

Larry L. Gray, CPA

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Profile

- Nearly 30 years experience as a Certified Public Accountants.
- Ability to direct complex projects from concept to fully operational status.
- Goal-oriented individual with strong leadership capabilities.
- Organized, highly motivated, and detail-directed problem solver.
- Proven ability to work in unison with staff, volunteers, and board of directors.

Education

Bachelors of Science in Business Administration

University of Missouri – Columbia

Professional Experience

AGC – Alfermann, Gray & Co., CPA's, LLC

1977-Present

Associate in the tax and audit department from 1977 to 1979. Became partner in 1979. Subsequently became managing partner employing fifteen people. In 1996, purchased 100% of firm.

Seminar Instruction, Various Organizations

1987-Present

- Nationwide Instructor for the National Association of Tax Professionals (NATP)
- Internal Revenue Service
- Illinois Farm Tax School
- Missouri Society of CPA's
- Over 35 State CPA Societies

Author of Articles, Various Journals

1987-Present

- Tax
- Practice Management
- Non-for-Profit

Contributing Editor & Writer, *Fall Tax Institute – University of Illinois*

1992-Present

- Contributing Editor for 17 years

Professional Activities

Missouri State Board of Accountancy

Member appointed to five year terms in April 1994 and 1998.

- Offices held include:
 - 2001-2002, President
 - 2000-2001, Secretary
 - 1998-1999, President
 - 1997-1998, Vice President
 - 1996-1996, Secretary
 - 1994-1995, Treasurer
 - CPE Committee Chairman
 - Peer Review Rules Committee Chairman

National Association of Tax Professionals (NATP)

- Liaison to Washington D.C., 2000-Present
- Instructor, 1986-Present
- Various Committees, 1988-Present
- National President, 1998-1999, 1999-2000, 2000-2001 and 2001-2002
- Board Member, 1988-1990, 1993-2002
- President of Missouri Chapter, 1988-1989

American Institute of Certified Public Accountants (AICPA)

- Computerized CPA Exam Committee, 2001-2003

National Society of Accountants (NSA)

- Peer Review Committee, 2003
- Instructor

Missouri Society of CPAs (MSCPA)

- Key Person Legislator
- Education Committee
- Peer Review Executive Committee
- Peer Review Acceptance Committee
- Instructor, 1987-Present

National Association of State Boards of Accountancy (NASBA)

- Executive Committee, 2008-Present
- Enforcement Practices Committee, 2008-2009
- CPE Committee, 2001-2002
- NASBA Advisory Committee, 2001-2002
- NASBA Regulatory Advisory Committee, 2000-2001

IRS Commissioner's Advisory Group (CAG)

1992-94 Served on numerous subcommittees:

- Compliance
- Ethics and Integrity
- Small Business
- Offers in Compromise
- Market Segmentation Specialization Program

National Association of Enrolled Agents (NAEA)

- State and Local Chapter Instructor

University of Illinois – Farm Tax School

- Editor, 1993 to Present
- Author – Various Years

National Coalition for Affordable Accounting Committee

- Voting Member, 1998-2001

Outside Consultant for final review of the 2001-2002 “Enrolled Agent’s Exam”

**Relevant
Experience &
Accomplishments**

Other IRS Activities:

- IRS Tax Forums Instructor, 1993 and 2002-2007
- Small Business Taxpayer Burden Project
- IRS Taxpayer Workgroup, FY 2003 and Beyond
- Small Business/Self-Employed Work Group
- IRS Workgroup, FY 2003 and beyond, Products and Services
- Instructor – MSSP Program at National, Regional and District
- Testifying before the IRS and Treasury
 - Self-Regulation, 2007
 - IRS Oversight Committee, 2006
 - Circular 230 changes, 2005

IRS Electronic Tax Administration Advisory Committee (ETAAC)

- MeFile Executive Committee, 2006-Present
- Council Member, 2003 – 2006

IRS Information Reporting Program Advisory Committee (IRPAC)

- Office of Professional Responsibility Sub Group, 2008-Present

Named in Accounting Today as one of 2009's "Top 100 Most Influential People".

