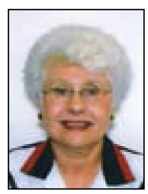
Norman LeBlanc graduated Summa Cum Laude with a bachelor's degree in accounting, continuing on to obtain a master's in Taxation. He is a member of the Delta Mu Delta National Honor Society in Business Administration. Norman spends most of his time on technical matters and taxpayer representation in collection cases, SB/ SE, LMSB and Appeals. He has a very high proportion of successful outcomes including multi-million dollar issues.



Charles D. Lieser, CPA, a tax partner at Weaver and Tidwell, L.L.P., joined the firm more than 20 years ago and is an attorney admitted to the Tax Court. Lieser frequently speaks for professional audiences and has received numerous civic and professional awards. He successfully represents clients with all sizes of tax disputes.



Joan LeValley has a BA degree, Manchester College. Formerly CEO and President of LeValley & Associates, Inc., Park Ridge, IL; now sole proprietor of J C L and Company, Park Ridge, IL; she served on the Federal Taxation Committee of NSA for many years, 5 years as vice chair and chair. This past president of

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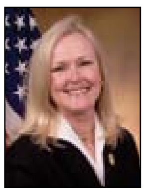
Independent Accountants Assn. of IL (IAAI); received the IAAI Person of the Year Award 1995 and 2005. Her three year term on IRSAC, Wage & Investment subgroup, concluded in Nov. 2007. Currently appointed to three year term on IRPAC, OPR, the IRS Office of Professional Responsibility subgroup.

David Lifson is the co-managing partner of Hays & Company LLP, globally Moore Stephens Hays, LLP, a New York City based firm of CPAs where he develops strategies and plans for domestic and international clients. He is a member of the IRS's Advisory Committee (IRSAC), President of NYSSCPA and chair of its committee that designed The SET Tax, past chair of the AICPA Tax Executive Committee and board member and an author and frequent lecturer, speaker, and panelist on various tax and business topics.

Michael Mares received his Bachelor of Science in Business Administration from the University of Virginia and his Juris Doctor from of the College of William & Mary. Mr. Mares has testified before Congress on numerous occasions on tax matters.

As an author and instructor for the AICPA and the Virginia State Bar Association, Mr. Mares is recognized nationally as an authority on tax law and, as a result, has co-authored or contributed to several industry-related publications including *IRS Practice and Procedures, Individual Case Studies in Tax Planning, Industry Tax* Guide and the *Guide to Real Estate Taxation.* He has also been interviewed on MSNBC, CNBC's Power Lunch and Court T.V.'s PrimeTime Justice on tax matters.



Eileen O'Connor is a CPA and a lawyer. Ms. O'Connor is in the Washington, DC, office of Pillsbury Winthrop Shaw Pittman LLP, and leads the firm's federal tax controversy and tax policy team. She joined Pillsbury in July 2007 after nearly six years as Assistant Attorney General for the United States Department of Justice Tax Division. Before her tenure at Justice, she was an IRS National Office corporate tax law specialist for three years, and, for more than 20 years, was a national tax consultant with top national accounting firms. From its inception in July 2002 until she left the Department, she was a member of the President's Corporate Fraud Task Force.

Jacqueline Patterson is both a lawyer and a CPA and a founding partner in the law firm of Haney, Buchanan & Patterson, LLP. She specializes in tax, estate and financial transactions and her emphasis is representing individuals, businesses, and fiduciary entities for succession planning. She advises grantors, fiduciaries and beneficiaries in matters involving the transfer, administration, taxation, investment and management of assets and is a consultant to attorneys and CPAs in fiduciary accounting, taxation, and litigation. Ms. Patterson graduated from Santa Clara Law and continued her education with a Masters in Business Taxation (MBT) from the University of Southern California.

Barry C. Picker CPA/PFS, CFP is a Certified Public Accountant with the Personal Financial Specialist designation from the AICPA, is a Certified Financial Planner™ licensee and has a Masters of Science in Taxation from Pace University. Besides being a shareholder in Picker, Weinberg & Auerbach, CPAs, P.C., an accounting and financial planning firm located in Brooklyn, NY, he regularly consults with other professionals on retirement planning issues.

Barry has appeared on radio and television, and has been quoted in numerous publications, including *Worth, Fortune, The New York Times, The Wall Street Journal, Investors Business Daily, Newsweek, Kiplingers* and *Business Week.*

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Mark A. Plostock is a tax manager of the Long Island office of Israeloff Trattner & CO, P.C. and is in charge of all phases of tax compliance, tax research and client representation before taxing authorities. His specialty is state and local income and sales tax matters. Currently he chairs the New York State Society of CPA'S Nassau Chapter Taxation Committee. In the past he has served on the Relations with the Internal Revenue Service Committee on Long Island. He serves on the Advisory Board of Tax Hotline for state and local taxes. Mr. Plostock is a graduate of Quinnipiac University and serves as a member of its Accounting Advisory Board.

