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EDUCATION	PROFESSIONAL EXPERIENCE	PROFESSIONAL AND COMMUNITY SERVICE
1981 University of Toronto Bachelor of Commerce	Speaks at a number of income tax courses  Practices in the firm's Tax Group	East Scarborough Boys and Girls Club, Past President
1984 Institute of Chartered Accountants of Ontario Chartered Accountant	Leads the firm U.S. Tax practice  Practicing in income tax planning for owner/managed businesses involving:	Instituted of Chartered Accountants of Ontario  Volunteer at ICAO Tax Clinics
1999 American Institute of Certified Public Accountants Certified Public Accountant	<ul style="list-style-type: none"> <li>• Estate and succession planning</li> <li>• Family trusts</li> <li>• Corporate reorganizations</li> <li>• Negotiations with CRA</li> <li>• Research and Development claims</li> <li>• Shareholder agreements</li> <li>• Commodity taxes</li> <li>• Cross-border transactions with the United States and other countries</li> <li>• U.S. tax planning and preparation</li> </ul>	<hr/> <p style="text-align: center;"><b>MEMBERSHIPS</b></p> <hr/> Society of Trusts & Estates Practitioners (U.K.)  Canadian Tax Foundation
PROFESSIONAL HISTORY		
1984 – 1993 Practiced with regional and national firms of Chartered Accountants		
1993 – 1995 Canada Revenue Agency		
1995 – 1997 Practice with a regional firm of Chartered Accountants		
1997 – Present McCarney Greenwood LLP		