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## ABOUT THE AUTHOR

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W. Patrick Cantrell received his bachelor's degree in accounting from Texas Tech University in Lubbock, Texas, and followed up with a law degree from the University of Houston Law Center. He is licensed as a certified public accountant and a Texas attorney. He is also certified as a tax attorney by the Texas Board of Legal Specialization. He began his career by working for the Internal Revenue Service for seven years (revenue agent and appeals officer). After 33 years practicing as a CPA, Patrick opened a tax law practice, Cantrell & Cantrell, PLLC, in Houston, Texas. For more information, access <http://www.cctaxlaw.com>.