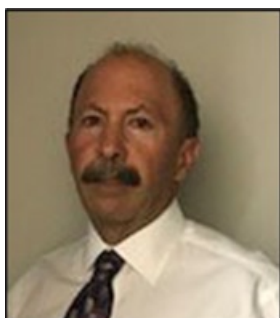


# 2024 Income Tax Schools Instructors

**Merrill J. Fromer\***

*Revenue Agent, Fraud Technical Advisor Examination Division, Internal Revenue Service*

Merrill J Fromer has more than 40 years of experience with the Internal Revenue Service as a Revenue Agent 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. His current position is supervisor, Office of Fraud Enforcement. In this position Merrill 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, Merrill 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 25 years for the Income Tax Schools at The Ohio State University.

**John M. 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 Income Tax Schools at The Ohio State University. Currently, John is an instructor and author for a wide range of courses for the Indiana Society of Certified Public Accountants and currently owns and manages a practice in Wooster, Ohio as well as Evansville, Indiana.



## **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 individual and businesses tax needs.

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 Ohio State University, Ohio State Bar Association, State Chapters of NAEA and local organizations.

Melinda's instructor specialty is in Ethics and Securing Tax Offices; so, to further encourage tax professionals in office 'best practices,' she 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.



## **Kenneth R. Liuzzo\***

*Senior Exchange of Information Specialist  
Large Business / International  
Exchange of Information (EOI)*

Ken Liuzzo is now in his 35th 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 Senior Exchange of Information Specialist working in the Large Business & International (LB & I) Division's International Exchange of Information Program and works out of the Independence, Ohio office.

Ken received his 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.

Ken has taught with Income Tax Schools for over 20 years (1999 – 2003, 2008 – Present).

*\* Mr. Liuzzo and Mr. Fromer's participation in Income Tax Schools at The Ohio State University is in their personal capacity and not in connection with their official duties as an IRS employee.*



## **Jared Foos, EA**

*President, Foos-Garvin Accounting, Inc.*

Jared began his professional tax career in 2010, as an administration assistant. In 2018, Jared obtained his Enrolled Agent accreditation, purchased Foos-Garvin Accounting, and began his career as a national continuing education instructor. Jared has taught nationally and locally for the National Association of Tax Professionals (NATP) and Professional Tax Professionals of Ohio (PTP).

Jared's expertise includes assisting business clients create and manage their tax entity. Since 2010, Jared has trained under Ethics instructor Melinda Garvin. Thus, Jared is well versed in circular 230, code section 7216, and the Gramh Leech Bliley Act. Since purchasing Foos-Garvin in 2018, Jared has added additional offices in Delaware, Ohio and Cincinnati, Ohio.



## **Guido van der Hoeven**

*Principal Consultant, vdH Consulting*

*President, Land Grant University Tax Education Foundation (LGUTEF)*

Guido van der Hoeven operates a consulting business, vdH Consulting, in which he is the Principal Consultant. VdH Consulting offers tax education, tax planning, business succession planning, and general rural business strategy.

Additionally, Guido van der Hoeven retired as an Extension Specialist/Senior Lecturer in the Department of Agricultural and Resource Economics at North Carolina State University in Raleigh, North Carolina in October 2019. Guido's extension responsibilities included: income taxation of individuals and business entities, farm business management and the profitable continuation of "family firms" to succeeding generations. Van der Hoeven serves as President of the Land Grant University Tax Education Foundation, Inc. which publishes a ~650-page text for income tax training of professional tax practitioners and a ~220-page text focusing on Agricultural Taxation.

Guido van der Hoeven is married; he and his wife, Emily, have four children, a son-in-law, a daughter-in-law and two growing grandchildren!

## **IRS Presenter:**



## **John Linstead**

*Senior Stakeholder Liaison*

*Stakeholder Liaison Field Office / Area 1*

John Linstead is a Senior Stakeholder Liaison in Cincinnati. As a Tax Specialist, he partners with tax professionals and small business organizations to develop and deliver educational products and services to the tax professional and small business communities across Ohio, Kentucky, and West Virginia. John has 40 years of IRS experience. During his career with the IRS, he has held the positions of Tax Examiner, Tax Auditor, and Appeals Officer prior to joining Stakeholder Liaison.

# Ohio State Presenters:



## **Barry Ward**

*Leader, Production Business Management  
Director, Income Tax Schools at The Ohio State University*

As Director of Income Tax Schools at The Ohio State University, 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 Ohio State. In his role as Leader, Production Business Management 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 currently serves on the Board of Directors of the Land Grant University Tax Education Foundation (LGUTEF).

He was appointed Income Tax Schools Director in 2016 and teaches on tax issues to various farm and agricultural related audiences throughout Ohio.



## **David Marrison**

*Interim Director, Farm Financial Management and Policy Institute  
Field Specialist, Farm Management*

David Marrison has served as a Field Specialist in Farm Management and as the Interim Director for the Farm Financial Management and Policy Institute (FFMPI) for Ohio State Extension since November 1, 2022. Mr. Marrison has worked for Ohio State University Extension since 1997, is a Professor in the Department of Extension, and served as an Agricultural and Natural Resources Extension Educator in Ashtabula, Trumbull, and Coshocton Counties from 1997 to 2022. David has been an Instructor for Income Tax Schools since 2010. He can be reached at [marrison.2@osu.edu](mailto:marrison.2@osu.edu) or 740-722-6073.



## **Jeffrey K. Lewis, Esq.**

*Program Coordinator, Income Tax Schools at The Ohio State University*

Jeff is a licensed attorney in the state of Ohio. He graduated from The Ohio State University with a Bachelor of Science in Business Administration. After a gap year, he then attended Capital University Law School where he graduated with honors. After passing the bar exam, Jeff began his career as a civil litigator, focusing on general business litigation. Jeff then transitioned into academia and began working with Peggy Hall in the OSU Resource Law Program. After a year in the OSU Resource Law Program, Jeff has transitioned into his current role for Income Tax Schools. Jeff helps organize, administer, and teach various programs for Income Tax Schools and Ohio State University Farm Office to various audiences throughout Ohio.



**THE OHIO STATE UNIVERSITY**

COLLEGE OF FOOD, AGRICULTURAL,  
AND ENVIRONMENTAL SCIENCES

[go.osu.edu/taxschools](https://go.osu.edu/taxschools)

CFAES provides research and related educational programs to clientele on a nondiscriminatory basis. For more information, visit [cfaesdiversity.osu.edu](https://cfaesdiversity.osu.edu). For an accessible format of this publication, visit [cfaes.osu.edu/accessibility](https://cfaes.osu.edu/accessibility).