Gregory Porcaro has been the principal in charge of all tax, business valuation and business consulting services for Otrando, Porcaro & Associates, Ltd., a full-service accounting and consulting firm located in Warwick, RI since 1987.

He serves as a professor of taxation in the Bryant University Graduate School's Master of Taxation Program, where he teaches Sales and Exchanges, Taxation of S Corporations and Business Tax Planning. He has written articles which were published in recognized professional periodicals and has co-authored a tax planning guide for Limited Liability Companies and Qualified S Corporation Subsidiaries. He assists in the production of a public television show for the RI Society of CPAs. Greg has earned the designation Accredited in Business Valuation (ABV) from the American Institute of Certified Public Accountants.

Chuck Rettig specializes in federal and state tax controversy matters. He is the Institute Chair for the UCLA Extension Annual Tax Controversy institute, chair for the Subcommittee on Ethics, Compliance and Enforcement for the U.S.C. Annual Institute on Federal Taxation, and chair of "Tax Controversies" for the 67th NYU Institute on Federal Taxation. As stated in the Chambers USA 2007 Guide, "According to peers, Charles Rettig, of small tax controversy boutique Hochman Salkin Rettig Toscher & Perez, is 'phenomenal, just phenomenal.' He has a 'tremendous reputation' for his work ...."

Steve Riggs is a founding partner of one of the top 40 accounting firms in the country, Carr, Riggs & Ingram, LLC (CRI). He has over 25 years experience in public accounting and consulting services. Steve specializes in taxation, representation before the Internal Revenue Service, divorce settlements and litigation, mergers and acquisitions, and court appointed corporate/trustee engagements.

Gerard H. Schreiber, Jr. is a partner with Schreiber & Schreiber in Metairie, La. He has served on several AICPA Committees and Task Forces, SLCPA Committees and is an editorial advisor to the *Journal of Accountancy*. He has authored CPE courses and articles including many on Hurricane Katrina issues, and has appeared at the IRS Nationwide Tax Forums. He served as liaison with the IRS on Hurricane Katrina tax issues.

Jane M. Searing, CPA, M.S. Taxation. Jane is a shareholder and head of the exempt organization tax practice at Clark Nuber P.S. in Bellevue Washington. As chairperson of the AICPA's Exempt Organization Technical Resources Panel she works to address tax concerns facing exempt organizations at a national level. Jane also serves on the Washington Women's Foundation's finance committee and is a trustee for World Neighbors.

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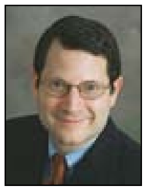
Teresa Self was born in Springfield, Ohio and raised in El Paso, Texas. She obtained her CPA License in 1989 from the State of Texas. She has been a private professional guardian for the El Paso Probate Court. Teresa also specializes in small to medium sized businesses and individual tax preparation.

Raul O. Serrano, Jr., practices representation before the IRS on tax controversies. This FIU graduate has extensive training in Tax Court and IRS practice and procedures; a member of the AICPA, FICPA, its Federal Taxation Committee; a past president of FICPA Gold Coast Chapter. He moderates a monthly tax roundtable and is a presenter on tax matters at FICPA statewide conventions.

Dan Setters is president of ACCOUNTING plus TAX SOLUTIONS, Inc. located in Champaign, Illinois. He has been in practice since 1978 with a current staff of four full time and one part time accounting and tax credentialed professionals. Professional affiliations include the National Society of Accountants, past president; Independent Accountant Association of Illinois, past president, Accreditation Council for Accountancy and Taxation, board member; NSA Scholarship Foundation, past trustee.



Martin M. Shenkman, CPA, MBA, JD, is an attorney in Paramus, New Jersey and New York City. His practice concentrates on estate and tax planning, corporate work, and estate administration. He was listed included in Worth Magazines top 100 attorneys in 2007. He is a source for numerous financial publications including The Wall Street Journal, Fortune, Money, and The New York Times. He has appeared on numerous television shows including The Today Show, CNN, NBC Evening News, CNBC, MSNBC, and CNN-FN . He has published 36 books and 700+ articles. His most recent book is: *Life Cycle Planning for the CPA Practice* (AICPA). He earned a BS in economics - Wharton, MBA - University of Michigan, law degree - Fordham University, and is admitted to the bar in New York, New Jersey, and Washington, D.C. He is a CPA in New Jersey, Michigan, and New York.

