



Randy Gardner, JD, LLM, MBA, CPA, Of Counsel

Randy Gardner earned his BA degree, cum laude, from Harvard University; his JD and MBA degrees from the University of Kansas; and his Master of Laws in Taxation from the University of Missouri - Kansas City. He is also a graduate of Georgia State University's Master Teacher Program. Since 1983, Randy has served as an estate planning attorney for thousands of individuals and their advisers. He was formerly a tax and wealth management adviser with Arthur Young (now Ernst & Young LLP).

Randy is also a Professor of Tax and Financial Planning, Director of the Certificate in Financial Planning Program at the University of Missouri - Kansas City, and nationally-recognized continuing education discussion leader for CPAs, attorneys, and financial planners. He is coauthor of the books, *101 Tax Saving Ideas*, *Tools and Techniques of Income Tax Planning*, and *WealthCounsel Estate Planning Strategies*. He was recognized as Educator of the Year by the Missouri Society of CPAs.

Randy serves on the Editorial Boards of *The Journal of Financial Planning* and *National Underwriter's Tax Facts*, is a former member of the Council on Examinations of the Certified Financial Planner Board of Standards, and is a member of the AICPA and the Missouri Society of CPAs. He has written scores of articles for publications such as *The Journal of Financial Planning*, *Taxation for Accountants*, *Practical Tax Strategies*, and *Tax Adviser*.