

## Chapter Chatter

News for Arizona Tax Professionals

Arizona State Chapter of National Association of Tax Professionals

### The President's Corner



## We made it past April 15<sup>th</sup>!!!

My ending sentence in the last newsletter was that I expected the upcoming season to be an extreme roller coaster ride. The crystal ball that I used for my prediction was very accurate. Between the new tax forms, the State of Arizona doing nothing, and the governmental shutdown, this tax season may go down in the record books as the most tumultuous to date.

Everyone's tax practice is different. Maybe you are done with taxes till 2020. Some of you could work for, or own, a tax office that operates on a twelve-month full-time basis or others could be somewhere in between. Whatever your setup is, the one thing that we all have in common is the need to stay up to date with the tax code through education. I hope to see you all at our June Annual Conference where the AZNATP Education Committee has put together an excellent educational agenda. I have had the pleasure of attending several classes presented by Tom O'Saben in the last few years. He is a dynamic presenter. In each class that I have attended, he has provided me with great knowledge that I am able to take back to my tax practice. His classes prove that "you can teach an old dog new tricks".

2019 will be my fifth and last year as your Chapter President. It has been my pleasure to serve in that capacity. I hope that I did it with the grace and determination of those who came before me. This position has allowed me to have made some professional connections that have assisted me in my business. The best element is the friendships that I have gained that are forever. Joining NATP and being part of the Arizona Chapter was one of the best decisions that I have ever made.

Lin Leclair, EA  
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## 2019 AZ NATP Annual Conference is fast approaching!

June 5, 6, 7, 2019

Submitted by: **Sheryl McClure, EA**

If you're like a lot of tax pros you are grateful to have survived the first tax year under the Tax Cuts and Jobs Act of 2017. You may also have quite a few questions about certain aspects of the law and the latest interpretations by the IRS. Did you see changes in the number or types of clients that you provided services for this year? Are you looking for other areas in which to expand your tax practice in the face of clients using more DIY tax prep solutions? You may have wondered if there are any special procedures or "tricks of the trade" that other tax offices utilize that can help you to become more efficient when time is your most precious commodity.

In addition to our Annual Meeting at which we will be electing AZ-NATP Board members for 2020, the agenda for this year's Annual Conference will provide time to address each of these issues. Our conference starts off at the beautiful Pointe Hilton Tapatio Cliffs in Phoenix on Wednesday, June 5<sup>th</sup> at 4:00 with a Welcome Hospitality Hour which then leads to a presentation and discussion on Practice Management. This topic drew rave reviews when it was last offered, so we are bringing it back in addition to our regular hours of CPE.

Thursday's and Friday's sessions begin with Tom O'Saben CFP<sup>®</sup>, EA. Tom is a nationally recognized speaker who will be presenting the challenges and opportunities presented by the TCJA going forward. Tom's ideas for planning opportunities for our clients will be of interest, as well as to help provide more explanation of the TCJA for which the IRS has subsequently provided guidance. Tom will also address when money received results in a taxable event.

Tom will also be providing great information on the various tax scenarios based on the entity selection of a client, and the importance of understanding the rule for determining if workers are Employees versus Independent Contractors versus Statutory Employees.

If you are in business long enough, you will probably be called upon to help a client through an IRS Audit. NATP Board Member Elizabeth Dennis, CPA is a former IRS employee who brings her viewpoint from the IRS, as well as the tax professional, into her presentation on how to prep for an audit. You will not want to miss her presentation of how the Best Defense to an Audit is a Good Offense!

What is new with AZ? Join us as we learn more about what's "hot" in AZ tax topics. AZ NATP Board President Lin Leclair, EA will be leading this discussion on Friday afternoon.

Don't forget that our always entertaining and memorable Banquet will take place after Happy Hour on Thursday, June 6<sup>th</sup>. Great food, great chance to network with your fellow tax professionals and our Charity Auction will once again raise funds for Arizona's Children Association. Remember to bring a donation for the Live Auction!

