

**Municipal Income Tax Workshop  
January 18, 2011**

**Qualification of Instructors:**

**Scott Gill  
Tax Administrator  
City of Upper Arlington**

Education:

- |                   |                     |      |
|-------------------|---------------------|------|
| ▪ B.A. Accounting | Mount Union College | 1983 |
| ▪ M.S. Taxation   | Capital University  | 1991 |

Experience:

- Private Practice  
1995-1998
- City of Upper Arlington  
Tax Administrator  
1998-present

Certification:

- Certified Public Accountant  
Certificate Number 16,236  
License Number 04-1-19040

**Deborah Smith**

Ohio Department of Taxation  
Personal Income & School District Income Tax Administrator  
4485 Northland Ridge Blvd., Columbus, Ohio 43229  
Phone:(614) 466-4592 Fax:(614) 466-0002  
Email: Deborah\_d\_Smith@tax.state.oh.us

Deborah Smith is the Administrator of the Personal Income & School District Income Tax divisions. She comes to this position with over twenty years of tax experience, both private and public sector. During her tenure with the Ohio Department of Taxation, Deborah has served as the Administrator of the Commercial Activity Tax division; Supervisor of the Personal Income and School District Income Tax Division; and an Auditor in the Excise Division.

In the private sector, Deborah served as both the Deputy Treasurer of the Upper Arlington Libraries and tax accountant at Vawter Financial, Ltd. specializing in Individual Federal, State and Local taxation.

Deborah holds a Bachelor of Science degree with a major in Business Management and minor in Accounting, and a Masters in Business Administration from Ohio Dominican University. She is also a member of the adjunct staff at Columbus State Community College teaching Intermediate to Advanced Accounting classes, State & Local Taxation, Federal Individual Taxation, and Federal Corporations, Partnerships, Estates & Trusts.

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**Qualification of Instructors:**

**Dennis Bell**  
Senior Tax Specialist  
Stakeholder Liaison (SL)  
Small Business/Self Employed (SB/SE) Operating Division  
Internal Revenue Service

Dennis Bell is a Tax Specialist responsible for Small Business customers in southern Ohio. Stakeholder Liaison is a segment of SB/SE that educates and informs taxpayers about their tax obligations by developing educational products and services focused on their needs.

Dennis began his IRS career as a customer service representative in the former Pittsburgh District in 1989. Before coming to Stakeholder Liaison he was a Revenue Agent with the Tax-Exempt and Government Entities division where he worked in Employee Plans. He joined SL in July of 2001.

Mr. Bell holds a bachelor's degree in Accounting from Robert Morris University.