

NTPI Orlando Instructor Biographies

LG Brooks, EA
Clayton D. Brown, EA, USTCP
Salvatore P. Candela, EA
Frank Degen, EA, USTCP
Marc Dombrowski, EA
Thomas A. Gorczynski, EA, USTCP
Robert (Bert) Hartmann, EA
Claudia A. Hill, EA, MBA
Clarice Landreth, EA
Howard Levy, JD
David Mellem, EA
Mary R. Mellem, EA
Alan Pinck, EA
Aaron B. Whitaker Jr., EA

LG Brooks, EA, is a senior consultant at The Tax Practice, Inc., a representation firm in Dallas, Texas. In full-time practice since 1990, his areas of practice include tax representation, tax consulting, tax preparation, and pre-Tax Court litigation support services. LG is an NTPI Fellow™ and teaches in NTPI Level 1 and Level 3, and is a Graduate Level in Representation instructor.

Clayton D. Brown, EA, USTCP, of Associated Tax Matters, Inc. assists taxpayers and small businesses with taxes in Westminster, California and the surrounding communities. Brown is an NTPI Fellow™, longtime discussion leader and current Level 2 instructor. Brown has served on and is currently co-chair of the NTPI Planning Committee.

Salvatore P. Candela, EA, is the owner and founder of The Tax Advocate Group, based in New York, which focuses on tax controversy resolution. His firm represents taxpayers before all administrative levels of the IRS, and is committed to helping taxpayers resolve their IRS problems. Sal is an NTPI Fellow and an NTPI Level 2, Level 3, and past Graduate Level in Representation instructor.

Frank Degen, EA, USTCP, is an NTPI Fellow and a non-attorney admitted to practice in the United States Tax Court. He has served twice as NAEA President, and as Chair of IRSAC, the IRS Advisory Council, in 2009. Frank practices as a sole-proprietor in Setauket, New York. Frank is an NTPI Level 3, and Graduate Level in Representation.

Marc Dombrowski, EA, is president of Tax Help Associates, Inc. with seven offices on the East Coast. He has specialized in IRS and state collection/representation issues since 1994. Marc has considerable experience in federal/state payment plans, trust fund recovery penalty cases, offers in compromise, lien priority law, innocent spouse, and penalty abatement cases. Marc is a proud NTPI Fellow and is an NTPI Level 2 instructor.

Thomas A. Gorczynski, EA, USTCP, is the CEO of Gorczynski & Associates, LLC in Baltimore, Maryland. His firm specializes in tax preparation, international tax compliance, and tax problem representation. Tom is admitted to practice before the United States Tax Court. He is a speaker and writer on tax law and procedure and has been published in *EA Journal*. Tom is an NTPI Fellow, NTPI Level 1 and Graduate Level in Representation instructor.

Robert (Bert) Hartmann, EA, received his EA card in 1989 and is an NTPI Fellow. Bert is a founding member of the Northern Nevada Society of Enrolled Agents, where he has served as president, vice president, treasurer, and is an annual tax update speaker. His practice is located in Sparks, Nevada and employs two other EAs. He has been an NTPI Level 2 speaker for over ten years.

Claudia A. Hill, EA, MBA, is a nationally recognized tax professional and frequent lecturer on taxation of individuals, tax planning, and representation before IRS. She is editor-in-chief of the CCH, Inc., *Journal of Tax Practice and Procedure* and a frequent presenter at the IRS Tax Forums. She is an NTPI Fellow and an instructor of NTPI Level 1, 3 and the Graduate Level in Representation.

Clarice Landreth, EA, is the Internal Auditor/Training Coordinator at Omni Financial in Broomfield, Colorado. Clarice has over 13 years of experience representing taxpayers before the IRS and state taxing authorities. In 2015, she served as the Secretary of the Colorado Society of Enrolled Agents and is a current NTPI Planning Committee member. Clarice became an NTPI Fellow in 2013 and is an NTPI Level 1 and Graduate Level in Representation instructor.

Howard Levy, JD, is a former IRS trial attorney. Based in Cincinnati, Ohio, Howard is a partner in the law firm of Voorhees & Levy, LLC. Howard's expertise centers on IRS collection and examination problems, tax court litigation, trust fund investigations, and the use of bankruptcy as a method of resolving IRS problems. He is an NTPI Level 3 and Graduate Level in Representation instructor.

David Mellem, EA, has 39 years of experience in income tax preparation and over 30 years of experience in tax seminar lecturing. David and his wife own and operate Ashwaubenon Tax Professionals. An NTPI Fellow, David is an active member of both NAEA and NATP. He has appeared several times on web programs with taxtalktoday.com. David is teaching the 2017 Updates course this year.

Mary R. Mellem, EA, has over 30 years of experience as a tax professional and over 20 years of experience teaching tax programs throughout the country. She and her husband own and operate Ashwaubenon Tax Professionals. Mary is an NPTI Fellow and member of NAEA and NATP. She has appeared on web programs as well as Wisconsin Public Radio. Mary is teaching the 2017 Updates course this year.

Alan Pinck, EA, is the NAEA Education Committee Chair, past Education Foundation Trustee, and has previously held board positions in CSEA. He teaches at the CSEA Super Seminars and teaches a Part 2 SEE preparation class. His practice in the San Francisco Bay Area specializes in personal and business tax return preparation as well as audit representation. Alan serves as an NTPI Level 1 and 2 instructor.

Aaron B. Whitaker Jr., EA, retired from the IRS as an Associate Chief in the Appeals Division in 2006. Aaron specializes in representation issues before the IRS and in the preparation of individual and small business tax returns. He is a past member of the NAEA Education Committee and serves as an NTPI Level 2 discussion leader and Level 2 instructor.