Click the link to go to NATP website and register:

<https://www.natptax.com/Chapters/Pages/ArizonaChapterEducation.aspx>

**ARIZONA CHAPTER – NATP ANNUAL CONFERENCE**

Wednesday, Thursday & Friday

June 5th, 6th & 7th, 2019

**Pointe Hilton Tapatio Cliffs**

11111 N. 7th St. Phoenix, AZ 85020

<b>Registration Fee-Includes Banquet</b>	<b>\$399</b>
<b>After 5.24.19</b>	<b>\$449</b>
<b>Guest Banquet Ticket</b>	<b>\$50</b>
<b>E-Material Only</b>	<b>\$100</b>

Register online at [www.natptax.com/Chapters/Pages/ArizonaChapterEducation.aspx](http://www.natptax.com/Chapters/Pages/ArizonaChapterEducation.aspx)  
 Registrations must be received at NATP by close of business June 4, 2019  
 After that date, please register at the door

Bring a seminar participant who is **not** a member of NATP and earn **\$25** in AZ-Bucks! Earn **\$25** more if they join!

**AZ-NATP ~ AN NATP AWARD WINNING CHAPTER**

**Three days of Learning!**

June 5, 2019	June 6, 2019	June 7, 2019
<p><b>Registration:</b> 3:00 to 7:00 pm</p> <p><b>Happy Hour Networking Reception:</b> 4:00 to 5:00 pm</p> <p><b>Practice Management Facilitated Discussion</b></p> <p><b>Objective:</b> Share and Learn strategies to run your practice.</p> <p><b>Presented by:</b> Lin Leclair, EA</p> <p><b>Time and Date:</b> 5:00 to 6:40 pm Wednesday June 5, 2019</p>	<p><u>Registration and Continental Breakfast: 7:30 am</u></p> <p><b>Federal Tax Update and Law Topics</b></p> <p><b>Objective:</b> Learn strategies to cope with the TCJA now and the future. Identify taxable and non taxable money Get ready for an IRS Audit.</p> <p><b>Presented by:</b> Tom O'Saben CFP, EA Elizabeth Dennis, CPA</p> <p><b>Speaker, Time and Topics:</b></p> <p>8:15 to 11:45 am Tom O'Saben CFP, EA TCJA: Aftermath and Planning for 2019 and Beyond</p> <p>1:15 to 2:55 pm Tom O'Saben CFP, EA Is Receiving Money always taxable?</p> <p>3:15 to 4:55 pm Elizabeth Dennis, CPA IRS Audits: The best defense is a good offense</p>	<p><u>Registration and Continental Breakfast: 7:30 am</u></p> <p><b>Federal Tax Update and Law Topics</b></p> <p><b>Objective:</b> Study how the TCJA affects legislative actions; Trust and Estate Basis, and Employees, Independent Contractor and Statutory Employee Entity Comparison and AZ Hot Flash.</p> <p><b>Presented by:</b> Tom O'Saben CFP, EA Lin Leclair, EA</p> <p><b>Speaker, Time and Topics:</b></p> <p>8:00 to 9:40 am Tom O'Saben CFP, EA Tax Cuts 2.0: Discussion of Pro's and Con's of any Legislative action since TCJA</p> <p>10:00 to 11:40 am Basics of Trusts and Estates</p> <p>12:40 to 1:30 pm Employee vs. Independent Contractor vs. Statutory</p> <p>1:30 to 2:20 pm Entity Comparison</p> <p>2:40 to 4:20 pm Lin Leclair, EA Arizona- Arizona Hot Flash, the current climate of AZ Taxes.</p>

Please visit [www.aznatp.com](http://www.aznatp.com) for topics description and additional information.

\*Disclaimer: Fourteen hours of Continuing Professional Education will be issued to Enrolled Agents.

Lawyers, CPAs and other professionals are responsible for reporting their CPE credits in accordance with the requirements of their regulating or certifying organizations. They may obtain more or less CPE credit depending on those requirements.

Topics, speakers and order of presentations are subject to change. Food presentations are subject to change by venue.