Perry A. Shulman of East Rockaway, NY recently co-founded Karkowsky, Nathan & Shulman CPAs, PLLC, based in Woodmere, NY, where he is a managing member. Previously, he was a Senior Manager at Ernst & Young serving in their Personal Financial Planning Tax department.. His areas of expertise are in taxation and financial planning for high net worth individuals, private businesses, as well as estates and trusts. Mr. Shulman also represents clients before the Internal Revenue Service. He is an active member of the Estate Planning Council of Nassau County, NY and the New York State Society of CPAs – Personal Financial Planning Committee. He received his MBA in Taxation from Baruch College.

David M. Spitzberg, CPA is an ongoing contributor to Philadelphia Row Home Magazine. He is a former Tax Practice Advisor columnist of *CPA Magazine,* a multi-use, comprehensive reference tool for members of the public accounting profession. He has also contributed to publications including Commerce Clearing House's *Protecting and Preserving Wealth After the 2001 Tax Act:* Practical Insights and Strategies from Leading Professional Advisors.

Jay Starkman, an Atlanta sole practitioner, may docket unagreed IRS cases in Tax Court, and he resolves multistate disputes. He serves on AICPA's IRS Practice and Procedures Committee, and has chaired AICPA taxation committees. Jay has just completed a book, *"The Sex of a Hippopotamus: A Unique History of Taxes and Accounting."*

Carolyn Turnbull was recently appointed to the Internal Revenue Service Advisory Council. She is currently a Senior Tax Manager with Grant Thornton, LLP in their general federal tax practice in Atlanta, GA., and was previously the director of tax research for Habif, Arogeti & Wynne, LLP in Atlanta. Ms. Turnbull currently serves on the editorial board of *The Tax Adviser*, and on the Tax Practice Guides and Checklists Taskforce for the American Institute of Certified Public Accountants (AICPA), as well as a discussion leader, technical reviewer, and presenter for AICPA continuing education courses.

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Peggy H. Ullmann is a member if the board if Directors of AICPA and is the AICPA Arizona Federal Key Person Delegate for federal tax and accounting legislation. She serves in the PCPS Executive Committee. Ms. Ullmann is past president of the Arizona Society of CPAs. She is trustee and past president of the Arizona CPA Foundation for Education and Innovation. She earned a master's degree in Accountancy/Taxation and a bachelor of science degree in Finance from Arizona State University, where she graduated magna cum laude.

Jeffrey Vogel is a principal in the corporate group of KPMG's Washington National Tax practice. Mr. Vogel, previously an attorney advisor in the IRS Office of Chief Counsel, focuses on consolidated return and M&A issues. He has written numerous articles for tax publications and is a frequent lecturer and teacher.

Joseph Walloch, CPA, MBA, MBT testified before Congress on the Alternative Minimum Tax in 2007 representing the AICPA. Joe is Professor of Advanced Taxation at University of California, Riverside and teaches nationally and internationally. Joe specializes in tax planning, expert witness and second opinion services. He chairs the AICPA Individual Income Tax Resource Panel.

Peter Weitsen is a partner based in the New Brunswick, New Jersey office of WithumSmith+Brown and has over 20 years of public accounting experience specializing in taxation. He currently serves as treasurer for the Middlesex County Regional Chamber of Commerce and received the chamber's 2002 Business Leader of the Year Award. In addition to co-authoring three books, Peter has written numerous articles and has been quoted in publications throughout the country.

Julie A. Welch (Runtz), CPA, CFP is a shareholder and Director of Taxation with Meara Welch Browne, PC in Kansas City, Missouri. She received the MSCPA Women to Watch Award for 2007. She serves on the faculty of the AICPA's National Tax Education Program and is a commentator on educational tax planning videos. She recently co-authored *101 Tax Saving Ideas,* Ninth Edition. Ms. Welch presents tax planning seminars to various groups, appears on radio and television, and is quoted in numerous publications on many tax issues.

Gregory L. White is the founder and president of White Thompson & Co., PS., a Seattle firm which focuses on the seafood industry. He specializes in tax planning, compliance. Greg is in his 26th year of providing service in accounting and tax matters, and possesses a master's in Taxation from Golden Gate University. He regularly represents taxpayers before the IRS in audits and appeals. He has also been admitted to practice before the United States Tax Court, and has represented a number of taxpayers in tax litigation.

Pam Young, a partner with Goodman & Company, has over 35 years of experience. She is well versed in inventory capitalization and valuation, passive activities, entity structure, and tax issues related to foreign corporations and U. S. corporations with international operations. She serves on the firm's Tax Committee and as a CPE Instructor.

Alan Zipp a CPA, Attorney at Law, CBA, AICPA Accredited in Business Valuation, Certified Fraud Examiner, author, lecturer, and discussion leader for the American Institute of CPA's. Since 1970 he has provided specialized tax and financial planning advice to individuals and small businesses.