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

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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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