**~~SPEAKERS~~****Thomas S. O'Saben, EA**

Thomas S. O'Saben, Enrolled Agent, has been an education presenter for the University of Illinois Tax School (2005 through 2008, and then returning in 2011) as well as the National Association of Tax Professionals (NATP) where he served as an education presenter from 2003 through 2008 and then as a Training Specialist from 2009 through April of 2011, developing curriculum, writing textbooks, and instructing at educational seminars throughout the country. Tom has also provided continuing education for numerous tax related organizations throughout the U.S. including NATP and NATP State Chapters. Additionally, he runs his own 26 year-old tax practice in Maryville IL where he provides tax services for approximately 1,000 clients. Tom is a graduate of Southern Illinois University Edwardsville, IL. He earned his Enrolled Agent designation in 1994.

**Lin Leclair, EA**

Lin majored in Accounting at the University of Maine. She has been working in the tax business for 27 years and has been an Enrolled Agent since June of 1995. She has successfully represented multiple clients in IRS audits. She is a frequent presenter for the National Association of Enrolled Agents and the National Association of Tax Professionals. Lin is currently the President of the Arizona Chapter of National Association of Tax Professionals. Lin resides in Tucson where she is a founding partner and President of 1st Choice Tax Services, Inc.

**Elizabeth Dennis, CPA**

Elizabeth Dennis is the Owner of Aloha Tax Services offering tax preparation services, audit representation and consulting. Elizabeth holds a Bachelors of Accounting and is a CPA. Elizabeth retired from the Internal Revenue Service in 2012 which gives her a unique perspective to tax preparation. Elizabeth was recently elected to the Arizona Chapter of NATP. In her free time, she does volunteering for non-profits and has held several non-profit board positions. Elizabeth also enjoys spending time with her 4 grandsons, being with friends and family, reading, traveling, and hiking.

## Why Be on the Board



Every year we ask members to be on our AZ-NATP board and stress how we need you and your help to remain a vibrant and successful chapter, but we don't tell you how you will benefit from being on the board.

The obvious, but not greatest, benefit of being on the board is that you can attend our seminars at half price. For those of us who are "tight", that would be reason enough.

Also, in the saving money department, every year that I have been on the board (10ish) we have paid the registrations of the board members who attend National and go to the leadership training sessions there.

Board members also reach out to each other with our tax questions and situations we haven't run into before. What a great resource that is!

But, to me, the greatest advantage of being on the board is the friendships I have made with other tax pros. I have had board members and their families spend the night at my house (obviously no one has to do that if they aren't comfortable with it) and have spent the night at other board member's houses. I have shared rooms with board members at various functions. There are board members, current and retired from the board, that I know I can call whenever I need someone to lean on, someone who will help me through whatever need I have.

If any, or all, of these things appeal to you, please apply to become a member of the board. Elections will be held in June.

**Submitted by: Sandy Barrett, EA  
Nominating Committee Chair**

## Nominations for the Board

**Submitted by: Sandy Barrett, EA**

Listed below, with a brief explanation of their experience, are the candidates for the Board of Directors for Arizona for 2020. There are 3 positions available, all of which are for a three-year term. They will be elected at our June Conference.

Please be aware that you can still run at the June Conference.

### **Sandy Barrett, EA.**

Sandy has served on the AZ-NATP board since 2004. Her roles have included president, VP, Secretary, education chair, by-laws chair, newsletter chair, and she currently chairs the nominations committee. She was an instructor for NATP from 2001-2003 and an instructor for AZ-NATP from 2005-2013. She has been AZ-NATP Volunteer of the Year twice and NATP Person of the Year for 2013 in the Leadership Category. She loves working with the chapter and its members and its board.

### **Sara Leone, CPA.**

Sara is transitioning from IL to AZ. She has been awarded the IL CPA Society's Outstanding Educator Award. She also received the Federation Schools of Accountancy Award. She has been on the advisory board of Delta Mu Delta, as well as treasurer and Rep. She was a board member of Our Lady of Angels from 2014-2016. She is both an educator and a tax practitioner, a plus with NATP's emphasis on education. She currently serves on the education committee of AZ-NATP, where she brings fresh perspective and great new ideas to that committee.

