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By Richard Gramkow, Christy Pinheiro, Kolleen Wells, Joel Busch

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Review

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From the Author

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About the Author

- **Richard Gramkow** is an Enrolled Agent with more than 18 years of experience in various areas of taxation. He holds a master's degree in taxation from Rutgers University and is currently a tax manager for a publicly held Fortune 500 company in the New York metropolitan area.
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- **Christy Pinheiro** is an Enrolled Agent, Accredited Business Accountant, and writer. She worked as an accountant for two private CPA firms and the state of California before going into private practice.
- **Joel Busch** is a Certified Public Accountant and licensed attorney in California. He is a professor of tax law at San Jose State University, where he teaches courses at both the graduate and undergraduate levels. Previously he was in charge of tax audits, research and planning for one of the largest civil construction and mining companies in the United States.

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