Named in Accounting Today as one of 1999, 2000, 2001, 2003 and 2006's "Top 100 Most Influential People".

Named in CPA Practitioner as one of 2006 and 2007's Top 100 Practitioners in America

Recipient, Internal Revenue Service, Small Business/Self Employed Education Award. July 16, 2008.

National Association of Tax Professionals (NATP). 2008 Member-Get-A-Member Campaign, Top Recruiter. January 14, 2009.

Named in CPA Practitioner as one of 2006 and 2007's Top 100 Practitioners in America

07/2007 – Las Vegas Tax Conference IRS Executive Panel – "Staying Compliant in a Competitive World" Creator and MC for Panel including members:

1. Kathy Petronchak, Commissioner of Small Business/Self-Employed
2. Rich Morgante, Commissioner – Wage Investment (W.I.)
3. Michael Chesman, Director Office Professional Responsibility

Recipient, Internal Revenue Service, National Assistant Commissioner's Award for Market Segment Specialization Program (MSSP).

National Association of Tax Professionals (NATP). 2004 Member-Get-A-Member Campaign, Top Recruiter. January 12, 2005.

Recipient, Internal Revenue Service District Director's Appreciation Award for participation in the CPE programs.

Testified before Treasury on the "Definition of a Paid Preparer." Looking at regulating all paid preparers.

IRS National Tax Forum – Longest running non-government speaker (6 years at 6 cities on a volunteer basis)

Educational presentations to over 20,000 CPA's, EA's & Accountants

Testifying on the “Tax Gap” before the IRS Oversight Board

Tax Talk Today “Circular 230 Panel” – special 2 hour session (3rd appearance)

Testified before the House Subcommittee on Burden Reduction

Testified before Subcommittee on Oversight U.S. House of Representatives – *Regulations of Paid Tax Preparer*

Meeting with GAO on “Privacy”

Meeting Commissioner of IRS on behalf of National Association for Tax Professionals

Spoke at 4 Technology Conferences on “Technology in Your Office”

Various presenting for Thomson Creative Solutions

Instructor for Thomson Creative Solutions sales and marketing - “Selling to a CPA.”

Liaison for MSCP/National Association for Tax Professionals for Missouri with IRS

Chairman of Peer Review Oversight Board of Missouri for Missouri State Board of Accountants (PROB)

National Association for Tax Professionals Representative at NPL Meetings since 1999 on a bi-monthly basis

National Association for Tax Professionals Representative at Small Business/Self-Employed since 1999 on a bi-monthly basis

Articles Quotes

Author of position paper on “The Tax Gap” – presented in Washington

“Teaching Tech to Partners,” *Practical Accountant*. May 20, 2009.

“Tax Freedom Day (War Stories of Tax Season),” *Progressive Accountant*. April 15, 2009.

Thomson Tax and Accounting. *Ultra Tax CS. The NSA Technology Advisor*. Volume 18: No. 1. January/March 2008.

“Preparer Standards, Taxpayer Education Dominate IRS Oversight Board Hearing.” *Tax Analysts*. February 20, 2008.

Thomson Tax and Accounting. *Ultra Tax CS. Accounting Technology*. October 2007.

Thomson Tax and Accounting. *Ultra Tax CS. Journal of Accountancy*. October 2007.

Thomson Tax and Accounting. *Ultra Tax CS. Accounting Today*. Volume 21: No. 8. May 7-20, 2007.

Thomson Tax and Accounting. *Ultra Tax CS. The CPA Technology Advisor*. Volume 17: No. 2. April/May 2007.

“Real Stories. Real People. Real Creative Solutions.” *Thomson Tax and Accounting*. April 30, 2007.

“Tax Software 2007,” *Accounting Technology*. October 1, 2007.