### **Carol Weber EA.**

Carol was her church's financial advisor from 2018-2019 and treasurer of West Valley Business Connections for 2 years. She has a Masters in Professional Accounting and is an Enrolled Agent. She has experience in nonprofits and is interested in serving on the seminar and conference committees. She recently bought a motor home and is starting to travel around the United States.

### **Jane Whetzel, EA.**

Jane was appointed to the board in 2017 and, in that brief time, has served as newsletter editor, scholarship chair, by-laws chair, and worked on the education committee. Prior to serving on the board, she was a Work Group Leader for the Arizona Chapter when we hosted the National Conference in Phoenix. She served as Boy Scouts award coordinator for 2 years. For Little League, she was registration coordinator for one year and ran the fund-raising committee for two years. She serves with enthusiasm on every committee she joins.

## Major changes to the ITIN program in Response to the PATH Act

**Submitted by: Lily Davalos, CAA, AFSP**

The Individual Taxpayer Identification Number (ITIN) program started in 1996, allowing individuals with tax filing obligations who are ineligible for Social Security numbers to file required returns and pay taxes.

The Protecting Americans from Tax Hikes Act of 2015, made significant changes to the ITIN program while codifying some existing administrative procedures. The law includes positive changes, such as expanding the Certified Acceptance Agent (CAA) program. However, it creates significant challenges for the IRS, such as the rigid schedule for deactivating millions of ITINs. ITINs now expire every five years and they need to be renewed before the tax return's due date to qualify for credits and deductions.

As a CAA listed on the IRS directory, I get a lot of calls from taxpayers and tax professionals asking how the PATH Act is affecting ITIN holders. Here is a summary of concerning points:

- The IRS's deactivation plans have the potential to create confusion and result in taxpayers not renewing their ITINs in time to file returns timely
- Taxpayers may not receive the CTC or the AOTC if they do not know to file timely, or if the IRS mishandles or loses their returns
- The general requirement for new ITIN applicants to apply during the filing season burdens more applications, creates delays, hampers fraud detection, and exacerbates the other problems ITIN applicants face
- Miscommunication between the IRS and taxpayers is a big issue, mainly because some taxpayers are not getting renewal letters and their returns are sent, accepted, and processed without a current ITIN creating additional tax liabilities
- For tax years 2018 through 2025, personal exemption deductions are suspended for yourself, your spouse, and your dependents and many ITIN holders will not be obligated to renew some of their dependent's ITIN numbers

As tax professionals, we need to know how the tax law changes are affecting our clients. We can check if our client's ITIN is current by visiting [www.irs.gov/individuals/individual-taxpayer-identification-number](http://www.irs.gov/individuals/individual-taxpayer-identification-number). Keep in mind that there are several million ITINs assigned to individuals residing and not residing in the United States, so there is a possibility that we might get clients with ITIN numbers and we need to be ready.

The IRS is actively recruiting Certifying Acceptance Agents. Their goal is to increase the availability of individual ITIN services nationwide, particularly in communities with high ITIN usage. Whether you want to be ready to help potential clients or want to expand your tax clientele take a look to the CAA program and become a Certifying Acceptance Agent.

The PATH Act is affecting taxpayers and we can help residents and nonresidents to fulfill their tax responsibilities by expanding our knowledge and services.

## A Closer Look at the TCJA changes to Itemized Deductions.

**Submitted by: Salvador A. Campos Jr., EA**

On December 22, 2017, President Trump signed into law the Tax Cuts and Jobs Act (TCJA). The new law made several significant changes to federal taxes, both for individuals and businesses.

Here is a closer look at the TCJA changes to itemized deductions.

Medical expenses are the first itemized deduction on the Schedule A. However, limitations have been established on the amount that may be deducted. For 2019, taxpayers can deduct medical and dental expenses to the extent the expenses exceed 10% of the adjusted gross income.

The next deduction taxpayers are allowed is the deduction for certain taxes. For tax years 2018 - 2025, an individual's ability to deduct their state and local income, sales and property taxes is now capped at \$10,000 (\$5,000 for married taxpayers filing separately).

