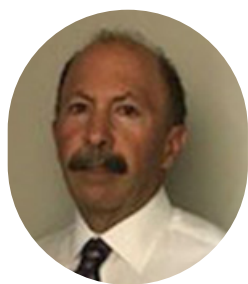


# 2022 Income Tax School & Webinar Instructors



**Merrill J. Fromer**  
Supervisor  
Office of Fraud Enforcement

Merrill J. Fromer has more than 35 years of experience with the Internal Revenue Service as a supervisor in the Examination Division and now the supervisor in the Office of Fraud Enforcement. He began his career in Newark, New Jersey and moved to the Cincinnati, Ohio area in 1995.

Mr. Fromer has a bachelor's degree in accounting from Bloomfield College in New Jersey and has passed the CPA exam. As a revenue agent, he has had an opportunity to teach individual, partnership, corporate, and excise tax law to other revenue agents. In his current position, Mr. Fromer manages a group of Revenue Agents and Revenue Officers covering 16 states from South Carolina to North Dakota.

Prior to his employment with the IRS, Mr. Fromer worked as a financial analyst and cost accountant in private industry. In addition to his accounting and tax employment, Mr. Fromer runs a small beekeeping operation which includes producing and selling honey, beeswax candles, pollination services to fruit farms and honeybee removal.

He has taught for over 20 years for the OSU Tax Practitioners Institutes.

*Note: Mr. Fromer's participation in the OSU Income Tax Schools is in his personal capacity and not in connection with his official duties as an IRS employee.*



**Melinda Garvin, EA**  
Tax Professional/Enrolled Agent  
Foos-Garvin Accounting, Inc.

Melinda is a tax professional at Foos-Garvin Accounting, Inc., in Ohio and has 30+ years of experience serving individuals and businesses.

Melinda has been an instructor for National Association of Tax Professionals (NATP) for over 10 years and has served in the past on the Ohio NATP Chapter Board as the Education Director. Melinda has also been a presenter at the IRS Nationwide Tax Forums and instructed various tax classes for The Ohio State University, Ohio State Bar Association, State Chapters of NAEA, and other local organizations.

Melinda's instructor speciality is in Ethics and Securing Tax Offices; so, to further encourage tax professionals in office 'best practices.' She has authored the manual "Audit Proof the Tax Office" and has since then published a second manual called "Best Practices for the Tax Office." Melinda has a strong aspiration to support the tax professional's many sides of interactions with clients, IRS, and the always needed education.



**John Lawrence, CPA**  
Certified Public Accountant  
John M. Lawrence & Associates,  
LLC

John Lawrence had been with the IRS in northern Ohio and southwestern Indiana for 33 years retiring in early 2006. He formerly held the positions of Internal Revenue Agent, Appeals Conferee, Supervisory Official and Team Coordinator-Supervisory Examiner of large multi-national corporations. John holds a B.S. degree in Accounting from Indiana State University and his accreditations include a Certified Public Accountant in Ohio and Indiana.

John has extensive teaching experience with University of Akron, College of Wooster, Wayne County Career Center, and The Ohio State University Income Tax Schools. Currently, John is an instructor and author for a wide range of course for the Indiana Society of Certified Public Accountants and currently owns and manages a practice in Wooster, Ohio as well as Evansville, Indiana.



**Kenneth R. Liuzzo**  
Tax Law Specialist  
Large Business/International,  
IRS

Ken Liuzzo is now in his 33rd year with the Internal Revenue Service. During this time, Ken has worked as a Revenue Agent, an Anti-Money Laundering Coordinator, a Senior Tax Specialist, a group manager in both compliance and Taxpayer Education and Communication, and as a Bank Secrecy Act/Anti-Money Laundering Revenue Agent.

Ken is currently a Tax Law Specialist working with the International Exchange of Information working out of the Independence, Ohio office.

Mr. Liuzzo has received a bachelor's degree in accounting from Cleveland State University. He has instructed and developed training classes within the IRS for several years covering many areas of taxation which include: anti-money laundering activities, Bank Secrecy Act, Patriot Act, and Title 31 laws and procedures. He developed the IRM section for Taxpayer Education & Communication and has provided Stakeholder Relationship Management Training for IRS personnel.

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**Greg Bouchard**  
Tax School Director  
Cornell University

Gregory J. Bouchard is responsible for the functioning of the Cornell Tax Schools. A senior extension associate, he also represents Cornell as a member of the Land Grant University Tax Education Foundation and RuralTax.org. He has both a BS and MS from Cornell University. Previously, Greg was a business tax consultant with Farm Credit East, a cooperative providing credit and financial services to farmers, fishermen, and rural residents throughout the Northeast.



**David Marrison**  
OSU Extension Ag & Natural  
Resources Educator  
Coshocton County

David Marrison is a Professor and Agricultural & Natural Resources Extension Educator for OSU Extension located in Coshocton County. He received his Bachelor of Science in Agricultural Education and Agricultural Economics in 1990 from The Ohio State University and a Master's Degree in Education from Purdue University in 1992. Marrison has been an Extension Educator for OSU Extension since 1997. He served in Ashtabula County from 1997-2018 and has been serving in Coshocton County since September 2018.

He is currently the co-leader of OSU Extension's Ohio Ag Manager Team. David was born and raised on a small dairy farm in New Lyme, Ohio.

Marrison has received two of OSU Extension's highest honors when he received the 2007 Excellence in Extension Award and the 2015 Steve D. Ruhl Outstanding Agricultural & Natural Resources County Extension Educator Award. He also received the 2010 National Association of County Agricultural Agents (NACAA) Distinguished Service Award and was the 2017 Search for Excellence Award for Farm Management Education.



**Barry Ward**  
Director, Tax Schools  
Leader, Production Business  
Management

As Director of OSU Income Tax Schools, Barry Ward provides leadership for the development and execution of these educational offerings. He received his Bachelor of Science and Master's degree in Agricultural Economics from OSU. Barry also provides managers of agricultural production businesses with tools, information, and analysis to help make management decisions. Ward is a member of the North Central Farm Management Extension Committee and the National Farm Income Tax Extension Committee which provides advice and assistance each year in updating the Farmer's Tax Guide (IRS Pub 225). He was appointed Income Tax School Director in 2016 and teaches on tax issues to various farm and agricultural related audiences throughout Ohio.