Publications

- "The Perfect Tax Office." Thompson Tax and Accounting. 2006.
- "Accounting Visionaries: Part 4," WebCPA Daily. November 29, 2006
- "2008 Fax Tax Institute."** 2008 University of Illinois Federal Tax Workbook. Contributing Editor. October 2008.
- Information Reporting Program Advisory Committee Public Meeting.** Contributing Author and Editor. Washington D.C. October 29, 2008.
- "2007 Fax Tax Institute."** 2007 University of Illinois Federal Tax Workbook. Contributing Editor. October 2007.
- "2006 Fax Tax Institute."** 2006 University of Illinois Federal Tax Workbook. Contributing Editor. October 2006.
- "Could Administrative Rewording Change the Tax Profession?"** TAXPRO Monthly. Volume 27: Issue 7. Author. July 2006
- "Missouri Society of CPA's Federal Tax Workbook."** 2005 University of Illinois Federal Tax Workbook. Contributing Editor. October 2005.
- "A Wolf in Sheep's Clothing; How to Free File – not e-file – threatens taxpayers and the tax-service industry,"** TAXPRO Quarterly Journal. Author. Spring 2005.
- "2004 Fax Tax Institute."** 2004 University of Illinois Federal Tax Workbook. Contributing Editor. October 2004.
- "Annual Report to Congress."** Electronic Tax Administration Advisory Committee. Contributing Author and Editor. June 30, 2004.
- "Should Tax Professionals be Registered, Licensed, or Regulated?"** TAXPRO Journal. Author. Spring 2004.
- "From the President."** TAXPRO Quarterly Journal. Author. Winter 2003.
- "2003 Fax Tax Institute."** 2003 University of Illinois Federal Tax Workbook. Contributing Editor. October 2003.
- "From the President."** TAXPRO Quarterly Journal. Author. Winter 2002.
- "From the President, Inclusion and Bridging Describes True Communication."** TAXPRO Quarterly Journal. Author. Summer 2002.
- "From the President, Volunteerism."** TAXPRO Quarterly Journal. Author. Spring 2002.
- "From the President."** TAXPRO Quarterly Journal. Author. Fall 2002.
- "2001 Farm Income Tax School Workbook."** University of Illinois. Special Contributors. October 2001.
- "1999 Farm Income Tax School Workbook."** University of Illinois. Special Contributors. October 1999.

Speaking Engagements

- Internal Revenue Service Nationwide Tax Forum, Dallas, Texas, September 2009.
- Internal Revenue Service Nationwide Tax Forum, New York, New York, August 2009.
- Internal Revenue Service Nationwide Tax Forum, Orlando, Florida, August 2009.
- Internal Revenue Service Advisory Council working session (IRSAC), Washington D.C., July 2009

Internal Revenue Service Nationwide Tax Forum, San Diego, California, July 2009.

National Association of Tax Professionals (NATP) 2009 National Conference and Expo. "Home Sweet Home." Reno, Nevada. July 20-23, 2009.

National Association of Tax Professionals (NATP). "Issues Regarding Use Rules under 7216." May 28, 2009.

Internal Revenue Service Advisory Council working session (IRSAC), Washington D.C., May 2009

National Association of Tax Professionals (NATP). Federation of Tax Administrators E-file Symposium Panelist. "Modernized e-file (Mef) Transition: What Our Partners Need to Succeed." May 7, 2009.

National Association of Tax Professionals (NATP). "Lien Relief for Homeowners Trying to Refinance or Sell." January 30, 2009.

National Association of Tax Professionals (NATP). OPR subcommittee meeting with I Information Reporting Program Advisory Committee (IRPAC). January 29, 2009.

Internal Revenue Service Advisory Council (IRSAC), Washington D.C., January 2009

Department of the Treasury Internal Revenue Service. Missouri Practitioner Liaison Meeting. "Penalties under Code Section 7216." St. Louis, Missouri. January 14, 2009.

Department of the Treasury. Internal Revenue Service. "Candidate Development Program." July 16, 2008

Internal Revenue Service Oversight Board Annual Public Forum. "Innovative Outreach to Customers." February 19, 2008.