The TCJA tightens limits on the deduction for home mortgage interest. For tax years 2018 – 2025, the deduction is limited to interest on up to \$750,000 (\$375,000 if MFS) of indebtedness used to buy, build, or substantially improve a qualified residence and secured by that residence. However, the tax year 2018 – 2025 limitation does not apply if the taxpayer had a binding contract to close on a home after Dec. 15, 2017, and closed on or before Apr. 1, 2018.

Interest on home equity loans used for other than buying, building, or substantially improving the qualified residence secured by the loan is suspended for 2018 – 2025.

To encourage individuals to be socially responsible, Congress allows a deduction for charitable contributions - an example of a tax provision designed to meet social goals. Individuals who make only cash contributions can now deduct up to 60% of their adjusted gross income (AGI). Any contributions not allowed due to the percentage limitations may be carried forward for five years.

Donors can still deduct up to 30% of AGI when contributing non-cash assets to a public charity.

For tax years 2018 - 2025, net personal casualty and theft losses are allowed only in a presidentially declared disaster area. The IRS does not participate in the decision to make the declaration. The Disaster Declaration is available on FEMA's website at <http://www.fema.gov/news/disasters.fema>. Verify the taxpayer has a loss in the disaster area via the IRS Disaster Assistance Program.

For tax years 2018 – 2025 there is no longer an overall limitation on itemized deductions based on adjusted gross income. The Pease limitation was repealed when President Trump signed the Tax Cuts and Jobs Act into law.

## Collections with the Arizona Department of Revenue

**Submitted by: Sharon Lewis. EA**

After tax season, my office spends time helping clients navigate tax collections and outstanding balances owed. Working with the state of Arizona appears to be more challenging than dealing with the IRS. With the IRS, you can normally speak to someone immediately if you can fax over a completed power of attorney and get some process going for your client. For the State of Arizona, the process is different.

First, you need to fax over your Power of Attorney form (AZ Form 285) three to five days in advance of talking to them. This allows them time to enter the Power of Attorney into the system. Then you can call the Department of Revenue to discuss what issue your client is having. If they don't have your Power of Attorney in their system, you must wait until it is processed.

At this time, the State of Arizona Collections division is only taking telephone messages through voice mail. They are supposed to be returning telephone calls within 48 hours. That means you will be calling and leaving a message that your client is in collections, the basic information, and request a return telephone call.

Currently, we aren't receiving returned calls back from AZDOR in that time frame which is frustrating for both the clients and ourselves. The next step in trying to deal with AZDOR collections is the Resolution Office. The telephone number for that office is (602) 716-6025. Telephone response time is again 48 hours.

The Department of Revenue has recommended that you send an email instead of calling. The email address is: [problemresolutionoffice@AZDOR.gov](mailto:problemresolutionoffice@AZDOR.gov). Include in the email: What you are seeking, why and how.

Here is an example:

**What:** John Smith filed an amended return for 2017 with a W-2 form included showing Arizona tax withheld of \$2,553. He is due a refund of \$53. AZDOR issued a notice of a balance due of \$2,500 and the change notice didn't include the tax withheld of \$2553. We are seeking a corrected notice be issued with the refund of \$53 be sent to the taxpayer.

**Why:** The taxes were withheld and proof was provided to AZ DOR. We have also included a copy of the W-2 with this email.

**How:** Please follow up and issue the refund.

Although personally I don't like this process, it allows for a paper-trail and a documented time frame. With this and other documentation, you can complain further up through the Department of Revenue to get resolution for your clients if resolution isn't timely.

## ADVERTISE IN THE AZ NATP NEWSLETTER

The AZ NATP Board has adopted the following policy with regard to advertising in this newsletter.

### **Business Card Size:**

Maximum size of 1 column wide (2") by 3.5" long. Horizontal or Vertical placement will be agreed upon between the client and the Newsletter Committee Chair.

*Non-members to be charged the following:*

One newsletter \$50 each time / Two newsletters \$40 each time / Three newsletters \$30 each time (Same Ad, No Changes, Paid Up Front).

