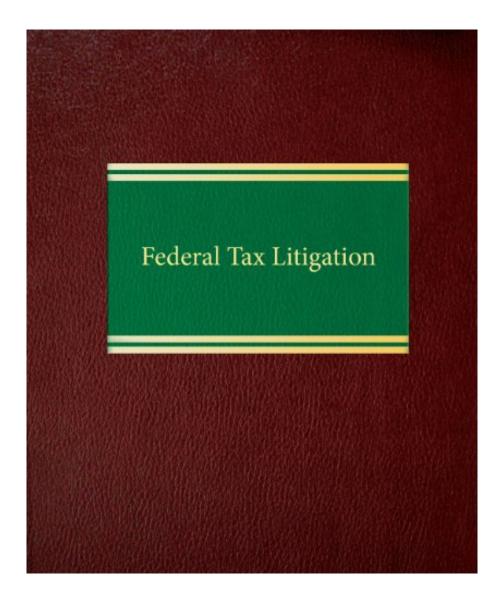


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Susan A. Berson, a former senior trial attorney with the U.S. Department of Justice, Tax Division, is a partner with www.banktaxlaw.com, based in the Kansas City area. Ms. Berson has litigated tax cases before judges and juries in numerous federal district and bankruptcy courts. The recipient of an Outstanding Attorney Award from the Justice Department, and voted Best of the Bar by her peers, she has also written and lectured at seminars about litigating cases against the government.

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- Sales Rank: #4409905 in Books
- Published on: 2016-03-28
- Original language: English
- Number of items: 1
- Dimensions: 9.75" h x 7.75" w x 2.50" l, .0 pounds
- Binding: Loose Leaf
- 950 pages

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