Internal Revenue Service Oversight Board. "Preparer Standards, Taxpayer Education Dominate IRS Oversight Board Hearing." Washington D.C. February 19, 2008.

Internal Revenue Service Nationwide Tax Forum 2008.

National Association of Tax Professionals (NATP) 2007 National Conference and Expo. Moderator for Conference. July 25, 2007

National Association of Tax Professionals (NATP) 2007 National Conference and Expo. "Tracking Basis of a Business Entity." Las Vegas, Nevada. July 23-26, 2007

Missouri Society of CPA's Summer Tax Institute. June 2007.

Internal Revenue Service Nationwide Tax Forum 2007.

MAP XXXIV 2006 Conference. "High Profit Services, using Microsoft Small Business Accounting." Kansas City, Missouri. October 8-10, 2006.

Missouri Society of CPA's Fall Tax Institute. Various Locations. Fall 2006.

National Association of Tax Professionals (NATP) 2006 Annual National Conference and Expo. "Current Developments." Boston, Massachusetts. August 21-24, 2006.

Personal Financial Planning Conference Agenda. "Blindsided by the AMT." May 17, 2006

Information Reporting Program Advisory Committee (IRPAC). "ETAAC and the Electronic Vision." April 25, 2006

Information Reporting Program Advisory Committee (IRPAC). "Data Warehousing." April 20, 2006

Electronic Tax Administration Advisory Committee (ETAAC) Working Session. Acting ETAAC Chairperson. March 7-9, 2006

National Association of Tax Professionals (NATP), "Testimony Before the IRS Oversight Board." February 8, 2006

Internal Revenue Service Nationwide Tax Forum 2006

Missouri Society of CPA's Fall Tax Institute. Fall 2005

National Association of Tax Professionals (NATP) 2005 Annual National Conference and Expo. "Basis Accounting." Minneapolis, Minnesota. July 25-28, 2005

National Association for Tax Preparers Testimony. July 25, 2005. Sub committee on Oversight. "Fraud in Income Tax Return Preparation." Congress of the United States.

National Association for Tax Preparers Testimony. May 25, 2005. Sub committee on Regulatory Affairs. "Less is More: Increasing Burden of Taxpayer Paperwork." Congress of the United States.

University of Illinois. "LLCs Taxed as Partnerships: Formation to Dissolution." April 2005

Missouri Society of CPA's Fall Tax Institute. Fall 2004.

Internal Revenue Service Nationwide Tax Forum 2005.

Internal Revenue Service Oversight Board. "Annual Public Forum." February 1, 2005.

Missouri Society of CPA's Fall Tax Institute. Fall 2004.

University of Illinois. "Closely-Held Corporations: Start to Finish." August 2004.

National Association of Tax Professionals (NATP) 2004 Annual National Conference and Expo. "Passive Activities." San Francisco, California. July 7-10, 2004.

Internal Revenue Service Nationwide Tax Forum 2004

Missouri Society of CPA's Fall Tax Institute. Fall 2003

National Association of Tax Professionals (NATP) 2003 Annual National Conference and Expo. "Liquidation, Transfer, and Disposal of a Business Entity." Orlando, Florida. July 9-12, 2003.

University of Illinois. "2002 Income Tax School Workbook." October 2002.

National Association of Tax Professionals (NATP) 2002 National Annual Conference. "National Research Program." Las Vegas, Nevada. August 19-22, 2002.

National Association of Tax Professionals (NATP) 2002 National Annual Conference. "Optimizing Business Value." Las Vegas, Nevada. August 19-22, 2002.

National Association of Tax Professionals (NATP) 2002 National Annual Conference. President's Report. Las Vegas, Nevada. August 19-22, 2002

Alliance of Multi-Disciplinary Professionals (AMPRO). April 23, 2002.

Missouri Society of CPA's Fall Tax Institute. Fall 2001.