Members will get a 50% discount and will pay for same, in order:

One \$25/Two \$20/ Three \$15 (Same Ad, No Changes, Paid Up Front).

### **Quarter Page Size:**

No larger than 2.5 times larger than the business card size. Horizontal or Vertical placement will be agreed upon between the client and the Newsletter Committee Chair.

*Non-members to be charged the following:*

One Newsletter \$100 each time / Two Newsletters \$90 each time / Three Newsletters \$80 each time (Same Ad, No Changes, Paid Up Front).

Members will get a 50% discount and will pay for same, in order:

One \$50 / Two \$45 / Three \$40 (Same Ad, No Changes, Paid Up Front).

### **Half Page Size:**

No larger than 5 times larger than the business card size. Horizontal or Vertical placement will be agreed upon between the client and the Newsletter Committee Chair.

*Non-members to be charged the following:*

One Newsletter \$170 each time / Two Newsletters \$160 each time / Three Newsletters \$150 each time (Same Ad, No Changes, Paid Up Front).

Members will get a 50% discount and will pay for same, in order:

One \$85 / Two \$80 / Three \$75 (Same Ad, No Changes, Paid Up Front).



**This is a great opportunity for you to reach all the members of AZ NATP so that you can fill your needs for employees, sell tax-related products, or search for a new job!**

Please contact Jane Whetzel at [ejwhetzel.ea@gmail.com](mailto:ejwhetzel.ea@gmail.com) for advertising opportunities in the newsletter.



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*“Your Chapter provides you with great networking opportunities, educational events, state government representation, and more!”*

## NATP BENEFITS

NATP strives to bring you success in your business through many member benefits designed for the busy tax professional.

### Research Services:

Remember to use your FREE research answer.

Our on-site staff of federal tax specialists answers over 30,000 questions every year on a variety of complex tax issues and will provide supporting documentation at no extra charge. Plus, members get one FREE answer every calendar year and discounted rates on subsequent answers.

### Tax Store:

Supplies and educational material for the tax professional.

The NATP Tax Store is the one-stop shop your business needs – plus members get a discount! Here’s just a sample of the great items you’ll find:

- Client Folders
- Record Saver Envelopes
- Record Books & Organizers
- Client Brochures
- Tax Tips Client Newsletters
- Reference Books

### Publications:

Get the latest tax news and updates.

### Education:

Flexible choices to give you the CPE course you want.

Choose from outstanding live workshops, facilitated online, self-study, and webinars. Members get discounted rates on all our education.

### Representation &

**Advocacy:** *Your views are represented.*

NATP works to protect your right to practice and shares your concerns and views with

key IRS personnel and government officials.

**NATP Affinity Partners:**  
*Group Buying Power!*

Get great prices on insurance (E&O business, medical, personal), credit cards and processing, collections, and office supplies.

**Chapters:** *Another FREE Member Benefit*

Not only do you get this great newsletter, but your Chapter also provides you with great networking opportunities, educational events, state government representation, and more!!

We make complex tax issues easy to understand and feature business and practice management information in our three publications: *TAXPRO Weekly and Chapter Weekly e-mail, TAXPRO Monthly newsletter, and TAXPRO Journal* - yours FREE with membership. **Contact the NATP National office for more information at [www.natptax.com](http://www.natptax.com) or 800.558.3402, ext. 3.**



## 2019 COMMITTEES

**Bylaws:** Sandy Barrett, EA

**Community Betterment:** Elizabeth Dennis, CPA

**Education:** Sheryl McClure, EA

**Government Relations:** Liliana Davalos and Elizabeth Dennis, CPA

**Membership/Recognition:** Lou Bates, EA

**National Conference:** Gloria Mack

**Newsletter/Communication:** Jane Whetzel, EA and Liliana Davalos

**Nominating:** Sandy Barrett, EA

**Professional Standards:** Gloria Mack

**Scholarship:** Jane Whetzel, EA



## AZ NATP BOARD OF DIRECTORS - 2019

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*If you are interested in volunteering, please contact any of the board members.*