Internal Revenue Service Small Business and Self-Employed Division. "IRS Audit Process." September 20, 2001.

National Association of Tax Professionals (NATP), Small Business Self Employed Operating Division. "Small Business Self Employed e-strategy." August 30, 2001

National Association of Tax Professionals (NATP) Annual Banquet. Crystal City, Virginia. July 23, 2000.

Rolla Technical Institute: Rolla Young Farmers. "Tax Planning." December 8, 1999.

Missouri Society of Certified Public Accountants. "CPE Technical Session." October 21, 1999.

National Association of Tax Professionals (NATP) Annual National Conference. "Bonus Class."

Atlanta, Georgia. August 17-20, 1994.

Internal Revenue Service Television. "Highlights of the Omnibus Budget, Reconciliation Act of 1993." September 1993.

Market Segment Specialization Program (MSSP) Conference. "MSSP and Our Outside Stakeholders." Albuquerque, New Mexico. June 8-11, 1993.

1993 Examination Division of Continuing Professional Education. "Compliance 2000/CAG." May 24-27, 1993

The CPA Report. "Market Segment Specialization Program – A New Approach to the Examination of Income Tax Returns." Westcott Communications, Inc. February 1993

Garverick McCoy Tax Seminars, Inc. "Revenue Act of 1993." 1993.

Missouri Society of CPA's Continuing Professional Education. "Corporate Tax Tour C & S." 1992.

Missouri Society of CPA's Continuing Professional Education. "Depreciation and Property Transactions." 1992.

Missouri Society of CPA's Continuing Professional Education. "1040 Tax Tour." 1992.

Missouri Society of CPA's Continuing Professional Education. "S Corporation – Advanced Cases Practical Case Studies Workshop." 1992.

Missouri Society of CPA's Continuing Professional Education. "S Corporation – Tax Return Preparation Workshop." 1992.

Missouri Society of CPA's Continuing Professional Education. "Staff Training in Taxation – Level II." 1992

Inland Society of Tax Consultants, Inc. 26th Annual Fall Tax Seminar. "Corporation and Partnership Update." December 4, 1991.

National Association of Tax Professionals (NATP) and Nashville in Tune with Your Needs. "New Laws and Military Returns." August 9, 1991

National Association of Tax Professionals (NATP) Tax Guide. "1040 Workshop." 1991

National Association of Tax Professionals (NATP). "Tax Consequences of the 1989 Disasters." January 1990.

National Association of Tax Professionals (NATP) Tax Guide. "1190 1040 Workshop." 1990.

National Association of Tax Professionals (NATP). The Tax Workshop. 1990.

National Association of Tax Professionals (NATP). The Tax Workshop. 1989

National Association of Tax Professionals (NATP). The Tax Workshop. 1989

National Association of Tax Professionals (NATP). The Tax Workshop. 1988.

Various other speaking and teaching courses Nationwide, Accounting Practice Management, Tax etc.

Memberships

NATP National Association of Tax Professionals

AICPA American Institute of Certified Public Accountants

NSA National Society of Accountants

MSCPA Missouri Society of Certified Public Accountants

Court Cases

ACAT Accreditation Council for Accounting and Tax
NASBA National Association of State Board of Accountancy

Middle America Wireless vs Mid America Bank and Trust, Pulaski County, Missouri. 2007-current.

James Maddox vs. Scott's The Printing Co, Inc. Phelps County, Missouri. 2000-2008.

Fleener vs Fleener, Dent County, Missouri. September 2008.

State of Missouri vs John Volosin, Phelps County, Missouri. February 2007.

Crossroads Redevelopment Corporation vs Gray Construction, Appointed to Arbitration Panel, Dent County, Missouri. 2006.

State of Missouri Attorney General Case. May 2005.

State of Missouri vs Lorri Bryant, Phelps County, Missouri. August 2002-September 2003.

State of Missouri vs Dennis Eckold, Appointed Master of the Court, Jackson County, Missouri. January 9, 2001 – July 31, 2002.